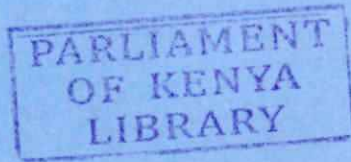


REPUBLIC OF KENYA



*Enhancing Accountability*



**REPORT**

**OF**

**THE AUDITOR-GENERAL**


**ON**

**NKUENE GIRLS' HIGH SCHOOL**

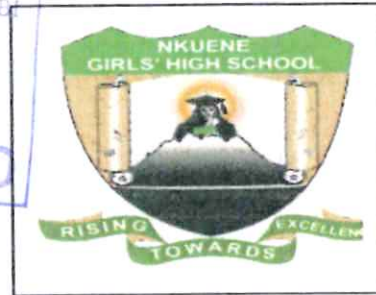
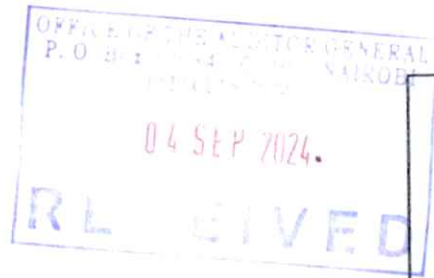
**FOR THE YEAR ENDED**

**30 JUNE, 2022**

**MERU COUNTY**

 NATIONAL ASSEMBLY PAPERS LAID	
DATE: 05 MAR 2025	DAY: _____
TABLED BY: _____	_____
CLERK AT THE TABLE: _____	_____

*Revised 30<sup>th</sup> June 2022.*



---

**NKUENE GIRLS' HIGH SCHOOL**  
**ANNUAL REPORT AND FINANCIAL STATEMENTS**  
**FOR THE FINANCIAL YEAR ENDED**  
**30<sup>TH</sup> JUNE 2022**

---

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

*(Leave this page blank)*

<b>Table of Contents</b>	<b>Page</b>
1. Key School Information and Management .....	iii
2. Summary Report of Performance of The School .....	vii
3. Statement of School Management Responsibility.....	<b>Error! Bookmark not defined.</b>
4. Report Of The Independent Auditors.....	xv
5. <i>Statement Of Receipts and Payments For the Year Ended 30th June 2022</i> .....	1
6. Statement of Assets and Liabilities As At 30th June 2022.....	2
7. Statement of Cash Flows for the Year Ended 30th June 2022 .....	3
8. S tatement Of Budgeted Versus Actual Amounts for The Year Ended 30th June 2022.....	4
9. Significant Accounting Policies.....	8
10. Notes To The Financial Statements .....	10
11. Annex 1 Analysis of Pending Accounts Payable .....	17
12. Annex 2 Summary of Fixed Assets Register .....	19
13. Annex 3 Trial Balance Hostel A/C .....	20
14. Annex 4 Cash Survey Hostel A/C .....	21
15. Annex 5 Reconciliation Hostel A/C .....	22
16. Annex 6 Trial Balance Operation A/C .....	23
17. Annex 7 Cash Survey Operation A/C .....	24
18. Annex 8 Reconciliation Operation A/C .....	25
19. Annex 9 Trial Balance Tuition A/C .....	26
20. Annex 10 Reconciliation Tuition A/C .....	27
21. Annex 11 Trial Balance Infrastructure A/C .....	28
22. Annex 12 Reconciliation Infrastructure A/C .....	29
23. Annex 13 Adjusted Trial Balance Hostel A/C .....	30
24. Annex 14 Adjusted Trial Balance Tuition A/C .....	31
25. Annex 15 List of Debtors 2021/2022.....	32

***NKUENE GIRLS' HIGH SCHOOL***

**Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2022**

---

**1. Key School Information and Management**

**(a) Background information**

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

The school was registered in 23/6/2017 under registration number 12S30000841 and is currently categorized as a *Extra County*, public school established, owned or operated by the Government.

The school is a boarding school and had 1274 number of students as at 30<sup>th</sup> June 2022 It has 6 streams and 39 teachers of which 16 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:

**The new BOM was appointed on 5/2/2022 but inaugurated on 23/6/2022.**

Ref:	Name of Board Member	Designation	Date of appointment
1	George Mugambi	Chairman – Sponsor	5th February 2022
2	Dinah Gitonga	Secretary - Principal	5th February 2022
3	Dr. Ruth Kimathi	Vice Chair – Parents Local Community	5th February 2022
4	Jane Mbaabu	Member – Parents Local Community	5th February 2022
5	Dr. Esther Gakii	Member – Parents Local Community	5th February 2022
6	John Gikunda	Member – Parents Local Community	5th February 2022
7	Francis Muthamia	Member – Parents Local Community	5th February 2022
8	Douglas Gikunda	Member – Parents Local Community	5th February 2022
9	Edward Chabari Bururia	Member – Rep CEB	5th February 2022
10	Zachary Kabucho Wamae	Member Rep Teachers	5th February 2022
11	Eng. Kenneth Mwongera	Members - Sponsor	5th February 2022
12	Timothy Mwirigi	MEMBER - Sponsor	5th February 2022
13	Isabella Arithi	Member - Community	5th February 2022
14	David Muriungi Kiara	Member Special Needs	5th February 2022
15	Glroy Kanyiri	Rep Students	5th February 2022

**Outgoing BOM Members**

Ref:	Name of Board Member	Designation	Date of appointment
1.	Dr. Ruth Kimathi	Chairperson – Sponsor	23 – 5 – 2019
2.	Mrs. Dinah Gitonga	Secretary – Principal	23 – 5 – 2019
3.	Dr. Esther Gakii	Member – Parents Local Community	
4.	Mr. John Gikunda	Member – Parents Local Community	23 – 5 – 2019
5.	Mrs. Jane Mbaabu	Member – Parents Local Community	
6.	Mr. Alexander Mwebia	Member – Parents Local Community	23 – 5 – 2019
7.	Mr. Douglas Gikunda	Member – Parents Local Community	
8.	Mr. Robert Murithi	Member – Parents Local Community	23 – 5 – 2019
9.	Mr. Bururia Chabari	Member – Rep CEB	
10.	Mr. Zachary Kabucho	Member Rep Teachers	23 – 5 – 2019
11.	Mrs. Philomena amanja	Member – Sponsor	
12.	Mr. George Mugambi	Member – Sponsor	23 – 5 – 2019
13.	Mrs. Ansieta M. Minyori	Member – Special Interest Group	
14.	Mr. David Muriungi	Member – Special Needs	23 – 5 – 2019
15.	Rita Nkatha	Rep. Students	23 – 5 – 2019

**b) The functions of the School Board of Management are to:**

- 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**

*Names of the various committees of the Board established and the names of the committee members.*

Ref:	Name of Committee	Names of Members	Designation	Number of meetings attended during the year
1	Executive Committee	George Mugambi	Chairperson	1-1
		Dinah Gitonga	Secretary	1-1
		Charles Waihiga	P.A Chairperson	1-1
		Timothy Mwirigi	Member	1-1
		Dr. Ruth Kimathi	Vice Chairperson	1-1
		John Gikunda	Member	1-1
2	Audit Committee	George Mugambi	Chairperson	1-1
		Dinah Gitonga	Secretary	1-1
		John Gikunda	Vice Chairperson	1-1
		Dr. Ruth Kimathi	Member	1-1
		Charles Waihiga	P.A Chairperson	1-1
		Timothy Mwirigi	Member	1-1
3	Finance, procurement and general purposes Committee	John Gikunda	Chairperson	1-1
		Dinah Gitonga	Secretary	1-1
		George Mugambi	BOM Member	1-1
		Timothy Mwirigi	BOM Member	1-1
		Charles Waihiga	P.A Chairperson	1-1
		Edward Chabari	BOM Member	1-1
4	Academic Committee	David Muriungi	Chairperson	1-1
		Edward Chabari	Member	1-1
		Zacahry Kabucho wamae	Teacher Rep.	1-1
		Dr. Esther Mbaabu	Member	1-1
		Charles Waihiga	P.A chairperson	1-1
5	Development Committee/SIC	John Gikunda	Chairpeson	1-1
		Dinah Gitonga	Secretary	1-1
		Madam Mercy Itunga	SCDE	1-1

**NKUENE GIRLS' HIGH SCHOOL****Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2022**

		Charles Waihiga	P.A chairperson	1-1
		Douglas Gikunda	BOM Member	1-1
		George Mugambi	BOM Chairperson	1-1
6	Discipline and welfare Committee	Alexander Gatimbu	Chairperson	1-1
		Jane Mbaabu	Member	1-1
		Dinah Gitonga	Secretary	1-1
		George Mugambi	BOM Chairperson	1-1
		Isabella Arithi	Member	1-1
		Francis Muthamia	Member	1-1
		Glory Kanyiri	Student Rep.	1-1

**(d) School operation Management**

For the financial year ended 30<sup>th</sup> June 2023 the School day-to-day management was under the following persons:

Ref:	Designation	Name	Identification
1	Principal	MRS. DINAH GITONGA	TSC No.324802
2	Deputy Principal	MRS. ALICE MUTWIRI	TSC No.516834
3	School Bursar	MRS. MARION GACHERI	ID No. 11259386

**KEY SCHOOL INFORMATION AND MANAGEMENT**

**(e) Schools contacts**

Post Office Box: 71 – 60202  
Telephone: 0714371957  
E-mail: nkuenegirlshighschoolnkubu@gmail.com  
Website: nkuenegirlshigh.wix.com  
Facebook: Nil  
Twitter: Nil

**(f) School Bankers**

The school operated 5 accounts in the following and 1 Mpesa Payroll.

1. Name of Bank: KENYA COMMERCIAL BANK  
Branch: NKUBU  
Account Number: 1131532104 – HOSTEL ACCOUNT  
Postal Address: Nkubu
  
2. Name of Bank: EQUITY BANK  
Branch: NKUBU  
Account Number: (1) 0370291768421 – Operation Account  
(2) 0370291355305 – Tuition Account  
Postal Address: Nkubu
  
3. Name of Bank: CO – OPERATIVE BANK  
Branch: NKUBU  
Account Number: (1) 01129205829000 – SAVINGS  
(2) 01139205829001 – infrastructure Account  
Postal Address: Nkubu
  
4. Name of Bank: YETU SACCO  
Branch: NKUBU  
Account Number: 30825 – Farm Account  
Postal Address: Nkubu
  
5. Name of Bank: NATIONAL BANK OF KENYA  
Branch: MERU  
Account Number: 012429079600 – Farm Account  
Postal Address: Meru
  
6. MPESA Pay Bill No. 4078649 attached to Hostel Account A/C No. 1131532104 Kenya Commercial Bank (KCB) – Nkubu.

**(g) Independent Auditors**

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

**II. 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

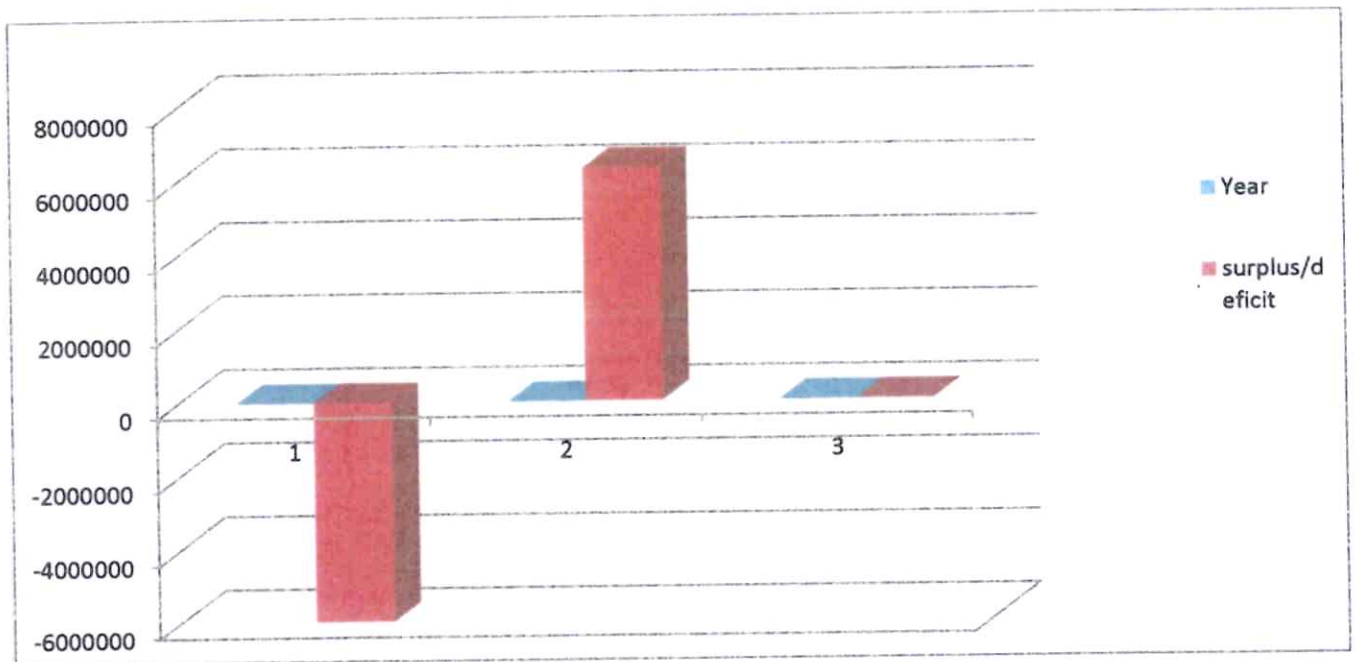
**a) Financial Performance**

**TABLE 1**

**SURPLUS/DEFICIT FOR THE YEAR AND A COMPARISON OF THE SAME FOR THE LAST THREE YEARS**

Year	2021/2022	2021	2020
surplus/deficit	-5,979,383.00	6,345,164.00	12,401.00

The increase of food prices made the school to experience the deficits. There was high cost of living.



**II. 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

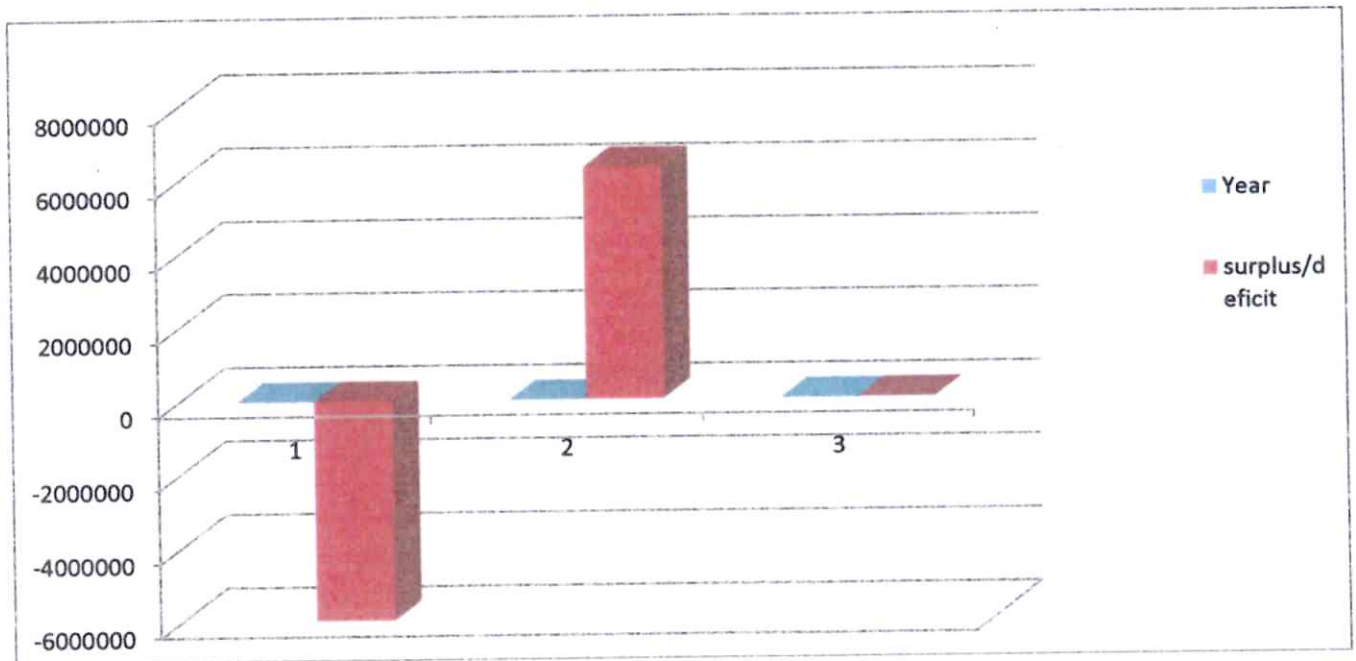
**a) Financial Performance**

**TABLE 1**

**SURPLUS/DEFICIT FOR THE YEAR AND A COMPARISON OF THE SAME FOR THE LAST THREE YEARS**

Year	2021/2022	2021
surplus/deficit	-5,979,383.00	6,345,164.00

The increase of food prices made the school to experience the deficits. There was high cost of living.

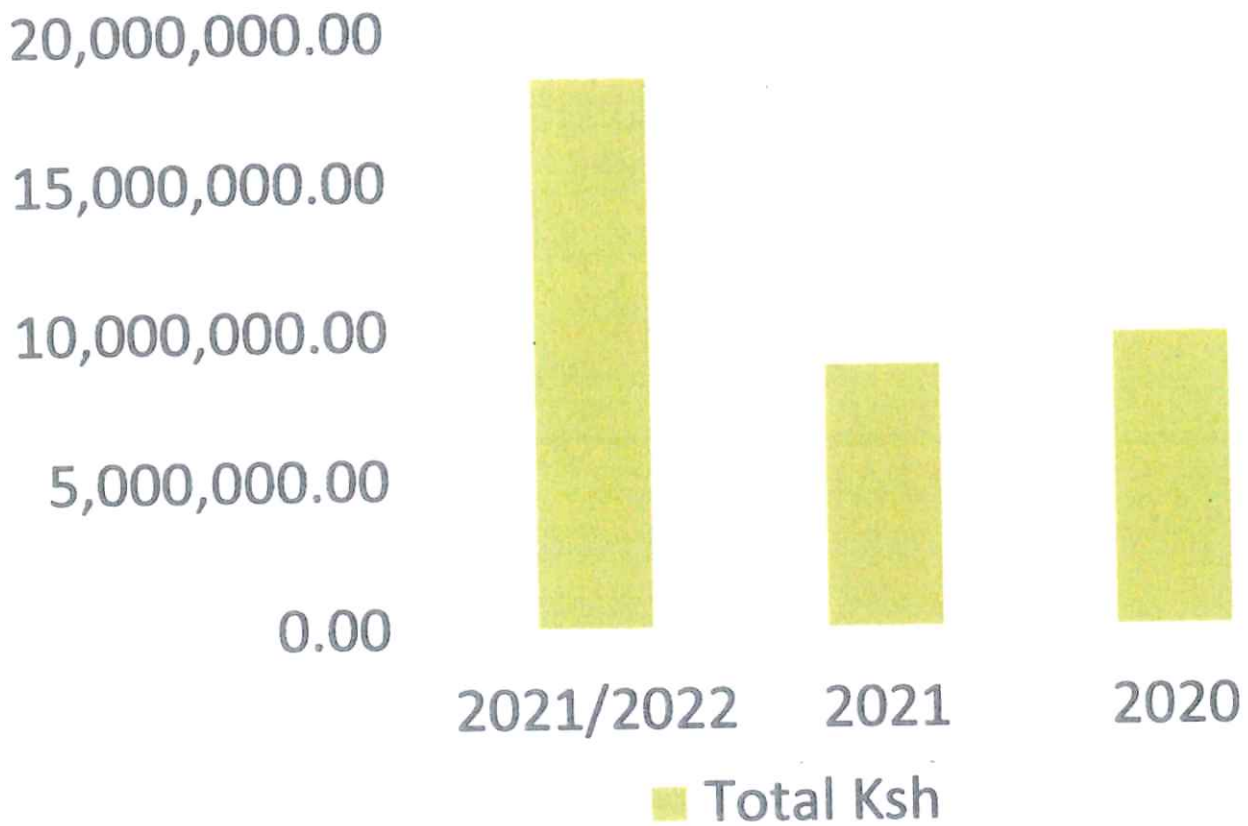


**TABLE 1.2**

**CAPITATION GRANTS FORM MINISTRY OF EDUCATION FOR THE LAST THREE YEARS**

	2021/2022	2021	2020
Tuition Account (Ksh)	3,469,851.20	1,198,902.00	1,730,226.00
Operation Account (ksh)	15,003,868.70	7,616,278.55	8,088,668.00
<b>Total Ksh</b>	<b>18,473,719.90</b>	<b>8,815,180.55</b>	<b>9,818,894.00</b>

**Graphical Representation of Table 1.2**



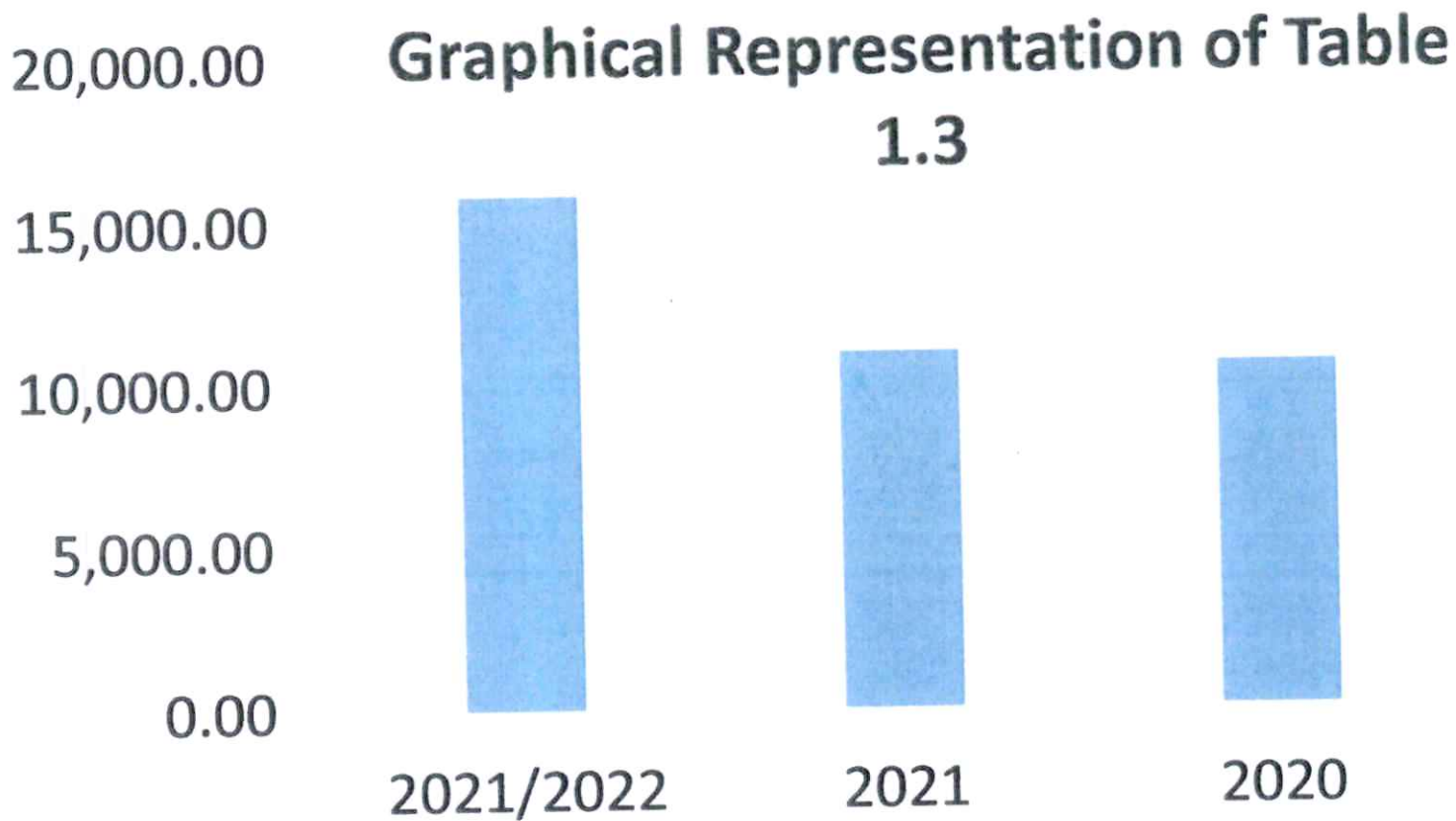
The capitation graph between years 2020 to 2021 decreased due to retain of some amount by the Ministry of Education Year 2021 upto 30th June 2021 ie months 2021/2022 there was a complete year the figures represent half the allocati

The population for the year 2021 increased from 720 to 920 students.

**TABLE 1.3**

**RATIO OF CAPITATION GRANT PER STUDENTS OVER THE LAST THREE YEARS**

Year	2021/2022	2021	2020
Amount Per Student(ksh)	15,840.80	10,986.25	10,574.26

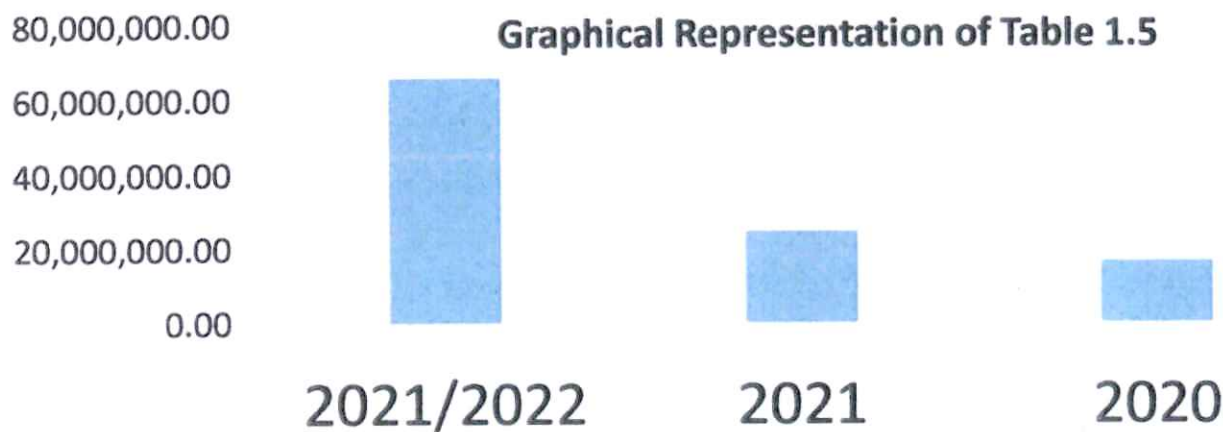


**Table 1.4**

A three year overview of growth of other income earned by the school – Hostel Account

Year	2021/2022	2021	2020
Amount (Kshs)	66,071,606.00	24,719,725.00	16,682,209.00

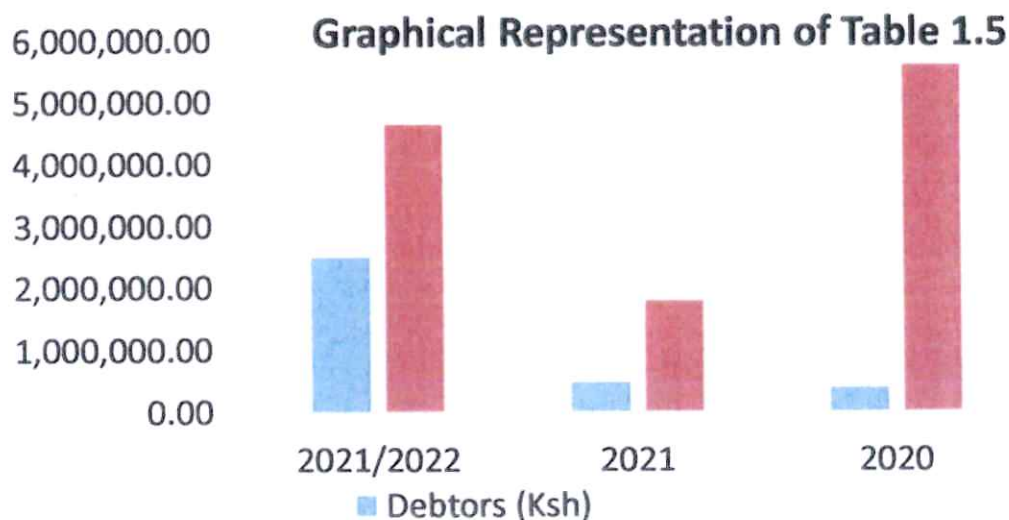
The year 2021/2022 we had 1274 students, in the year 2021 number and it was from January to 30th June 2021 students



**TABLE 1.5**

**MOVEMENT OF THE DEBTORS AND CREDITORS FOR LAST THREE YEARS**

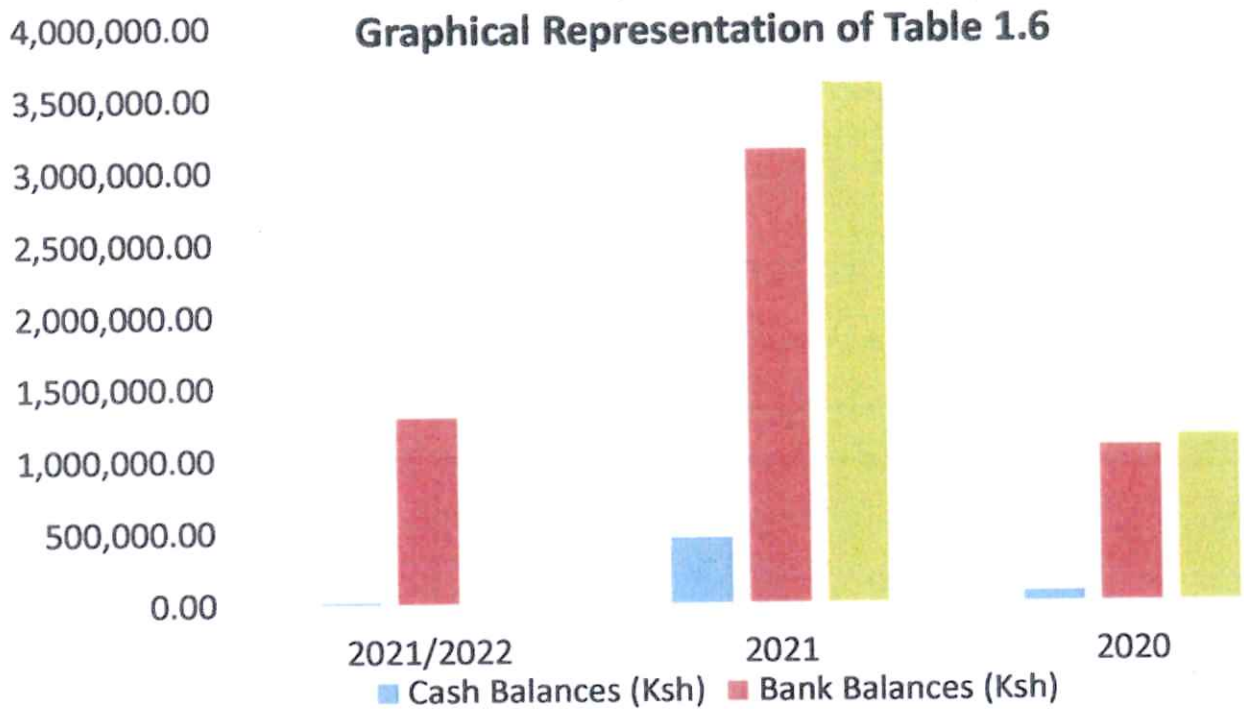
Year	2021/2022	2021	2020
Debtors (Ksh)	2,498,114.75	471,279.00	389,307.00
Creditors (Ksh)	4,648,204.00	1,789,945.00	5,594,027.00



**TABLE 1.6**

**MOVEMENT OF CASH AND BANK BALANCES OVER THE LAST THREE YEARS**

<b>Year</b>	<b>2021/2022</b>	<b>2021</b>	<b>2020</b>
Cash Balances (Ksh)	20,251.64	455,332.00	73,247.00
Bank Balances (Ksh)	1,296,652.41	3,148,398.00	1,082,499.00
<b>Total</b>		<b>3,603,730.00</b>	<b>1,155,746.00</b>



**a) Teacher Student ratio:**

SUBJECTS	NO. OF TSC TEACHERS	NO. OF BOM TEACHERS	TEACHERS SHORTFALL
English	5	2	1
Kiswahili	6	2	2
Mathematics	5	4	3
Biology	4	2	1
Chemistry	5	2	2
Physics	2	1	1
Agriculture	2	1	1
Business Studies	3	1	0
Geography	3	1	2
History	6	1	1
CRE	4	2	1
Computer Studies	1	0	2
Home Science	1	1	1
German	1	0	2

Number of the teachers recruited and posted to the school within the year are 2

Number of teachers that were transferred are 1/ retired 0 during the period

Number of teachers employed by TSC 33

Number employed by BOM 16

Teacher ratio to students

Ratio =  $\frac{\text{No. of Students } 1274}{\text{No. of Teachers } 49} = 1: 26$

No. of Teachers 49

**b) Mean score over the last three years 2021 – 2019 KCSE: University**

YEAR	ENTRIES	MEAN SCORE	SCORE TARGETS	NO. OF STUDENTS TRANSLATING TO HIGHER LEARNING INSTITUTION	COMMENTS
2021	153	7.1569	7.5	107	Affected by covid 19
2020	192	7.3385	7.5	134	Affected by covid 19
2019	136	6.8235	6.5	76	Achieved the set target

**b) Number of Candidates sitting for KCSE over last three years 2021 – 2019 KSCE**

Year	Entry
2021	153
2020	192
2019	136

c) **Capacity of the school:** 1274 Students

**Infrastructure**

$$\text{Capacity} = \frac{\text{No. of Students}}{\text{Facilities}}$$


<b>Items</b>	<b>Quantity</b>	<b>Capacity</b>	<b>Required</b>	<b>Comment</b>
Home science	1	48	1	Satisfactory
Science laboratories	3	72	6	Urgent
Computer Lab	1	1	3	Needy
Multi-Purpose	1	1	0	Satisfactory
Classrooms	19	48	30	Urgent
Dormitories	8	115	14	Needy
Toilets	63	15	80	Needy
Departmental Offices	2	2	7	Needy
Staffroom	2	23	0	Satisfactory
Staff washrooms	6	7	10	Needy
Staff quarters	4	4	10	Needy
Central Store	1	48	0	Satisfactory
Pitches	1	150	6	Needy
Students bathrooms	53	26	50	Needy
School Bus	1	62	1	Needy
Water Storage Tank	2	2	4	Needy
School Gate	1	1	1	Satisfactory
Modern School Library	0	1	1	Urgent

# NKUENE GIRLS' HIGH SCHOOL

## Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2022

### d) Development projects carried out by the school:

Projects	Source of funds	Status	Initial Cost (Kshs)	Amount Spent (Kshs)	Amount required to complete(Kshs)	Expected completion time
Two Storey Tuition Block	FDSE/CDF	Ongoing	19,582,358.00	16,319,348.00	3,191,009.00	On or before June 2023
Two Storey Dormitory	Parents Association	Ongoing	35,602,641.00	19,580,087.00	16,022,554.00	On or before December 2023

  
Sign: .....  
School Principal



**2. 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 *Nkuene 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 30<sup>th</sup> June, 2023, and of the school's financial position as at that date.

.....  
Name: **GEORGE MUGAMBI**

Designation: **Chairman, School Board of Management**

Sign: \_\_\_\_\_

Date: 15/12/2022

.....  
Name: **DINAH GITONGA**

Designation: **School Principal & Secretary to Board of Management**

Sign: \_\_\_\_\_

Date: 15/12/2022



.....  
Name: **MARION MWENDA**

Designation: **Bursar/ Finance Officer**

Sign: \_\_\_\_\_

Date: 15/12/2022

# 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

*Enhancing Accountability*

## **REPORT OF THE AUDITOR-GENERAL ON NKUENE GIRLS' HIGH SCHOOL FOR THE YEAR ENDED 30 JUNE, 2022 - MERU 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 the Government achieves value for money and that such funds are applied for the intended purpose.
- C. Report on the 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, risk management environment and 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 Nkuene Girls' High School - Meru County set out on pages 1 to 19, which comprise of the statement of financial assets and financial liabilities as at 30 June, 2022 and the statement of receipts and payments, statement of cash flows and statement of 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 Nkuene Girls' High School - Meru County as at 30 June, 2022 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. Long Outstanding Accounts Receivables**

The statement of financial assets and financial liabilities as at 30 June, 2022 reflects accounts receivables balance of Kshs.3,480,397 as per Note 11 to the financial statements. The balances include fees arrears of Kshs.2,279,772 which have been outstanding for over two (2) years. Further, significant accounting policies on accounts receivables as disclosed in Note 11 is silent on the treatment of student's fee balances which is a major source of income for the School.

In the circumstances, the accuracy, completeness, and recoverability of the receivables balance of Kshs.3,480,397 could not be confirmed.

#### **2. Inaccuracies in Cash and Cash Equivalents**

The statement of financial assets and liabilities reflects cash and cash equivalents balance of Kshs.2,613,155 as disclosed in Note 8 and 9 to the financial statements. However, Management did not disclose the balance of Kshs.162,000 held in a Yetu Sacco account.

In the circumstances, the accuracy and completeness of cash and cash equivalents balance of Kshs.2,613,155 could not be confirmed.

The audit was conducted in accordance with the International Standards for Supreme Audit Institutions (ISSAIs). I am independent of the Nkuene Girls' High School Management, in accordance with ISSAI 130 on the 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 statement of budgeted and actual amounts reflects final receipts budget and actual on comparable basis of Kshs.84,745,400 and Kshs.87,065,833 respectively resulting to an over-funding of Kshs.2,660,416 of the budget. However, the School spent Kshs.81,629,972 against actual receipts of Kshs.87,065,833 resulting to an under-utilization of Kshs.5,435,861 of the actual receipts.

The 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 judgement, are of most significance in the audit of the financial statements. There were no key audit matters to report in the year under review.

### **Other Matters**

#### **Unresolved Prior Year Matters**

In the audit report of the previous year, one (1) issue was raised under Report on Financial Statements and several issues under Report on Lawfulness and Effectiveness in use of Public Resources. However, the Management had not resolved the issues as at 30 June, 2022.

#### **REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES**

### **Conclusion**

As required by Article 229(6) of the Constitution and based on the audit procedures performed, except for the matters 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. Long Outstanding Accounts Payables**

The statement of financial assets and financial liabilities reflect accounts payable balance of Kshs.7,116,552 and as disclosed in Note 12 to the financial statements. Included in the payables balance is Kshs.93,517 which has been outstanding for over two (2) years contrary to Section 53(8) of the Public Procurement and Asset Disposal Act, 2015 which

states that the accounting officer of a procuring entity shall not commence any procurement proceedings until satisfied that sufficient funds to meet the obligations of the resulting contracts are reflected in the approved budget estimates,

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

## **2. Non-Compliance with the Public Sector Accounting Standards Board Reporting Requirements**

The revised financial statements did not reflect the page numbers as required for ease of reference and Notes 1 to 11 were not indicated against the financial statement items contrary to Public Sector Accounting Standards Board (PSASB) Reporting Requirements. Further, lack of relevant information may affect users' reliance on the financial statements for decision making.

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

## **3. Late Submission of Financial Statements for Audit**

During the year under review, Management submitted the financial statements to the Auditor-General on 17 November, 2023, instead of the statutory deadline of 30 September, 2022. This was contrary to the Ministry of Education circular Ref.MOE/DSAS/FIN/17/1/17 dated 19 August, 2021 which stated that the School's financial statements should be ready by 30 September, 2022 in compliance with Section 81 of the Public Finance Management Act, 2012 on preparation of the financial statements.

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

## **4. Lack of Ownership Documents**

Annex 2 to the financial statements reflects summary of fixed assets register Kshs.185,964,565 balance as at 30 June, 2022. However, the register did not incorporate addition assets worth Kshs.16,651,006 in the year under review. Further, the School's land and buildings and structures were not supported by ownership documents such as allotment letters and title deeds.

In the circumstances, the ownership and safe custody of the fixed assets could not be confirmed.

The audit was conducted in accordance with 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 THE EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

## **Conclusion**

As required by Section 7(1)(a) of the Public Audit Act, 2015 and based on the audit procedures performed, I confirm that, nothing has come to my attention to cause me to believe that internal controls, risk management and governance were not effective.

## **Basis for Conclusion**

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 controls, 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 controls 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 controls, risk management and governance.

In preparing the financial statements, Management is responsible for assessing the School's ability to continue 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 its 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 comply 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 overall 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 controls 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 controls would not necessarily disclose all matters in the internal controls 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 controls 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 controls 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 School 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 controls.

- 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 continue 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 Management regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal controls that are identified during the audit.

I also provide Management with a statement that I have complied with relevant ethical requirements regarding independence and to 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**

**20 November, 2024**

**NKUENE GIRLS' HIGH SCHOOL**  
**Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2022**

**4. Statement of Receipts and Payments For the Year Ended 30<sup>th</sup> June 2022**

Description Of Vote Head	Note	2021 - 2022	2020 - 2021
		Kshs	Kshs
<b>Receipts</b>			
Capitation grants for Tuition	1	3,469,851.00	1,198,902.00
Capitation grants for operations	2	15,253,837.00	7,616,279.00
School fund income- parents' contributions	3	64,925,393.00	24,719,725.00
School Fund Income – other receipts	4	1,827,462.00	351,065.00
Proceeds from the borrowings	5		
<b>Total Receipts</b>		<b>85,476,543.00</b>	<b>33,885,971.00</b>
<b>Payments</b>			
Payments for Tuition	5	4,080,712.00	2,427,978.00
Payments for Operations	6	16,731,966.00	5,908,059.00
Boarding and school fund Payments	7	72,322,532.00	19,627,471.00
<b>Total Payments</b>		<b>93,135,210.00</b>	<b>27,963,508.00</b>
<b>Surplus/Deficit</b>		<b>(7,658,667.00)</b>	<b>5,922,463.00</b>

The school financial statements were approved on 15<sup>th</sup> Dec 2022  
and signed by:

Sign: 

Name: Mr. George Mugambi


Chair: BOM

Date: 15/12/2022

Sign: 

Name: Mrs. Dinah Gitonga  
School Principal/Secretary to BOM

Date: 15/12/2022

Sign: 

Name: Mrs. Marion Gacheri  
Bursar/Finance Officer

Date: 15/12/2022



**5. Statement of Assets and Liabilities As At 30<sup>th</sup> June 2022**

Description	Note	2021 – 2022	2020 - 2021
		Kshs	Kshs
<b>FINANCIAL ASSETS</b>			
<b>Cash and Cash Equivalents</b>			
Bank Balances	8	2,592,904.00	4,729,620
Cash Balances	9	20,251.00	455,332
Short term Investment	10	-	-
<b>Total Cash and Cash Equivalents</b>		<b>2,613,155.00</b>	<b>5,184,952</b>
Account's receivables	11	3,480,397.00	3,680,578
<b>TOTAL FINANCIAL ASSETS</b>		<b>6,093,552.00</b>	<b>8,865,530</b>
<b>FINANCIAL LIABILITIES</b>			
Accounts Payable	12	7,116,552.00	2,229,863
<b>NET FINANCIAL SSETS</b>		<b>(1,023,000.00)</b>	<b>6,635,667</b>
<b>REPRESENTED BY</b>			
Fund balance b/fwd 1st July 2021	13	6,635,667.00	713,204
Surplus/Defict for the year		(7,658,667.00)	5,922,463
<b>NET FINANCIAL POSITION</b>		<b>(1,023,000.00)</b>	<b>66,356,671</b>

The school's financial statements were approved on 15<sup>th</sup> Dec 2022 and signed by:

Sign: 

Name: Mr. George Mugambi

Chair: BOM

Date: 15/12/2022

Sign: 

Mrs. Dinah Gitonga

School Principal/Secretary to BOM

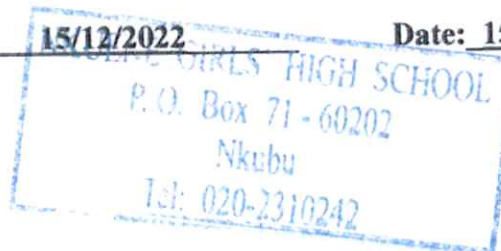
Date: 15/12/2022

Sign: 

Name: Mrs. Marion Gacheri

Bursar/Finance Officer

Date: 15/12/2022



6. Statement of Cash Flows for the Year Ended 30<sup>th</sup> June 2022

Description	Note	2021-2022	2020-2021
		Kshs	Kshs
<b>Receipts from operating activities</b>			
Capitation grants for tuition	1	3,469,851	1,198,902
Capitation grants for operations	2	15,253,837	7,616,279
School fund income- Parents contributions/ fees	3	66,514,683	24,719,725
School fund income- other receipts	4	1,827,462	351,005
<b>Total receipts</b>		<b>87,065,833</b>	<b>33,885,911</b>
<b>Payments</b>			
Payments for Tuition	5	3,378,003	2,427,978
Payments for operations	6	16,731,966	5,908,059
Boarding and school fund payments	7	63,789,257	19,628,071
<b>Total payments</b>		<b>79,267,726</b>	<b>27,964,108</b>
<b>Net cash flow from operating activities</b>		<b>7,798,107</b>	<b>5,921,863</b>
<b>CASHFLOW FROM INVESTING ACTIVITIES</b>			
Proceeds from Sale of Assets			-
Acquisition of Assets (Dormitory&classrooms)		(16,651,006)	(9,881,125)
Proceeds from investments			-
<b>Net cash flows from Investing Activities</b>		<b>(16,651,006)</b>	<b>(9,881,125)</b>

<b>NET CASHFLOW FROM FINANCING ACTIVITIES</b>			
Proceeds from borrowings/ loans			
Repayment of principal borrowings			
<b>Net cash flows from Financing Activities</b>			
<b>NET INCREASE IN CASH AND CASH EQUIVALENT</b>		<b>7,798,107</b>	<b>5,921,863</b>
<b>Cash and cash equivalent at BEGINNING of the year</b>		<b>5,184,952</b>	<b>713,204</b>
<b>Cash and cash equivalent at END of the year</b>		<b>2,613,155</b>	<b>5,184,952</b>

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 cash flow as recommended by PSASB).

The school's financial statements were approved on 30<sup>th</sup> June 2022 and signed by:

Sign: 

Name: Mr. George Mugambi

Chair: BOM

Date: 15/12/2022

Sign: 

Mrs. Dinah Gitonga

School Principal/Secretary to BOM

Date: 15/12/2022

Sign: 

Name: Mrs. Marion Gacheri

Bursar/Finance Officer

Date: 15/12/2022



**7. Statement Of Budgeted Versus Actual Amounts for the Year Ended 30<sup>th</sup> June 2022**

Receipt/Expenses Item	Original Budget	Adjustments	Final Budget	Actual On Comparable Basis	Budgeted Difference	% Of Utilization
	a	b	c=a+b	d	e=c-d	e=d/c %
	Kshs	Kshs	Kshs	Kshs		
<b>Receipts</b>						
<i>(1) Capitation Grant on Tuition</i>	0		0	0		0
Textbooks and reference Materials	0		0	0		0
Exercise Books	0		0	0		0
Laboratory Equipment	0		0	0		0
Internal Exams	0		0	0		0%
Teaching / Learning Materials	4,558,400.00		4,558,400.00	3,469,851.00	1,088,549	76.0%
Chalks						
<i>(2) Capitation Grant on Operations</i>						
Repairs And Maintenance (RMI)	5,500,000.00		5,500,000.00	4,631,500.00	868,500	84.2%
Medical/insurance	0		0	249,968.00		0%
Activity	1,800,000.00		1,800,000.00	745,237.00		41%
Gratuity	0		0	0		0
Other voteheads – PE, EWC, LT&T Adm Costs	10,340,000.00		10,340,000.00	9,684,368.00	655,632.00	93.6%

**NKUENE GIRLS' HIGH SCHOOL**
**Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2022**

Receipt/Expenses Item	Original Budget	Adjustments	Final Budget	Actual On Comparable Basis	Budgeted Difference	% Of Utilization
	a	b	c=a+b	d	e=c-d	e=d/c %
	Kshs	Kshs	Kshs	Kshs		
<b>(3) Fees Charged on Parents</b>						
Other vote heads – PE, LTT, EWC, Adm Cost	29,724,500.00		29,724,500.00	17,690,972.00	(124,586)	100%
Repairs And Maintenance	2,865,000.00		2,865,000.00	2,717,858.00	832,711	
Medical	0		0	0		0
Administration Costs	0		0	0		0
Activity	1,025,000		1,025,000	197,290.00	379,519	75%
SMASSE						
Fee On Boarding Equipment and Stores	29,724,500.00		29,724,500.00	32,945,202.00	(1,793,773)	105%
<b>5) Other Income</b>						
PA levies	12,000,000		12,000,000	11,436,422.00		0
Income From Farming Activities	1,500,000.00		1,500,000.00	1,036,423.00		69%
Insurance Compensation	0		0	0		0
Income From Posho Mill	0		0	0		0
Income From Bus Hire	0		0	0		0
Fee For Hire of Ground and Equipment	0		0	0		0
Interest Income	0		0	0		0
Income From Any Other Investment	0		0	0		0
School Farm	1,008,000		1,008,000	1,073,598	753,864	58.0%
<b>Total Income</b>	<b>84,745,400.00</b>		<b>84,745,400.00</b>	<b>87,065,833.00</b>	<b>2,660,416</b>	

**NKUENE GIRLS' HIGH SCHOOL**
**Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2022**

Receipt/Expenses Item	Original Budget	Adjustments	Final Budget	Actual On Comparable Basis	Budgeted Difference	% Of Utilization
	a	b	c=a+b	d	e=c-d	e=d/c %
	Kshs	Kshs	Kshs	Kshs		
<b>(1) Expenditure For Tuition</b>						
Textbooks and Reference Materials	0		0	0		0
Exercise Books	0		0	0		0
Laboratory Equipment	0		0	0		0
Internal Exams	0					
Teaching / Learning Materials	3,373,843.00		3,373,843.00		3,373,843.00	149%
Chalks	0		0	0		0
Exams And Assessment	0		0	0		0
Teachers Guides	0		0	0		0
Administration Costs	0		0	0		0
Bank Charges	6,000.00		6,000.00		1,440.00	24%
<b>(2) Expenditure For Operations</b>						
Other vote heads PE, LTT, EWC, Adm Cost	10,880,635.00		10,880,635.00		10,880,635.00	79%
Repairs, Maintenance & Improvements	212,900		212,900	0	212,900	0
Medical/Insurance						
Bank Charges	0		0	0		0
Activity						
Administration Costs				0		0

**NKUENE GIRLS' HIGH SCHOOL**

**Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2022**

Receipt/Expenses Item	Original Budget	Adjustments	Final Budget	Actual On Comparable Basis	Budgeted Difference	% Of Utilization
	a	b	c=a+b	d	e=c-d	e=d/c %
	Kshs	Kshs	Kshs	Kshs		
Infrastructure Account – Tuition	4,631,500.00		4,631,500.00	0	4,631,500.00	0
Gratuity	0		0	0		0
SMASSE	0		0	0		0
<b>(3) Expenditure For school fund</b>						
Personnel emoluments						
Repairs, Maintenance and Improvements						
Other vote heads – PE, LTT, EWC, Adm Cost	17,566,386		17,566,386	0	17,566,386	120%
Parents project	12,019,506		12,019,506	0	12,019,506	
Activity						
Insurance Costs						
Boarding Equipment and Store	32,945,202		32,945,202	0	32,945,202	
Other Expenses On Investments(PA project)						
Rent Expenses						
Loan Interest Repayment						
Loan Principal Repayment						
Acquisition of Assets	0		0	0		0
<b>Totals</b>	<b>81,629,972.00</b>		<b>79,267,726.00</b>		<b>81,629,972</b>	

Below is a commentary on significant underutilization (below 90% of utilization) and any overutilization above 100%

- i. Boarding Equipment and Stores utilization was above 100% due to high cost of commodities.
- ii. Activity was above 100% due to retained government capitation and the school games teams went up to National level.

**8. 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**

**Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2022**

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 30<sup>th</sup> June 2022.

**10. NOTES TO THE FINANCIAL STATEMENTS**

**1 Capitation Grants for Tuition**

<b>Description</b>	<b>2021 – 2022</b>	<b>2020 – 2021</b>
	<b>Kshs</b>	<b>Kshs</b>
Text books	-	-
Exercise Books	-	-
Laboratory Equipments and apparatus	-	-
Teaching / Learning Materials	3,469,851.00	1,198,902.00
Chalks		
Internal Exams		
Reference Materials		
<b>Total</b>	<b>3,469,851.00</b>	<b>1,198,902.00</b>

**2 Capitation Grants for Operations**

<b>Description</b>	<b>2021-2022</b>	<b>2020-2021</b>
	<b>Kshs</b>	<b>Kshs</b>
Personnel emoluments		
Repairs and maintenance	5,319,500.00	3,452,000.00
INSURANCE/MEDICAL	249,968.00	-
other vote heads	9,684,369.00	4,164,279.00
<b>Total</b>	<b>15,253,837.00</b>	<b>7,616,279.00</b>

**NOTES TO THE FINANCIAL STATEMENTS**

**3. PARENTS CONTRIBUTION/FEEES - SCHOOL FUND ACCOUNT**

	2021-2022	2020-2021
	Kshs	Kshs
Personnel emoluments		669,171.00
Repairs and maintenance	2,717,858.00	1,563,790.00
Local transport / travelling		413,285.00
Electricity and water		2,537,028.00
Bording equipment and stores	32,503,332.00	10,366,901.00
Administration costs		1,739,126.00
parents project	11,436,422.00	7,423,280.00
Activity	576,809.00	7,144.00
Other Voteheads(PE,LT&T,EWC & ADM COST	17,690,972.00	
<b>TOTAL</b>	<b>64,925,393.00</b>	<b>24,719,725.00</b>

**4. OTHER RECEIPTS – SCHOOL FUND ACCOUNT**

Description	2021-2022	2020-2021
	Kshs	Kshs
Posho mill	0.00	
Hire ground and school bus	0.00	
House rent		-
Income from School farm	1,827,462.00	351,004.00
		-
<b>Total</b>	<b>1,827,462.00</b>	<b>351,004.00</b>

**5. PAYMENTS FOR TUITION**

Description	2021-2022	2020-2021
	Kshs	Kshs
Laboratory equipments and apparatus		-
Teaching/learning materials	4,078,552.00	2,003,655.00
Bank charges	2,160.00	1,620.00
<b>Total</b>	<b>4,080,712.00</b>	<b>2,005,275.00</b>

**NOTES TO THE FINANCIAL STATEMENTS**

**6. Payments for Operations**

	2021-2022	2020-2021
	Kshs	Kshs
Personal Emoluments		
Service Gratuity		-
Administration Cost		-
Repairs and maintenance & improvements	212,900.00	92,020.00
Insurance/Medical	1,006,931.00	
Infrastructure account-tuition block	4,631,500.00	2,693,500.00
Other voteheads	10,880,635.00	3,122,539.00
<b>TOTAL</b>	<b>16,731,966.00</b>	<b>5,908,059.00</b>

**7. Boarding and school fund payments**

	2021-2022	2020-2021
	Kshs	Kshs
Boarding Equipment and Store	36,849,428.00	10,861,539.00
RMI	3,917,324.00	900,965.00
EWC		1,560,706.00
LT@T		771,750.00
ACTIVITY	197,290.00	14,500.00
ADMIN COSTS		1,765,215.00
Personal emolument		396,800.00
OTHERVOTE HEADS (PE,EWC,LTT,&EWC)	18,265,386.00	-
FARM	1,073,598.00	291,747.00
parents projects	12,019,506.00	3,064,849.00
<b>TOTAL</b>	<b>72,322,532.00</b>	<b>19,628,071.00</b>

Expenses on income generating activities \*\* should include all costs relating to the school earnings on other receipts as recorded in note 4. 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**

**8. BANK ACCOUNTS**

Name of Bank, Account No. & currency	Bank account Number	2021-2022	2020-2021
		Kshs	Kshs
TUITION ACCOUNT -EQUITY	0370291355305	252,159.00	25,459.00
Operations Account - EQUITY	0370291768421	327,621.00	1,811,788.00
School Fund Account/Boarding KCB	1131532104	672,609.00	1,020,224.00
Savings Account-NATIONAL BANK	012429079600	97,166.00	(100,959.00)
COOPERATIVE ACCOUNT	011292205829000	994,097.00	
Infrastructural Account		61,695.00	391,886.00
Yetu Sacco	30825	162,300.00	162,300.00
<b>Total</b>		<b>2,592,904.00</b>	<b>4,729,620.00</b>

**9. CASH IN HAND**

Description	2021-2022	2020-2021
	Kshs	Kshs
Tuition Account		
Operation Account	4,338.00	(1,699.00)
School Fund account	15,913.00	457,031.00
<b>Total</b>	<b>20,251.00</b>	<b>455,332.00</b>

**10. SHORT TERM INVESTMENTS**

Description	2021-2022	2020-2021
	Kshs	Kshs
Cooperative shares	-	-
Treasury Bills	-	-
Fixed deposit	-	-
Equity stock	-	-
Other investments	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

**NOTES TO THE FINANCIAL STATEMENTS**

**11. ACCOUNT RECEIVABLE**

Description	2021-2022	2020-2021
	Kshs	Kshs
Fees arrears	3,480,397.00	3,680,578.00
Other non-fees receivables		
Salary advances		-
Imprest	-	-
<b>Total</b>	<b>3,480,397.00</b>	<b>3,680,578.00</b>

Description	2021-2022	2020-2021
	Kshs	Kshs
Fees arrears for current year	1,200,625	430,450
Fees arrears received during the year		389,303
Fees arrears for the previous year		
Fees arrears for prior periods (over two years)	2,279,772	2,860,825
<b>Total</b>	<b>3,480,397</b>	<b>3,680,578</b>

**12. ACCOUNT PAYABLE**

Description	2021-2022	2020-2021
	Kshs	Kshs
Trade creditors (See ageing below and appendix 1)	6,313,716.00	2,078,586.00
Prepaid fees as at 30th June 2022	802,836.00	151,277.00
<b>Total</b>	<b>7,116,552.00</b>	<b>2,229,863.00</b>

Description	2021-2022	2020-2021
	Kshs	Kshs
Trade creditors for current year	6,180,374.00	1,888,203.00
Trade creditors for the previous year	39,825.00	146,689.00
Trade creditors for prior periods (over two years)	93,517.00	43,694.00
<b>Total</b>	<b>6,313,716.00</b>	<b>2,078,586.00</b>

**13. FUND BALANCE BROUGHT FORWARD**

Description	2021-2022	2020-2021
	Kshs	Kshs
Bank balances	4,729,620.00	2,293,867.00
Cash balances	455,332.00	73,247.00
Receivables	3,680,578.00	3,983,811.00
Payables	2,229,863.00	(5,637,721.00)
<b>Total</b>	<b>6,635,667.00</b>	<b>713,204.00</b>

**14. Non - Current Liabilities Summary**

Description	2021-2022	2020-2021
	Kshs	Kshs
Bank loan(s)	-	-
Outstanding Leases	-	-
Hire purchase	-	-
Gratuity and leave provision	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

**15. BIOLOGICAL ASSETS**

Description	2021-2022	2020-2021
	Kshs	Kshs
Cattle	350,000.00	350,000.00
Goats	-	-
Trees	-	-
Coffee or tea plantation	-	-
Poultry	-	-
<b>Total</b>	<b>350,000.00</b>	<b>350,000.00</b>

**16. BORROWINGS**

Description	2021-2022	2020-2021
	KShs	KShs
<b>a) Borrowings</b>		
Borrowing at beginning of the year	-	-
Borrowings during the year	-	-
Repayments of during the year	-	-
<b>Balance at end of the year</b>	<b>-</b>	<b>-</b>

**NKUENE GIRLS' HIGH SCHOOL**

**Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2022**

**Stock/ Inventory**

<b>Description</b>	<b>2021-2022</b>	<b>2020-2021</b>
	<b>KShs</b>	<b>KShs</b>
<b>Stock/Inventory</b>		
Stock/ inventory at beginning of the year	2,572,125.00	1,635,027.00
Stock/ inventory purchased during the year	34,621,280.00	12,890,027.00
Stock/ inventory issued during the year	35,010,525.00	11,952,929.00
<b>Balance at end of the year</b>	<b>2,182,880.00</b>	<b>2,572,125.00</b>

**NKUENE GIRLS' HIGH SCHOOL**

**Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2022**

**3 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)



Sign and Date: 15/12/2022  
Principal



**NKUENE GIRLS' HIGH SCHOOL****Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2022****6. Annexes****Annex I - Analysis of Pending Accounts Payable**

Supplier Of Goods Or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2021 -2022	Outstanding Balance Comparativ 2021 - 2022	Comments
	a	b	c	d=a-c	e	
	Kshs	Kshs	Kshs	Kshs	Kshs	
<b>Construction Of Buildings</b>						
1.						
2.						
3.						
<b>Sub-Total</b>						
<b>Boarding Stores &amp; Equipments</b>	4,167,145.00					2021/2022 Creditors paid with the year 2022/2023
1. Rothy Investment	170,000.00					
2. Elosy Ntinyari	94,050.00					
3. Mafuko Industries	395,325.00					
4. Racheal Mwendwa	44,750.00					
5. Kathure Igoki	334,325.00					
6. Mumba Agencies	20,175.00					
7. Nkuene Dairy FCS	142,065.00					
8. Amonlink Joint Stores	1,709,200.00					
9. Moses Mbaabu	311,955.00					
10. Destiny Inspiration	50,000.00					
11. Versam Enterprises	160,000.00					
12. Netcom ventures	735,300.00					
<b>Tuition A/C</b>	<b>2,243,437.00</b>				<b>2,243,437.00</b>	

**NKUENE GIRLS' HIGH SCHOOL****Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2022**

Supplier Of Goods Or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2021 -2022	Outstanding Balance Comparativ 2021 - 2022	Comments
13. Dabuem Suppliers	854,654.00					
14. Nalum Investment	1,190,383.00					
15. Orient Publishers	198,400.00					
Grand Total	6,410,582.00			230,208.00	6,180,374.00	

20

**NKUENE GIRLS' HIGH SCHOOL****Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2022****Annex 2 – Summary of Fixed Assets Register**

<b>Asset Class</b>	<b>Date purchased</b>	<b>Location</b>	<b>Historical Cost b/f (Kshs) 1<sup>st</sup> July 2021</b>	<b>Additions during the year (Kshs)</b>	<b>Disposals during the year (Kshs)</b>	<b>Historical Cost c/f (Kshs) 30<sup>th</sup> June 2022</b>
Land 1	1973	Mikumbune	8,000,000.00			8,000,000.00
Land 2		Mucege	1,200,000.00			1,200,000.00
Buildings And Structures		School	120,000,000.00			155,064,565.00
Motor Vehicles		School	9,000,000.00			9,000,000.00
Office Equipment, Furniture And Fittings		School	1,000,000.00			1,000,000.00
Textbooks		School	1,200,000.00			1,200,000.00
ICT Equipment		School	3,000,000.00			3,000,000.00
Tools And Apparatus		School	5,000,000.00			5,000,000.00
Other Machinery And Equipment		School	2,000,000.00			2,000,000.00
Heritage And Cultural Assets		School	0.00			0.00
Intangible Assets- Soft Ware		School	500,000.00			500,000.00
<b>Total</b>			<b>150,900,000.00</b>			<b>185,964,565.00</b>

26

**NKUENE GIRLS' HIGH SCHOOL**

**TRIAL BALANCE AS AT 30<sup>TH</sup> JUNE 2022**

**ANNEX 3**

**HOSTEL ACCOUNT 1131532104**

Vote heads	Folio	Estimate Ksh	DR (ksh)	CR (ksh)	Commitments Ksh	Balances Ksh
Opening Cash CB	7			457,031.00		
Opening Bank CB	7			1,020,224.40		
Activity	1	1,025,000.00	197,290.00	576,809.00		827,710.00
Boarding Equipment & stores	3	29,724,500.00	32,945,202.00	31,151,429.50	3,101,390.00	(6,322,092.00)
Other voteheads (PE, EWC, LT & T & Adm Cost	5	29,724,500.00	17,566,386.00	17,690,972.00	699,000.00	11,459,114.00
Repairs maintenance and improvement	7	2,865,000.00	3,550,569.00	2,717,858.50	366,755.00	(685,569.00)
Parents Association	9	9,590,000.00	12,019,506.00	11,436,422.25		
Pocket Money	11		11,250.00	11,250.00		
Farm	13	1,008,000.00	1,073,598.00	1,827,462.60		
Savings A/C 01129205829000	15		6,649,297.00	5,450,095.00		
Saving A/C 30825	17		305,337.00	482,400.00		
Fees Arrears	19			2,624,604.00		
Sundry Creditors	21		439,600.00			
Closing Cash CB	6		15,913.60			
Closing Bank CB	6		672,609.65			
			<b>75,446,558.25</b>	<b>75,446,558.25</b>		

**Principal**

Name:

Signature:

*Dinah Wanig*

Date:

*15/12/2022*

NKUENE GIRLS' HIGH SCHOOL  
P.O. Box 11-10001 NAIROBI

**Bursar/Accounts Clerk**

Name:

*MARICIA CAMPBELL*

Signature:

*MC*

Date:

*15/12/2022*

**NKUENE GIRLS' HIGH SCHOOL**

**Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2022**

**NKUENE GIRLS' HIGH SCHOOL**

**ANNEX 4**

**Hostel Account**

Bank Reconciliation statement as at 30<sup>th</sup>

June 2022

	<u>Amount Ksh.</u>	Ksh:	
Bank Balance as per the Bank Statement	55,854.00		1,221,959.40
Less unrepresented cheques			
<u>Date Drawn</u>	<u>Cheque No.</u>		<u>55,854.00</u>
29/6/2022	001867		1,166,105.40
			<u>493,495.75</u>
Less direct deposits by students not in cash book:			<u>672,609.65</u>
Bank balance as per the Cash Book		Ksh:	

5

Principal

Name:

Signature:

Date:

Dinah

^

15/1

Wanjira

NKUENE GIRLS' HIGH SCHOOL  
P.O. BOX 11 - 11000 NAIROBI

Bursar/Accounts Clerk

Name:

Signature:

Date:

Miriam Gachwaya

MG

15/6/2022

**NKUENE GIRLS' HIGH SCHOOL**

**Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2022**

**NKUENE GIRLS' HIGH SCHOOL**

**ANNEX 5 Hostel Account**

**Cash survey certificate as at 30<sup>th</sup> June 2022**

Cash Balance as per the Cash Book

Ksh: 15,913.60

Presented by Physical cash as follows:

<u>Notes</u>	<u>No's</u>	<u>Amount (Ksh)</u>
1000	15	15,000.00
500	1	500.00
200	2	400.00
<u>Coins</u>		
10	1	10.00
1	3	4.00
Cts 10	6	0.60
		<b><u>15,913.60</u></b>

**Principal**

Name:

Dinali

Signature:

[Signature]

Date:

15/12/2022

NKUENE GIRLS' HIGH SCHOOL  
P.O. Box 21 - 00202 NAIROBI

**Bursar/Accounts Clerk**

Name:

MARION C. AMOBI

Signature:

[Signature]

Date:

15/12/2022

**NKUENE GIRLS' HIGH SCHOOL**Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2022**NKUENE GIRLS' HIGH SCHOOL  
TRIAL BALANCE AS AT 30TH JUNE 2022****OPERATION AIC: 0370291768421****ANNEX 6**

Vote heads	Folio	Estimate	DR(Ksh)	CR(Ksh)	Commitment (Ksh)	Balances (Ksh)
Opening Bank CB	7			1,811,787.69		
Opening Cash CB	7		1,698.96			
Other votehead (Personal Emoluments, LT&TEW&C, Adm Cost)	1	10,340,000.00	10,880,635.00	9,684,368.70		(540,635.00)
National Hospital Insurance Fund	3	142,200.00	150,850.00	150,850.00		
National Social Security Fund	5	425,256.00	462,642.00	462,612.00		
Pay as You Earn	7	18,180.00	19,235.00	19,235.00		
Golden Pillar Sacco	9	1,098,420.00	1,152,187.00	1,152,187.00		
Insurance/Medical	13	2,200,000.00	1,006,931.00	249,968.30		1,193,069.00
Activity	15	1,650,000.00				
Infrastructure A/c	17		4,631,500.00			
Repairs maintenance and improvement	19	5,500,000.00	212,900.00	5,319,500.00		
Closing Cash CB	6		4,338.04			
Closing Bank CB	6		327,621.69			
<b>6</b>			<b>18,850,538.69</b>	<b>18,850,538.69</b>		

**Principal Name:**Dimuli Wanja**Signature:****Date:**15/12/2022**Bursar/Accounts Clerk**MARION C. MARIKI**Name:****Signature****Date:**  
15/12/2022N.KUENE GIRLS' HIGH SCHOOL  
P.O. Box 71 - 00202 NAIROBI

**NKUENE GIRLS' HIGH SCHOOL**

**Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2022**

**NKUENE GIRLS' HIGH SCHOOL**

**ANNEX 7 Operation Account**

Bank Reconciliation Statement as at 30<sup>th</sup> June 2022

Bank Balance as per the Bank Statement Ksh: 377,621.69  
Less unrepresented Cheques

<u>Date Drawn</u>	<u>Cheque No.</u>	<u>Amount Ksh:</u>
29/6/2022	001599	50,000.00

Bank balances as per the cash book Ksh 50,000.00  
327,621.69

Principal

Name:

Signature:

Date:

NKUENE GIRLS' HIGH SCHOOL  
P. O. BOX 71 - 00202 NAIROBI

Bursar/Accounts Clerk

Name:

Signature:

Date:

MARION GACHUWA



15/12/2022

# NKUENE GIRLS' HIGH SCHOOL

## ANNEX 8 Operation Account

### Cash Survey Certificate as at 30<sup>th</sup> June 2022

Cash Balance as per the Cash Book Ksh: 4,338.04  
Presented by physical cash as follows

<u>Notes</u>	<u>Nos</u>	<u>AmountKsh:</u>
1000	4	4,000.00
200	1	200.00
100	1	100.00

#### Coins


20	1	20.00
10	1	10.00
5	1	5.00
1	3	3.00
0.4	4	0.04
		<u>4,338.04</u>

#### Principal

Name:

Signature:

Date:

Dinah Wanja  
  
15/12/2022


NKUENE GIRLS' HIGH SCHOOL

#### Bursar/Accounts Clerk

Name:

Signature:

Date:

MARION G. MUKHOMBI  
  
15/12/2022

**ANNEX 9**

**NKUENE GIRLS' HIGH SCHOOL**

**TRIAL BALANCE AS AT 30<sup>TH</sup> JUNE 2022**

**TUITION ACCOUNT - 0370291355305**

Vote heads	Folio	Estimate	DR(Ksh)	CR(Ksh)	Committed	Balances
Opening Bank CB	7			25,459.46		
Teaching and Learning Materials	1	4,558,400.00	2,065,323.00	3,469,851.20	2,013,229.00	479,848.00
Sundry Creditors	3	1,350,345.00	1,310,520.00		39,825.00	
Administration Cost	5		2,160.00			
Closing Bank CB	5		117,307.66			
			<b>3,495,310.60</b>	<b>3,495,310.66</b>		

**Principal**

Name: Dinah Wangya

Signature: 

Date: 15/12/2022

NKUENE GIRLS' HIGH SCHOOL  
P.O. Box 71 - 60202, NYANDU

**Bursar/Accounts Clerk**

Name: Margaret Gicheru

Signature: 

Date: 15/12/2022



NKUENE GIRLS' HIGH SCHOOL

TRIAL BALANCE AS AT 30<sup>TH</sup> JUNE 2022

INFRASTRUCTURE A/C:

Vote beads	Folio	Estimate	DR(Ksh)	CR(Ksh)	Commitment Ksh	Balances
Opening Bank CB	7			391,885.77		
Infrastructure (RMI)	5		4,961,690.00	4,631,500.00		
Closing Bank CB	5		61,695.77			
			<b>5,023,385.77</b>	<b>5,023,385.77</b>		

Principal

Name:

Dinah Wanja

Signature:



Date:

15/12/2022

NKUENE GIRLS' HIGH SCHOOL  
P.O. Box 71 - 60202 NYAKAYA

Bursar/Accounts Clerk

Name:

MARION GABRIEL

Signature:



Date:

15/12/2022

**NKUENE GIRLS' HIGH SCHOOL**  
**Annual Report and Financial Statements For the year ended 30<sup>th</sup> June**  
**2022**

---

**ANNEX 12**

**NKUENE GIRLS' HIGH SCHOOL**

Bank Reconciliation Statement as at 30<sup>th</sup> June 2022

Bank Balance as per the Bank Statement Ksh: 61,695.77  
Less unrepresented Cheques

Date Drawn                      ChequeNo.                      AmountKsh:

Bank balances as per the cash book Ksh 61,695.77

7  
8

Principal

Name:

Signature:

Date:

Bursar/Accounts Clerk

Name:

Signature:

Date:

Dinah Wanja  
[Signature]  
15/12/2022

MARION CAMPBELL  
[Signature]  
15/12/2022

NKUENE GIRLS' HIGH SCHOOL  
P.O. Box 71 - 00202 NAIROBI

**NKUENE GIRLS' HIGH SCHOOL**  
**ADJUSTED TRIAL BALANCE AS AT 30<sup>TH</sup> JUNE 2022**

**ANEX 13**

**HOSTEL ACCOUNT 1131532104**

Vote Heads	Folio	Estimate Ksh	DR (ksh)	DR. Commitments	CR (ksh)	CR Ksh	Commitments Ksh	DR Ksh	CR Ksh
Opening Cash CB	7				457,051.00				457,051.00
Opening Bank CB	7				1,000,224.00				1,000,224.00
Activity	1	19,250.00	19,250.00		5,760.00			19,250.00	5,760.00
Trading Equipment & stores	3	29,724,500	32,945,120.00	3,101,390	31,151,429.50	151,277	3,101,390	36,846,428	32,503,332.00
Other vote heads (H.E, E.W, L.I & I & Adm Cost	5	29,724,500	17,566,386.00	699,000	17,690,972.00		699,000	18,265,386	17,690,972.00
Repairs maintenance and improvement	7	2,866,000	3,590,569.00	366,755	2,717,889.50		366,755	3,917,324	2,717,889.00
Parents Association	9	9,500,000	12,019,506.00		11,436,422.25			12,019,506	11,436,422.00
Pocket Money	11		11,250.00		11,250.00			11,250	11,250.00
Farm	13	1,008,000	1,073,298.00		1,827,463.00			1,073,298	1,827,463.00
Savings A/C	15		6,649,297.00		5,490,095.00			6,649,297	5,490,095.00
U.I.L.A. 082900									
Saving A/C 30825	17		305,357.00		482,400.00			305,357	482,400.00
Fees Areas	19				2,624,600.00				2,624,600.00
Sundry Creditors	21		439,600.00					439,600	
Closing Cash CB	6							15,914	
Closing Bank CB	6							672,610	
Prepared fees as at 30 <sup>th</sup> June 2021								151,277	
Prepared Fees as at June 2022				802,836					802,836
Fees Areas as at 30 <sup>th</sup> June 2022						1,200,625		1,200,625	
Creditors as at 30 <sup>th</sup> June 2022									4,167,145.00
			75,446,558.25	4,969,981	75,446,558.25	1,351,902	4,167,145	81,768,442	81,768,442.00

Principal Name: \_\_\_\_\_

Busar/Accounts Clerk Name: \_\_\_\_\_

Signature: \_\_\_\_\_

Signature: \_\_\_\_\_

Date: \_\_\_\_\_

Date: \_\_\_\_\_

**NKUENE GIRLS' HIGH SCHOOL**  
**NKUENE GIRLS' HIGH SCHOOL**  
**Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2022**

**ADJUSTED TRIAL BALANCE AS AT 30<sup>TH</sup> JUNE 2022**

ANNEX 14

**TUITION ACCOUNT - 0370291355305**

Vote beads	Folio	Estimate	DR(Ksb)	DRKsb	CR(Ksb)	CRKsb	Commitments	DRKsb	CRKsb
Opening Bank CB	7				25,459.46				25,459.00
Teaching and Learning Materials	1	4,558,400	2,065,323.00	2,013,229	3,469,851.20		2,013,229.00	4,078,552.00	3,469,851.00
Sundry Creditors	3	1,350,345	1,310,520.00	39,825			39,825.00	1,350,345.00	
Administration Cost	5		2,160.00					2,160.00	
Closing Bank CB	5		117,307.66					117,308.00	
Creditors as at 30 <sup>th</sup> June 2022									2,053,054.00
			<b>3,495,310.66</b>	<b>2,053,054</b>	<b>3,495,310.66</b>		<b>2,053,054.00</b>	<b>5,548,365.00</b>	<b>5,548,365.00</b>

Principal Name: \_\_\_\_\_

Signature: \_\_\_\_\_

Date: \_\_\_\_\_

Bursar/Accounts Clerk Name: \_\_\_\_\_

Signature: \_\_\_\_\_

Date: \_\_\_\_\_

ANNEX 15

NKUENE GIRLS' HIGH SCHOOL

Fees arrears year 2021 - 2022 ksh. 1,200,625.00

Votes head	Form 1	Form 2	Form 3	Form 4	TOTAL
BES	136,500	150,300	143,300	215,900	646,000
RMI	7,300	33,450	8,000	51,750	100,500
Other Votes(PE, ADM Cost, LT&T,ECOWS	11,625	102,500	95,400	91,100	300,625
PA Project	25,500	75,000	39,000	11,000	150,500
Activity	1,500.00	-	500	1,000	3,000
<b>Total</b>	<b>182,425</b>	<b>361,250</b>	<b>286,200</b>	<b>370,750</b>	<b>1,200,625</b>

Prepaid fees year 2021 - 2022 ksh. 802,836.00

FORM 1- 143,121

FORM 2 - 207,500

FORM 3 - 137,500

FORM 4 - 314,715

TOTAL - 802,836

Principal

Name:

Dinah Wanja

Signature:

[Signature]

Date:

15/12/2022

NKUENE GIRLS' HIGH SCHOOL  
P.O. Box 71 - 00202, NYS

BURSAR/Account Clerk

Name:

MARION GACHU

Signature:

[Signature]

Date:

15/12/2022