

REPUBLIC OF KENYA



Enhancing Accountability



THE NATIONAL ASSEMBLY PAPERS LAID	
DATE: 10 APR 2025	DAY: THURSDAY
BY: HON. SILVANUS OSORQMP	MAJORITY PARTY WHIP
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REPORT

OF

THE AUDITOR-GENERAL

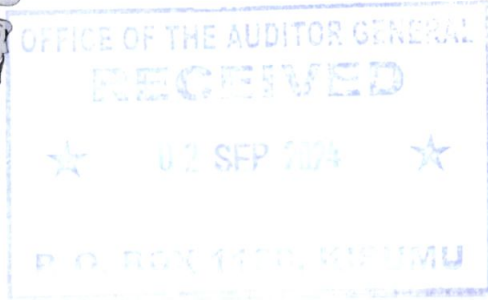
ON

KISUMU GIRLS HIGH SCHOOL

**FOR THE YEAR
ENDED 30 JUNE, 2023**

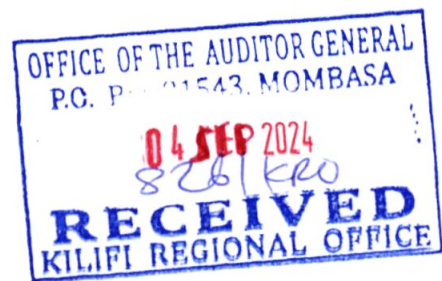
KISUMU COUNTY

Revised 30th June 2023.



KISUMU GIRLS HIGH SCHOOL
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED
30TH JUNE 2023

Prepared in accordance with the Cash Basis of Accounting Method under the International Public Sector Accounting Standards (IPSAS)



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KISUMU GIRLS HIGH SCHOOL

Annual Report and Financial Statements For the year ended 30th June 2023

1. Acronyms and Glossary of Terms

BOM	Board of Management
CEB	County Education Board
IPSAS	International Public Sector Accounting Standards
KCSE	Kenya Certificate of Secondary Education
PFM	Public Finance Management
PSASB	Public Sector Accounting Standards Board
FY	Financial Year
FDSE	

2. Key School Information And Management

[Customise the details in this section to suit your School]

(a) Background information

The school is domiciled in Kenya and its operations are governed under the Basic Education Act, 2013. It is located in Kisumu County, Kisumu Central Sub-County

The school was reregistered on 20/04/2023 under registration number 42/S/3000/1637 and is currently categorized as a National public school established, owned or operated by the Government.

The school is a boarding school and had 1520 number of students as at 30th June 2023. It has seven streams in forms two to four and eight streams in form one and 65 teachers of which 3 teachers are employed by the School Board of Management.

(b) School Board of Management - Board Members

The School Board of Management established under Section 55 of the Basic Education Act, 2013; is composed of the following members:

Ref:	Name of Board Member	Designation	Date of appointment
1	MRS GRACE JOWI JOBITA	Chairman	17th May 2022
2	MRS MARGARET MECHUMO	Secretary- Principal	1st January 2018
3	MRS JANE IKUTWA	Member	17th May 2022
4	MRS VIOLET ANGUTWA	Member	17th May 2022
5	DR JOSEPH NYAKINDA	Member	17th May 2022
6	DR CENAN OJUNGA	Member	17th May 2022
7	MR AUSTINE KAPERRE	Member	17th May 2022
8	DR BRENDA BARASA MAKOKHA	Member	17th May 2022
9	MRS NGOME PRISCA	Member Rep Teachers	17th May 2022
10	MR GEORGE OYENGO	Members	17th May 2022
11	MS ANJELICA OUYA	Member	17th May 2022
12	MR ANTONY EKAJUL	Member	17th May 2022
13	PRO BITOK JACOB	Member	17th May 2022
14	MR GEORGE KOPALLA	Member	17th May 2022
15	MRS RUTH MISAVA	Member	17th May 2022
16	MRS NANCY OKOTH OKOTH	Member	17th May 2022

KISUMU GIRLS HIGH SCHOOL**Annual Report and Financial Statements For the year ended 30th June 2023****Key School Information and Management (Continued)****The function of the School Board of Management include:**

- Promote the best interests of the School and ensure its development.
- Promote quality education for all pupils in accordance with the standards set under the Basic Education Act, 2013
- Ensure and assure the provision of proper and adequate facilities for the School
- Manage the School's affairs in accordance with the rules and regulations governing occupational safety and health.
- Advise the County Education Board on the staffing needs of the School.
- Determine cases of pupils' discipline and make reports to the CEB
- Prepare comprehensive termly report on all areas of its mandate and submit the report to CEB
- Administer and manage the resources of the School
- Receive, collect and account for any funds accruing to the institution in accordance with Article 226 (1) (a) of the Constitution of Kenya, Section 81 of the Public Finance Management Act, 2012 and the Fourth Schedule para 21 and 23 of the Basic Education Act, 2013.

(c) Committees of the Board

Ref:	Name of Committee	Names of Members	Designation	Number of meetings attended during the year
1	Executive Committee	Mrs Jobita Chairman Mr Wakala, Mr Oyengo Mr Kapere , Dr Nyakinda Mrs Mechumo		Five of Five
2	Audit Committee	Mrs Jobita , Mr Wakala, Mr Kopala Mrs Angutwa, Dr Barasa Mrs Mechumo	Chairman	One of Three
3	Finance,procurement and general purposes Committee	Mrs Jobita Mr Ekajul , Mr Wakala, Mr Oyengo Pro. Bitok, Mr Kapere Mrs Mechumo	Chairman	One of Three
4	Academic Committee	Dr Nyakinda Mrs Jobita , Mr Ekajul Mrs Misava Ms A Ouya, Pro Bitok Mrs Mechumo	Chairman	Two of Three
5	School Infrastructure /Development Committee	Mrs Madete Gladys Mrs Jobita , Mr Ekajul Mrs Misava Ms A Ouya, Pro Bitok Mrs Mechumo	Chairman	Six of Seven

KISUMU GIRLS HIGH SCHOOL**Annual Report and Financial Statements For the year ended 30th June 2023**

6	Discipline and welfare Committee	Mrs Jane Ikutwa Mrs Jobita , Mr Kapere Ms A Ouya, Mr Wakala Mrs Mechumo	Chairman	Four of Five
7	Inspection and acceptance	Annecletus Atamba, Rose Odhiambo, Alex Juma, Abubakar Rai	Chairman	Three of three
8	Evaluation committee	Rose Odhiambo, F Okode, C Asembo , G Oluoch Salome Ouma, E Ochuka	Chairman	Two of Three

(d) School operation Management

For the financial year ended 30th June 2023 the school day-to-day management was under the following persons:

Ref:	Designation	Name	TSC Number
1	Principal	MRS MARGARET MECHUMO	313212
2	Deputy Principal	MRS JEMIMAH ABOK	315782
3	Deputy Principal	MRS DORCAS T. ONDITI	349130
4	School Bursar	SHEM ONYANGO	ID NO 10265952

(e) Schools contacts

Post Office Box: 811-40100 KISUMU
Telephone: 0716520288
E-mail: kisumug@yahoo.com

(f) School Bankers

The following school operated 9 numbers of bank accounts in the following banks: (Ensure all accounts including CDF accounts are included)

- Name of Bank: NATIONAL BANK OF KENYA
Branch: KISUMU
Account Numbers: 01021023534100 ,- SCHOOL FUND
01025025783700 ,- OPERATION
01025025600900 - TUITION AND
01242024889100 - INCOME GENERATING

KISUMU GIRLS HIGH SCHOOL

Annual Report and Financial Statements For the year ended 30th June 2023

2. Name of Bank: KENYA COMMERCIAL BANK
Branch: KISUMU
Account Number: 1107740649, - GRATUITY SAVINGS
1107931673, - SAVINGS AND
1259382214 - MAINTEN AND IMPROVEMENT
3. Name of Bank: COOPERATIVE BANK OF KENYA
Branch: KISUMU
Account Number: 01100613056200 - SAVINGS
4. Name of Bank: EQUITY BANK LIMITED
Branch: KISUMU - OGINGA ODINGA
Account Number: 0290293043077 - C D FUND

(g) Independent Auditors

Office of the Auditor General
Anniversary Towers, University Way
P.O. Box 30084
GPO 00100
Nairobi, Kenya

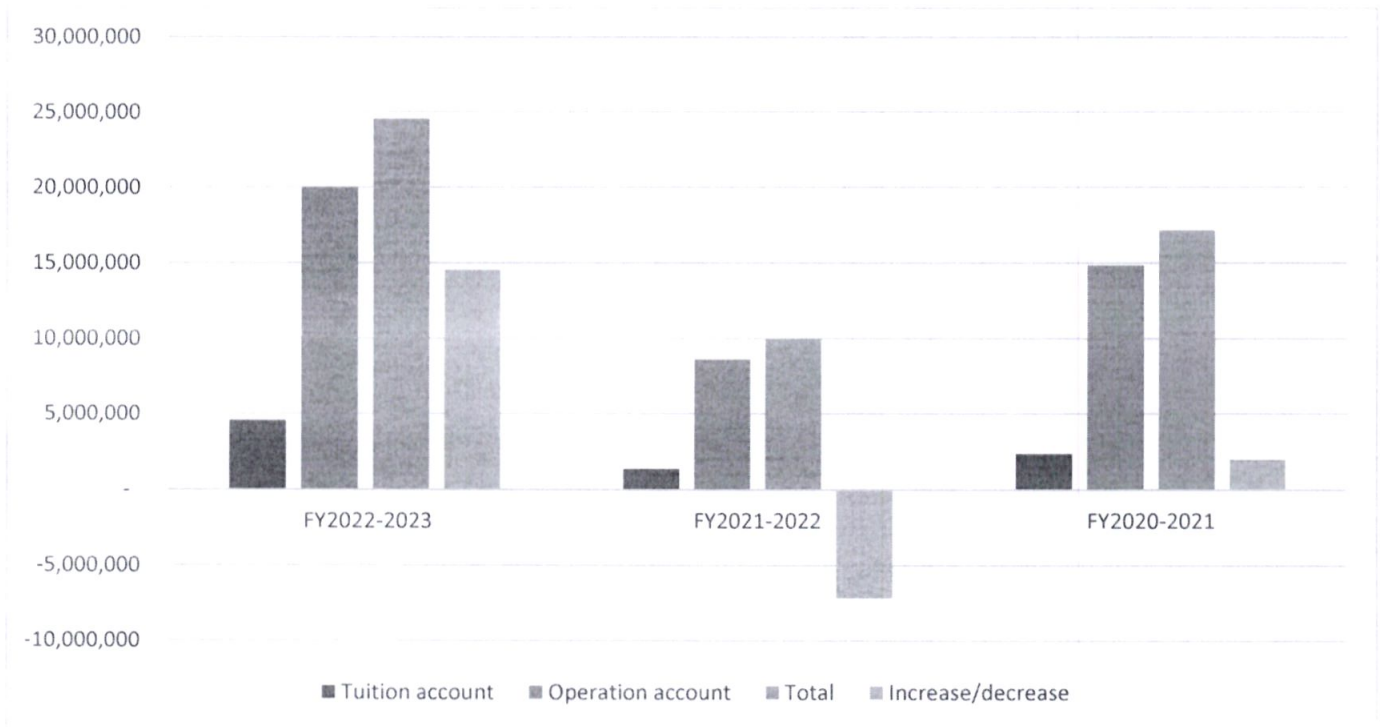
3. Summary Report of Performance of The School

The following is a summary report of the performance of the school against the set performance evaluation criteria:

a) Financial performance:

Capitation grant from the ministry of education over the last three years

Note	Detail	FY2022-2023	FY2021-2022	FY2020-2021	FY 2019-2020
1	Tuition account	3,830,421	4,545,804	1,358,525	2,334,908
2	Operation account	7,947,002	19,993,231	8,621,575	14,817,975
	Total	11,777,423	24,539,035	9,980,099	17,152,883
	Increase/decrease	- 12,761,612	14,558,936	- 7,172,784	1,948,801



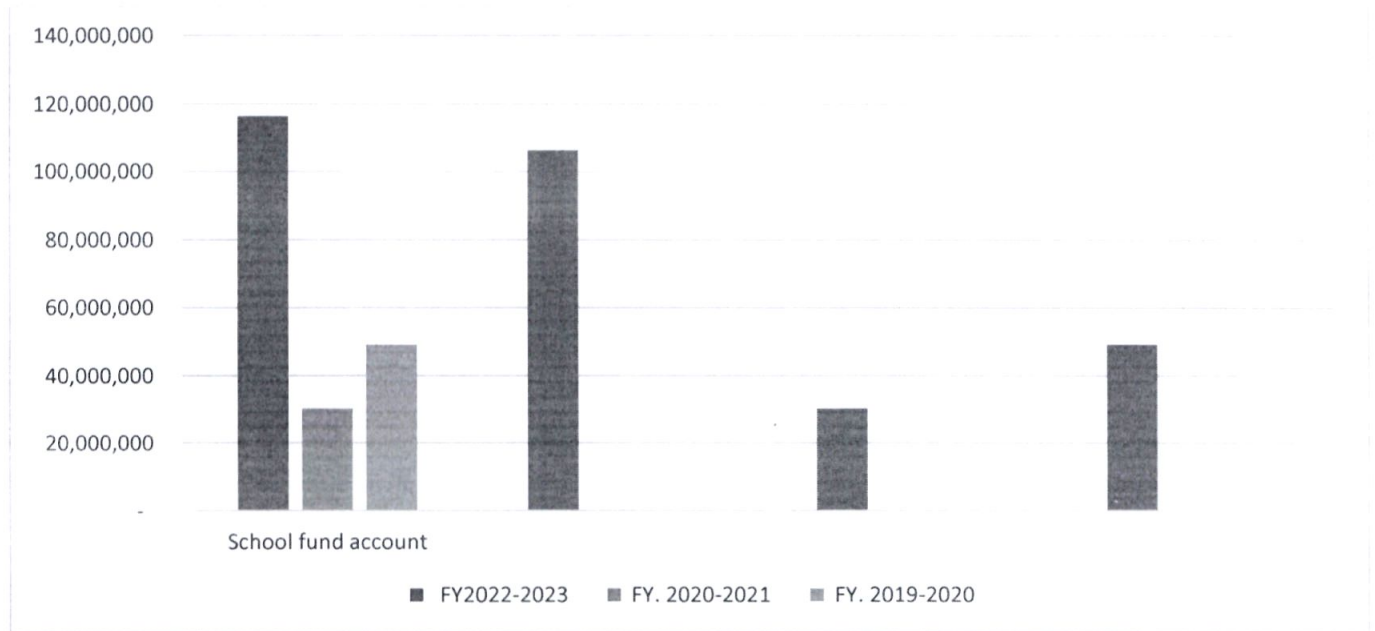
The capitation during the year 2022/23 received from the ministry of education amounted to kshs 11,777,423, this was a decrement by kshs. 12,761,612. Compared to amount received in 2021/22 fy which was at kshs.24,539,035 the increase was attributed to increase in students' population.

KISUMU GIRLS HIGH SCHOOL

Annual Report and Financial Statements For the year ended 30th June 2023

Overview of growth of other sources of income

Note	Detail	FY2022-2023	FY2021-2022	FY. 2020-2021	FY. 2019-2020
1	School fund account	116,514,598	106,256,399	30,310,047	49,221,943
	Total	116,514,598	106,256,399	30,310,047	49,221,943
	Increase/decrease	10,258,199	75,946,352	- 18,911,896	- 26,359,648



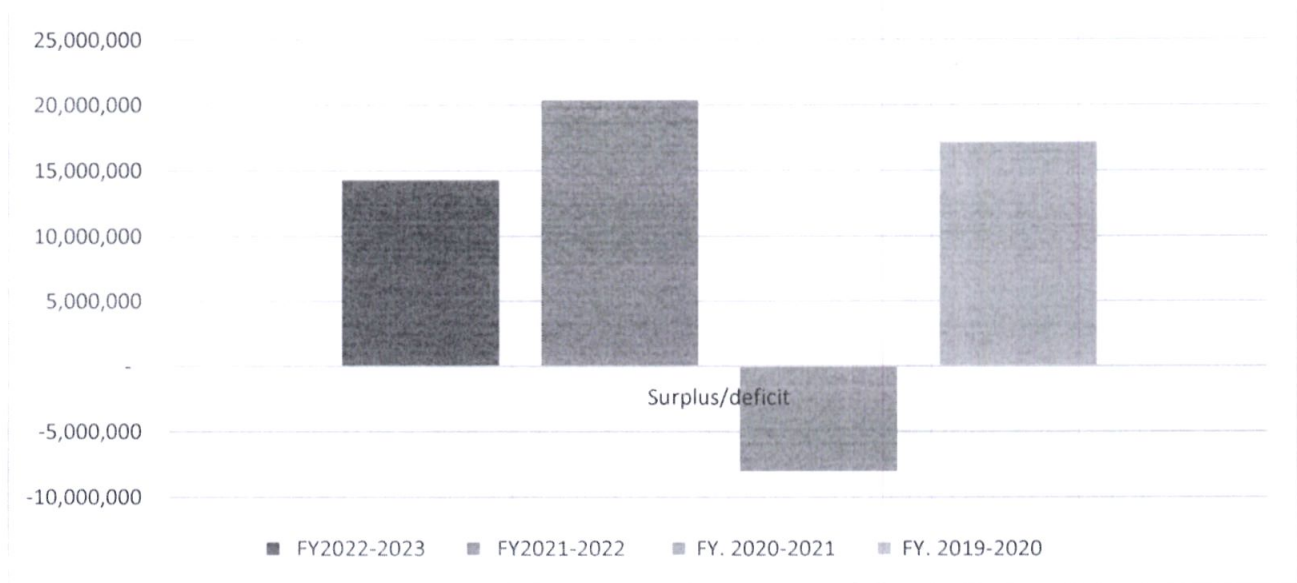
The school fund income during the year 2022/23 received from the students amounted to kshs 116,514,598 this was an increment by kshs. 10,258,199 compared to amount received in 2021/22 fy which was at kshs.106,256,399 the increase was attributed to increase in student population.

Surplus/ deficit comparison for the last three years

Note	Detail	FY2022-2023	FY2021-2022	FY. 2020-2021	FY. 2019-2020
1	Surplus/deficit	14,284,179	20,350,219	- 8,015,065	17,152,883
	Total	14,284,179	20,350,219	- 8,015,065	17,152,883
	Increase/decrease	- 6,066,040	28,365,284	- 25,167,948	- 1,948,801

KISUMU GIRLS HIGH SCHOOL

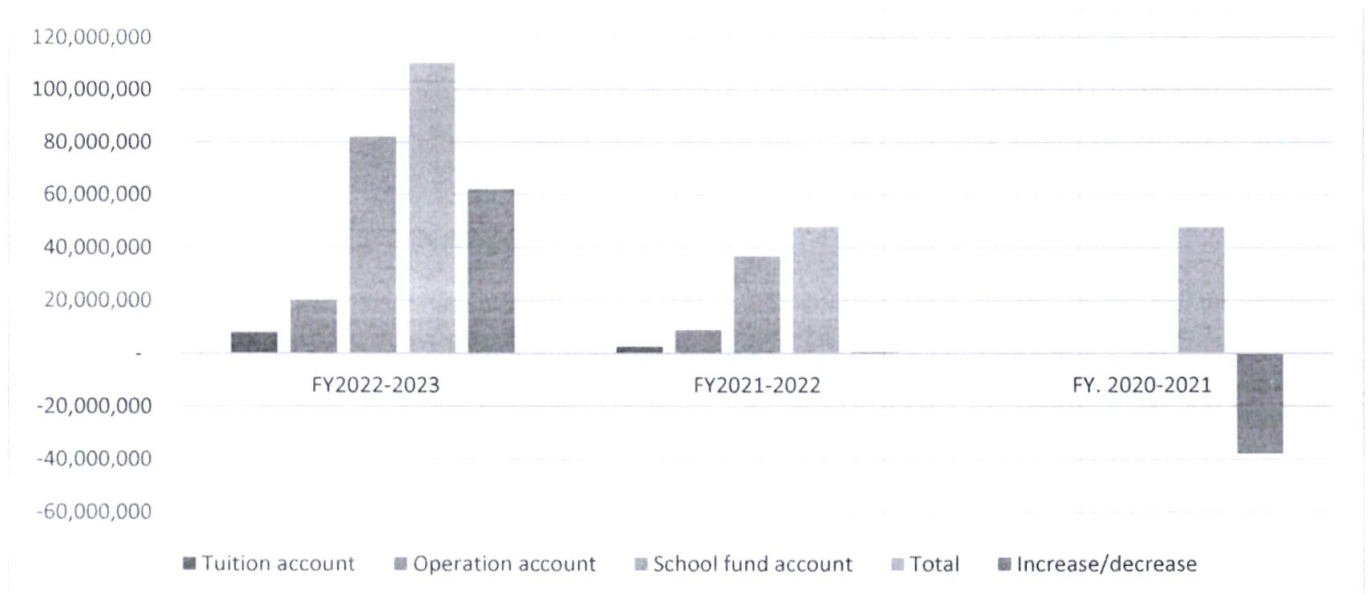
Annual Report and Financial Statements For the year ended 30th June 2023



The total surplus during the year 2022/23 amounted to kshs 14,284,179 ; this was an decrement by kshs. 6,066,040 compared to amount in 2021/22 fy which was at kshs.20,350,219

Overview of expenditure growth.

Note	Detail	FY2022-2023	FY2021-2022	FY. 2020-2021	FY. 2019-2020
5	Tuition account	7,103,858	8,122,288	2,531,236	-
6	Operation account	11,577,634	20,118,995	8,827,060	-
7	School fund account	103,609,961	82,203,932	36,946,915	-
	Total	122,291,453	110,445,215	48,305,211	47,856,123
	Increase/decrease	11,846,238	62,140,004	449,088	- 37,714,511



KISUMU GIRLS HIGH SCHOOL

Annual Report and Financial Statements For the year ended 30th June 2023

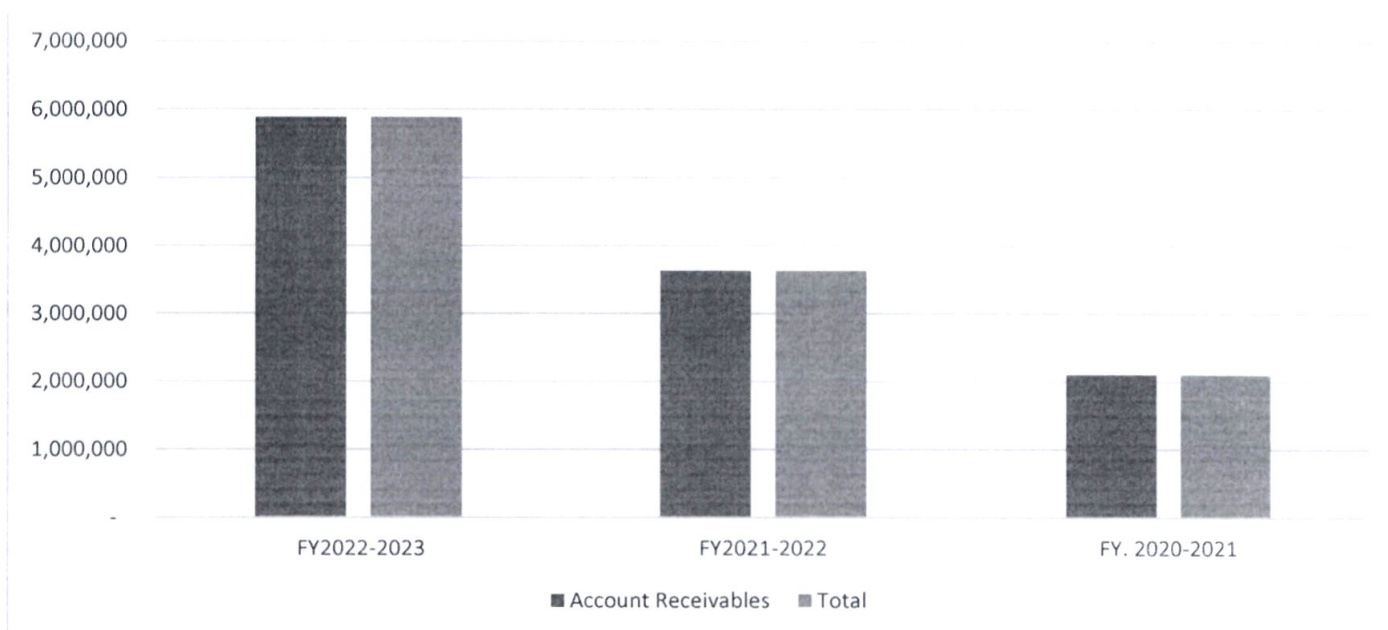
The total expenditure during the year 2022/23 amounted to kshs.122,291,453; this was an increment by kshs. 11,846,238 compared to amount spent in 2021/22 fy which was at kshs 110,445,215. the increase was attributed to rise in prices of some commodities and students' population.

Capitation grant ratio from the ministry of education over the last three years

Note	Detail	FY2022-2023	FY2021-2022	FY. 2020-2021	FY. 2019-2020
	No of students	1,520	1,378	1,365	-
	Ratio per student	7,748	17,808	7,311	#DIV/0!
1	Tuition account	3,830,421	4,545,804	1,358,525	2,334,908
2	Operation account	7,947,002	19,993,231	8,621,575	14,817,975
	Total	11,777,423	24,539,035	9,980,099	17,152,883
	Increase/decrease	1,520	1,378	1,365	-

Debtors' movement over the last three years

Note	Detail	FY2022-2023	FY2021-2022	FY. 2020-2021	FY. 2019-2020
1	Account Receivables	6,484,825	5,883,273	3,634,347	2,109,747
	Total	6,484,825	5,883,273	3,634,347	2,109,747
	Increase/decrease	601,552	2,248,926	1,524,600	330,574



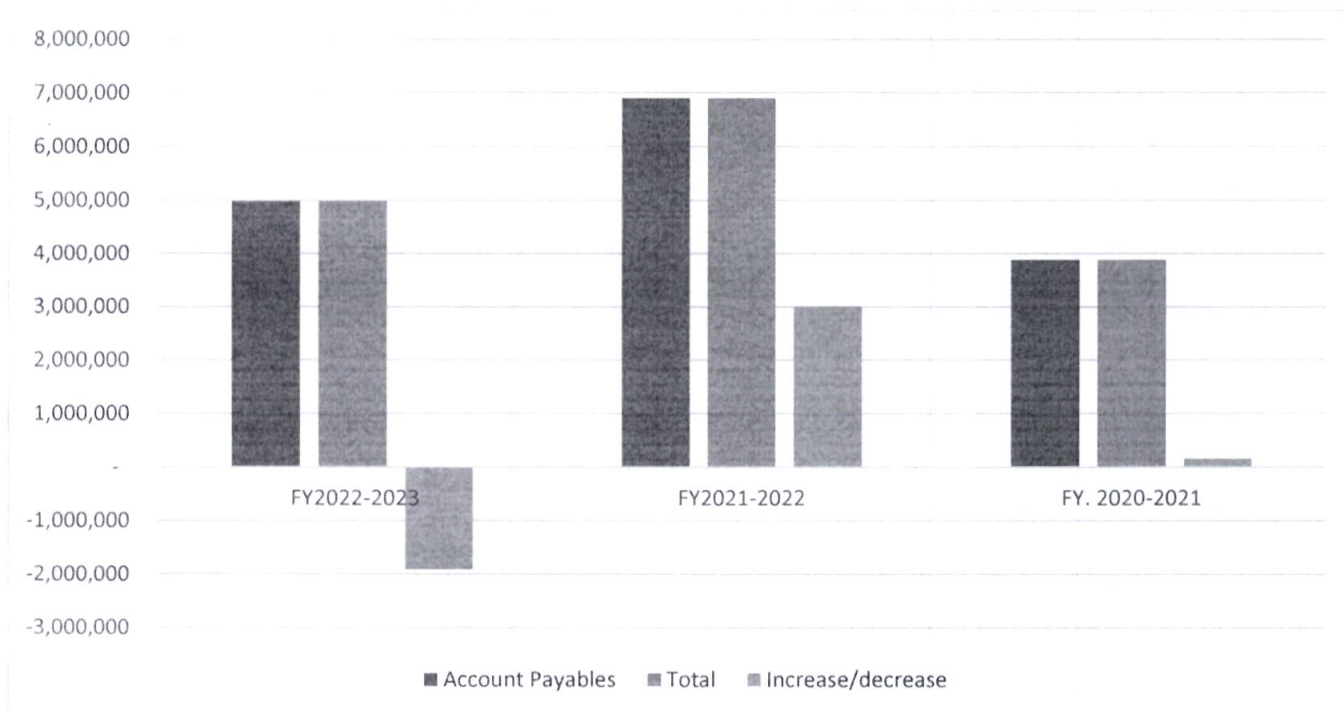
The accounts receivable during the year 2022/23 amounted to kshs.6,484,825, this was a increment by kshs.601,552 compared to amount in 2021/22 fy which was at kshs.5,883,273.

KISUMU GIRLS HIGH SCHOOL

Annual Report and Financial Statements For the year ended 30th June 2023

Creditors movement over the last three years

Note	Detail	FY2022-2023	FY2021-2022	FY. 2020-2021	FY. 2019-2020
1	Account Payables	7,566,676	4,983,818	6,894,660	3,882,556
	Total	7,566,676	4,983,818	6,894,660	3,882,556
	Increase/decrease	2,582,858	-	3,012,104	161,470



The accounts payable during the year 2022/23 amounted to kshs.7,566,676, this was a increment by kshs.2,582,858 compared to amount in 2021/22 fy which was at kshs.4,983,818 .the decrease were attributed to settlement of some pending bills.

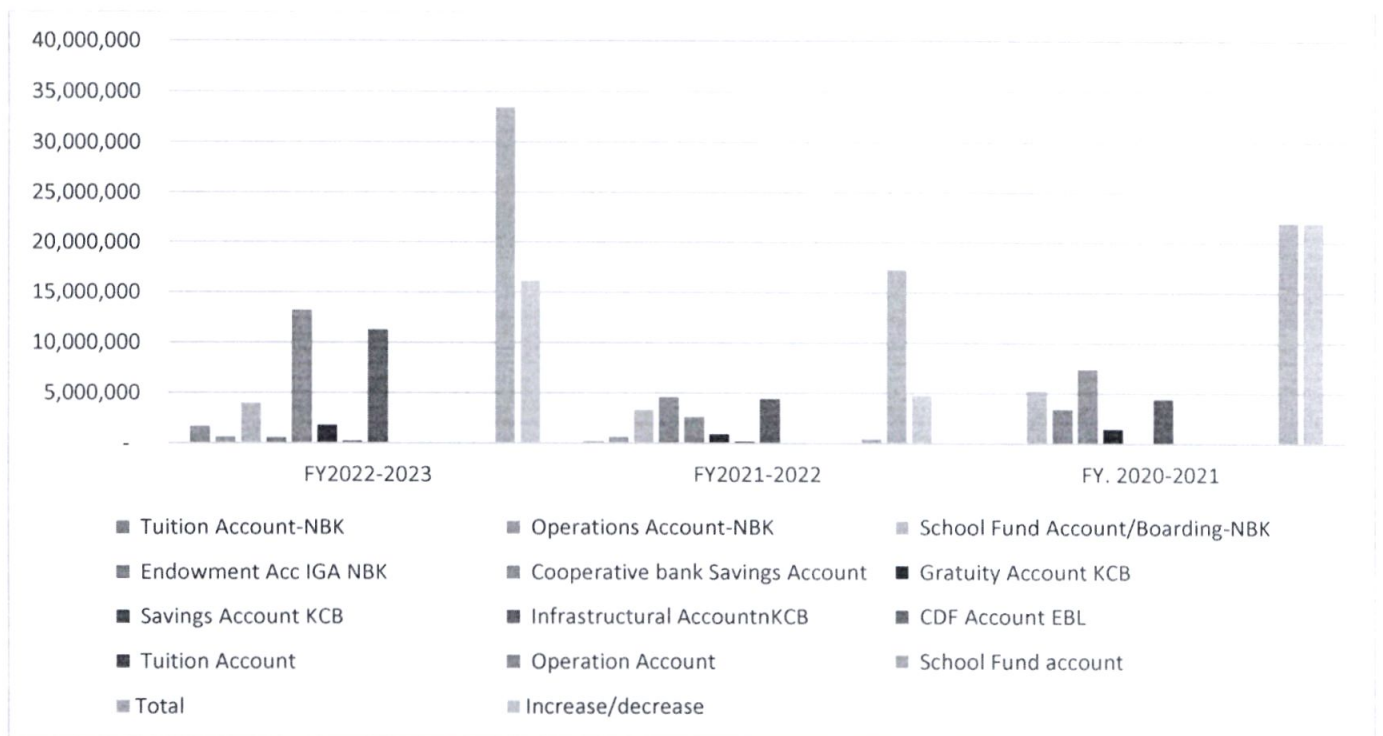
Cash and bank movement over the last three years

Note	Detail	FY2022-2023	FY2021-2022	FY. 2020-2021	FY. 2019-2020
	Tuition Account-NBK	104,417	1,689,566	188,441	18,432
	Operations Account-NBK	4,386,151	636,606	668,435	48,698
	School Fund Account/Boarding-NBK	4,069,213	4,049,266	3,286,096	5,249,672
	Endowment Acc IGA NBK	649,331	566,964	4,564,965	3,397,599
	Cooperative bank Savings Account	29,991,156	13,206,083	2,621,029	7,411,271
	Gratuity Account KCB	1,092,497	1,789,427	915,093	1,479,597
	Savings Account KCB	706,793	232,504	199,019	41,769
	Infrastructural Account KCB	8,760,387	11,262,103	4,414,864	4,414,864
	CDF Account EBL	2,800	2,800	3,700	3,700

KISUMU GIRLS HIGH SCHOOL

Annual Report and Financial Statements For the year ended 30th June 2023

Tuition Account	718	718	718	
Operation Account	240	240	240	
School Fund account	3,083	65,024	448,250	
Total	49,766,786	33,501,301	17,310,850	22,065,602
Increase/decrease	16,265,485	16,190,451	4,754,752	22,065,602



Bank balance during the year 2022/23 amounted to kshs.49,766,786 this was an increment by kshs.16,265,485 compared to amount in 2021/22 fy which was at kshs.33,501,301.

b) Teacher Student ratio:

TSC TEACHERS	BOM TEACHERS	TOTAL	NO. OF STUDENTS	TEAC/STUD RATIO	TRANSFERS	RETIRED
61	03	64	1520	1: 24	04	02

c) Mean score in the 2020-2022 KCSE:

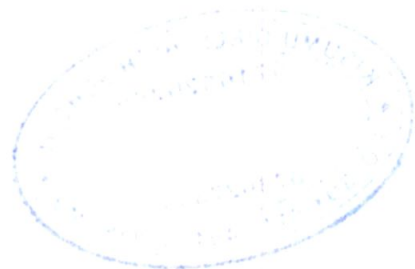
<i>YEAR</i>	<i>MEAN SCORE</i>	<i>A</i>	<i>A-</i>	<i>B+</i>	<i>B</i>	<i>B-</i>	<i>C+</i>	<i>C</i>	<i>C-</i>	<i>D+</i>	<i>D</i>
2020	8.081	0	14	54	68	56	51	42	12	5	0
2021	8.105	2	15	67	74	98	71	44	15	5	1
2022	8.4774	9	21	48	54	57	43	25	7	2	0

d) Number of Candidates in the 2019-2023 KCSE:

<i>YEAR</i>	<i>NO OF CANDIDATES</i>	<i>MEAN SCORE</i>
2020	303	8.081
2021	392	8.105
2022	266	8.4774

e) Capacity of the school:

<i>NO OF STUDENTS</i>	1,520
<i>DORMITORIES</i>	Five
<i>LABORATORIES</i>	Three.
<i>DINING HALL</i>	One
<i>TOILETS</i>	63.



KISUMU GIRLS HIGH SCHOOL**Annual Report and Financial Statements For the year ended 30th June 2023**

f) Development projects carried out by the school:

(Development projects carried out in the year and ongoing projects including a disclosure of project fund sources in a tabular format).

Projects	Source of funds	Status	Initial Cost (Kshs)	Amount Spent (Kshs)	Expected completion time
6 Door Classroom	M o E / P A	100% done	9,800,000	9,800,000	
750 Capacity Hostel	M o E / P A	Ground floor operational	27,800,000	27,800,000	
750 Capacity Hostel	M o E / P A	First floor to start	20,000,000	20,000,000	

Sign



The stamp is circular with a blue border. The text inside the stamp reads: "KISUMU GIRLS' HIGH SCHOOL" at the top, "0716520288" below it, "07 AUG 2023" in the center, and "KISUMU" at the bottom. The signature is written in blue ink over the stamp.

.....
School Principal

KISUMU GIRLS HIGH SCHOOL

Annual Report and Financial Statements For the year ended 30th June 2023


4. Statement of School Management Responsibility

Section 81 (1) of the Public Finance Management Act, 2012 requires that, at the end of each financial year, each National Government School shall prepare financial statements in respect of that school. Section 81 (3) requires the financial statements so prepared to be in a form that complies with relevant accounting standards as prescribed by the Public Sector Accounting Standards Board (PSASB) of Kenya from time to time.


Schedule 4 (Section 23) of the Education Act, 2013 requires the Board of Management of a public institution of basic education to be keep all proper books and records of accounts of the income, expenditure and assets of the institution.

The Board of Management of Kisumu Girls High School accepts responsibility for the school's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS).

The Board of Management is of the opinion that the school's financial statements give a true and fair view of the state of the school's transactions during the financial year ended 30th June, 2023, and of the school's financial position as at that date.


.....
Name: GRACE BW-JOBITA
Designation: Chairman, School Board of Management
Date:

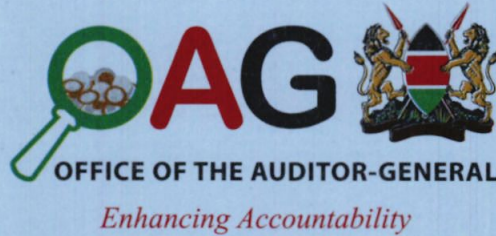

.....
Name: 1/7/2024
Designation: School Principal & Secretary to Board of Management
Date:


.....
Name: Shem Nyab
Designation: Bursar/ Finance Officer
Date: 1/7/



REPUBLIC OF KENYA

Telephone: +254-(20) 3214000
Email: info@oagkenya.go.ke
Website: www.oagkenya.go.ke



HEADQUARTERS
Anniversary Towers
Monrovia Street
P.O Box 30084-00100
NAIROBI

REPORT OF THE AUDITOR-GENERAL ON KISUMU GIRLS HIGH SCHOOL FOR THE YEAR ENDED 30 JUNE, 2023 – KISUMU COUNTY

PREAMBLE

I draw your attention to the contents of my report which is in three parts:

- A. Report on the Financial Statements that considers whether the financial statements are fairly presented in accordance with the applicable financial reporting framework, accounting standards and the relevant laws and regulations that have a direct effect on the financial statements.
- B. Report on Lawfulness and Effectiveness in Use of Public Resources which considers compliance with applicable laws, regulations, policies, gazette notices, circulars, guidelines and manuals and whether public resources are applied in a prudent, efficient, economic, transparent and accountable manner to ensure Government achieves value for money and that such funds are applied for the intended purpose.
- C. Report on Effectiveness of Internal Controls, Risk Management and Governance which considers how the entity has instituted checks and balances to guide internal operations. This responds to the effectiveness of the governance structure, the risk management environment and the internal controls developed and implemented by those charged with governance for orderly, efficient and effective operations of the entity.

An unmodified opinion does not necessarily mean that an entity has complied with all relevant laws and regulations and that its internal controls, risk management and governance systems are properly designed and were working effectively in the financial year under review.

The three parts of the report are aimed at addressing the statutory roles and responsibilities of the Auditor-General as provided by Article 229 of the Constitution, the Public Finance Management Act, 2012 and the Public Audit Act, 2015. The three parts of the report, when read together constitute the report of the Auditor-General.

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of Kisumu Girls High School – Kisumu County set out on pages 1 to 21, which comprise of the statement of financial assets and financial liabilities as at 30 June, 2023, and the statement of receipts and payments, statement of cash flows and summary statement budgeted versus actual amounts for the year then ended, and a summary of significant accounting policies and

other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of Kisumu Girls High School - Kisumu County as at 30 June, 2023, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Public Finance Management Act, 2012 and the Basic Education Act, 2013.

Basis for Qualified Opinion

1. Inaccuracies in the Presentation and Disclosure of the Annual Report and the Financial Statements

Review of the annual report and financial statement revealed that the disclosure at Annex 2 on summary of fixed assets register had no details on the assets owned, historical cost at the beginning and end of the year and additions and disposals during the period. In addition, Annex 1 on analysis of pending accounts payable has no details on name of suppliers, amount paid and outstanding balances as required by the reporting template while Note 19 to the financial statements does not reflect any stock/inventory balance.

Further, the statement of receipts and payments reflects total payments of Kshs.122,291,453 whereas the statement of budget versus actual reflects total payments of Kshs.135,787,573 resulting to unexplained variance of Kshs.13,496,120.

In the circumstances, the accuracy and recoverability of the presentation and disclosure in the annual report and financial statements could not be confirmed.

2. Unsupported Cash and Cash Equivalents Balance

The statement of assets and liabilities reflects cash and cash equivalents balance of Kshs.49,766,786. Included in this balance is Kshs.49,762,745 in respect of bank balance and Kshs.4,041 in respect of cash balance. However, the bank reconciliation statements and board of survey report were not provided for audit.

In the circumstances, the accuracy and completeness of the cash and cash equivalents balance of Kshs.49,766,786 could not be confirmed.

3. Unsupported and Long Outstanding Accounts Receivables Balance

The statement of assets and liabilities reflects accounts receivable balance of Kshs.6,484,825 which relates to fee arrears as disclosed in Note 13 to the financial statement. Included in this balance is Kshs.1,980,700 in respect of fee arrears outstanding from the previous year and prior periods for over two (2) years. However, the

detailed analysis/schedules indicating student name, admission number, amount owed and period covered was not provided for audit.

In the circumstances, the accuracy and recoverability of the account receivables balance of Kshs.6,484,825 could not be confirmed.

4. Unsupported and Long Outstanding Accounts Payables Balance

The statement of assets and liabilities reflects accounts payables balance of Kshs.7,566,676 in respect of prepaid fees as disclosed in Note 14 to the financial statements. Included in the balance is Kshs.442,626 in respect of outstanding accounts payables for the previous year and prior periods for over two (2) years. However, the supporting schedules indicating the student's name, admission number, fees payable or paid and amount overpaid in respect of each student was not provided for audit review.

In the circumstances, the accuracy and completeness of the accounts payables balance of Kshs.7,566,676 could not be confirmed.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the Kisumu Girls High School Management in accordance with ISSAI 130 on Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of financial statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

Emphasis of Matter

Budgetary Control and Performance

The summary statement of budgeted versus actual amounts reflects final receipts budget and actual on comparable basis of Kshs. 149,313,942 and Kshs.136,575,632 respectively resulting to an under-funding of Kshs.12,738,310 or 9% of the budget. Similarly, Management spent Kshs.135,787,573 against actual receipts of Kshs.136,575,632 resulting to an under-utilization of Kshs.788,059 or 1% of the budget.

The under-funding and under-utilization affected the planned activities and may have impacted negatively on service delivery to the public.

My opinion is not modified in respect of this matter.

Key Audit Matters

Key audit matters are those matters that, in my professional judgment, are of most significance in the audit of the financial statements. There were no key audit matters to report on in the year under review.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution, based on the procedures performed, except for the matter described in the Basis for Conclusion on Lawfulness and Effectiveness in Use of Public Resources section of my report, I confirm that, nothing else has come to my attention to cause me to believe that public resources have not been applied lawfully and in an effective way.

Basis for Conclusion

1. Lack of Approved Procurement Plan

The Management did not prepare a procurement plan for the financial year ended 30 June, 2023. This is contrary to Section 53(2) of the Public Procurement and Asset Disposal Act, 2015 which states that an Accounting Officer shall prepare an annual procurement plan which is realistic in a format set out in the Regulations within the approved budget prior to commencement of each financial year as part of the annual budget preparation process.

In circumstances, the Management was in breach of the law.

2. Non-Compliance with Prescription on Principals, Board of Management and Committees' Terms of Services and Entitlement

Review of records on the composition of the Board of Management indicated that a representative of the student's council and three (3) co-opted members had not been appointed. This is contrary to Section 56 (1)(g) and (2) of the Basic Education Act, 2013. Further, the Board of Management did not hold at least one meeting in every four (4) months during the period under review as required under Section 6(1) of the fourth schedule to the Basic Education Act, 2013. In addition, the allowances paid to the members of the Board of Management were ranging from Kshs.3,000 to Kshs.10,000 per sitting. However, the approvals/authority upon which these allowances were made were not provided.

In the circumstances, Management was in breach of the law.

3. Non-compliance with the Guidelines on the Establishment and Functions of the Audit Committees

The Management did not constitute an audit committee during the year under review contrary to Section (61)(2)(d) of the Basic Education Act No 14 of 2013 which requires the Board of Management to establish the Audit committee. Further, 174(1) of the Public Finance Management (National Government) Regulations, 2015, also requires each National Government entity to establish an audit committee.

In the circumstances, Management was in breach of the law.

4. Incomplete Fixed Assets Register

Review of the fixed asset register maintained by the institution revealed that critical information is omitted including costs/values attached to each class of asset and also the size of the parcel of land. This is contrary to the provisions of Regulation 139 (1) and (2) of the Public Finance Management (National Government) Regulations, 2015 which provides that the Accounting Officer of a National Government entity shall take full responsibility and ensure that proper control systems exist for assets and that preventative mechanisms are in place to eliminate theft, security threats, losses, wastage and misuse; movement and conditions of assets can be tracked; and stock levels are at an optimum and economical level. The Accounting Officer shall also ensure that processes and procedures both electronic and manual are in place for the effective, efficient, economical and transparent use of the Government entity's assets.

In the circumstances, Management was in breach of the law.

The audit was conducted in accordance with the (ISSAI) 4000. The standard requires that I comply with ethical requirements and plan and perform the audit to obtain assurance about whether the activities, financial transactions and information reflected in the financial statements comply, in all material respects, with the authorities that govern them. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

As required by Section 7(1)(a) of the Public Audit Act, 2015, based on the audit procedures performed, except for the matters described in the Basis for conclusion on Effectiveness of Internal Controls, Risk Management and Governance section of my report, I confirm that, nothing else has come to my attention to cause me to believe that internal controls, risk management and overall governance were not effective.

Basis for Conclusion

1. Inaccurate Student Enrollment Data

Analysis of student enrolment register revealed that the school had a population of 1,520 students while only 1,424 had been captured in National Education Management Information System (NEMIS). No explanation was provided for the variance.

In the circumstances, the effectiveness of internal controls on management of student's data could not be confirmed.

2. Poor Management for Text Books

Review of records revealed that the School Management had not formulated an inventory management policy to provide formal guidance on the management of text books inventory and therefore the quantity and value of textbooks owned could be confirmed. In

addition, the school does not have a system in place to ensure that text books that are lost are replaced immediately as lost text books are only recovered when the students are exiting the school after they finish their Kenya Certificate of Secondary Examination.

In the circumstances, the effectiveness of the internal controls on management of textbooks could not be confirmed.

3. Lack of Approved Information Communication Technology Policy

Review of the School's Information Communication Technology (ICT) environment revealed lack of ICT Policy during the year ended 30 June 2023 which provides guidance on Information Technology governance, security management, program change management, physical access controls, environmental controls, IT service continuity and logical access control. Further, there was no data security policy and Disaster Recovery Plans. This is contrary to Regulation 19(1) of the Public Finance Management Regulations, 2015 identifies roles and responsibilities of the standing committee, which includes review on a regular basis the adequacy and integrity of the entity's internal control, acquisition and divestitures and management information systems including compliance with applicable laws, regulations, rules and guidelines.

In the circumstances, the effectiveness of internal controls systems on information and communication technology could not be confirmed.

The audit was conducted in accordance with ISSAI 2315 and ISSAI 2330. The standards require that I plan and perform the audit to obtain assurance about whether effective processes and systems of internal control, risk management and overall governance were operating effectively, in all material respects. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

Responsibilities of Management and those Charged with Governance

Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Public Sector Accounting Standards (Cash Basis) and for maintaining effective internal control as Management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error and for its assessment of the effectiveness of internal control, risk management and overall governance.

In preparing the financial statements, Management is responsible for assessing the School's ability to sustain its services, disclosing, as applicable, matters related to sustainability of services and using the applicable basis of accounting unless Management is aware of the intention to terminate the School or to cease operations.

Management is also responsible for the submission of the financial statements to the Auditor-General in accordance with the provisions of Section 47 of the Public Audit Act, 2015.

In addition to the responsibility for the preparation and presentation of the financial statements described above, Management is also responsible for ensuring that the activities, financial transactions and information reflected in the financial statements are

in compliance with the authorities which govern them, and that public resources are applied in an effective way.

Those charged with governance are responsible for overseeing the School's financial reporting process, reviewing the effectiveness of how Management monitors compliance with relevant legislative and regulatory requirements, ensuring that effective processes and systems are in place to address key roles and responsibilities in relation to governance and risk management, and ensuring the adequacy and effectiveness of the control environment.

Auditor-General's Responsibilities for the Audit

The audit objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion in accordance with the provisions of Section 48 of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISSAIs will always detect a material misstatement and weakness when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

In addition to the audit of the financial statements, a compliance audit is planned and performed to express a conclusion about whether, in all material respects, the activities, financial transactions and information reflected in the financial statements are in compliance with the authorities that govern them and that public resources are applied in an effective way, in accordance with the provisions of Article 229(6) of the Constitution and submit the audit report in compliance with Article 229(7) of the Constitution.

Further, in planning and performing the audit of the financial statements and audit of compliance, I consider internal control in order to give an assurance on the effectiveness of internal controls, risk management and overall governance processes and systems in accordance with the provisions of Section 7(1)(a) of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. My consideration of the internal control would not necessarily disclose all matters in the internal control that might be material weaknesses under the ISSAIs. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

Because of its inherent limitations, internal control may not prevent or detect misstatements and instances of non-compliance. Also, projections of any evaluation of effectiveness to future periods are subject to the risk that controls may become inadequate because of changes in conditions, or that the degree of compliance with the policies and procedures may deteriorate.

As part of an audit conducted in accordance with ISSAIs, I exercise professional judgement and maintain professional skepticism throughout the audit. I also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by Management.
- Conclude on the appropriateness of Management's use of the applicable basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the School's ability to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the School to cease to continue to sustain its services.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the school to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

I communicate with the Management regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that are identified during the audit.

I also provide Management with a statement that I have complied with relevant ethical requirements regarding independence, and communicate with them all relationships and other matters that may reasonably be thought to bear on my independence, and where applicable, related safeguards.


FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

21 January, 2025

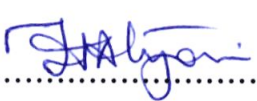
KISUMU GIRLS HIGH SCHOOL

Annual Report and Financial Statements For the year ended 30th June 2023

6. Statement Of Receipts and Payments For the Year Ended 30th June 2023

Description Of Vote Head	Note	2022-2023	2021-2022
		Kshs	Kshs
Receipts			
Government grants for tuition	1	3,830,421	4,545,804
Government grants for operations	2	7,947,002	19,993,231
Government Grants for infrastructure	3	8,283,611	-
School fund income- parents' contributions	4	97,516,002	95,021,253
Miscellaneous incomes	5	18,998,596	11,235,146
Total Receipts		136,575,632	130,795,434
Payments			
Tuition	6	7,103,858	8,122,288
Operations	7	11,577,634	20,118,995
Infrastructure	8	-	-
Boarding and school fund	9	103,609,961	82,203,932
Total Payments		122,291,453	110,445,215
Surplus/Deficit		14,284,179	20,350,219

The school financial statements were approved on July 1st 2024 and signed by:



Name: Grace Tom-Obota
Chair BOM

Date: 01/7/24



Name: EVA ODHIAMBO
School Principal/ Secretary to BOM

Date: 01/7/24



Name: Shem Onyango
Bursar/ Finance Officer

Date: 01/07/24



KISUMU GIRLS HIGH SCHOOL
Annual Report and Financial Statements For the year ended 30th June 2023

7. Statement of Assets and Liabilities As At 30th June 2023

Description	Note	2022-2023 Kshs	2021-2022 Kshs
Financial Assets			
Cash and cash equivalents			
Bank balances	10	49,762,745	33,435,319
Cash balances	11	4,041	65,982
Short term investments	12	-	-
Total cash and cash equivalent		49,766,786	33,501,301
Account's receivables	13	6,484,825	5,883,273
Total financial assets		56,251,611	39,384,574
Financial liabilities			
Accounts payables	14	7,566,676	4,983,818
Net financial assets		48,684,935	34,400,756
Represented by			
Accumulated fund b/fwd	15	34,400,756	14,050,537
Surplus/deficit for the year		14,284,179	20,350,219
Net financial position		48,684,935	34,400,756

The school's financial statements were approved on July 1st 2024 and signed by:

Name: Grace Poni Odhiambo Name: W.A. Odhiambo Name: Shem Ouyang
 Chair BOM School Principal/ Secretary to BOM Bursar/ Finance Officer
 Date: 17/7/24 Date: 17/7/24 Date:






8. Statement of Cash Flows for the Year Ended 30th June 2023

Description	Note	2022-2023	2021-2022
		Kshs	Kshs
Cash from Operating Activities			
Receipts			
Government grants for tuition		3,830,421	4,545,804
Government grants for operations		7,947,002	19,993,231
Government grants for infrastructure		8,283,611	-
School fund income- parents contributions/ fees		97,516,002	95,021,253
Other income		18,998,596	11,235,146
Total receipts		136,575,632	130,795,434
Payments			
Cash outflows for tuition		7,103,858	8,122,288
Cash outflows for operations		11,577,634	20,118,995
Cash outflows Boarding/lunch and school fund payments		103,609,961	82,203,932
Cash outflows for Infrastructure		-	-
Total payments		122,291,453	110,445,215
Cash flow from operating activities before working capital adjustments		14,284,179	20,350,219
Add/less decrease /increase in receivables		- 601,552	- 2,248,926
Add/less decrease /increase in payables		2,582,858	- 1,910,842
Net cash inflow/outflow from operating activities		16,265,485	16,190,451
Cash flow from investing activities			
Acquisition of assets		-	-
Proceeds from sale of Assets		-	-
Proceeds from investments		-	-
Purchase of investments		-	-
Net cash inflow/outflows from investing activities		-	-
Cash flow from Financing activities			
Proceeds from borrowings/ loans	18	-	-
Repayment of principal borrowings		-	-
Net cash inflow/outflow from financing activities		-	-
Net increase/decrease in cash and cash equivalents		16,265,485	16,190,451
Cash and cash equivalent at beginning of the FY		33,501,301	17,310,850
Cash and cash equivalent at end of the FY		49,766,786	33,501,301

KISUMU GIRLS HIGH SCHOOL
Annual Report and Financial Statements For the year ended 30th June 2023

*Note: Cash and Cash Equivalent is the summation of Note 10, 11 and 12.
(The above presentation of cash flow statement uses the direct method of cash flow presentation which is encouraged under IPSAS. Schools should therefore adopt the direct method of cashflow as recommended by PSASB).*

The school's financial statements were approved on July 1st 2024 and signed by:

		
.....
Name: GRACE JOWI JOBITA	Name: EVA ODHIAMBO	Name: Shem Ouyang
Chair BOM	School Principal/ Secretary to BOM	Bursar/ Finance Officer
Date: 1/7/24	Date: 1/7/24	Date: 01/07/24



KISUMU GIRLS HIGH SCHOOL

Annual Report and Financial Statements For the year ended 30th June 2023

1. Statement Of Budgeted Versus Actual Amounts for The Year Ended 30th June 2023

Receipt/Expenses Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs	%
Receipts						
<i>(1) Capitation Grant on Tuition</i>						
Textbooks and reference materials	255,050	1,079,292	1,334,342	1,330,050	4,292	100%
Exercise books	1,000,000	-	1,000,000	945,370	54,630	95%
Laboratory equipment	800,000	-	800,000	785,011	14,989	98%
Internal exams	400,000	-	400,000	405,480	-5,480	100%
Teaching / learning materials	350,000	-	350,000	335,000	15,000	96%
Chalks	50,000	-	50,000	29,510	20,490	60%
Exams and assessment	-	-	-	-	-	
Teachers guides	-	-	-	-	-	
Sub-total	2,855,050	1,079,292	3,934,342	3,830,421	103,921	97%
<i>(2) Capitation Grant on Operations</i>						
Personnel emoluments	4,495,000	-	4,495,000	2,648,702	1,846,298	59%
Maintenance and Improvement	10,150,000	-	10,150,000	8,283,611	1,866,389	81%
Local transport / travelling	2,900,000	-	2,900,000	1,339,200	1,560,800	47%
Electricity and water	3,335,000	-	3,335,000	1,339,200	1,995,800	40%
Medical	2,400,000	-	2,400,000	131,400	2,268,600	6%
Administration costs	2,900,000	-	2,900,000	1,344,200	1,555,800	47%
Activity	2,175,000	-	2,175,000	1,144,300	1,030,700	52%
SMASSE	340,000		340,000	0	340,000	
Sub-total	28,695,000	-	28,695,000	16,230,613	12,464,387	

KISUMU GIRLS HIGH SCHOOL

Annual Report and Financial Statements For the year ended 30th June 2023

(3) Fees Charged on Parents			-			
Personnel emoluments	12,862,000	-	12,862,000	15,345,521	-2,483,521	119%
Repairs and maintenance	2,900,000	-	2,900,000	3,984,614		
Local transport / travelling	5,100,000	-	5,100,000	4,626,528	473,472	91%
Electricity and water	7,250,000	-	7,250,000	6,540,023	709,977	90%
Medical	-	-	-	-		
Unversity Application	-	-	-	129,000		
Administration costs	5,075,000	-	5,075,000	4,780,318	294,682	94%
Activity	1,356,600	-	1,356,600	1,362,779	-6,179	101%
Advance	-	-	-	7,000		
Fee on Boarding Equipment and Stores	48,616,000	-	48,616,000	49,404,448	-788,448	102%
Bursary	-	-	-	3,812,128		
Development	14,400,000	-	14,400,000	7,523,643	6,876,357	53%
Sub-total	97,559,600	-	97,559,600	97,516,002	43,598	
Other Income			-			
Rent Income	625,000	-	625,000	748,630	-123,630	120%
Income From Farming Activities	10,000,000	-	10,000,000	9,476,403	523,597	92%
Refunds	-	-	-	669,563		
Fee For Hire of Ground and Equipment	8,500,000	-	8,500,000	8,079,000	421,000	95%
Dividends Income	-	-	-	-		
Tender applications	-	-	-	25,000		
Sub-total	116,684,600		116,684,600	116,514,598	170,002	
Total income	148,234,650	1,079,292	149,313,942	136,575,632		

KISUMU GIRLS HIGH SCHOOL

Annual Report and Financial Statements For the year ended 30th June 2023

(1) Expenditure For Tuition			-			
Textbooks and reference materials	3,100,000		3,100,000	3,057,760	42,240	98%
Exercise books	1,800,000	-	1,800,000	1,767,500	32,500	98%
Laboratory equipment	1,500,000	-	1,500,000	1,448,403	51,597	96%
Internal exams	850,000	-	850,000	827,015	22,985	97%
Teaching / learning materials	730,000		730,000	728,480	1,520	99%
Chalks	-	-	-	-		
Exams and assessment	-	-	-	-		
Teachers guides	-	-	-	-		
Administration Costs	-	-	-	-		
Bank Charges	-	-	-	3,180		
Sub-total	7,980,000		7,980,000	7,832,338	147,662	
(2) Expenditure For Operations			-			
Personnel emoluments	8,655,000	-	8,655,000	8,099,571	555,429	94%
Service Gratuity	802,000	-	802,000	802,000	0	
Administration Cost	1,100,000	-	1,100,000	1,010,602	89,398	99%
Repairs and maintenance & improvements	15,131,579	-	15,131,579	15,100,000	31,579	98%
Local transport / travelling	25,000	-	25,000	22,620	2,380	90%
Electricity and water	2,400,000	-	2,400,000	2,044,241	355,759	85%
Medical	-	-	-	-		
Activity Expenses	300,000	-	300,000	281,000	19,000	94%
SMASSE	340,000		340,000	-		
Acquisition of Assets		-		-		
Advance	-	-		13,000	-13,000	
Sub-total	28,753,579	-	28,753,579	27,373,034	1,380,545	

KISUMU GIRLS HIGH SCHOOL

Annual Report and Financial Statements For the year ended 30th June 2023

(3) Expenditure For School Fund			-			
Personnel emoluments	7,000,000	-	7,000,000	6,432,409	567,591	92%
Service Gratuity				-		
Maintenance & Improvement fund	14,400,000	-	14,400,000	-		
Repairs and maintenance & Improvements	8,900,000	-	8,900,000	8,727,815	172,185	98%
Local transport / travelling	4,350,000	-	4,350,000	6,659,297	-2,309,297	153%
Electricity and water	7,250,000	-	7,250,000	7,099,665	150,335	98%
Medical Expenses	-	-	-	172,230		
Administration costs	5,075,000	-	5,075,000	4,802,362	272,638	95%
Expenses on income Generating Activities	-	-	-	11,421,671		
Fee on Boarding Equipment and Stores	44,824,873		44,824,873	47,176,791	-2,351,918	105%
Rent Expenses	100,000	-	100,000	51,350	48,650	53%
Acquisition of Assets	-	-	-	-		
Activity Expenses	3,532,100	-	3,532,100	6,271,584	-2,739,484	177%
Refunds	-	-	-	580,389		
Tender applications	-	-	-	124,000		
Bursary disbursed	-	-	-	3,957,398		
University Application	-	-	-	133,000		
Sub-total	95,431,973		95,431,973	103,609,961		
Grand Totals	129,800,552		129,800,552	135,787,573		

[Provide below a commentary on significant under utilization (below 90% of utilization) and any over utilization above 100%]

1. All expenditure accounts having less than 90% underutilization are attributed by low level of activities carried out as per outlined budget plan .
2. All expenditure accounts having more than 100% utilization are attributed by rise in price level of commodities which was not as per outlined budget plan
3. Tuition Account expenditure has been subsidised by school fund account
4. Operation account capitation did not realise 90 % since the ministry of Education remitted less
5. Activity expenditure was subsidised by school fund account to build a modern Basketball court

10. Significant Accounting Policies

The principal accounting policies adopted in the preparation of these financial statements are set out below:

1. Statement of compliance and basis of preparation

The financial statements have been prepared in accordance with and comply with International Public Sector Accounting Standards (IPSAS) with particular emphasis on Cash Basis Financial Reporting under the Cash Basis of Accounting and applicable government legislations and regulations. The financial statements comply with and conform to the form of presentation prescribed by the Public Sector Accounting Standards Board of Kenya.

This cash basis of accounting has been supplemented with accounting for; a) receivables that include school fees from parents, imprest, salary advances and other receivables and b) payables that include deposits and retentions and payables from operations.

The financial statements are presented in Kenya Shillings, which is the functional and reporting currency of the *school*, and all values are rounded to the nearest Kenya Shilling (Kshs). The accounting policies adopted have been consistently applied to all the years presented.

2. Recognition of receipts and payments

The *school* recognises all receipts from the various sources when the event occurs, and the related cash has actually been received by the *school*. In addition, the *school* recognises all expenses when the event occurs, and the related cash has actually been paid out by the *school*. Income arising from school fees is recognised when the event occurs whether cash is received or not. Expenditure arising from operations is recognised when the event occurs irrespective of receipt of cash.

3. In-kind contributions

In-kind contributions are donations that are made to the *school* in the form of actual goods and/or services rather than in money or cash terms. These donations may include vehicles, equipment or personnel services. Where the financial value received for in-kind contributions can be reliably determined, the *school* includes such value in the statement of receipts and payments both as a receipt and as a payment in equal and opposite amounts; otherwise, the contribution is not recorded.

4. Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and cash at bank, short-term deposits on call and highly liquid investments with an original maturity of three months or less, which are readily convertible to known amounts of cash and are subject to insignificant risk of changes in

value. Bank account balances include amounts held at various financial institutions at the end of the financial year.

5. Accounts Receivable

For the purposes of these financial statements, imprests and advances to authorised public officers and/or institutions which were not surrendered or accounted for at the end of the financial year are treated as receivables. Accounts receivables also include school fees billed to parents for services rendered but not paid. This is an enhancement to the cash accounting policy. Other accounts receivables are disclosed in the financial statements.

6. Accounts Payable

For the purposes of these financial statements, deposits and retentions held on behalf of third parties have been recognized as accounts payables. This is in recognition of the government practice of retaining a portion of contracted services and works pending fulfilment of obligations by the contractor and to hold deposits on behalf of third parties. Payables also include expenditure incurred for the purchase of goods, works and services that has been rendered and not settled. This is an enhancement to the cash accounting policy adopted for public secondary schools. Other liabilities are disclosed in the financial statements.

7. Non-current assets

Non-current assets are expensed at the time of acquisition while disposal proceeds are recognized as receipts at the time of disposal. However, the acquisitions and disposals are reflected in the school fixed asset register a summary of which is provided as a memorandum to these financial statements.

8. Budget

The budget is developed on the same accounting basis (cash basis), the same accounts classification basis, and for the same period as the financial statements. The *school's* budget was approved by the School Board of Management. A comparison of the actual performance against the comparable budget for the financial year under review has been included in the financial statements.

9. Comparative figures

Where necessary comparative figures for the previous financial year have been amended or reconfigured to conform to the required changes in presentation.

10. Subsequent events

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended 30th June 2023.

KISUMU GIRLS HIGH SCHOOL**Annual Report and Financial Statements For the year ended 30th June 2023****11. Notes To The Financial Statements****1 Government Grants for Tuition**

Description	2022-2023	2021-2022
	Kshs	Kshs
Textbooks and reference materials	3,674,621	4,545,804
Exercise books	-	-
Laboratory equipment	155,800	-
Internal exams	-	-
Teaching / learning materials	-	-
Chalks	-	-
Exams and assessment	-	-
Teachers guides	-	-
Total	3,830,421	4,545,804

**Include others as per MOE circulars*

2 Government Grants for Operations

Description	2022-2023	2021-2022
	Kshs	Kshs
Personnel emoluments	2,648,702	8,377,381
Maintenance and Improvement	2,684,000	6,453,250
Local transport / travelling	668,200	1,623,600
Electricity and water	678,200	1,635,600
Medical	131,400	279,800
Administration costs	668,200	1,623,600
Activity	468,300	-
Total	7,947,002	19,993,231

3 Government Grants for infrastructure

Description	2022-2023	2021-2022
	Kshs	Kshs
Maintenance & Improvement	8,283,611	-
Transition infrastructure grants	-	-

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Description	2022-2023	2021-2022
	Kshs	Kshs
Administration Block	-	-
Economic stimulus grants	-	-
Total	8,283,611	-

4 School Fund Income - Parents Contribution/Fees

Description	2022-2023	2021-2022
	Kshs	Kshs
Personnel emoluments	15,345,521	18,755,692
Maintenance improvement	3,984,614	3,994,393
Repairs and maintenance	-	-
Local transport / travelling	4,626,528	5,587,919
Electricity and water	6,540,023	5,742,491
Medical	-	-
University Application	129,000	-
Administration costs	4,780,318	5,999,299
Activity	1,362,779	1,711,426
Advance	7,000	109,500
Fee on Boarding Equipment and Stores	49,404,448	53,120,533
Bursary	3,812,128	-
Development	7,523,643	-
Total	97,516,002	95,021,253

Miscellaneous Incomes

Description	2022-2023	2021-2022
	Kshs	Kshs
Interest Income	748,630	977,389
Income From Farming Activities	9,476,403	8,997,582
Rents	669,563	1,144,175
Income From Posho Mill	-	-
Income From Bus Hire	-	-
Income From Hire of Ground and Equipment	8,079,000	-
Income From Grants and Donations*	-	-
Other Income	-	-
Total Income	-	-

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Tender applications	25,000	116,000
Total	18,998,596	11,235,146

(Include an explanation on the kind and source of grants/ donations received by the school.)

*Ensure proper authorization from MOE before obtaining loans/borrowings.

*Indicate what other income relates to including income arising from writebacks if any.

Notes to the Financial Statements (continued)**6 Tuition**

Description	2022-2023	2021-2022
	Kshs	Kshs
Textbooks and reference materials	3,057,760	
Exercise books	1,767,500	239,1
Laboratory equipment	1,448,403	1,406,3
Internal exams	827,015	770,8
Teaching / learning materials	-	5,704,1
Chalks	-	
Exams and assessment	-	
Teachers guides	-	
Administration Costs	-	
Bank Charges	3,180	1,7
Total	7,103,858	8,122,2

7 Operations

Description	2022-2023	2021-2022
	Kshs	Kshs
Personnel emoluments	8,099,571	10,034
Service Gratuity	-	77
Administration Cost	1,010,602	6
Repairs and maintenance & improvements	106,600	7
Local transport / travelling	22,620	
Electricity and water	2,044,241	1
Medical	-	
Activity Expenses	281,000	
SMASSE	-	
Acquisition of Assets	-	
Advance	13,000	
Total	11,577,634	

Notes to the Financial Statements (continued)

8 Infrastructure

Description	2022-2023	2021-2022
	Kshs	Kshs
Construction of classrooms	-	-
Construction of laboratory	-	-
Construction of dormitory	-	-
Purchase of furniture	-	-
Purchase of equipment	-	-
Purchase of apparatus	-	-
Drilling of boreholes	-	-
Total	-	-

9 Boarding And School Fund

Description	2022-2023	2021-2022
	Kshs	Kshs
Personnel emoluments	6,432,409	2,331,855
Service Gratuity	-	-
Maintenance & Improvement fund	-	-
Repairs and maintenance & Improvements	8,727,815	4,011,172
Local transport / travelling	6,659,297	6,253,901
Electricity and water	7,099,665	6,340,815
Medical Expenses	172,230	-
Administration costs	4,802,362	4,547,662
Expenses on Income Generating Activities	11,473,021	6,564,590
Fee on Boarding Equipment and Stores	47,176,791	48,124,772
Rent Expenses	-	157,420
Insurance Cost (Life Property)	-	-
Acquisition of Assets	-	-
Activity Expenses	6,271,584	465,898
Refunds	580,389	353,176
Tender applications	124,000	77,000
Bursary disbursed	3,957,398	2,975,671
University Application	133,000	-

KISUMU GIRLS HIGH SCHOOL

Annual Report and Financial Statements For the year ended 30th June 2023

Total	103,609,961	82,203,932
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*(Expenses on income generating activities** should include all costs relating to the school earnings on miscellaneous receipts as recorded in note 5. These costs should include farm maintenance, posho mill maintenance, ground maintenance and costs incurred during hire of school bus among others).*

Notes to the Financial Statements (continued)

10 Bank Accounts

Account Name & Currency	Status	Bank Account Number	2022-2023	2021-2022
	Active/Dormant		Kshs	Kshs
Tuition Account-NBK	Active	01025025600900	104,417	1,689,566
Operations Account-NBK	Active	01025025783700	4,386,151	636,606
School Fund Account/Boarding-NBK	Active	01021023534100	4,069,213	4,049,266
Endowment Acc IGA NBK	Active	01242024889100	649,331	566,964
Cooperative bank Savings Account	Active	01100613056200	29,991,156	13,206,083
Gratuity Account KCB	Active	1107740649	1,092,497	1,789,427
Savings Account KCB	Active	1107931673	706,793	232,504
Infrastructural AccountnKCB	Active	1259382214	8,760,387	11,262,103
CDF Account EBL	Inactive	0290293043077	2,800	2,800
Total			49,762,745	33,435,319

11 Cash In Hand

Description	2022-2023	2021-2022
	Kshs	Kshs
Tuition Account	718	718
Operation Account	240	240
School Fund account	3,083	65,024
Total	4,041	65,982

12 Short Term Investments

Description	2022-2023	2021-2022
	Kshs	Kshs
Cooperative Shares	-	-
Treasury Bills	-	-

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Fixed Deposit accounts	-	-
Other Investments	-	-
Total	-	-

Notes to the Financial Statements (continued)

13 Accounts Receivable

Description	2022-2023	2021-2022
	Kshs	Kshs
Fees Arrears	6,484,825	5,883,273
Other Non-Fees Receivables	-	-
Salary Advances (list/schedule attached)	-	-
Imprest (list/schedule attached)	-	-
Rent arrears (list/schedule attached)	-	-
Total	6,484,825	5,883,273

13 b Ageing Analysis of Accounts Receivable

Description	2022-2023		2021-22	
	Kshs		Kshs	
	Current FY	% of the total	Comparative FY	% of the total
Less than 1 year	4,504,125	69%	3,507,632	60%
Between 1- 2 years	454,250	7%	254,391	4%
Between 2-3 years	1,526,450	24%	2,121,250	36%
Over 3 years	-	0%	-	0%
Total (should tie to note 13 a)	6,484,825	100%	5,883,273	100%

14 Accounts Payable

Description	2022-2023	2021-2022
	Kshs	Kshs
Trade Creditors (See Ageing Below and Appendix 1)	-	-
Prepaid Fees	7,566,676	4,983,818
Retention Monies	-	-
Unpaid salaries and statutory deductions	-	-
Caution money	-	-
Total	7,566,676	4,983,818

KISUMU GIRLS HIGH SCHOOL**Annual Report and Financial Statements For the year ended 30th June 2023****Notes to the Financial Statements (continued)****14a. Ageing Analysis of Accounts Payable**

Description	2022-2023		Insert Comparative FY	
	Kshs		Kshs	
	FY 2022/23	% of the total	FY 2021/22	% of the total
Less than 1 year	7,124,050	94.2%	4,412,020	88.6%
Between 1- 2 years	253,105	3.3%	319,250	6.4%
Between 2-3 years	189,521	2.5%	202,481	4%
Over 3 years		0%	50,067	1%
Total (should tie to note 14)	7,566,676	100%	4,983,818	100%

15 Fund Balance Brought Forward

Description	2022-2023		2021-2022	
	Kshs		Kshs	
Bank Balances	33,435,319		16,861,642	
Cash Balances	65,982		449,208	
Short Term Investments	-		-	
Receivables	5,883,273		3,634,347	
Payables	-	4,983,818	-	6,894,660
Total	34,400,756		14,050,537	

Other important disclosure notes

IPSAS Cash Standard encourages an entity to disclose accrual related information in relation to an entity's assets and liabilities. The notes outlined below are disclosure notes in relation to the school's non- financial assets and liabilities.

16 Non-current Liabilities Summary

Description	2022-2023	2021-2022
	Kshs	Kshs
Bank Loans	-	-
Outstanding Leases	-	-
Hire Purchase	-	-
Gratuity And Leave Provision	-	-
Others (specify)	-	-
Total	-	-

17 Biological assets

Description	Numbers	2022-2023	2021-2022
		Kshs	Kshs
Cattle		-	-
Goats		-	-
Trees	-	-	-
Coffee Or Tea Plantation		-	-
Poultry		-	-
Others (specify)		-	-
Total		-	-

18 Borrowings

Description	Kshs	Kshs
Borrowings at beginning of the year	-	-
Borrowings during the year	-	-
Repayments during the year	-	-
Balance at the end of the year	-	-

KISUMU GIRLS HIGH SCHOOL**Annual Report and Financial Statements For the year ended 30th June 2023**

Other important disclosure notes**19 Stock/ Inventory**

Description	2022-2023	2021-2022
	Kshs	Kshs
Food stuffs	-	-
Lab consumables	-	-
Farm produce	-	-
Medication	-	-
Construction Materials	-	-
Others (specify)	-	-
Total	-	-

(Stock to be measured at lower of cost and net realisable value. Net realisable value is the difference between selling costs less costs to sell)


KISUMU GIRLS HIGH SCHOOL

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20 Progress On Follow Up Of Auditor Recommendations

The following is the summary of issues raised by the external auditor, and management comments that were provided to the auditor.

Ref No.	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	Numbering of FS pages	Has been done accordingly	Resolved	N/A
	Account numbers missed in FS Presented for audit	The account numbers have now been captured in revised FS	Resolved	N/A
	MoE under funding was due to un updated NEMIS data	The school has updated the data at MoE for future disbursements	Resolved	N/A
	There was failure to sign Cash books by the Principal , bursar	The cash books are now being signed as required	Resolved	N/A
	Aging of Accounts Payables and Accounts Receivables	The Aging of Accounts Receivables and Payables has been done well	Resolved	N/A
	BOM did not have a work plan	Management has bench marked to have a work plan for BOM	Resolved	N/A
	Text books were kept by respective departmental inventories making it difficult to establish total number of books	Management has now established a Library where all the books are received and kept for accountability and ease of confirmation	Resolved	N/A



 Sign and Date
 Principal

01/07/24

KISUMU GIRLS HIGH SCHOOL

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12. Annexes

Annex I - Analysis of Pending Accounts Payable

Supplier of goods or services	Original amount	Date contracted	Amount paid to-date	Outstanding balance 2022/23	Outstanding balance 2021/22	Comments
	A	B	C	D=a-c		
	Kshs	Kshs	Kshs	Kshs	Kshs	
Construction of buildings						
Sub-total						
Supply of goods						
1.						
2.						
3.						
Sub-Total	0		0	0	0	
Supply Of Services						
4.						
5.						
6.	0		0	0	0	
Sub-Total	0		0	0	0	
Grand Total	0			0	0	

KISUMU GIRLS HIGH SCHOOL**Annual Report and Financial Statements For the year ended 30th June 2023****Annex 2 – Summary of Fixed Assets Register**

Asset Class	Historical Cost b/f (Kshs) 1st July 2022	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost c/f (Kshs) 30th June 2023
Land	0	0	0	0
Buildings And Structures	0	0	0	0
Motor Vehicles	0	0	0	0
Office Equipment, Furniture And Fittings	0	0	0	0
Textbooks	0	0	0	0
ICT Equipment	0	0	0	0
Tools And Apparatus	0	0	0	0
Other Machinery And Equipment	0	0	0	0
Heritage And Cultural Assets	0	0	0	0
Intangible Assets- Soft Ware	0	0	0	0
Total	0	0	0	0

(The school should ensure that a detailed fixed assets register is maintained).