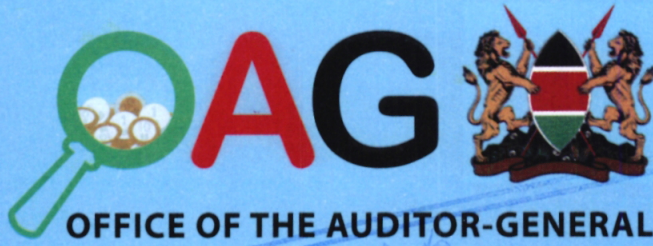


REPUBLIC OF KENYA



*Enhancing Accountability*

**REPORT**

01 JUL 2025

Tuesday

Hon Kimani Ichung'wa, MP  
Leader of Majority

Ann Shitika

PARLIAMENT  
OF KENYA  
LIBRARY

**OF**

**THE AUDITOR-GENERAL**

**ON**

**S.A. KOLANYA GIRLS NATIONAL  
SCHOOL**

**FOR THE YEAR ENDED  
30 JUNE, 2024**

**BUSIA COUNTY**

OFFICE OF THE AUDITOR GENERAL  
P. O. Box 30084 - 00100, NAIROBI  
REGISTRY  
30 MAY 2025  
RECEIVED



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*S.A KOLANYA GIRLS NATIONAL SCHOOL*

**ANNUAL REPORT AND FINANCIAL STATEMENTS**

**FOR THE FINANCIAL YEAR ENDED  
30<sup>TH</sup> JUNE 2024**

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

**S.A KOLANYA GIRLS NATIONAL SCHOOL**  
**Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2024**

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***S.A KOLANYA GIRLS NATIONAL SCHOOL***  
**Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2024**

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**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  | Free Day Secondary Education                     |
| SCDE  | Sub County Director of Education                 |
| TSC   | Teachers Service Commission                      |
| MOE   | Ministry Of Education                            |
| CBC   | Competency Based Curriculum                      |
| PA    | Parents Association                              |
| SEQIP | Secondary Education Quality Improvement Project  |
| PTA   | Parents Teachers Association                     |
| PE    | Personal Emolument                               |
| BES   | Boarding Equipment and Stores                    |
| RMI   | Repair Maintenance and Improvement               |
| SES   | School Equipment and Stores                      |
| M&I   | Maintenance and Improvement                      |
| KCB   | Kenya Commercial Bank                            |

## **S.A KOLANYA GIRLS NATIONAL SCHOOL**

### **Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2024**

#### **2. 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 BUSIA County, TESO-NORTH Sub-County.

The school was initially registered in 1973 under the category of Harambee schools and subsequently graduated to District status and Provincial status in the year 1983 and 1998 respectively. The school is currently categorized as a National public secondary school established, owned or operated by the National Government through registration 40S0000056 of 04/09/2015.

The school is a boarding school and had 1491 number of students as at 30<sup>th</sup> June 2024. It has 06 streams and 65 teachers of which 24 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:

| <b>Ref:</b> | <b>Name of Board Member</b>  | <b>Designation</b>               | <b>Date of appointment</b>  |
|-------------|--|----------------------------------|-----------------------------|
| 1           | Mrs Gladys Nabiswa   | Chairman/Sponsor                 | 15 <sup>th</sup> March 2022 |
| 2           | Dr Tabitha Okama   | Secretary - Principal            | 15 <sup>th</sup> March 2022 |
| 3           | Mrs Joy Khaemba  | Parents Rep/Community            | 15 <sup>th</sup> March 2022 |
| 4           | Mr Geoffrey Etale Anisa  | Parents Rep/Community            | 15 <sup>th</sup> March 2022 |
| 5           | Mr Dan Opilio  | Member /Community                | 15 <sup>th</sup> March 2022 |
| 6           | Mr Douglas O. Ejakait  | Member/Community                 | 15 <sup>th</sup> March 2022 |
| 7           | Mr Peter Make Jakait   | Member/Special interest          | 15 <sup>th</sup> March 2022 |
| 8           | Ms Rebecca Abwaku  | Member – Rep CEB                 | 15 <sup>th</sup> March 2022 |
| 9           | Mr Eric Imo  | Member Teachers Rep              | 15 <sup>th</sup> March 2022 |
| 10          | (i)Mrs Gladys Nabiswa<br>(ii)Mr Lazarus Kisuya<br>(iii)Cap. Noel Yeswa | 3 Members - Sponsor              | 15 <sup>th</sup> March 2022 |
| 11          | Mr Julius Bramwel Otwane   | Member–Community/Parents Rep     | 15 <sup>th</sup> March 2022 |
| 12          | Mr Godffrey Ipalei   | Member Special Needs             | 15 <sup>th</sup> March 2022 |
| 13          | Mrs Hellen Chebeda   | Parents Rep/Community            | 15 <sup>th</sup> March 2022 |
| 14          | Prof. Olubayi Olubayi  | Member                           | 15 <sup>th</sup> March 2022 |
| 15          | Eng. Moses Wakala  | PA Chair                         | 15 <sup>th</sup> March 2022 |
| 16          | Ms Margaret Anyango  | Member                           | 15 <sup>th</sup> March 2022 |
| 17          | Everline Adongo  | Students' Rep.                   | 15 <sup>th</sup> March 2022 |
| 18          | Ms Elizabeth Marangach   | Sub-County Director Of Education | 15 <sup>th</sup> March 2022 |

## S.A KOLANYA GIRLS NATIONAL SCHOOL

### Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2024

#### 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

| Ref: | Name of Committee                                   | Names of Members  | Designation  | Number of meetings attended during the year |
|------|---|---|--|---|
| 1    | Executive Committee                                 | i. Ms Elizabeth Marangach<br>ii. Dr Tabitha Okama<br>iii. Mrs Gladys Nabiswa<br>iv. Mr Peter Jakait<br>v. Eng. Moses Wakala | - SCDE<br>- Chief Principal<br>- BOM Chair<br>- Member<br>- PA Chair | 16  |
| 2    | Audit Committee                                     | i. Mr Godfrey Etale<br>ii. Mr Bramwel Otwane<br>iii. Ms Margaret Anyango<br>v. Mr Douglas Okiring                           | - Member<br>- Member<br>- Member<br>- Member                         | 0   |
| 3    | Finance, procurement and general purposes Committee | i. Dr Tabitha Okama<br>ii. Mr Douglas Okiring<br>iii. Mr Dan Opilio<br>iv. Ms Margaret Anyango<br>v. Eng. Moses Wakala      | - Chief Principal<br>- Member<br>- Member<br>- Member<br>- Member    | 2   |
| 4    | Academic Committee                                  | i. Dr Tabitha Okama<br>ii. Prof. Olubayi Olubayi<br>iii. Mr Lazarus Kisuya<br>iv. Mr Godfrey Etale<br>v. Mr Imo Eric        | - Chief Principal<br>- Member<br>- Member<br>- Member<br>Teacher     | 2   |

**S.A KOLANYA GIRLS NATIONAL SCHOOL****Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2024**

|   |  |  | Representative  |   |
|---|--|--|---|---|
| 5 | Development Committee                    | i. Ms Elizabeth Marangach<br>ii. Dr Tabitha Okama<br>iii. Mr Dan Opilio<br>iv. Mr Bramwel Otwane<br>v. Mrs Gladys Nabiswa<br>vi. Mr Kiboi Dismas<br>vii. Eng. Moses Wakala | -SCDE<br>-Chief Principal<br>-Member<br>-Member<br>-BOM Chair<br>-D/Principal/Se<br>-PA Chair | 8 |
| 6 | Discipline and welfare Committee         | i. Dr Tabitha Okama<br>ii. Cap. Noel Yeswa<br>iii. Ms Joy Khaemba<br>iv. Mr Peter Amke Jakait<br>v. Ms Hellen Chebeda  | -Chief Principal<br>-Sponsor<br>-Member<br>-Member<br>-Member                                 | 3 |
| 7 | Adhoc Committee (if any during the year) | N/A  |   | 0 |

## **S.A KOLANYA GIRLS NATIONAL SCHOOL**

### **Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2024**

#### **(d) School operation Management**

For the financial year ended 30<sup>th</sup> June 2024 the School day-to-day management was under the following persons:

| <b>Ref:</b> | <b>Designation</b> | <b>Name</b>        | <b>Identification</b> |
|-------------|--------------------|--------------------|-----------------------|
| 1           | Principal          | DR TABITHA OKAMA   | TSC No.304358         |
| 2           | Deputy Principal   | MRS PHOEBE WAVOMBA | TSC No.302065         |
| 3           | School Bursar      | CPA MIKE MULINDI   | ICPAK No. 29108       |
| 4           | Other (specify)    |                    |                       |

#### **(e) Schools contacts**

Post Office Box: P.O BOX 95-50209, MALAKISI  
Telephone: 0707822199  
E-mail: SAKOLANYASCHOOL@GMAIL.COM  
Website:  
Facebook:  
Twitter:

#### **(f) School Bankers**

1. Name of Bank: CO-OPERATIVE BANK OF KENYA  
Branch: MALABA  
Account Number: 01139058518700  
Post Office Box: P.O BOX 173-50408, KAMURIAI
2. Name of Bank: KENYA COMMERCIAL BANK  
Branch: MALABA  
Account Number: 1147179948  
Post Office Box: P.O BOX 211-50408, KAMURIAI
3. Name of Bank: KENYA COMMERCIAL BANK  
Branch: MALABA  
Account Number: 1219835862  
Post Office Box: P.O BOX 211-50408, KAMURIAI
4. Name of Bank: EQUITY BANK  
Branch: MALABA  
Account Number: 1050277745947  
Post Office Box: P.O BOX 86-50408, KAMURIAI
5. Name of Bank: EQUITY BANK  
Branch: MALABA  
Account Number: 1050279881767  
Post Office Box: P.O BOX 86-50408, KAMURIAI

***S.A KOLANYA GIRLS NATIONAL SCHOOL***

**Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2024**

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6. Name of Bank      KENYA COMMERCIAL BANK  
Branch                MALABA  
Account Number    1161688811  
Post Office Box:    P.O BOX 211-50408, KAMURIAI

7. M-PESA Paybill Number 4044743 attached to 1050277745947 bank account

**(g) Independent Auditors**

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

**S.A KOLANYA GIRLS NATIONAL SCHOOL**

**Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2024**

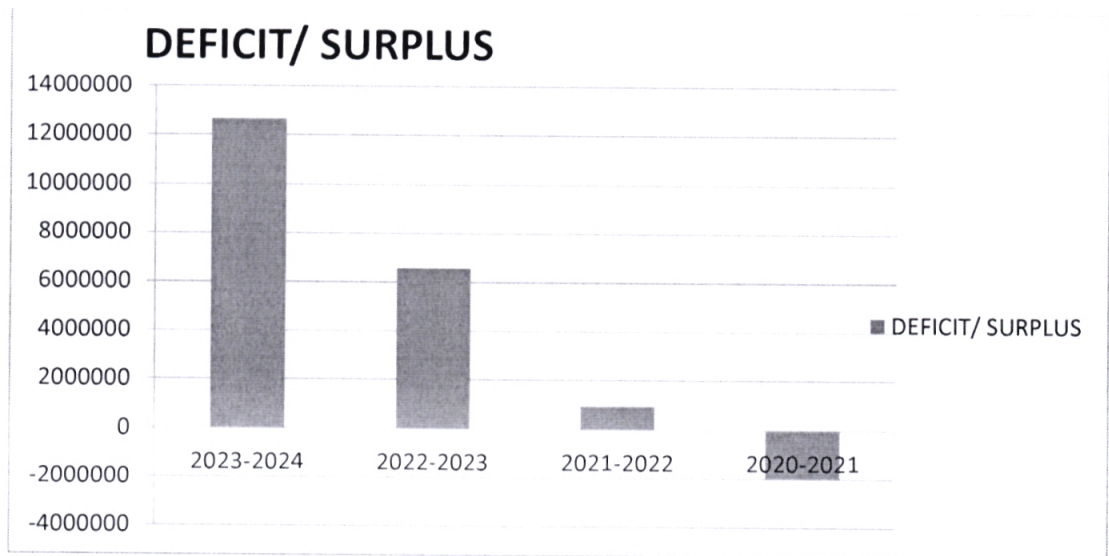
**3. Summary Report of Performance of The School**

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

**a) Financial performance:**

- *Surplus/ deficit for the year and a comparison of the same for the last three years*

| YEAR             | 2023-2024  | 2022-2023 | 2021-2022 | 2020        |
|------------------|------------|-----------|-----------|-------------|
| Surplus/ deficit | 12,635,926 | 6,568,404 | 1,169,406 | (1,992,432) |

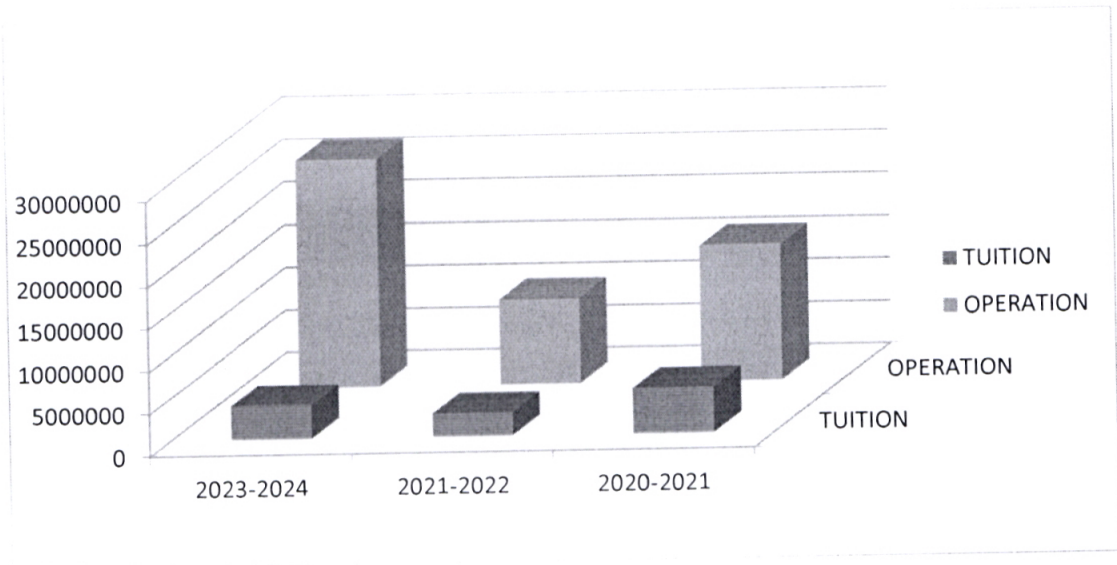


**S.A KOLANYA GIRLS NATIONAL SCHOOL**

**Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2024**

- *Capitation grants from the Ministry of Education for the last three years*

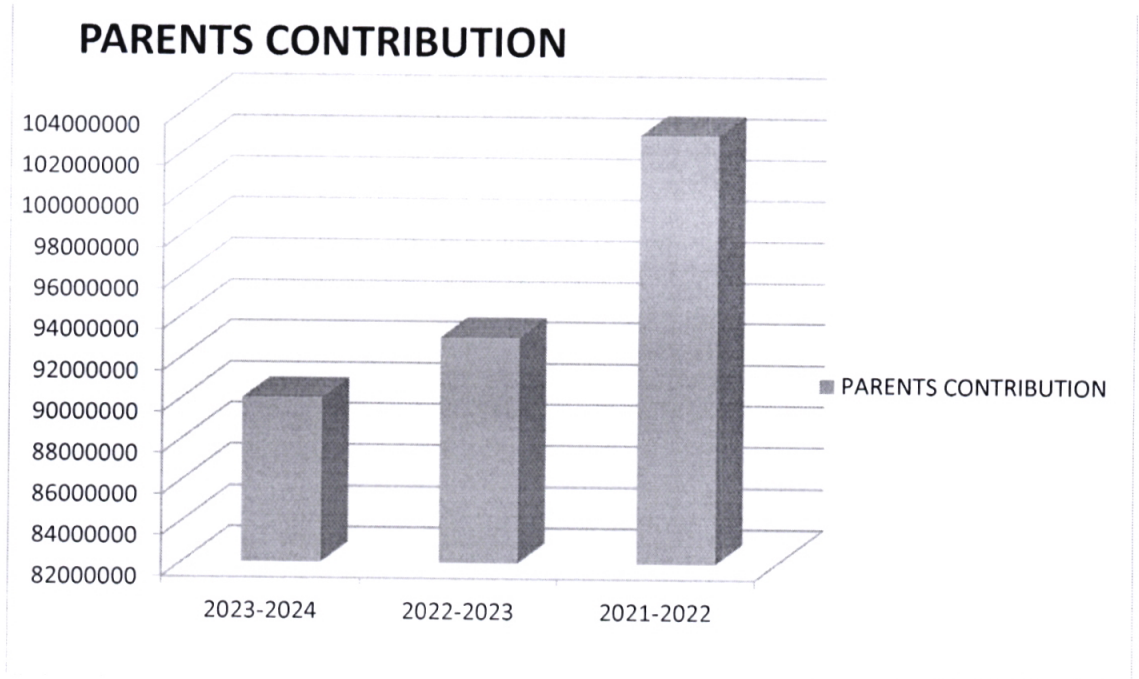
| YEAR      | 2023-2024  | 2022-2023  | 2021-2022  |
|-----------|------------|------------|------------|
| TUITION   | 4,038,070  | 2,796,771  | 5,411,915  |
| OPERATION | 26,662,465 | 10,074,521 | 16,014,229 |



**S.A KOLANYA GIRLS NATIONAL SCHOOL**  
**Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2024**

- A three-year overview of growth of other income(s) earned by the school.

| YEAR                 | 2023-2024  | 2022-2023  | 2021-2022   |
|----------------------|------------|------------|-------------|
| PARENTS CONTRIBUTION | 90,012,524 | 92,975,340 | 102,887,323 |

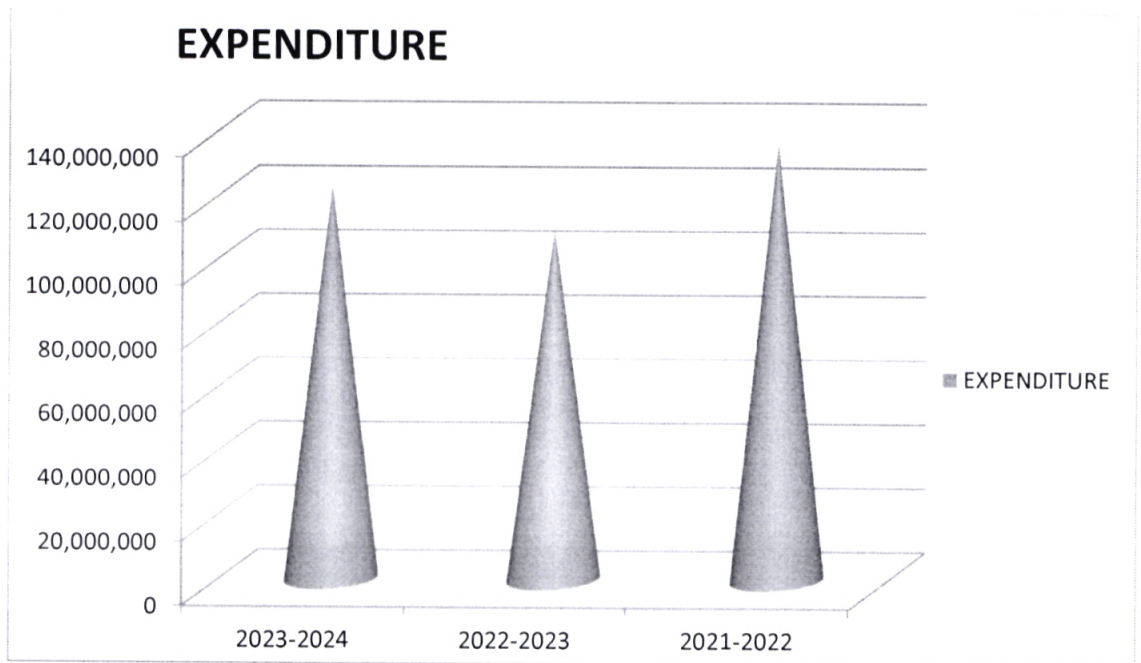


**S.A KOLANYA GIRLS NATIONAL SCHOOL**  
**Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2024**

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- A three-year overview of growth in expenditure of the school

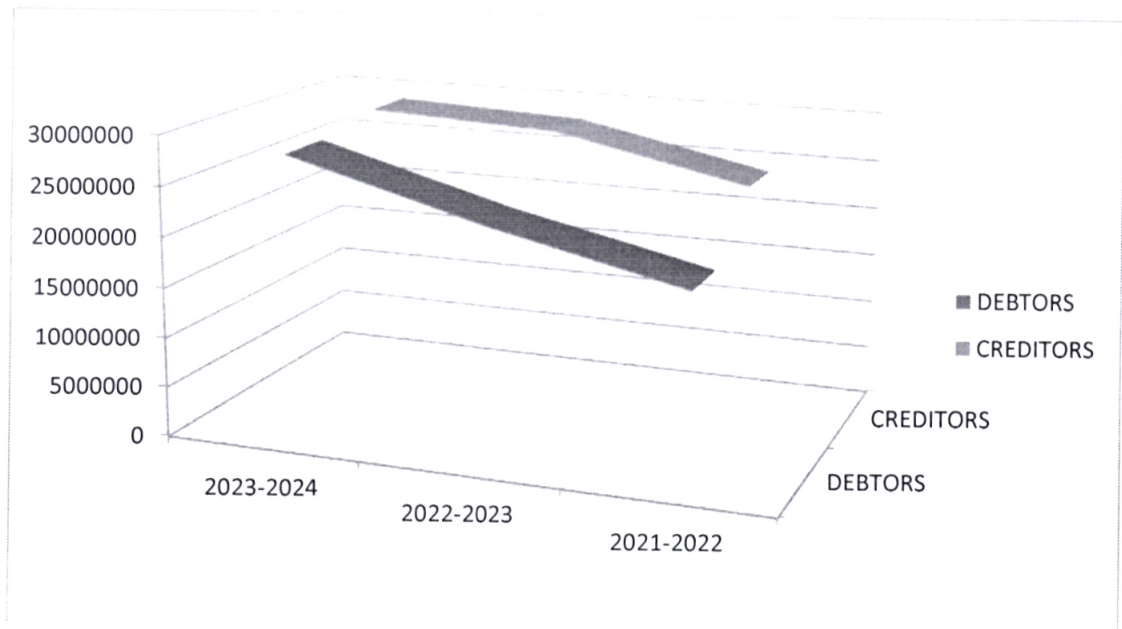
| YEAR        | 2023-2024   | 2022-2023   | 2021-2022   |
|-------------|-------------|-------------|-------------|
| EXPENDITURE | 122,831,767 | 109,352,130 | 136,223,001 |



**S.A KOLANYA GIRLS NATIONAL SCHOOL**  
**Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2024**

- *Movement of debtors and creditors of the school over the last three years*

| YEAR      | 2023-2024  | 2022-2023  | 2021-2022  |
|-----------|------------|------------|------------|
| DEBTORS   | 27,837,865 | 22,693,908 | 18,415,424 |
| CREDITORS | 28,982,891 | 28,154,324 | 24,157,065 |



**b) Teacher Student ratio:**

- Teacher to Student Ratio =1:23
- There is teacher shortage necessitating employment of additional teachers by the board of management
- No. of teachers recruited (July 2023-June 2024)
  - BOM=6
  - TSC=1
- No. of teachers transferred/retired(July 2023-June 2024)
  - BOM=1
  - TSC=2
- No. of TSC Teachers=42
- No. of BOM Teachers=24

**S.A KOLANYA GIRLS NATIONAL SCHOOL****Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2024****NUMBER OF TEACHERS PER SUBJECT**

|    | <b>SUBJECT</b>   | <b>NO. OF TEACHERS AVAILABLE</b> | <b>TEACHER SHORTAGE</b> |
|----|------------------|----------------------------------|-------------------------|
| 1  | ENGLISH          | 7                                | 2                       |
| 2  | KISWAHILI        | 9                                | 2                       |
| 3  | MATHEMATICS      | 10                               | 2                       |
| 4  | BIOLOGY          | 7                                | 1                       |
| 5  | PHYSICS          | 5                                | 2                       |
| 6  | CHEMISTRY        | 8                                | 1                       |
| 7  | CRE              | 7                                | 1                       |
| 8  | HISTORY          | 5                                | 1                       |
| 9  | GEOGRAPHY        | 3                                | 1                       |
| 10 | HOME SCIENCE     | 1                                | 1                       |
| 11 | FRENCH           | 1                                | 1                       |
| 12 | MUSIC            | 0                                | 1                       |
| 13 | BUSINESS STUDIES | 4                                | 1                       |
| 14 | AGRICULTURE      | 3                                | 0                       |
| 15 | COMPUTER STUDIES | 1                                | 1                       |

**c) Mean score in the 2023 KCSE: 8.75-B**

| <b>YEAR</b> | <b>ENTRY</b> | <b>MEAN SCORE</b> | <b>% UNIVERSITY</b> | <b>% DIPLOMA</b> | <b>% CERTIFICATE</b> |
|-------------|--------------|-------------------|---------------------|------------------|----------------------|
| <b>2023</b> | 280          | 8.75              | 91.8                | 8.2              | 0                    |
| <b>2022</b> | 234          | 7.3291            | 64.1                | 21.4             | 14.5                 |
| <b>2021</b> | 314          | 7.688             | 71.7                | 23.2             | 5.1                  |
| <b>2020</b> | 308          | 6.657             | 47.1                | 46.4             | 6.5                  |

**d) Number of Candidates in the 2023 KCSE: 280**

| <b>YEAR</b> | <b>ENTRY</b> |
|-------------|--------------|
| <b>2023</b> | 280          |
| <b>2022</b> | 234          |
| <b>2021</b> | 314          |
| <b>2020</b> | 308          |

**e) Capacity of the school: 1491**

**S.A KOLANYA GIRLS NATIONAL SCHOOL**

**Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2024**

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| <b>f) Type of facility</b> | <b>Quantity</b> | <b>Standard capacity</b> | <b>Actual Capacity</b> | <b>Shortage</b>                      |  |
|----------------------------|-----------------|--------------------------|------------------------|--------------------------------------|--|
| Class rooms                | 27              | 33                       | 27                     | 6                                    |  |
| Dormitories                | 9               | 11                       | 945                    | 2 storey blocks of 480 capacity each |  |
| Laboratories               | 5               | 6                        | 5 streams              | 1(1 Streams)                         |  |
| Dining hall                | 1               | 1227                     | 400 Students           | 1(Capacity 1227)                     |  |
| Toilets                    | 42              | 49                       | 1175                   | 7                                    |  |
| Library                    | 1               | 400                      | 50 Students            | 1 (Sitting capacity 400)             |  |
| Bathrooms                  | 72              | 130                      | 1000 Students          | 58                                   |  |
| Staff houses               | 7               | 47                       | 7                      | 40                                   |  |
| Kitchen                    | 2               | 3                        | 2                      | 1                                    |  |
| Store                      | 1               | 1                        | makeshift              | 1                                    |  |
| Computer lab               | 1               | 1                        | 15 students            | 1(Capacity 50)                       |  |
| Home science room          | 1               | 3                        | 30 students            | 2(Capacity 70)                       |  |
| French room                | 0               | 1                        | 0                      | 1(Capacity 70)                       |  |
| Music room                 | 0               | 1                        | 0                      | 1(Capacity 70)                       |  |

**S.A KOLANYA GIRLS NATIONAL SCHOOL**

**Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2024**

**g) Development projects carried out by the school:**

| <b>Projects</b>  | <b>Source of funds</b> | <b>Status</b>                   | <b>Initial Cost (Kshs)</b> | <b>Amount Spent (Kshs)</b> | <b>Expected completion time</b> |
|--|------------------------|---------------------------------|----------------------------|----------------------------|---------------------------------|
| 2Classrooms of 4 storey block (Phase 1)  | MOE(FY 2023/2024)      | -Complete and in use            | 8,600,000                  | 8,017,360                  | Complete                        |
| -Purchase of land  | PA Development Levy    | 2 Titles in 1 title in progress | 3,025,000                  | 3,025,000                  | In use                          |
| -Renovations<br>i.Bakery<br>ii.Staff kitchen<br>iii.Construction of serving shade      | PA Development Levy    | Complete and in use             | 2,836,270                  | 2,085,870                  | Complete                        |
| -Ablution block/Septic tank/Dormitory drainage   | MOE(FY 2023/2024)      | Complete and in use             | 2,902,191                  | 1,934,693                  | Complete                        |
| -Renovation of Borehole(Flushing, Casing and Installation on new pump and water tanks) | T.I.G                  | 75% Complete                    | 1,500,000                  | 1,180,096                  | 75% Complete                    |



.....  
**School Principal**

**S.A KOLANYA GIRLS NATIONAL SCHOOL**

**Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2024**

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**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 *S.A KOLANYA GIRLS NATIONAL 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, 2024, and of the school's financial position as at that date.



.....  
Name: MRS GLADYS NABISWA

Designation: Chairman, School Board of Management

Date: 15/04/2025



.....  
Name: DR TABITHA OKAMA

Designation: School Principal & Secretary to Board of Management

Date: 15/04/2025



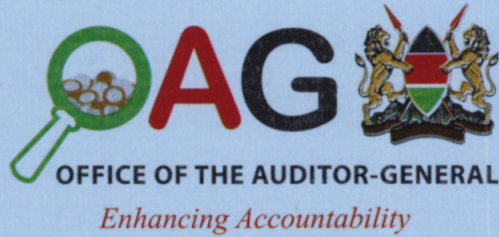
.....  
Name: CPA MIKE MULINDI

Designation: Bursar/ Finance Officer

Date: 15/04/2025

# 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 S.A KOLANYA GIRLS NATIONAL SCHOOL FOR THE YEAR ENDED 30 JUNE, 2024 – BUSIA COUNTY

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### PREAMBLE

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

- A. Report on 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 the 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 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.

A Qualified Opinion is issued when the Auditor-General concludes that, except for material misstatements noted, the financial statements are fairly presented in accordance with the applicable financial reporting framework. The Report on Financial Statements should be read together with the Report on Lawfulness and Effectiveness in the Use of Public Resources, and the Report on Effectiveness of Internal Controls, Risk Management and Governance.

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 S.A Kolanya Girls National School set out on pages 1 to 24, which comprise the statement of assets and liabilities

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*Report of the Auditor-General on S.A Kolanya Girls National School for the year ended 30 June, 2024 – Busia County*

as at 30 June, 2024 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 S. A Kolanya Girls National School as at 30 June, 2024 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 Receivable**

The statement of assets and liabilities reflects accounts receivable balance of Kshs.27,837,865 as disclosed in Note 13 to the financial statements. However, included in the balance are receivables amounting to Kshs.15,204,193 which had been outstanding for more than one (1) year. The school fees arrears of Kshs.15,204,193 were from students who have completed their studies.

In the circumstances, the accuracy, completeness and recoverability of the receivables balance of Kshs.27,837,865 could not be confirmed.

#### **2. Inaccuracies in the Statement of Budgeted versus Actual Amounts**

The statement of budgeted versus actual amounts reflects total actual receipts of Kshs.120,535,893 which differs with the amount of Kshs.135,467,693 as indicated in the statement of receipts and payments resulting in an unexplained variance of Kshs.14,931,800. Further, the statement reflects an amount of Kshs.109,002,238 in respect of total expenditure which however differs with the amount of Kshs.122,831,767 in respect of total payments reflected in the statement of receipts and payments by an unexplained and unreconciled variance of Kshs.13,829,529.

In the circumstances, the accuracy and completeness of the statement of budgeted versus actual amounts could not be confirmed.

The audit was conducted in accordance with International Standards for Supreme Audit Institutions (ISSAIs). I am independent of the S.A Kolanya Girls National 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.

## **Key Audit Matters**

Key audit matters are those matters which, in my professional judgment, are of most significance in the audit of the financial statements. Except for the matters described in the Basis for Qualified Opinion section, I have determined that there were no other key audit matters to communicate in my report.

## **Other Matter**

### **Unresolved Prior Year Matters**

In the prior year audit report, issues were raised under Report on Financial Statements, Report on Lawfulness and Effectiveness in Use of Public Resources and Report on Effectiveness of Internal Controls, Risk Management and Governance. The issues were not resolved and they are yet to be deliberated in Parliament.

## **Other Information**

The Management is responsible for the other information set out on page iii to xvii which comprise of Key School Information and Management, Summary Report of Performance of the School and Statement of School Management Responsibility. The Other Information does not include the financial statements and my audit report thereon.

In connection with my audit on the School's financial statements, my responsibility is to read the other information and in doing so, consider whether the other information is materially inconsistent with the financial statements or my knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work I have performed, I conclude that there is a material misstatement of this Other Information, I am required to report that fact. I have nothing to report in this regard.

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

### **Conclusion**

As required by Article 229(6) of the Constitution, based on the audit procedures performed, except for the effect of the matters described in the Basis for Conclusion on Lawfulness and Effectiveness in the 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. Excess Supply of Textbooks**

During the period under review, the Ministry of Education distributed textbooks to public secondary schools through Kenya Institute of Curriculum Development (KICD). Examination of records revealed that the Institute distributed five thousand eight hundred and seventy-seven (5,877) books to the School while only one thousand three and thirty

nine (1,339) books were issued to the students resulting to an unexplained excess text books of four thousand five hundred and thirty eight (4,538) books in the School's store.

In the circumstances, value for money for the excess four thousand five hundred and thirty-eight (4,538) text books could not be confirmed.

## **2. Unconfirmed Student Enrolment Data**

Review of documents provided for audit revealed discrepancies between the data from the National Education Management Information System (NEMIS) with the School's enrolment records. NEMIS reflected one thousand three hundred and sixty seven (1,367), one thousand three hundred and sixty five (1,365) and one thousand four hundred and sixty two (1,462) students for the first, second and third term translating into a total capitation requirement of Kshs.39,666,828, while the School's enrolment records reported one thousand three hundred and eighty three (1,383) students for the first term and one thousand four hundred and ninety (1,490) for both second and third terms whose calculated total capitation requirement was Kshs.41,847,207, resulting to a variance of Kshs.2,180,379. This was contrary to the Ministry of Education Circular No. MOE.HQS/3/13/3 dated 16 June, 2021 on implementation of Free Day Secondary Education (FDSE) which requires all learners be registered in NEMIS and the Principals to ensure their records are accurate.

In the circumstances, Management was in breach of the Ministry of Education Circular.

## **3. Long Outstanding Accounts Payable**

The statement of assets and liabilities reflects accounts payable totaling Kshs.28,982,891 as disclosed in Note 14 to the financial statements. However, included in the balance are trade payables balance of Kshs.11,724,532 which had been outstanding for more than one (1) year. This was contrary to section 53(8) of the Public Procurement and Assets Disposal Act, 2015, which states that an Accounting Officer shall not commence any procurement proceedings until satisfied that sufficient funds to meet the obligation of the resulting contracts are reflected in its approved budget estimates.

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

The audit was conducted in accordance with ISSAI 3000 and ISSAI 4000. The standards require 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, 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 the Management and the Board of Management**

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 as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless Management is aware of an intention 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 comply with the authorities which govern them and that public resources are applied in an effective way.

The Board of Management is 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**

My responsibility is to conduct an audit of the financial statements in accordance with Article 229(4) of the Constitution, Section 35 of the Public Audit Act, 2015 and the International Standards for Supreme Audit Institutions (ISSAIs). The standards require that, in conducting the audit, I obtain reasonable assurance about whether the financial statements as a whole are free from material misstatements, whether due to fraud or error and to issue an auditor's report that includes my opinion in accordance with Section 48 of the Public Audit Act, 2015. 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 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 conducting the audit, Article 229(6) of the Constitution also requires that I express a conclusion on whether or not 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 addition, I consider the entity's control environment in order to give an assurance on the effectiveness of internal controls, risk management and governance processes and systems in accordance with the provisions of Section 7 (1)(a) of the Public Audit Act, 2015.

Further, I am required to submit the audit report in accordance with Article 229(7) of the Constitution.

Detailed description of my responsibilities for the audit is located at the Office of the Auditor-General's website at: <https://www.oagkenya.go.ke/auditor-generals-responsibilities-for-audit/>. This description forms part of my auditor's report.

  
FCPA Nancy Gathungu, CBS  
AUDITOR-GENERAL

Nairobi

05 June, 2025

**S.A KOLANYA GIRLS NATIONAL SCHOOL**

**Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2024**

**6. Statement Of Receipts and Payments For the Year Ended 30<sup>th</sup> June 2024**

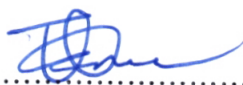
| Description Of Vote Head                   | Note | 2023-2024          | 2022-2023          |
|--|------|--------------------|--------------------|
|  |      | Kshs               | Kshs               |
| <b>Receipts</b>                            |      |                    |                    |
| Government grants for tuition              | 1    | 4,038,070          | 2,796,771          |
| Government grants for operations           | 2    | 26,662,465         | 10,074,521         |
| Government Grants for infrastructure       | 3    | 13,823,600         | 8,767,161          |
| School fund income- parents' contributions | 4    | 90,012,524         | 92,975,340         |
| Miscellaneous incomes                      | 5    | 931,034            | 1,306,741          |
| <b>Total Receipts</b>                      |      | <b>135,467,693</b> | <b>115,920,534</b> |
|  |      |                    |                    |
| <b>Payments</b>                            |      |                    |                    |
| Tuition                                    | 6    | 2,946,190          | 2,814,398          |
| Operations                                 | 7    | 18,160,806         | 8,076,807          |
| Infrastructure                             | 8    | 11,581,840         | 5,592,900          |
| Boarding and school fund                   | 9    | 90,142,931         | 92,868,025         |
| <b>Total Payments</b>                      |      | <b>122,831,767</b> | <b>109,352,130</b> |
|  |      |                    |                    |
| <b>Surplus/Deficit</b>                     |      | <b>12,635,926</b>  | <b>6,568,404</b>   |
|  |      |                    |                    |

The school financial statements were approved on 15/04/2025 and signed by:



Name: Mrs Gladys Nabiswa  
Chair BOM

Date: 15/04/2025



Name: Dr Tabitha Okama  
School Principal/ Secretary to  
BOM

Date: 15/04/2025



Name: CPA Mike Mulindi  
Bursar/ Finance Officer

Date: 15/04/2025

**S.A KOLANYA GIRLS NATIONAL SCHOOL**

**Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2024**

**7. Statement of Assets and Liabilities As At 30<sup>th</sup> June 2024**


| Description                           | Note | 2023-2024         | 2022-2023         |
|---------------------------------------|------|-------------------|-------------------|
|                                       |      | Kshs              | Kshs              |
| <b>Financial Assets</b>               |      |                   |                   |
| <b>Cash and cash equivalents</b>      |      |                   |                   |
| Bank balances                         | 10   | 17,353,881        | 9,029,976         |
| Cash balances                         | 11   | 3,210             | 6,579             |
| Short term investments                | 12   | -                 | -                 |
| <b>Total cash and cash equivalent</b> |      | <b>17,357,091</b> | <b>9,036,555</b>  |
| Account's receivables                 | 13   | 27,837,865        | 22,693,908        |
| <b>Total financial assets</b>         |      | <b>45,194,956</b> | <b>31,730,463</b> |
| <b>Financial liabilities</b>          |      |                   |                   |
| Accounts payables                     | 14   | 28,982,891        | 28,154,324        |
| <b>Net financial assets</b>           |      | <b>16,212,065</b> | <b>3,576,139</b>  |
| <b>Represented by</b>                 |      |                   |                   |
| Accumulated fund b/fwd                | 15   | 3,576,139         | (2,992,265)       |
| Surplus/deficit for the year          |      | 12,635,926        | 6,568,404         |
| <b>Net financial position</b>         |      | <b>16,212,065</b> | <b>3,576,139</b>  |

The school's financial statements were approved on 15/04/ 2025 and signed by:


  
 Name: Mrs Gladys Nabiswa

Chair BOM

Date: 15/04/2025

  
 Name: Dr Tabitha Okama  
 School Principal/ Secretary to  
 BOM

Date: 15/04/2025

  
 Name: CPA Mike Mulindi

Bursar/ Finance Officer

Date: 15/04/2025

**S.A KOLANYA GIRLS NATIONAL SCHOOL**Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2024**8. Statement of Cash Flows for the Year Ended 30<sup>th</sup> June 2024**

| Description   | Note | 2023-2024          | 2022-2023          |
|---|------|--------------------|--------------------|
|   |      | Kshs               | Kshs               |
| <b>Cash from Operating Activities</b>                     |      |                    |                    |
| <b>Receipts</b>   |      |                    |                    |
| Government grants for tuition                             |      | 4,038,070          | 2,796,771          |
| Government grants for operations                          |      | 26,662,465         | 10,074,521         |
| Government grants for infrastructure                      |      | 13,823,600         | 8,767,161          |
| School fund income- parents contributions/ fees           |      | 90,012,524         | 92,975,340         |
| Other income  |      | 931,034            | 1,306,741          |
| <b>Total receipts</b>                                     |      | <b>135,467,693</b> | <b>115,920,534</b> |
| <b>Payments</b>   |      |                    |                    |
| Cash outflows for tuition                                 |      | 2,946,190          | 2,814,398          |
| Cash outflows for operations                              |      | 18,160,806         | 8,076,807          |
| Cash outflows for infrastructure                          |      | 11,581,840         | 5,592,900          |
| Cash outflows Boarding/lunch and school fund payments     |      | 94,458,321         | 92,868,025         |
| <b>Total payments</b>                                     |      | <b>127,147,157</b> | <b>109,352,130</b> |
| <b>Net cash inflow/outflow from operating activities</b>  |      | <b>8,320,536</b>   | <b>6,568,404</b>   |
| <b>Cash flow from investing activities</b>                |      |                    |                    |
| Acquisition of assets                                     |      | 0                  | 0                  |
| Proceeds from sale of Assets                              |      | 0                  | 0                  |
| Proceeds from investments                                 |      | 0                  | 0                  |
| Purchase of investments                                   |      | 0                  | 0                  |
| <b>Net cash inflow/outflows from investing activities</b> |      | <b>0</b>           | <b>0</b>           |
| <b>Cash flow from Financing activities</b>                |      |                    |                    |
| Proceeds from borrowings/ loans                           | 18   | 0                  | 0                  |
| Repayment of principal borrowings                         |      | 0                  | 0                  |
| <b>Net cash inflow/outflow from financing activities</b>  |      | <b>0</b>           | <b>0</b>           |
| <b>Net increase/decrease in cash and cash equivalents</b> |      | <b>8,320,536</b>   | <b>6,568,404</b>   |
| Cash and cash equivalent at beginning of the 2023-2024    |      | 9,036,555          | 2,468,151          |
| <b>Cash and cash equivalent at end of the 2023-2024</b>   |      | <b>17,357,091</b>  | <b>9,036,555</b>   |

**S.A KOLANYA GIRLS NATIONAL SCHOOL**

**Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2024**

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The school's financial statements were approved on 15/04/ 2025 and signed by:



.....  
Name: Mrs Gladys Nabiswa

Chair BOM

Date: 15/04/2025



.....  
Name: Dr Tabitha Okama  
School Principal/ Secretary to  
BOM

Date: 15/04/2025



.....  
Name: CPA Mike Mulindi

Bursar/ Finance Officer

Date: 15/04/2025

**S.A KOLANYA GIRLS NATIONAL SCHOOL**

Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2024

**9. Statement Of Budgeted Versus Actual Amounts for The Year Ended 30<sup>th</sup> June 2024**

| Receipt/Expenses Item                     | Original Budget | Adjustments | Final Budget | Actual On Comparable Basis | % Of Utilization |
|---|-----------------|-------------|--------------|----------------------------|------------------|
|   | a               | b           | c=a+b        | d                          | e=d/c %          |
|   | Kshs            | Kshs        | Kshs         | Kshs                       | Kshs             |
| <b>Receipts</b>                           |                 |             |              |                            |                  |
|   |                 |             |              |                            |                  |
| <b>(1) Capitation Grant on Tuition</b>    |                 |             |              |                            |                  |
| Reference Materials                       |                 |             |              |                            |                  |
| Exercise Books                            |                 |             |              |                            |                  |
| Laboratory Equipment                      |                 |             |              |                            |                  |
| Internal Exams                            |                 |             |              |                            |                  |
| Teaching / Learning Materials             | 7,907,274       | -           | 7,907,274    | 4,038,070                  | 51%              |
| Exams And Assessment                      |                 |             |              |                            |                  |
|   |                 |             |              |                            |                  |
| <b>(2) Capitation Grant on Operations</b> |                 |             |              |                            |                  |
| Personnel Emoluments                      |                 |             |              |                            |                  |
| Repairs And Maintenance                   |                 |             |              |                            |                  |
| Local Transport / Travelling              |                 |             |              |                            |                  |
| Electricity And Water                     |                 |             |              |                            |                  |
| Other vote heads                          | 17,937,080      | -           | 17,937,080   | 8,985,480                  | 50%              |
| Administration costs                      |                 |             |              |                            |                  |
| Activity                                  | 2,862,300       | -           | 2,862,300    | 1,111,785                  | 39%              |
| Medical & insurance                       | 3,816,400       | -           | 3,816,400    | 1,133,400                  | 30%              |
|   |                 |             |              |                            |                  |

**S.A KOLANYA GIRLS NATIONAL SCHOOL**

**Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2024**

| Receipt/Expenses Item                | Original Budget | Adjustments | Final Budget | Actual On Comparable Basis | % Of Utilization |
|--------------------------------------|-----------------|-------------|--------------|----------------------------|------------------|
|                                      | a               | b           | c=a+b        | d                          | e=d/c %          |
|                                      | Kshs            | Kshs        | Kshs         | Kshs                       | Kshs             |
| <b>3) FDSE for infrastructure</b>    |                 |             |              |                            |                  |
| M & I MOE                            | 9,541,000       | -           | 9,541,000    | 3,823,600                  | 40%              |
| PTA                                  | -               | -           | -            | -                          | -                |
| Development fee                      | -               | -           | -            | -                          | -                |
| Transition Infrastructure Grant      | -               | -           | -            | 10,000,000                 | -                |
| Administration Block                 | -               | -           | -            | -                          | -                |
| <b>(4) Fees Charged on Parents</b>   |                 |             |              |                            |                  |
| Personnel emoluments                 | 12,218,672      | -           | 12,218,672   | 10,575,226                 | 86%              |
| RMI                                  | 2,999,200       | -           | 2,999,200    | 2,335,555                  | 78%              |
| Local transport / travelling         | 3,056,116       | -           | 3,056,116    | 2,975,828                  | 97%              |
| Electricity and water                | 6,109,336       | -           | 6,109,336    | 5,143,434                  | 84%              |
| Activity                             | 1,196,612       | -           | 1,196,612    | 984,511                    | 82%              |
| Arrears recovered                    | -               | -           | -            | 10,932,338                 |                  |
| P.A Levy                             | 3,068,000       | -           | 3,068,000    | 2,423,902                  | 79%              |
| Prepaid                              | -               | -           | -            | 2,636,574                  |                  |
| Endowment fund                       | -               | -           | -            | 660,055                    |                  |
| Administration costs                 | 9,163,918       | -           | 9,163,918    | 7,944,167                  | 87%              |
| Fee on Boarding Equipment and Stores | 45,565,174      | -           | 45,565,174   | 43,900,934                 | 96%              |
|                                      |                 |             |              |                            |                  |
|                                      |                 |             |              |                            |                  |
|                                      |                 |             |              |                            |                  |

**S.A KOLANYA GIRLS NATIONAL SCHOOL**

**Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2024**

| Receipt/Expenses Item              | Original Budget    | Adjustments | Final Budget       | Actual On Comparable Basis | % Of Utilization |
|------------------------------------|--------------------|-------------|--------------------|----------------------------|------------------|
|                                    | a                  | b           | c=a+b              | d                          | e=d/c %          |
|                                    | Kshs               | Kshs        | Kshs               | Kshs                       | Kshs             |
| <b>5) Miscellenous Income</b>      |                    |             |                    |                            |                  |
| Home science                       | 450,000            |             | 450,000            | 310,648                    | 69%              |
| Lost books                         | 120,000            |             | 120,000            | 89,538                     | 75%              |
| Computer fees                      | 225,000            |             | 225,000            | 164,700                    | 73%              |
| Music fees                         | 50,000             |             | 50,000             | 5,938                      | 12%              |
| Income from Bus Hire               | 110,000            |             | 110,000            | 70,000                     | 64%              |
| Bakery                             | 213,500            |             | 213,500            | 125,210                    | 59%              |
| Tender                             | 200,000            |             | 200,000            | 165,000                    | 83%              |
| Interest Income                    |                    |             |                    |                            |                  |
| Income From Any Other Investment   |                    |             |                    |                            |                  |
| <b>Total Income</b>                | <b>125,441,082</b> | <b>-</b>    | <b>125,441,082</b> | <b>120,535,893</b>         | <b>96%</b>       |
| <b>(6) Expenditure For Tuition</b> |                    |             |                    |                            |                  |
| Textbooks                          |                    |             |                    |                            |                  |
| Reference Materials                |                    |             |                    |                            |                  |
| Exercise Books                     |                    |             |                    | 250,000                    |                  |
| Laboratory Equipment               | -                  | -           | -                  | 582,000                    |                  |
| Internal Exams                     |                    |             |                    |                            |                  |
| Teaching / Learning Materials      | 7,907,274          | -           | 7,907,274          | -                          |                  |
| LAB                                |                    |             |                    | -                          |                  |
| Payables                           |                    |             |                    | 2,113,600                  |                  |
| Bank charges                       |                    |             |                    | 590                        |                  |

**S.A KOLANYA GIRLS NATIONAL SCHOOL**

**Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2024**

| Receipt/Expenses Item                     | Original Budget | Adjustments | Final Budget | Actual On Comparable Basis | % Of Utilization |
|---|-----------------|-------------|--------------|----------------------------|------------------|
|   | a               | b           | c=a+b        | d                          | e=d/c %          |
|   | Kshs            | Kshs        | Kshs         | Kshs                       | Kshs             |
| Administration Costs                      |                 |             |              |                            |                  |
|   |                 |             |              |                            |                  |
| <i>(7) Expenditure For Operations</i>     |                 |             |              |                            |                  |
| Personnel emoluments                      | 7,174,832       | -           | 7,174,832    | 241,280                    | 0.03%            |
| Local transport / travelling              | 1,793,708       | -           | 1,793,708    |                            |                  |
| Electricity and water                     | 3,587,416       | -           | 3,587,416    | 704,545                    | 20%              |
| Insurance                                 |                 |             |              |                            |                  |
| Administration costs                      | 5,381,124       | -           | 5,381,124    | 376,260                    | 0.07%            |
| Payables                                  |                 | -           |              | 2,385,051                  |                  |
| Bank charges                              |                 |             |              |                            |                  |
| Activity                                  | 2,862,300       | -           | 2,862,300    |                            |                  |
| Medical & insurance                       | 3,816,400       | -           | 3,816,400    | 370,491                    |                  |
| Laboratory Equipment                      | -               | -           | -            | 100,649                    |                  |
| NHIF                                      |                 |             |              | 39,800                     |                  |
| NSSF                                      |                 |             |              | 110,580                    |                  |
| PAYE                                      |                 |             |              | 2,630                      |                  |
|   |                 |             |              |                            |                  |
| <i>(8) Expenditure For infrastructure</i> |                 |             |              |                            |                  |
| Hardware Materials                        |                 |             |              | 571,610                    |                  |
| Maintenance and Improvement               | 9,541,000       | -           | 9,541,000    |                            |                  |
| Labour Cost                               |                 |             |              | 359,882                    |                  |
| Construction of Classrooms                |                 | -           | -            | 8,017,360                  | 64%              |
| Payables                                  |                 |             |              | 445,674                    |                  |

**S.A KOLANYA GIRLS NATIONAL SCHOOL**

**Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2024**

| Receipt/Expenses Item                                 | Original Budget | Adjustments | Final Budget | Actual On Comparable Basis | % Of Utilization |
|---|-----------------|-------------|--------------|----------------------------|------------------|
|   | a               | b           | c=a+b        | d                          | e=d/c %          |
|   | Kshs            | Kshs        | Kshs         | Kshs                       | Kshs             |
| Local Building Materials                              |                 |             |              | 325,450                    |                  |
| Repair of Borehole                                    |                 |             |              | 1,180,092                  |                  |
| Septic tank/Ablution Block                            |                 |             |              | 677,751                    |                  |
| Bank charges  |                 |             |              | 4,014                      |                  |
| <i>(9) Expenditure For school fund/lunch/boarding</i> |                 |             |              |                            |                  |
| Personnel emoluments                                  | 12,218,672      |             | 12,218,672   | 11,187,251                 | 93%              |
| RMI   | 2,999,200       |             | 2,999,200    | 3,089,565                  | 97%              |
| Local transport / travelling                          | 3,056,116       |             | 3,056,116    | 4,404,036                  | 144%             |
| Electricity and water                                 | 6,109,336       |             | 6,109,336    | 4,336,460                  | 71%              |
| Activity  | 1,196,612       | -           | 1,196,612    | 2,027,892                  | 169%             |
| Medical   |                 |             |              | 445,993                    |                  |
| Endowment fund  |                 |             |              | 909,605                    |                  |
| Administration costs                                  | 9,163,918       |             | 9,163,918    | 12,056,410                 | 153%             |
| Fee on Boarding Equipment and Stores                  | 45,565,174      |             | 45,565,174   | 34,109,929                 | 75%              |
| Expenditure on Income Generating                      |                 |             |              | 1,539,810                  |                  |
| BUS hire  | 110,000         |             | 110,000      | 50,100                     | 46%              |
| Payables  |                 |             |              | 10,928,000                 |                  |
| Bom teachers  | 4,767,480       |             | 4,767,480    | 4,079,637                  | 86%              |
| Tender  | 200,000         |             | 200,000      | 166,000                    | 83%              |
| Bank charges  |                 |             |              | 75,671                     |                  |

**S.A KOLANYA GIRLS NATIONAL SCHOOL**

**Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2024**

| Receipt/Expenses Item     | Original Budget    | Adjustments | Final Budget       | Actual On Comparable Basis | % Of Utilization |
|---------------------------|--------------------|-------------|--------------------|----------------------------|------------------|
|                           | a                  | b           | c=a+b              | d                          | e=d/c %          |
|                           | Kshs               | Kshs        | Kshs               | Kshs                       | Kshs             |
| Computer                  | 225,000            |             | 225,000            | 170,500                    | 76%              |
| Homescience               | 450,000            |             | 450,000            | 495,070                    | 110%             |
| Music                     |                    |             |                    | 71,000                     |                  |
| <b>Totals expenditure</b> | <b>125,441,082</b> | <b>-</b>    | <b>125,441,082</b> | <b>109,002,238</b>         | <b>87%</b>       |

- i. *Over-utilization in some Vote heads is due to a lot of activities carried out during the year.*
- ii. *Under capitation grants from MOE most vote heads were below 90% due to under funding from the ministry.*

## **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 30<sup>th</sup> June 2024.

**S.A KOLANYA GIRLS NATIONAL SCHOOL**

**Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2024**

**11. Notes To The Financial Statements**

**1 Government Grants for Tuition**

| Description                   | 2023-2024        | 2022-2023        |
|-------------------------------|------------------|------------------|
|                               | Kshs             | Kshs             |
| Reference Materials           | -                | -                |
| Exercise Books                | -                | -                |
| Laboratory Equipment          | -                | -                |
| Internal Exams                | -                | -                |
| Teaching / Learning Materials | 4,038,070        | 2,796,771        |
| Miscellaneous                 | -                | -                |
| <b>Total</b>                  | <b>4,038,070</b> | <b>2,796,771</b> |

**2 Government Grants for Operations**

| Description                     | 2023-2024         | 2022-2023         |
|---------------------------------|-------------------|-------------------|
|                                 | Kshs              | Kshs              |
| Personnel Emoluments            | -                 | -                 |
| Maintenance and Improvement     | 5,431,800         | -                 |
| Transition Infrastructure Grant | 10,000,000        | -                 |
| Electricity And Water           | -                 | -                 |
| Medical & Insurance             | 1,133,400         | 242,900           |
| Other Voteheads                 | 8,985,480         | 9,117,996         |
| Activity                        | 1,111,785         | 713,625           |
| <b>Total</b>                    | <b>26,662,465</b> | <b>10,074,521</b> |

**3 Government Grants for infrastructure**

| Description                                | 2023-2024         | 2022-2023        |
|--|-------------------|------------------|
|  | Kshs              | Kshs             |
| Maintenance & improvement MOE              | 3,823,600         | 5,058,000        |
| PTA  | -                 | 1,451,663        |
| Development fee                            | -                 | 2,257,498        |
| Transition Infrastructure Grant            | 10,000,000        | -                |
| Other (specify) (NGCDF and County<br>govt. | -                 | -                |
| <b>Total</b>                               | <b>13,823,600</b> | <b>8,767,161</b> |

**S.A KOLANYA GIRLS NATIONAL SCHOOL****Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2024****4 School Fund Income - Parents Contribution/Fees**

| Description                  | 2023-2024         | 2022-2023         |
|------------------------------|-------------------|-------------------|
|                              | Kshs              | Kshs              |
| P.E                          | 10,575,226        | 9,916,034         |
| BES                          | 43,900,934        | 39,172,941        |
| RMI                          | 2,335,555         | 1,830,907         |
| Local transport / travelling | 2,475,828         | 2,466,799         |
| Electricity and water        | 5,143,434         | 5,606,090         |
| Development fee              | -                 | 6,445,762         |
| Arrears recovered            | 10,932,338        | 11,400,378        |
| P.A Levy                     | 2,423,902         | 2,313,246         |
| Prepaid                      | 2,636,574         | 3,517,725         |
| Endowment fund               | 660,055           | 721,255           |
| Administration costs         | 7,944,167         | 8,611,375         |
| Activity                     | 984,511           | 972,828           |
| <b>Total</b>                 | <b>90,012,524</b> | <b>92,975,340</b> |

**5 Miscellaneous Incomes**

| Description                       | 2023-2024      | 2022-2023        |
|-----------------------------------|----------------|------------------|
|                                   | Kshs           | Kshs             |
| Home science                      | 310,648        | 156,511          |
| Lost books                        | 89,538         | 20,010           |
| Computer fees                     | 164,700        | 53,200           |
| Income from Bus Hire              | 70,000         | 110,000          |
| Income From Grants and Donations* | -              | -                |
| Tender fees                       | 165,000        | 131,500          |
| Bakery                            | 125,210        | 835,520          |
| Music fee                         | 5,938          | -                |
| Miscellaneous                     | -              | -                |
| <b>Total</b>                      | <b>931,034</b> | <b>1,306,741</b> |

**S.A KOLANYA GIRLS NATIONAL SCHOOL**

**Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2024**

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

**6 Tuition**

| Description                   | 2023-2024        | 2022-2023        |
|-------------------------------|------------------|------------------|
|                               | Kshs             | Kshs             |
| Exercise Books                | 250,000          | -                |
| Textbooks                     | -                | -                |
| Reference materials           | -                | -                |
| Laboratory Equipment          | 582,000          | 701,000          |
| Teaching / Learning Materials | -                | -                |
| Payables                      | 2,113,600        | 2,113,038        |
| Teachers Guides               | -                | -                |
| Bank Charges                  | 590              | 360              |
| Others (specify)              | -                | -                |
| <b>Total</b>                  | <b>2,946,190</b> | <b>2,814,398</b> |

**7 Operations**

| Description                     | 2023-2024         | 2022-2023        |
|---------------------------------|-------------------|------------------|
|                                 | Kshs              | Kshs             |
| Personnel Emoluments            | 241,280           | 2,420,393        |
| Maintenance and Improvement     | 3,823,600         |                  |
| Administration Cost             | 376,260           | 824,502          |
| Transition Infrastructure Grant | 10,000,000        |                  |
| Local transport / travelling    | -                 | 302,997          |
| Electricity and water           | 704,545           | 2,180,000        |
| Payables                        | 2,385,051         | 2,250,083        |
| NHIF                            | 39,800            |                  |
| NSSF                            | 110,580           |                  |
| PAYE                            | 2,630             |                  |
| Laboratory Equipments           | 100,649           |                  |
| Bank Charges                    | 5,920             | 4,620            |
| Medical and Insurance           | 370,491           | 94,212           |
| <b>Total</b>                    | <b>18,160,806</b> | <b>8,076,807</b> |

**S.A KOLANYA GIRLS NATIONAL SCHOOL**Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2024**Notes to the Financial Statements (continued)****8 Infrastructure**

| Description                          | 2023-2024         | 2022-2023        |
|--------------------------------------|-------------------|------------------|
|                                      | Kshs              | Kshs             |
| Construction of classrooms           | 8,017,360         | -                |
| Local Building Materials             | 325,450           | -                |
| Labour Cost                          | 359,883           | -                |
| Construction of ablution/Septic tank | 677,751           | 5,590,428        |
| Hardware Materials                   | 571,610           | -                |
| Repair of Borehole                   | 1,180,096         | -                |
| Payables                             | 445,675           | -                |
| Bank charges                         | 4,015             | 2,472            |
| <b>Total</b>                         | <b>11,581,840</b> | <b>5,592,900</b> |

**9 Boarding And School Fund**

| Description                              | 2023-2024  | 2022-2023  |
|--|------------|------------|
|  | Kshs       | Kshs       |
| Bom teachers                             | 4,079,637  | 3,473,926  |
| BES                                      | 34,109,929 | 34,987,079 |
| RMI                                      | 3,089,565  | 3,367,278  |
| Local transport / travelling             | 4,404,037  | 5,171,357  |
| Electricity and water                    | 4,336,460  | 2,562,974  |
| Payables                                 | 10,928,000 | 10,870,751 |
| PE                                       | 11,187,251 | 10,655,366 |
| BUS hire                                 | 50,100     | 65,000     |
| Endowment fund                           | 909,605    | 300,000    |
| Medical                                  | 445,993    | 670,453    |
| Music                                    | 71,000     | -          |
| Expenses on Income Generating Activities | 1,539,810  | 1,792,922  |
| Activity Expenses                        | 2,027,892  | 2,165,629  |
| Bank charges                             | 75,672     | 59,372     |
| Admin cost                               | 12,056,410 | 16,649,918 |
| Tender fees                              | 166,000    | 76,000     |
| Home science                             | 495,070    | -          |
| Computer                                 | 170,500    | -          |

*S.A KOLANYA GIRLS NATIONAL SCHOOL*

Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2024

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|       |            |            |
|-------|------------|------------|
| Total | 90,142,931 | 92,868,025 |
|-------|------------|------------|

**S.A KOLANYA GIRLS NATIONAL SCHOOL**

**Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2024**

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

**10 Bank Accounts**

| Account Name & Currency             | Status         | Bank Account Number | 2023-2024         | 2022-2023        |
|-------------------------------------|----------------|---------------------|-------------------|------------------|
|                                     | Active/Dormant |                     | Kshs              | Kshs             |
| Tuition Account (Co-Operative Bank) | Active         | 01139058518700      | 1,110,893         | 19,013           |
| Operations Account (Equity Bank)    | Active         | 1050279881767       | 4,981,055         | 1,577,396        |
| School Fund Account (KCB)           | Active         | 1147179948          | 848,162           | 120,953          |
| School Fund Account (Equity Bank)   | Active         | 1050277745947       | 1,226,505         | 311,097          |
| Saving account (KCB)                | Active         | 1161688811          | 422,871           | 478,883          |
| Infrastructural Account (KCB)       | Active         | 1219835862          | 8,764,395         | 6,522,634        |
| <b>Total</b>                        |                |                     | <b>17,353,881</b> | <b>9,029,976</b> |

**11 Cash In Hand**

| Description     | 2023-2024    | 2022-2023    |
|-----------------|--------------|--------------|
|                 | Kshs         | Kshs         |
| Notes and Coins | 3,210        | 6,579        |
| <b>Total</b>    | <b>3,210</b> | <b>6,579</b> |

**12 Short Term Investments**

| Description            | 2023-2024 | 2022-2023 |
|------------------------|-----------|-----------|
|                        | Kshs      | Kshs      |
| Cooperative Shares     |           |           |
| Treasury Bills         |           |           |
| Fixed Deposit accounts |           |           |
| Other Investments      |           |           |
| <b>Total</b>           |           |           |

**S.A KOLANYA GIRLS NATIONAL SCHOOL**

**Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2024**

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

**13 Accounts Receivable**

| Description                              | 2023-2024         | 2022-2023         |
|--|-------------------|-------------------|
|  | Kshs              | Kshs              |
| Fees Arrears                             | 27,837,865        | 22,693,908        |
| <b>Other Non-Fees Receivables</b>        |                   |                   |
| Salary Advances (list/schedule attached) | -                 | -                 |
| Imprest (list/schedule attached)         | -                 | -                 |
| Rent arrears (list/schedule attached)    | -                 | -                 |
| <b>Total</b>                             | <b>27,837,865</b> | <b>22,693,908</b> |

**13 b Ageing Analysis of Accounts Receivable**

| Description                            | 2023-2024         |                | 2022-2023         |                |
|--|-------------------|----------------|-------------------|----------------|
|  | Kshs              |                | Kshs              |                |
|  | Current FY        | % of the total | Comparative FY    | % of the total |
| Less than 1 year                       | 12,633,672        | 45%            | 12,555,227        | 55%            |
| Between 1- 2 years                     | 5,816,641         | 21%            | 2,412,173         | 11%            |
| Between 2-3 years                      | 4,096,203         | 15%            | 2,556,383         | 11%            |
| Over 3 years                           | 5,291,349         | 19%            | 5,170,125         | 23%            |
| <b>Total (should tie to note 13 a)</b> | <b>27,837,865</b> | <b>100%</b>    | <b>22,693,908</b> | <b>100%</b>    |

**14 Accounts Payable**

| Description                                       | 2023-2024         | 2022-2023         |
|---|-------------------|-------------------|
|   | Kshs              | Kshs              |
| Trade Creditors (See Ageing Below and Appendix 1) | 26,346,317        | 24,636,599        |
| Prepaid Fees                                      | 2,636,574         | 3,517,725         |
| Retention Monies                                  |                   |                   |
| Unpaid salaries and statutory deductions          |                   |                   |
| Caution money                                     |                   |                   |
| Other payables ( <i>specify</i> )                 |                   |                   |
| <b>Total</b>                                      | <b>28,982,891</b> | <b>28,154,324</b> |

**S.A KOLANYA GIRLS NATIONAL SCHOOL**  
**Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2024**

Notes to the Financial Statements (continued)

**14a. Ageing Analysis of Accounts Payable**

| Description                          | 2023-2024         |                | 2022-2023         |                |
|--------------------------------------|-------------------|----------------|-------------------|----------------|
|                                      | Kshs              |                | Kshs              |                |
|                                      | Current FY        | % of the total | Comparative FY    | % of the total |
| Less than 1 year                     | 14,621,785        | 56%            | 17,076,356        | 69%            |
| Between 1- 2 years                   | 6,176,263         | 23%            | 4,301,724         | 18%            |
| Between 2-3 years                    | 3,394,800         | 13%            | 3,258,519         | 13%            |
| Over 3 years                         | 2,153,469         | 8%             |                   |                |
| <b>Total (should tie to note 14)</b> | <b>26,346,317</b> | <b>100%</b>    | <b>24,636,599</b> | <b>100%</b>    |

**15 Fund Balance Brought Forward**

| Description            | 2023-2024        |  | 2022-2023          |  |
|------------------------|------------------|--|--------------------|--|
|                        | Kshs             |  | Kshs               |  |
| Bank Balances          | 9,029,976        |  | 2,723,888          |  |
| Cash Balances          | 6,579            |  | 44,730             |  |
| Short Term Investments | -                |  | -                  |  |
| Receivables            | 22,693,908       |  | 18,396,182         |  |
| Payables               | (28,154,324)     |  | (24,157,065)       |  |
| <b>Total</b>           | <b>3,576,139</b> |  | <b>(2,992,265)</b> |  |

**S.A KOLANYA GIRLS NATIONAL SCHOOL**

**Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2024**

**Other important disclosure notes**

**16 Non-current Liabilities Summary**

| Description                  | 2023-2024 | 2022-2023 |
|------------------------------|-----------|-----------|
|                              | Kshs      | Kshs      |
| Bank Loans                   |           |           |
| Outstanding Leases           |           |           |
| Hire Purchase                |           |           |
| Gratuity And Leave Provision |           |           |
| Others (specify)             |           |           |
| <b>Total</b>                 |           |           |

**17 Biological assets**

| Description              | Numbers | 2023-2024        | 2022-2023        |
|--------------------------|---------|------------------|------------------|
|                          |         | Kshs             | Kshs             |
| Cattle                   | 5       | 192,000          | 155,000          |
| Goats                    | 6       | 48,000           | 0                |
| Trees                    |         | 1,135,000        | 1,320,000        |
| Coffee Or Tea Plantation |         | -                | -                |
| Poultry                  |         | -                | -                |
| Pigs                     | 14      | 168,000          | -                |
| <b>Total</b>             |         | <b>1,543,000</b> | <b>1,475,000</b> |

**18 Borrowings**

| Description                           | Kshs     | Kshs     |
|---------------------------------------|----------|----------|
| Borrowings at beginning of the year   | -        | -        |
| Borrowings during the year            | -        | -        |
| Repayments during the year            | -        | -        |
| <b>Balance at the end of the year</b> | <b>-</b> | <b>-</b> |

**S.A KOLANYA GIRLS NATIONAL SCHOOL**

**Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2024**

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**Other important disclosure notes**

**19 Stock/ Inventory**

| <b>Description</b>     | <b>2023-2024</b> | <b>2022-2023</b> |
|------------------------|------------------|------------------|
|                        | <b>Kshs</b>      | <b>Kshs</b>      |
| Food stuffs            | 1,289,426        | 903,105          |
| Lab consumables        | 568,282          | 232,500          |
| Farm produce           | -                |                  |
| Medication             | 34,240           | 43,720           |
| Construction Materials | 85,600           | 17,800           |
| Others (specify)       | 719,765          |                  |
| <b>Total</b>           | <b>2,697,313</b> | <b>1,197,125</b> |

**S.A KOLANYA GIRLS NATIONAL SCHOOL**

**Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2024**

**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:<br>(Resolved / Not Resolved) | Timeframe:<br>(Put a date when you expect the issue to be resolved) |
|---|--|--|--------------------------------------|---|
| 1. Misstatements in Cash and Cash Equivalents | The statements of financial assets and financial liabilities reflects cash and cash equivalents balance amounting to Kshs.9,036,555 as disclosed in Notes 10 and 11 to the financial statements, which comprises of bank and cash balances of Kshs.9,029,976 and Kshs.6,579 respectively. However, audit review established that the balance amount of Kshs.9, 029,976 reflected in financial statements are amounts obtained from bank statements instead of the cash book balance of Kshs.6, 251,831 resulting to a variance of Kshs.2, 778,145.                                     | The Misstatements will be corrected in the next year's Financial statements  | Resolved                             | June 2024   |
| 1. Failure to Prepare School Improvement Plan | During the year/period under review, the School did not have an approved School Improvement Plan, contrary to Section 2.2 of the Ministry of Education Operation Manual for Utilization of Learner Capitation Grant and Other School Funds, which requires schools to identify in every three-year school improvement planning cycle, one priority area in each of the four key areas which include curriculum implementation, foundational literacy and numeracy outcomes, an enabling environment for learning and parental involvement and community engagement for implementation. | The School Management will facilitate preparation of School Improvement Plan through engagement with parents and community | Not resolved                         | May 2025  |

**S.A KOLANYA GIRLS NATIONAL SCHOOL**  
**Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2024**

|                                      |  |   |                 |                  |
|--------------------------------------|--|---|-----------------|------------------|
| <p>2. Lack of a Procurement Plan</p> | <p>The statement of receipts and payments reflects an amount of Kshs.115, 920,534 and Kshs.109, 352,131 in respect of total receipts and payments respectively. However, during the year Management did not prepare an annual procurement plan as part of the annual budget preparation process. This was contrary to Regulation 40 of the Public Procurement and Asset Disposal Regulations, 2020 which states that ‘a procuring entity prepare a procurement plan for each financial year as part of the annual budget preparation process’.</p> | <p>The School management will prepare a Procurement Plan for the next financial year.</p> | <p>Resolved</p> | <p>June 2023</p> |
|--------------------------------------|--|---|-----------------|------------------|

  
 -----  
 Sign and Date  
 Principal

13/4/2025

**S.A KOLANYA GIRLS NATIONAL SCHOOL**  
**Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2024**

**12. Annexes**

**Annex I - Analysis of Pending Accounts Payable**

| Supplier Of Goods Or Services       | Original Amount  | Date Contracted | Amount Paid To-Date | Outstanding Balance Current FY | Outstanding Balance Comparative FY | Comments |
|-------------------------------------|------------------|-----------------|---------------------|--------------------------------|------------------------------------|----------|
|                                     | A                | b               | C                   | d=a-c                          |                                    |          |
|                                     | Kshs             | Kshs            | Kshs                | Kshs                           | Kshs                               |          |
| <b>Construction Of Buildings</b>    |                  |                 |                     |                                |                                    |          |
| 1. MATOKHO CONTRACTORS              | 1,806,083        | 2022            | 207,766             | -                              | 207,766                            |          |
| 2. REVIVE CONSTRUCTION CO. LTD      | 1,758,181        | 2021            | 587,909             | -                              | 587,909                            |          |
| <b>Sub-Total</b>                    | <b>3,564,264</b> |                 | <b>795,675</b>      | <b>-</b>                       | <b>795,675</b>                     |          |
| <b>Supply Of Goods</b>              |                  |                 |                     |                                |                                    |          |
| 3. JB CONSTRUCTION CO. LTD          | 1,969,700        | 2018            | 100,000             | 1,869,700                      | 1,969,700                          |          |
| 4. SCIELABS LTD                     | 2,010,410        | 2021            | 1,460,000           | 550,410                        | 1,719,310                          |          |
| 5. YOKHAMA ENTERPRISES LTD          | 989,058          | 2022            | 500,000             | 489,058                        | 199,350                            |          |
| 6. SAGEY GENERAL SUPPLIERS          | 784,740          | 2022            | 650,000             | 134,740                        | 534,740                            |          |
| 7. KENAP BUSINESS INVESTORS         | 1,341,580        | 2022            | 712,550             | 629,030                        | 714,730                            |          |
| 8. ZENITH LAB AND SPORTS EQUIPMENTS | 831,402          | 2021            | 177,545             | 653,857                        | 731,402                            |          |
| 9. NOAH TECHNOLOGY                  | 583,769          | 2020            | 300,000             | 283,769                        | 383,769                            |          |
| 10. ORIENT PUBLISHERS               | 522,000          | 2019            | 522,000             | -                              | 522,000                            |          |
| 11. READERS QUEST PUBLISHERS        | 70,000           | 2024            | -                   | 70,000                         | -                                  |          |
| 12. SKULLUB ENTERPRISES             | 1,754,675        | 2021            | 815,129             | 939,546                        | 1,339,546                          |          |
| 13. MARPAT PRINTING SERVICES        | 2,011,442        | 2021            | 1,547,548           | 463,894                        | 723,894                            |          |

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| Supplier Of Goods Or Services           | Original Amount | Date Contracted | Amount Paid To-Date | Outstanding Balance Current FY | Outstanding Balance Comparative FY | Comments |
|---|-----------------|-----------------|---------------------|--------------------------------|------------------------------------|----------|
| 14. JUNIOR SPORTS                       | 121,200         | 2020            | 121,200             | -                              | 121,200                            |          |
| 15. WESTON COMMODITIES                  | 1,788,760       | 2021            | 800,000             | 988,760                        | 1,188,760                          |          |
| 16. BENOTIS AGENCIES                    | 321,150         | 2024            | -                   | 321,150                        | 510,000                            |          |
| 17. SKYCOM STATIONERS                   | 161,705         | 2024            | -                   | 161,705                        | 169,900                            |          |
| 18. DATACOMM SYSTEMS AND SOLUTIONS      | 83,288          | 2024            | -                   | 83,288                         | 271,000                            |          |
| 19. ALLNELLY ICT ENTERPRISES            | 55,800          | 2024            | -                   | 55,800                         | 42,800                             |          |
| 20. COPY CAT LTD                        | 1,178,422       | 2022            | 382,800             | -                              | 382,800                            |          |
| 21. TURUKANA FILLING STATION            | 791,300         | 2022            | 192,000             | -                              | 192,000                            |          |
| 22. LINDUM SYSTEMS LTD                  | 6,261,900       | 2024            | 2,300,000           | 3,961,900                      |                                    |          |
| 23. ABDINOOR YUSUF ABDI                 | 8,331,015       | 2023            | 5,273,915           | 3,057,100                      | 3,505,575                          |          |
| 24. TIMROSS K TRADERS                   | 1,385,120       | 2023            | 808,000             | 577,120                        | 393,120                            |          |
| 25. NAIVAS LTD                          | 1,634,466       | 2022            | 347,090             | -                              | 347,090                            |          |
| 26. KIMA STEEL AND CONCRETE ENGINEERING | 3,910,700       | 2020            | 2,995,100           | 915,600                        | 1,791,600                          |          |
| 27. BASHIR HUSSEIN RAMADHAN             |                 | 2021            | 300,330             | -                              | 300,330                            |          |
| 28. JAEMSHAM ENTERPRISE                 | 61,700          | 2024            | -                   | 61,700                         | -                                  |          |
| 29. NETWORLD SYSTEMS AND ACCESSORIES    | 399,100         | 2023            | 308,600             | 17,000                         | 308,600                            |          |
| 30. MOSA AND SERVICES ENTERPRISES       | 230,000         | 2022            | 100,000             | -                              | 100,000                            |          |
| 31. RIHAG AGENCIES                      | 1,939,937       | 2022            | 280,000             | -                              | 280,000                            |          |
| 32. MELISA OMWAKA                       | 300,000         | 2022            | 180,000             | -                              | 180,000                            |          |
| 33. FREMWA ENTERPRISES                  | 306,235         | 2021            | 145,900             | -                              | 145,900                            |          |
| 34. MARY WINFRED OMONDI                 | 15,470          | 2024            | -                   | 15,470                         | -                                  |          |
| 35. MOFIRE KENYA SERVICES               | 2,981,800       | 2023            | 653,650             | 2,981,800                      | 653,650                            |          |

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| Supplier Of Goods Or Services       | Original Amount | Date Contracted | Amount Paid To-Date | Outstanding Balance Current FY | Outstanding Balance Comparative FY | Comments |
|-------------------------------------|-----------------|-----------------|---------------------|--------------------------------|------------------------------------|----------|
| 36. STEPHEN WEKESA ODIONYI          | 4,361,130       | 2024            | 3,742,890           | 618,240                        | 211,200                            |          |
| 37. NEW EBENEZA ELECTRICALS         | 940,505         | 2023            | 17,030              | 923,475                        | 787,570                            |          |
| 38. NICHIA-PLUS ENTERPRISES LTD     | 10,000          | 2022            | 10,000              | -                              | 10,000                             |          |
| 39. PURVE SALES                     | 564,800         | 2023            | 288,500             | 276,300                        | 564,800                            |          |
| 40. TARGETER EDUCATIONAL PUBLISHERS | 13,600          | 2022            | 13,600              | -                              | 13,600                             |          |
| 41. ESTHER OKUTOYI                  | 2,079,000       | 2022            | 256,000             | -                              | 256,000                            |          |
| 42. SAROKA AGENCIES                 | 475,300         | 2021            | 140,000             | -                              | 140,000                            |          |
| 43. INK CONCEPTS                    | 83,850          | 2019            | 83,850              | -                              | 83,850                             |          |
| 44. TRIM TAB                        | 80,000          | 2019            | 80,000              | -                              | 80,000                             |          |
| 45. ZALPHAR INVESTMENTS LTD         | 11,000          | 2019            | 11,000              | -                              | 11,000                             |          |
| 46. ELEMANTO COMPANY LTD            | 468,910         | 2021            | 200,000             | -                              | 200,000                            |          |
| 47. BISANSIO IYAITE                 | 5,120           | 2023            | 5,120               | -                              | 5,120                              |          |
| 48. ANNAH NAMASAKA                  | 14,980          | 2023            | 14,980              | -                              | 14,980                             |          |
| 49. CHARLINK GENERAL SUPPLIERS      | 92,140          | 2024            | -                   | 92,140                         | -                                  |          |
| 50. EDITH SOPHIE                    | 266,200         | 2024            | -                   | 266,200                        | -                                  |          |
| 51. PRAXIDES WANGA                  | 58,500          | 2024            | -                   | 58,500                         | -                                  |          |
| 52. EUNICE AGOTE                    | 16,030          | 2024            | 5,635               | 16,030                         | 5,635                              |          |
| 53. EUNICE AMUSUGUT                 | 34,440          | 2024            | 12,565              | 34,440                         | 12,565                             |          |
| 54. JESCAH OLEMUTUKEI               | 4,000           | 2024            | 6,000               | 4,000                          | 6,000                              |          |
| 55. LIVINGSTONE SIMBA               | 30,100          | 2024            | 9,590               | 30,100                         | 9,590                              |          |
| 56. IDD SIFUNA MURUNGA              | 171,811         | 2024            | 88,264              | 171,811                        | 88,264                             |          |
| 57. HAWA NAFULA                     | 12,005          | 2024            | 4,795               | 12,005                         | 4,795                              |          |
| 58. PETER OTIDI                     | 9,870           | 2024            | 9,205               | 9,870                          | 9,205                              |          |

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| Supplier Of Goods Or Services                    | Original Amount   | Date Contracted | Amount Paid To-Date | Outstanding Balance Current FY | Outstanding Balance Comparative FY | Comments |
|--|-------------------|-----------------|---------------------|--------------------------------|------------------------------------|----------|
| 59. FRANSISCAH AMOH                              | 11,655            | 2024            | 4,050               | 11,655                         | 4,050                              |          |
| 60. PATRICK S. MAKOKHA                           | 146,900           | 2024            | -                   | 146,900                        | -                                  |          |
| 61. BRILSZAH LIMITED                             | 532,750           | 2024            | -                   | 532,750                        | -                                  |          |
| 62. MOURINE ESTHER NEKESA                        | 49,455            | 2024            | 10,395              | 49,455                         | 10,395                             |          |
| 63. EMILLY BITRONE SHIKUNZI                      | 72,050            | 2024            | 162,200             | 72,050                         | 162,200                            |          |
| 64. NAMWIRU TERAZZO WORKS                        | 115,250           | 2024            | -                   | 115,250                        | -                                  |          |
| <b>Sub-Total</b>                                 | <b>55,859,195</b> |                 | <b>27,149,026</b>   | <b>22,723,567</b>              | <b>22,413,585</b>                  |          |
| <b>Supply Of Services</b>                        |                   |                 |                     |                                |                                    |          |
| 65. SAMBAMBA TECHNOLOGIES                        | 117,500           | 2023            | 74,500              | 43,000                         | 75,000                             |          |
| 66. WHITE HORSE HYGIENE SERVICES                 | 177,000           | 2021            | 90,000              | 87,000                         | 87,000                             |          |
| 67. MESU ELECTRO DEALERS AND GENERAL CONTRACTORS | 833,428           | 2023            | 297,690             | 535,738                        | 52,310                             |          |
| 68. CURRENT SECURITY LTD                         | 101,500           | 2023            | 101,500             | -                              | 101,500                            |          |
| 69. HABEL NETIA                                  | 425,925           | 2023            | 325,925             | -                              | 325,925                            |          |
| 70. JOAB OKAAL                                   | 70,000            | 2023            | 70,000              | -                              | 70,000                             |          |
| 71. CHAKRA COMPANY LTD                           | 120,640           | 2024            | -                   | 120,640                        | -                                  |          |
| 72. NSSF   | 106,740           | 2024            | -                   | 106,740                        | -                                  |          |
| 73. NHIF   | 38,850            | 2024            | -                   | 38,850                         | -                                  |          |
| 74. CIC GROUP                                    | 740,982           | 2023            | 370,491             | 370,491                        | -                                  |          |
| 75. WEBUYE TWO BRO FURNITURES                    | 230,700           | 2024            | -                   | 230,700                        | -                                  |          |
| 76. ECOTEC SOLUTION                              | 124,300           | 2024            | -                   | 124,300                        | -                                  |          |
| 77. CHARLES OMILI EDU                            | 48,000            | 2024            | -                   | 48,000                         | -                                  |          |
| 78. CENTRAL FARMERS GARAGE                       | 347,794           | 2024            | -                   | 347,794                        | -                                  |          |

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| Supplier Of Goods Or Services         | Original Amount   | Date Contracted | Amount Paid To-Date | Outstanding Balance Current FY | Outstanding Balance Comparative FY | Comments |
|---------------------------------------|-------------------|-----------------|---------------------|--------------------------------|------------------------------------|----------|
| 79. NON-TEACHING STAFF & BOM TEACHERS | 1,099,120         | 2024            | -                   | 1,099,120                      | 715,604                            |          |
| 80.SUNSHINE AUTOMOBILES               | 585,220           | 2023            | 310,300             | 274,920                        | -                                  |          |
| 81. KRA                               | 35,880            | 2024            | -                   | 35,880                         | -                                  |          |
| 82. SA KOLANYA G.H.S.S WELFARE GROUP  | 89,635            | 2024            | -                   | 89,635                         | -                                  |          |
| 83. FARIDI SACCO                      | 46,000            | 2024            | -                   | 46,000                         | -                                  |          |
| 84.HEMSOFT SOLUTIONS                  | 23,941            | 2024            | -                   | 23,941                         | -                                  |          |
| <b>Sub-Total</b>                      | <b>5,363,155</b>  |                 | <b>1,640,406</b>    | <b>3,622,749</b>               | <b>1,427,339</b>                   |          |
| <b>Grand Total</b>                    | <b>64,786,614</b> | -               | <b>28,789,432</b>   | <b>26,346,317</b>              | <b>24,636,599</b>                  |          |

**S.A KOLANYA GIRLS NATIONAL SCHOOL**  
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**Annex 2 – Summary of Fixed Assets Register**

| Asset Class                              | Historical Cost b/f<br>(Kshs)<br>1 <sup>st</sup> July 2023 | Additions during the<br>year<br>(Kshs) | Disposals during the<br>year<br>(Kshs) | Historical Cost c/f<br>(Kshs)<br>30 <sup>th</sup> June 2024 |
|--|--|--|--|---|
| Land                                     | 16,000,000   | 3,025,000                              | -                                      | 27,025,000  |
| Buildings And Structures                 | 365,038,595  | 11,017,360                             | -                                      | 376,055,955   |
| Motor Vehicles                           | 7,893,088  | -                                      | -                                      | 7,893,088   |
| Automatic Diesel Generator               | 1,709,000  | -                                      | -                                      | 1,709,000   |
| Petrol Generator                         | 70,000   | -                                      | -                                      | 70,000  |
| Poshomill                                | 80,000   | -                                      | -                                      | 80,000  |
| Office Equipment, Furniture And Fittings | 8,564,800  | -                                      | -                                      | 8,564,800   |
| Tools and Apparatus                      | 13,500,000   | -                                      | -                                      | 13,500,000  |
| Students furniture                       | 22,891,600   | 825,000                                | -                                      | 23,716,600  |
| Textbooks                                | 17,407,350   | 2,876,000                              | -                                      | 20,283,350  |
| ICT Equipment                            | 18,771,000   | -                                      | -                                      | 18,771,000  |
| Brush cutter                             | 70,000   | -                                      | -                                      | 70,000  |
| Tools And Apparatus                      | -  | -                                      | -                                      | -   |
| Bakery Equipments                        | 850,000  | 3,068,000                              | -                                      | 3,918,000   |
| CCTV                                     | -  | 6,261,900                              | -                                      | 6,261,900   |
| Intangible Assets- Soft Ware             | 1,500,000  | -                                      | -                                      | 1,500,000   |
| <b>Total</b>                             | <b>450,345,433</b>   | <b>24,048,260</b>                      |  | <b>474,393,693</b>  |