

REPUBLIC OF KENYA



Enhancing Accountability

PARLIAMENT
OF KENYA
LIBRARY

| | |
|--------------------------------------|---|
| THE NATIONAL ASSEMBLY PAPERS LAID | |
| DATE: 20 FEB 2015 | |
| DAY: THURSDAY | |
| TABLED BY: | HON. NAOMI WA GLO DEPUTY MAJORITY WHIP |
| CLERK-AT THE-TABLE: | IPZOFU MWALE |

REPORT

OF

THE AUDITOR-GENERAL

ON

KISAU GIRLS SECONDARY SCHOOL

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

MAKUENI COUNTY



OFFICE OF THE AUDITOR GENERAL
P. O. Box 30074 - 00100, NAIROBI
REGISTRY

11 DEC 2024

RECEIVED



KISAU GIRLS SECONDARY SCHOOL
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED
30TH JUNE 2023

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

(Leave this page blank)

| Table of Contents | Page |
|--|-------------|
| 1. Acronyms and Glossary of Terms | ii |
| 2. Key School Information and Management | iii |
| 3. Summary Report of Performance of The School..... | viii |
| 4. Statement of School Management Responsibility | xvi |
| 5. Report Of the Independent Auditors (To be attached)..... | xvii |
| 6. Statement Of Receipts and Payments for the Year Ended 30 th June 2023 | 1 |
| 7. Statement of Assets and Liabilities as at 30 th June 2023 | 2 |
| 8. Statement of Cash Flows for the Year Ended 30 th June 2023 | 3 |
| 9. Statement Of Budgeted Versus Actual Amounts for The Year Ended 30 th June 2023 | 5 |
| 10. Significant Accounting Policies | 11 |
| 11. Notes To The Financial Statements | 13 |
| 12. Annexes | 21 |

**Kisau Girls Secondary School
Annual Report and Financial Statements
For the year ended 30th June 2023**

1. Acronyms and Glossary of Terms

Provide a list of all applicable acronyms and glossary of terms e.g.

| | |
|-------|--|
| 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 |

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 Makeni County, Mbooni East Sub-County.

The school was registered in 6/8/2019 under registration number 17s30000073 and is currently categorized as Extra County public school established, owned or operated by the Government.

The school is a boarding school and had 1410 number of students as at 30th June 2023. It has 6 streams and 52 teachers of which 20 teachers are employed by the School Board of Management.

(b) School Board of Management - Board Members

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

| Ref: | Name of Board Member | Designation | Date of appointment |
|-------------|-----------------------------|-----------------------|----------------------------|
| 1 | Monica K Kilonzo | Chairman | 2.8.2022 |
| 2 | Linz Monica M | Secretary - Principal | 2.8.2022 |
| 3 | Urbanus Kioko | Member | 2.8.2022 |
| 4 | Catheline Nguli | Member | 2.8.2022 |
| 5 | Michael Irungu | Member | 2.8.2022 |
| 6 | Justus Mutunga | Member | 2.8.2022 |
| 7 | Dr Irene Mutie | Member | 2.8.2022 |
| 8 | Meshack Mutula | Member | 2.8.2022 |
| 9 | Robert Kalanzo | Member – Rep CEB | 2.8.2022 |
| 10 | Dorcus Musyoka | Member Rep Teachers | 2.8.2022 |
| 11 | Monica K Kilonzo | Members - Sponsor | 2.8.2022 |
| 12 | Dr Margret Musyoka | Member - Sponsor | 2.8.2022 |
| 13 | Stephen Mbithi | Member - Sponsor | 2.8.2022 |
| 14 | Benson Mutuku | Member - Community | 2.8.2022 |
| 15 | Pauline Lumbi | Member Special Needs | 2.8.2022 |
| 16 | Merciline Kilelo | Rep Students | 2.8.2022 |

**Kisau Girls Secondary School
Annual Report and Financial Statements
For the year ended 30th June 2023**

Kisau Girls Secondary School
Annual Report and Financial Statements
For the year ended 30th June 2023

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 | 1. Linz Monica 2. Monica Kilonzo 3. Urbanus Kioko | BOM Secretary BOM Chair Person Vice-Chair Person | 2 out of 3 2 out of 3 2 out of 3 |
| 2 | Audit Committee | 1. Catherine Nguli 2. Michael Kagwe 3. Linz Monica 4. Stephen Mbithi | Committee Chair Member BOM Secretary Member | 1 out of 3 1 out of 3 1 out of 3 1 out of 3 |
| 3 | Finance, procurement and general Purposes Committee | 1. Urbanus Kioko 2. Meshack Mutula 3. Benson Mutuku 4. Liz Monica | Committee Chair Member Member BOM Secretary | 2 out of 3 2 out of 3 2 out of 3 2 out of 3 |
| 4 | Academic Committee | 1. Dr Magret Musyoka 2. Robert Kalanzo 3. Dorcus Musyoka 4. Linz Monica | Committee Chair Member Member BOM Secretary | 2 out of 3 2 out of 3 2 out of 3 2 out of 3 |
| 5 | Development Committee | 1. Joshua Muriira 2. Linz Monica 3. Monica Kilonzo 4. Meshack Mutula 5. Urbanus Kioko 6. Jane Mwikali | SCED BOM Secretary BOM Chair Person Member Member Member | 1 out of 3 1 out of 3 1 out of 3 1 out of 3 1 out of 3 1 out of 3 |

Kisau Girls Secondary School
Annual Report and Financial Statements
For the year ended 30th June 2023

| Ref: | Name of Committee | Names of Members | Designation | Number of meetings attended during the year |
|------|--|--|---|--|
| 6 | Discipline and welfare Committee | 1. Dr Irene Mutie 2. Justus Mutunga 3. Benson Mutuku 4. Pauline Lumbi 5. Linz Monica | Committee Chair Member Member Member BOM Secretary | 2 Out of 3 2 Out of 3 2 Out of 3 2 Out of 3 2 Out of 3 |
| 7 | Adhoc Committee (if any during the year) | 1. Joshua Muriira 2. Linz Monica 3. Monica Kilonzo 4. Meshack Mutula 5. Urbanus Kioko 6. Jane Mwikali | SCED BOM Secretary BOM Chair Person Member Member Member | 1 Out of 3 1 Out of 3 1 Out of 3 1 Out of 3 1 Out of 3 1 Out of 3 |

Kisau Girls Secondary School
Annual Report and Financial Statements
For the year ended 30th June 2023

(d) School operation Management

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

| Ref: | Designation | Name | Identification |
|------|------------------|---------------|----------------|
| 1 | Principal | LINZ MONICA | TSC No.335904 |
| 2 | Deputy Principal | JANE MWIKALI | TSC No.357034 |
| 3 | School Bursar | MULE ABEDNEGO | 23783207 |
| | | | |

(e) Schools contacts

Post Office Box: 5-90127-MBUMBUNI MBOONI-EAST
 Telephone: 0713943902
 E-mail: kisaugirls@gmail.com
 Website: N/A
 Facebook: N/A
 Twitter: N/A

(f) School Bankers

(g)

1. Name of Bank: KCB
 Branch: MACHAKOS
 Account Number: 1106388895
 Account Number: 1106376226
 Account Number: 1107155932
 Account Number: 128300988

2. MPESA Pay Bill No. 35801K attached to 1106388895 bank account

(h) Independent Auditors

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

Kisau Girls Secondary School
Annual Report and Financial Statements
For the year ended 30th June 2023

3. Summary Report of Performance of The School

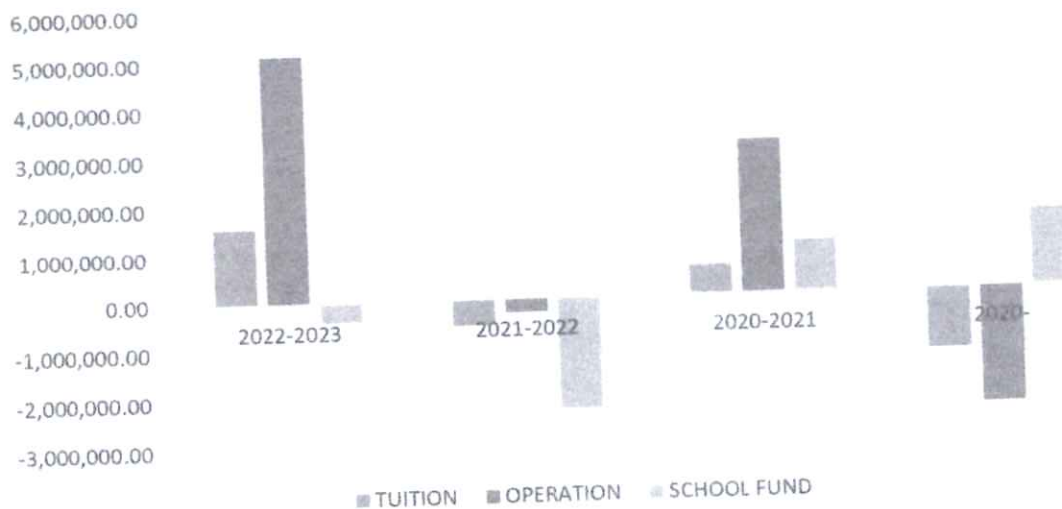
The following is a summary report of the performance of the school against the set performance evaluation criteria:

a) Financial performance:

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

| S/NO | ACCOUNT | 2022-2023 | 2021-2022 | 2020-2021 | 2020 |
|------|--------------|------------------|--------------------|------------------|--------------------|
| 1 | TUITION | 1,572,680 | (531,017) | 596,340 | (1,268,123) |
| 2 | OPERATION | 5,117,235 | (283,883) | 3,171,300 | (2,390,957) |
| 3 | SCHOOL FUND | (408,658) | (2,299,160) | 1,063,189 | 1,589,677 |
| | TOTAL | 6,281,257 | (3,114,060) | 4,830,829 | (2,069,403) |

SURPLUS/DEFICIT FOR THE YEAR & A COMPAARISON OF THE SAME FOR THE LAST 3 YEARS

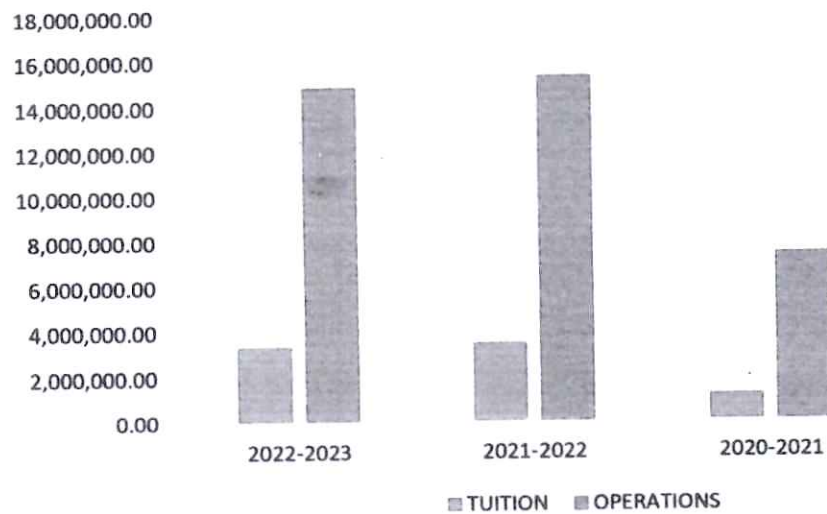


Kisau Girls Secondary School
Annual Report and Financial Statements
For the year ended 30th June 2023

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

| S/NO | ACCOUNT | 2022-2023 | 2021-2022 | Jan-June-2021 | 2020 |
|------|--------------|-------------------|-------------------|------------------|-------------------|
| 1 | TUITION | 3,348,822 | 3,483,337 | 1,167,599 | 1,508,633 |
| 2 | OPERATION | 14,836,157 | 15,318,207 | 7,388,755 | 10,121,000 |
| | TOTAL | 18,184,979 | 18,801,544 | 8,556,354 | 11,629,633 |

**CAPITATION GRANT FROM THE MINISTRY OF EDUCATION
FOR THE LAST 3 YEARS**

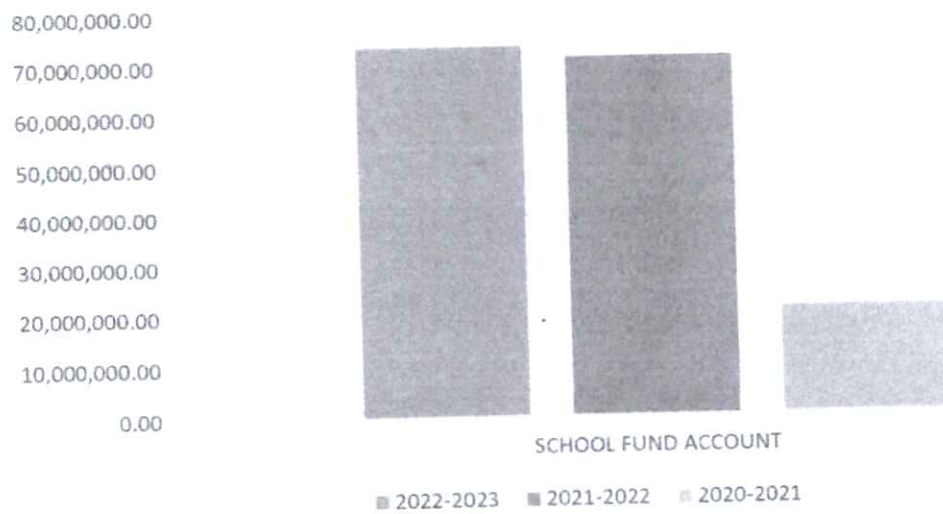


Kisau Girls Secondary School
Annual Report and Financial Statements
For the year ended 30th June 2023

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

| S/NO | ACCOUNT | 2022-2023 | 2021-2022 | Jan-June-2021 | 2020- |
|------|---------------------|-------------------|-------------------|-------------------|-------------------|
| 1 | SCHOOL FUND | 73,502,699 | 71,116,310 | 20,940,543 | 27,874,801 |
| | | | | | |
| | TOTAL INCOME | 73,502,699 | 71,116,310 | 20,940,543 | 27,874,801 |

THREE -YEAR OVERVIEW OF GROWTH OF OTHER INCOMES
 EARNED BY THE SCHOOL



Kisau Girls Secondary School
Annual Report and Financial Statements
For the year ended 30th June 2023

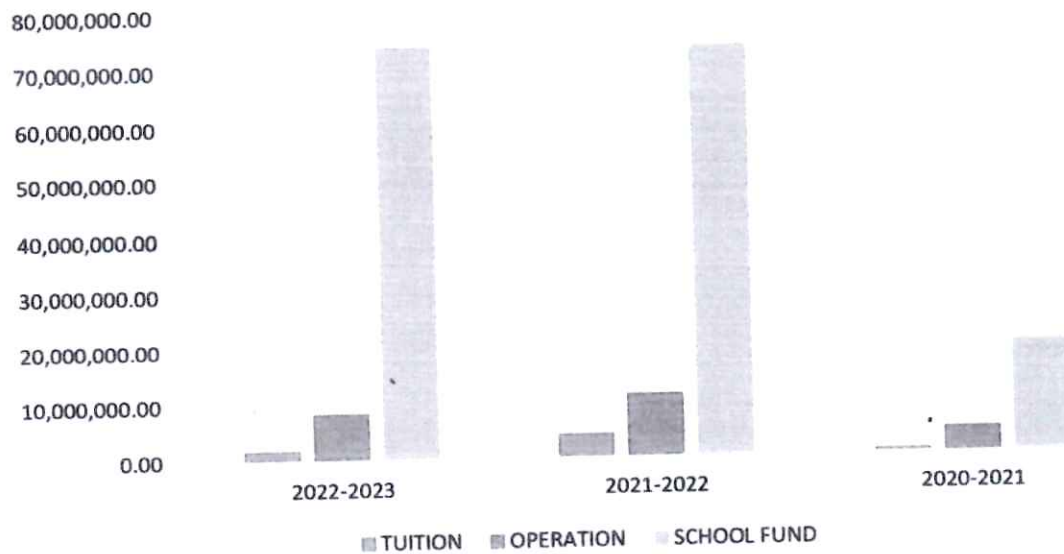
- **Ratio of capitation grant per student over the last three years.**

| S/NO | ACCOUNT | 2022-2023 | 2021-2022 | 2020-2021 |
|------|-----------------|------------|------------|-----------|
| 1 | CAPITATION | 18,184,979 | 18,801,544 | 8,556,354 |
| | NO. OF STUDENTS | 1295 | 1,022 | 9,112 |
| | | 1:14,042 | 1:18,397 | 939 |

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

| S/NO | ACCOUNT | 2022-2023 | 2021-2022 | Jan-June-2021 | 2020- |
|------|----------------|-------------------|-------------------|-------------------|-------------------|
| 1 | TUITION | 1,776,142 | 4,014,354 | 571,259 | 2,776,756 |
| 2 | OPERATION | 8,293,734 | 11,160,871 | 4,217,455 | 12,511,957 |
| 3 | INFRASTRUCTURE | 1,425,188 | 4,441,219 | | |
| 4 | SCHOOL FUND | 73,911,357 | 73,415,470 | 19,877,354 | 26,285,124 |
| | TOTALS | 85,406,421 | 93,031,914 | 24,666,068 | 41,573,837 |

Three- Year overview growth in expenditure



Kisau Girls Secondary School
Annual Report and Financial Statements
For the year ended 30th June 2023

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

| S/NO | ACCOUNT | 2022-2023 | 2021-2022 | 2020-2021 |
|------|-----------|-----------|-----------|-----------|
| 1 | DEBTORS | 4,847,986 | 2,272,409 | 934,926 |
| 2 | CREDITORS | 5,488,935 | 4,565,456 | 941,889 |

MOVEMENT OF DEBTORS & CREDITORS OVER THE LAST 3 YEARS



**Kisau Girls Secondary School
Annual Report and Financial Statements
For the year ended 30th June 2023**

b) Teacher Student ratio:

1. Teacher Student ratio:

| | | |
|---------------------------|-----------------|---------------|
| Number of students | 1,410 | |
| Number of teachers | 52 | |
| TSC Teachers | 32 | |
| TSC Transferred | 1 | |
| BOM Teachers | 20 | |
| Ratio | 1,410/52 | = 27.1 |

Teachers per subject

| | TSC | BOM |
|-------------------------|----------|----------|
| ENGLISH | 5 | 2 |
| MATHEMATICS | 6 | 9 |
| CHEMISTRY | 5 | 6 |
| KISWAHILI | 8 | 1 |
| BIOLOGY | 5 | 3 |
| CRE | 7 | 3 |
| AGRICULTURE | 1 | 1 |
| B/STUDIES | 4 | 1 |
| PHYSICS | 3 | 5 |
| HISTORY | 5 | 2 |
| GEOGRAPHY | 3 | 1 |
| HOMESCIENCE | 1 | 1 |
| COMPUTER STUDIES | 1 | 0 |
| FRENCH | 0 | 1 |
| | | |

Kisau Girls Secondary School
Annual Report and Financial Statements
For the year ended 30th June 2023

c) Mean score in the 2023 KCSE:

| YEAR | MEANS CORE | DEVIATION | COMMENT | NO. OF STUDENTS JOINING UNIVERSITY |
|------|------------|-----------|-------------|------------------------------------|
| 2020 | 8.409 B - | + 0.628 | IMPROVEMENT | 151 |
| 2021 | 7.376 C+ | - 1.03 | DROP | 151 |
| 2022 | 7.165 C+ | - 0.211 | DROP | 183 |
| 2023 | 7.437 C+ | + 0.273 | IMPROVEMENT | 284 |

d) Number of Candidates in the 2023 KCSE:

| YEAR | NO. OF CANDIDATES |
|------|-------------------|
| 2020 | 159 |
| 2021 | 199 |
| 2022 | 260 |
| 2023 | 284 |

e) capacity of the school:

| NUMBER OF STUDENTS | NO. OF DORMS | NO. OF DINNING HALLS | LABORATORIES & LIBRARY | TOILETS | BATHROOMS |
|--------------------|--------------|----------------------|---|---------|-----------|
| 1412 | 7 | 1 | SCIENCE 3 HOMECSIENCE 1 COMPUTER 1 LIBRARY 1 | 68 | 120 |

**Kisau Girls Secondary School
Annual Report and Financial Statements
For the year ended 30th June 2023**

f) Development projects carried out by the school:

| Projects | Source of funds | Status | Initial Cost (Kshs) | Amount Spent (Kshs) | Expected completion time |
|----------|-----------------|--------|---------------------|---------------------|--------------------------|
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |

A. J. J. J.
.....
School Principal

**ST. ALPHONSA KISAU GIRLS SEC.
SCHOOL
P. O. Box 5 - 90127,
MBUMBUNI
Date: 10/12/2024**

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

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

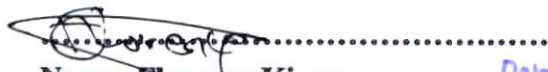


.....
Name: Monica K Kilonzo

Designation: Chairman, School Board of Management

Date: 10/12/2024

ST. ALPHONSA KISAU GIRLS SEC:
SCHOOL
P. O. Box 5 - 90127,
MB'JMBUNI



.....
Name: Florence Kimeu

Designation: School Principal & Secretary to Board of Management

Date: 10/12/2024

Date:



.....
Name: Abednego Mule

Designation: Bursar/ Finance Officer

Date: 10/12/2024

REPUBLIC OF KENYA

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



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

Enhancing Accountability

REPORT OF THE AUDITOR-GENERAL ON KISAU GIRLS SECONDARY SCHOOL FOR THE YEAR ENDED 30 JUNE, 2023 - MAKUENI COUNTY

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; and,
- 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.

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

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of Kisau Girls Secondary School – Makueni County set out on pages 1 to 21, which comprise of the statement of financial

assets and liabilities as at 30 June, 2023 and the statement of receipts and payments, statement of cash flows and statement of comparison 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 Kisau Girls Secondary School – Makueni County as at 30 June, 2023 and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Basic Education Act, 2013 and the Public Finance Management Act, 2012.

Basis for Qualified Opinion

1. Inaccuracies of the Financial Statements

Review of the financial statements revealed the following errors and omissions as detailed below:

- i. The statement of receipts and payments reflects School Fund Income-Parent Contributions of Kshs.72,162,326 as disclosed in Note 4 to the financial statements which differs from Kshs.67,624,801 in the statement of cash flows resulting unexplained variance of Kshs.4,537,525.
- ii. The statement of receipts and payments reflects Boarding and School Fund payments of Kshs.73,911,357 and Kshs.73,415,470 for the current financial year and previous year (2021/2022) as disclosed in Note 9 to the financial statements which differs from Kshs.70,072,367 and Kshs.69,496,943 respectively in the statement of cash flows resulting unexplained variance of Kshs.3,838,990 and Kshs.3,918,527 respectively.
- iii. The statement of financial assets and liabilities reflects accumulated fund brought forward of Kshs.(2,064,097) which differs from Kshs.(3,536,735) in Note 15 to the financial statements resulting unexplained variance of Kshs.(1,472,638).
- iv. Note 3 to the financial statements reflects government grants for infrastructure of Kshs.5,528,000 which is not disclosed in the statement of receipts and payments and the statement of cash flows.

In the circumstances, the accuracy and completeness of the financial statement balances could not be confirmed.

2. Inaccuracies in Capitation Grants

The statement of receipts and payments reflects capitation grants for tuition and capitation grants for operations amount of Kshs.3,348,822 and Kshs.14,836,157 as disclosed in Notes 1 and 2 to the financial statements. Review of the National Education Management Information System (NEMIS) capitation disbursements made to the school against the amount received by the school revealed an operations capitation of Kshs.14,836,157 whereas the school NEMIS capitation reflects an amount of Kshs.14,919,618, resulting to an unexplained variance of Kshs.83,461. Further comparison of banks statements and the financial statements on operations capitation reflects an amount of Kshs. 14,797,718 and Kshs.14,836,157 resulting to an unexplained variance of Kshs.38,438.

In the circumstances, the accuracy and completeness of capitation grants for tuition and operation of Kshs.3,348,822 and Kshs.14,836,157 could not be confirmed.

3. Accounts Receivables

3.1 Unsupported Accounts Receivables

The statement of financial assets and reflects accounts receivables of Kshs.4,847,986 as disclosed in Note 13 to the financial statements. However, the supporting schedules, detailed aging analysis and issued invoices were not provided for audit review.

In the circumstances, the accuracy of the accounts receivables balance of Kshs.4,847,986 could not be confirmed.

3.2 Long Outstanding Receivables

The statement of financial assets and financial liabilities reflects accounts receivables balance of Kshs.4,847,986 in respect of fees arrears as disclosed in Note 13 to the financial statements Included in the balance are receivables amounting to Kshs 1,478,444 which had been outstanding for more than one (1) year. However, there was no policy on the impairment of long outstanding fees arrears casting doubt on the fair statement of the accounts receivables balance.

In the circumstances, the accuracy and full recoverability of the outstanding receivables balance of Kshs.4,847,986 could not be confirmed

4. Cash and Cash Equivalent.

The statement of assets and liabilities reflects bank balance of Kshs.6,842,102 as disclosed in Note 10 in the financial statements. Included in the bank balance a Savings

Account and a Parent Association Development Account of Kshs.68,527 and Kshs.98,240 respectively. However, the two accounts were dormant and not supported by cash books, bank statements, bank reconciliations, board of survey report, and certificate of bank balances

In the circumstance, the accuracy of the cash and cash equivalents balance of Kshs.6,842,102 reflected in the financial statements could not be ascertained

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

Emphasis of Matter

Budgetary Control and Performance

The statement of budgeted versus actual amounts reflects final receipts budget and actual receipts on comparable basis of Kshs.93,486,736 and Kshs.91,687,678 respectively resulting into an under-funding of Kshs.1,799,058 or 2% of the budget. However, the School spent Kshs.85,406,421 against actual receipts of Kshs.91,687,678 resulting to an under-utilization of Kshs 6,281,257 or 9% of actual receipts.

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

My opinion is not modified in respect of this matter

Key Audit Matters

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

Other Matter

Unresolved Prior Year Matters

In the audit report of the previous year, several issues were raised under the 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. However, Management had not resolved the issues as at 30 June, 2022.

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. Late submission of the Financial Statements.

During the year under review, Management submitted the financial statements to the Auditor-General on 17 May, 2024 instead of the statutory deadline of 30 September, 2023. This was contrary to the Ministry of Education circular Ref. No:MOE/DSAS/FIN/17/1/17 dated 19 August, 2021 which stated that the School's financial statements should be ready by 30 September, 2021 in compliance which Section 81 of the Public Finance Management Act, 2012 on preparation of the financial statements.

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

2. Unconfirmed Students Enrolment Data

The statement of receipts and payments reflects capitation grants for tuition, and capitation grants for operations totalling Kshs.18,184,979. Comparison of data from National Education Management and information System (NEMIS) with records from the County Director of Education revealed that during the financial year 2022/2023, NEMIS reflected average of average of one thousand two hundred and thirty six (1,236) students while records from the School register had an average of one thousand three Hundred and Seventeen (1,317) students, resulting to an underfunding of the school by an amount of Kshs.1,192,307. This was contrary to the Ministry of Education Circular 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

Further, a review of class register revealed that the School had 47 Student who were over 18 years were not registered in NEMIS system.

In the circumstances, underfunding of the School may have affected service delivery to the students.

3. Failure to Transfer of Infrastructure Funds from Operations Bank Account

The statement of receipts and payments reflects operations grants amount of Kshs.14,836,157 as disclosed in Note 2 to the financial statements from the Ministry of Education credited in the operations bank account. Included in the amount is Kshs.4,943,000 in respect of infrastructure grants which were to be transferred to infrastructure bank account for maintenance and improvement of the school's facilities. However, an amount of Kshs.4,237,000 was transferred while a balance of Kshs.706,000 was not transferred by 30 June, 2023. This is contrary to the Ministry of Education Circular which directed that infrastructure grants as well as maintenance and improvement funds should be transferred to the school infrastructure account fifteen (15) days upon receipt of the funds in the operations account.

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

4. Irregular Transfer of Funds to Kenya Secondary Schools Heads Association

The statement of receipts and payments reflects payments for operations amounts of Kshs.8,293,734 as disclosed in Note 7 to the financial statements. Included in the expenditure is transfer to co-curricular funds totaling to Kshs.1,577,715 to Kenya Secondary Schools Heads Association (KESSHA). However, KESSHA is a welfare organization that draws its membership from School Principals only. The organization is not defined in Government Funding system and there is no assurance that it has implemented effective, efficient, and transparent financial management and internal control systems to manage the funds transferred by schools.

In the circumstances, value for money transferred to KESSHA amounting to Kshs.1,577,715 could not be confirmed

5. Stalled Classrooms Block

During the year under review, physical verification of the School infrastructure carried out in the month of June revealed that the School had undertaken two class block which had stalled at second floor slab. However, supporting documents were not provided on the construction such as the budget for the construction, approval of the construction, the procurement of the contractor, certification of the works done and payments. Further, there was no budget allocation for the completion of the building which Management

attributed to prioritization on student accommodation and lack of adequate financial resources. In addition, records were not provided on the planned completion dates of the project.

In the circumstances, value for money for the construction of the two class blocks could not be confirmed.

6. Non-Compliance with the Public Sector Accounting Standards Board Reporting Requirements

The financial statements presented for audit did not include all information provided in the format prescribed and published by the Public Sector Accounting Standards Board (PSASB) as follows;

- i. Note 19 to the financial statements on stock inventory has not been populated with stock inventory amounts at the beginning of the year, the purchases and issued inventory for the year and the balances as at the end of the year.
- ii. Annex 2 to the financial statements being the summary of fixed assets register has not provided the historical costs of the assets at the beginning and end of the financial year, additions or disposals and dates of assets purchase.

In the circumstances, Management was in breach of the PSASB guidelines. Further, lack relevant information may affect users' reliance on the financial statements for decision making.

7. Lack of Approved Procurement Plan

The statement of receipts and payments and as disclosed in Note 9 reflects Boarding and School fund payments of Kshs.73,911,357. Included is an amount of Kshs.43,505,493 in respect of Fee on Boarding equipment and stores. 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'.

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

8. Failure to Prepare School Improvement Plan

During the year 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.

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

9. Accounting for Other Receipts

The statement of receipts and payments reflects miscellaneous income of Kshs.1,340,373 which includes rental income of Kshs.240,590, student uniforms of Kshs.632,140 and income from bus hire of Kshs.20,000. However, it was noted that management did not maintain separate bank accounts contrary to Ministry of Education Circular Ref. No: MOE.HQS/3/13/3 dated 16 June, 2021 which requires schools with income generating activities to open separate bank accounts to avoid commingling of funds into one bank account.

In the circumstances, Management was in breach of the provisions of the circular from the parent ministry.

The audit was conducted in accordance with 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, except for the effect of the matters described in the Basis for Conclusion on Effectiveness of Internal Controls, Risk Management and Governance section of my report, I confirm that nothing else has come to my attention to cause me to believe that internal controls, risk management and governance were not effective.

Basis for Conclusion

1. Lack of Internal Audit Review

During the year under review, the School had not constituted an internal audit unit as required by Regulation 166 (1) and (2) of the Public Finance Management (National Government), 2015 which states that, the internal audit unit of a National Government

entity should assess effectiveness of the School through an internal performance appraisal commenting on its effectiveness in the annual report to The National Treasury.

In the circumstances, the School did not benefit from the advisory and oversight role of the internal audit function

2. Lack of School Instructional Materials Selection Committee

During the year under review the Board did not have in place an appointed School Instructional Materials Selection Committee (SIMSC) to be responsible for Making a list of the textbooks, teachers' guides and other instructional materials that are already in the school; Doing annual needs assessment of the text books urgently needed by the school; Calling an SIMSC meeting and documenting in the minute book what SIMSC has decided which text books are urgently needed in the school and; keeping SIMSC Minute Book to be signed by the secretary and the chairperson of the SIMSC.

In the circumstances, the adequacy of the instructional need assessment could not be confirmed.

3. Lack of a Procurement Professional in the School

During the year under review, it was established that the school did not have an establishment of a procurement professional and the school had not recruitment a procurement professional and had no establishment of a procurement function. Lack of an approved establishment of a procurement professional in the school negatively affected the efficiencies and responsibilities in the procurement coordination. This is contrary to Section 47. (1) of the Public Procurement and Asset Disposal Act, 2015 which states that a procurement function shall be handled by procurement professionals whose qualifications are recognized in Kenya.

In the circumstances, the adequacy of controls put in place to ensure compliance of the school procurements to the Public Procurement and Disposal Act, and Regulations could not be confirmed.

4. Inadequate Asset Management

Annex 2 to the financial statements on Summary of Fixed Asset Register reflects a list of ten (10) assets owned by the School but has not indicated the values of the asset's historical conditions and the closing value. Additionally, the assets register provided was not updated with pertinent details including clear description, date of acquisition, cost, location and unique identification numbers of the assets as per the approved assets register template. Further, furniture computers and other movable assets were not tagged

with unique identification numbers to help keep track of its assets. Also, the value of text books held by the school were not disclosed.

In the circumstances, the effectiveness of the internal controls in the assets management could not be confirmed

5. Lack of an Approved Guideline on Remuneration of Members of the Board

During the year under review, scrutiny of expenditure revealed that the board expenses were not supported by an approval of the allowances payable to the members of the board of management. This was attributed to lack of regulations on Board of Management allowances. This is contrary to Section 63 the Basic Education Act, 2013 which states that the members of the Board of Management shall be paid such allowances as the Cabinet Secretary may provide by Regulations upon the advice of the Salaries and Remuneration Commission.

In the circumstances, lack of a clear guideline on the remuneration of board members increases the risk of inflated expenditures by the Board.

6. Deficit in Teaching Staff

During the year under review, the school had an enrolment of 1,410 students, with 32 teachers posted by TSC against the curriculum-based establishment (CBE) of teachers. resulting in deficit of 20 or 38% of the required teachers. Although the board had employed 20 teachers, the School had notable under staffing of between 1 and nine (9) teachers in the 13 subject that are taught at the School including mathematics and languages.

In the circumstances, the effectiveness of curriculum delivery and the effectiveness of the 100% transition policy for class eight leavers could not be confirmed.

7. Lack of an Effective Information Communication Technology Infrastructure

Review of the ICT infrastructure and data and records maintained at the School revealed that the School was operating manual records and data management, despite the growing learner's population. The human resource capacity and the library resources including access to electronic databases and resources, had not been developed. The school had not established a fully functional school website and there was no system for e-results and e-admission to enhance communication with stakeholders. Additionally, the School has not adopted use of e-learning resources which would improve the quality of teaching and learning through Provision of up-to-date instructional materials.

Further, review of the School fees collection revealed that the School had an ICT based system of collecting fees, However, there were no documented procedures on the operationalization of the system and the computer used as server was also used to process data and documents at the office. There was no server room and the system hardware were not secured.

In the circumstances, the adequacy of IT infrastructure for the integration of Information, Communication Technology in education, management, and curriculum delivery could not be confirmed.

8. Inadequate Management of Text Books

During the year under review, physical Inspection in the month of June, 2024 revealed the following;

- i. A total of 12,109 out of the 17,150 text books received at the School had been issued to students as at the close of the year. Included in the number are 894 text books which were held by current form four and previous students that had not been returned.
- ii. The School received 2,818 set books, and had in stock a total of 14,060 textbooks whose value was not disclosed. Physical verification showed that textbook storage facilities were inadequate resulting to the school storing the remaining textbooks in unsafe conditions such as on top of the available book shelves and the excess textbooks were lying on the floor that exposed the textbooks to risks of termite attack and water spillage.
- iii. The School received two thousand eight hundred and eighteen (2,818) copies of set books against the requirement of two thousand three hundred and ninety-six (2,396) as per the school enrolment resulting to excess of 422 or 18 % above the enrolment in form three and form four during the year.

In the circumstances the effectiveness of custody and security of the instructional and learning materials and value for money for the excess textbooks at the School could not be confirmed.

9. Text Books Deficit at the School

A review of the information and records held at the School library revealed the following;

- i. A comparative analysis of the textbooks available and the School enrollment revealed that all form four text books for mathematics English and Kiswahili had deficit of 32%, 38% and 37% respectively on text books when compared to the class enrolment. These ratios were short of the required student to textbook ratio of 1:1.
- ii. Mathematics and languages in form one had a text book deficit of between 5% and 19% and nine (9) class subjects in form one had a deficit of between 5% and 70%. These ratios were short of the required student to textbook ratio of 1:1.

In the circumstances, lack of adequate learning//instructional materials may affect adversely the School consistent performance.

10. Lack of Adequate Facilities for Student Accommodation

During the year under review, physical verifications and scrutiny of records revealed the following;

- i A review of the class attendance registers and the School enrolment for the year revealed that school had an average class capacity of 53 learners against 45 provided in Regulations 64 the Basic Education Regulations, 2015.
- ii. The School dining hall which is adjacent to the School kitchen was used to house students leaving student to have their meals at the assembly ground which was dusty and unpaved.
- iii. The School kitchen did not have adequate space to accommodate cooking and had poor drainage which exposes the staff to health and accident risks.
- iv. The School library had been converted to a classroom. A books store which is a small room adjacent to the room that was formerly a library had been filled with textbooks stored on top of the shelves and on the floor. Additionally, the working space for the librarian was too small to allow proper classification of incoming books which were lumped up on a small table at the entrance This affected the effectiveness of books managements.

In the circumstances, the effectiveness of the School infrastructure in ensuring quality education and enhancing student welfare could not be confirmed.

11. Lack of Human Resource Policies and Procedures

During the year under review, there were no supporting documents provided to show that the school had Human resource policies and procedures to guide the conduct, training and retention, recruitment of BOM teachers and non-teaching staff. This carries the risk of hiring underqualified personnel that can lead to poor performance of the School.

In the circumstances, lack of documented human resources policies could lead to reduced productivity of the teaching and non-teaching staff at the school.

12. Lack of Risk Management Policy and Disaster Recovery plan

During the year under review, the school had not put in place a Risk Management Policy, strategies, and Risk Register to mitigate against risk. It was, therefore, not clear how the risk exposures were managed. This was in contravention of Regulation 165(1)(a) and (b) of the Public Finance Management (National Government) Regulations, 2015 which requires the Accounting Officer to ensure that the National Government entity develops risk management strategies, which include fraud prevention mechanism; and the entity develops a system of risk management and internal control that builds robust business operations.

In the circumstances, the effectiveness of the internal controls, risk management and overall governance could not be established

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 those Charged with Governance

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

In preparing the financial statements, Management is responsible for assessing the School's ability to continue 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 the 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.

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

Auditor-General's Responsibilities for the Audit

The audit objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion in accordance with the provisions of Section 48 of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. Reasonable assurance is a high level of assurance, but

is not a guarantee that an audit conducted in accordance with ISSAIs will always detect a material misstatement and weakness when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

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

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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by Management.

- Conclude on the appropriateness of Management's use of applicable basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the School's ability to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the School to cease to sustain its services.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the School to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

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

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


FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

19 December, 2024

**Kisau Girls Secondary School
Annual Report and Financial Statements
For the year ended 30th June 2023**

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

| Description of Vote Head | Note | 2022-2023 | 2021 - 2022 |
|--|------|-------------------|--------------------|
| | | Kshs | Kshs |
| Receipts | | | |
| Government grants for tuition | 1 | 3,348,822 | 3,483,337 |
| Government grants for operations | 2 | 14,836,157 | 15,318,207 |
| School fund income- parents' contributions | 4 | 72,162,326 | 4,317,601 |
| Miscellaneous incomes | 5 | 1,340,373 | 66,798,709 |
| Total Receipts | | 91,687,678 | 89,917,854 |
| Payments | | | |
| Tuition | 6 | 1,776,142 | 4,014,354 |
| Operations | 7 | 8,293,734 | 11,160,871 |
| Infrastructure | 8 | 1,425,188 | 4,441,219 |
| Boarding and school fund | 9 | 73,911,357 | 73,415,470 |
| Total Payments | | 85,406,421 | 93,031,914 |
| Surplus/Deficit | | 6,281,257 | (3,114,060) |

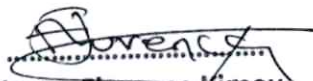
The school financial statements were approved on 10/12/2024 and signed by:



Name: Monica Kilonzo

Chair BOM

Date: 10/12/2024



Name: Florence Kimeu

School Principal/ Secretary to
BOM

Date: 10/12/2024

**ST. ALPHONSA KISAU GIRLS SEC.
SCHOOL**

P. O. Box 5 - 90127,
MBJMBUNI

Date:



Name: Abednego Mule

Bursar/ Finance Officer

Date: 10/12/2024

Kisau Girls Secondary School
Annual Report and Financial Statements
For the year ended 30th June 2023

7. Statement of Assets and Liabilities as at 30th June 2023

| Description | Note | 2022-2023 | 2021 - 2022 |
|--|------|-------------------|--------------------|
| | | Kshs | Kshs |
| Financial Assets | | | |
| Cash and Cash Equivalents | | | |
| Bank balances | 10 | 6,842,102 | 1,241,270 |
| Cash balances | 11 | 20,688 | 155,663 |
| Short term Investment | 12 | - | - |
| Total cash and cash equivalents | | 6,862,790 | 1,396,933 |
| Account's receivables | 13 | 4,847,986 | 2,272,409 |
| Total financial assets | | 11,710,776 | 3,669,342 |
| Financial liabilities | | | |
| Accounts Payable | 14 | 5,488,935 | 4,565,456 |
| Prepayment | | 2,004,681 | 1,167,983 |
| Total Financial liabilities | | 7,493,616 | 5,733,439 |
| Net financial assets | | 4,217,160 | (2,064,097) |
| Represented by | | | |
| Accumulated fund b/fwd. | 15 | (2,064,097) | 1,049,963 |
| Surplus/Deficit for the year | | 6,281,257 | (3,114,060) |
| Net financial position | | 4,217,160 | (2,064,097) |


The school financial statements were approved on 10/12/2024 and signed by:



Name: **Monica Kilonzo**

Chair BOM

Date: 10/12/2024



Name: **Florence Kimeu**

**School Principal/ Secretary to
BOM**

Date: 10/12/2024

ST. ALPHONSA KISAU GIRLS SEC.
SCHOOL
P. O. Box 5 - 90127,
MBUMBUNI

Date:.....



Name: **Abednego Mule**

Bursar/ Finance Officer

Date: 10/12/2024

Kisau Girls Secondary School
Annual Report and Financial Statements
For the year ended 30th June 2023

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

| Description | Notes | 2022-2023 | 2021 - 2022 |
|--|-------|-------------------|--------------------|
| | | Kshs | Kshs |
| Cash from Operating activities | | | |
| Receipts | | | |
| Government grants for tuition | 1 | 3,348,822 | 3,483,337 |
| Government grants for operations | 2 | 14,836,157 | 15,318,207 |
| School fund income- Parents contributions/ fees | 4 | 67,624,801 | 4,317,601 |
| Other Income | 5 | 1,340,373 | 62,880,183 |
| Prepaid fees | | 2,142,649 | 1,409,831 |
| Fees arrears collected | | 793,965 | 934,926 |
| Total receipts | | 90,086,767 | 88,344,085 |
| Payments | | | |
| Cash outflows for Tuition | 6 | 1,776,142 | 4,014,354 |
| Cash outflows for operations | 7 | 8,293,734 | 11,160,871 |
| Cash outflows for Infrastructure | 8 | 1,425,188 | 4,441,219 |
| Cash outflows Boarding/ lunch and school fund payments | 9 | 70,072,367 | 69,496,943 |
| Prepaid fees - refunded | | 137,968 | 241,848 |
| Creditor payments | | 2,915,511 | 294,960 |
| Total Payments | | 84,620,910 | 89,650,195 |
| Net cash inflow/outflow from operating activities | | 5,465,857 | (1,306,110) |
| Cash flow from investing activities | | | |
| Net cash inflow/outflows from investing activities | | | |
| Cash flow from Financing activities | | | |
| Net cash inflow/outflow from financing activities | | - | |
| Net increase/decrease in cash and cash equivalents | | 5,465,857 | (1,306,110) |
| Cash and cash equivalent at beginning of the 2021-2022 | | 1,396,933 | 2,703,043 |
| Cash and cash equivalent at end of the 2022-2023 | | 6,862,790 | 1,396,933 |

**Kisau Girls Secondary School
Annual Report and Financial Statements
For the year ended 30th June 2023**

NB.

1. Out of School fund income- Parents contributions/ fees (Note 4) ksh 3,369,542 and 2,272,409 for the 2022/2023 and 2021/2022 respectively are Fees arrears for current year (Note 13b)
2. Out of Cash outflows Boarding/ lunch and school fund payments (Note 9)- ksh 3,838,990 and 3,918,527 for the 2022/2023 and 2021/2022 respectively are unpaid Creditors (Note 14b) for the current year

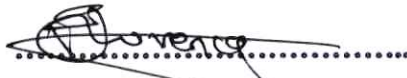
The school's financial statements were approved on 10/12/2024 and signed by:



Name: Monica K Kilonzo

Chair BOM

Date: 10/12/2024



Name: Florence Kimeu
School Principal/ Secretary to
BOM

Date: 10/12/2024



Name: Abednego Mule

Bursar/ Finance Officer

Date: 10/12/2024

ST. ALPHONSA KISAU GIRLS SEC.
SCHOOL
P. O. Box 5 - 90127,
MB'JMBUNI

Date:.....

Kisau Girls Secondary School
Annual Report and Financial Statements
For the year ended 30th June 2023

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

| Receipt/Expense Item | Original Budget | Adjustments | Final Budget | Actual on Comparable Basis | Budget Utilisation Difference | % of Utilisation |
|---|-------------------|-------------|-------------------|----------------------------|-------------------------------|------------------|
| | a | b | c=a+b | d | | f=d/c % |
| | Kshs | Kshs | | | | Kshs |
| Receipts | | | | | | |
| <i>(1) Capitation Grant on Tuition</i> | | | | | | |
| Reference Materials | - | | - | - | | |
| Teaching/Learning Materials | 5,180,000 | | 5,180,000 | 3,348,822 | 1,831,178 | 65% |
| Total | 5,180,000 | - | 5,180,000 | 3,348,822 | 1,831,178 | 65% |
| <i>(2) Capitation Grant on Operations</i> | | | - | | - | |
| Repairs maintenance and Improvements | 4,745,000 | | 4,745,000 | 4,745,000 | - | 100% |
| Activity | 210,438 | | 210,438 | 210,438 | - | 100% |
| Other Vote Heads | 9,880,719 | | 9,880,719 | 9,880,719 | - | 100% |
| Total | 14,836,157 | | 14,836,157 | 14,836,157 | - | 100% |
| | | | - | | - | |
| <i>(3) FDSE for infrastructure</i> | | | - | | - | |

Kisau Girls Secondary School
Annual Report and Financial Statements
For the year ended 30th June 2023

| Receipt/Expense Item | Original Budget | Adjustments | Final Budget | Actual on Comparable Basis | Budget Utilisation Difference | % of Utilisation |
|--------------------------------------|-------------------|-------------|-------------------|----------------------------|-------------------------------|------------------|
| Maintenance & Improvement | - | | - | - | - | |
| Bording Account | | | - | - | - | 0% |
| Total | - | | - | - | - | |
| (4) Fees Charged on Parents | | | - | - | - | 0% |
| Repairs and maintenance | 3,250,000 | | 3,250,000 | 3,282,120 | (32,120) | 101% |
| Other vote heads | 25,098,950 | | 25,098,950 | 25,098,950 | - | 100% |
| Activity | 607,256 | | 607,256 | 607,256 | - | 100% |
| Fee on Boarding Equipment and stores | 43,174,000 | | 43,174,000 | 43,174,000 | - | 100% |
| Total | 72,130,206 | - | 72,130,206 | 72,162,326 | (32,120) | 100% |
| (5) Miscellenous Income | | | - | | - | |
| Rent Income | 240,590 | | 240,590 | 240,590 | - | 100% |
| Students Uniform | 632,140 | | 632,140 | 632,140 | - | 100% |
| Income from Bus Hire | 20,000 | | 20,000 | 20,000 | - | 100% |
| Bank Charges | 4,315 | | 4,315 | 4,315 | - | 100% |

Kisau Girls Secondary School
Annual Report and Financial Statements
For the year ended 30th June 2023

| Receipt/Expense Item | Original Budget | Adjustments | Final Budget | Actual on Comparable Basis | Budget Utilisation Difference | % of Utilisation |
|------------------------------------|------------------------|--------------------|---------------------|-----------------------------------|--------------------------------------|-------------------------|
| K.C.S.E | 12,697 | | 12,697 | 12,697 | - | 100% |
| Damages Recoveries | 108,695 | | 108,695 | 108,695 | - | 100% |
| Lost Text Books | 23,531 | | 23,531 | 23,531 | - | 100% |
| School Income | 85,905 | | 85,905 | 85,905 | - | 100% |
| University Application Fee | 139,500 | | 139,500 | 139,500 | - | 100% |
| Tenders | 63,000 | | 63,000 | 63,000 | - | 100% |
| YCS | 10,000 | | 10,000 | 10,000 | - | 100% |
| Total | 1,340,373 | - | 1,340,373 | 1,340,373 | - | 100% |
| Total Income | 93,486,736 | - | 93,486,736 | 91,687,678 | 1,799,058 | 98% |
| | | | | | | |
| (6) Expenditure For Tuition | | | | | | |
| Teaching / Learning Materials | - | | - | 1,774,270 | 1,774,270 | |
| Bank charges | | | | 1,872 | 1,872 | |
| Totals | | | | 1,776,142 | 1,776,142 | |

Kisau Girls Secondary School
Annual Report and Financial Statements
For the year ended 30th June 2023

| Receipt/Expense Item | Original Budget | Adjustments | Final Budget | Actual on Comparable Basis | Budget Utilisation Difference | % of Utilisation |
|---|------------------------|--------------------|---------------------|-----------------------------------|--------------------------------------|-------------------------|
| (7) Expenditure For Operations | | | | | - | |
| School Bus/ Van | 55,800 | | 55,800 | 55,800 | - | 100% |
| Repairs and Maintenance & Improvements | 1,943,000 | | 1,943,000 | 865,700 | (1,077,300) | 45% |
| Activity Expenses | | | | 1,798,415 | 1,798,415 | 0% |
| DEB | 1,742,270 | | 1,742,270 | 187,500 | (1,554,770) | 11% |
| Other voteheads | | | | 5,386,319 | 5,386,319 | 0% |
| Total | 3,741,070 | - | 3,741,070 | 8,293,734 | 4,552,664 | |
| | | | | | - | |
| (8) Expenditure For infrastructure | | | | | - | |
| Construction of classrooms grill | | | 4,307,000 | - | (4,307,000) | 0% |
| Ablution block | 4,307,000 | | 4,307,000 | 1,422,266 | (2,884,734) | |
| Bank charges | - | | | 2,922 | 2,922 | |
| TOTAL | 4,307,000 | - | 8,614,000 | 1,425,188 | (7,188,812) | 17% |
| | | | | - | - | |

Kisau Girls Secondary School
Annual Report and Financial Statements
For the year ended 30th June 2023

| Receipt/Expense Item | Original Budget | Adjustments | Final Budget | Actual on Comparable Basis | Budget Utilisation Difference | % of Utilisation |
|---|-----------------|-------------|--------------|----------------------------|-------------------------------|------------------|
| <i>(9)Expenditure For School Fund/ Lunch/Boarding</i> | | | | - | - | |
| Activity | 3,250,000 | | 3,250,000 | 746,421 | (2,503,579) | 23% |
| Repairs and Maintenance & Improvement | | | | 1,340,405 | 1,340,405 | |
| School Uniform | | | | 629,300 | 629,300 | |
| Bus/ Van | 2,500,000 | | 2,500,000 | 352,700 | (2,147,300) | 14% |
| Fee on Boarding Equipment and Stores | 41,718,024 | | 41,718,024 | 43,505,493 | 1,787,469 | 104% |
| Lost Textbooks | - | | - | 11,843 | 11,843 | |
| Other voteheads | 26,765,992 | | 26,765,992 | 26,765,992 | - | 100% |
| KCSE Examinations | - | | - | 30,300 | 30,300 | |
| Tender Expenses | - | | - | 71,000 | 71,000 | |
| Service Gratuity | | | | 180,000 | 180,000 | |
| Insurance Cost | | | | 88,938 | 88,938 | |
| YCS | | | | 7,000 | 7,000 | |

Kisau Girls Secondary School
Annual Report and Financial Statements
For the year ended 30th June 2023

| Receipt/Expense Item | Original Budget | Adjustments | Final Budget | Actual on Comparable Basis | Budget Utilisation Difference | % of Utilisation |
|-----------------------------|------------------------|--------------------|---------------------|-----------------------------------|--------------------------------------|-------------------------|
| Tuition Expenditure | | | | 175,565 | 175,565 | |
| Agriculture Project | | - | - | 6,400 | 6,400 | |
| TOTAL | 74,234,016 | - | 74,234,016 | 73,911,357 | (322,659) | 100% |
| Total Payment | 82,282,086 | - | 86,589,086 | 85,406,421 | (1,182,665) | 99% |

10. Significant Accounting Policies

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

1. Statement of compliance and basis of preparation

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

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

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

2. Recognition of receipts and payments

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

3. In-kind contributions

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

4. Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and cash at bank, short-term deposits on call and highly liquid investments with an original maturity of three months or less, which are readily convertible to known amounts of cash and are subject to insignificant risk of changes in value. Bank account balances include amounts held at various financial institutions at the end of the financial year.

5. Accounts Receivable

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

6. Accounts Payable

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

7. Non-current assets

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

8. Budget

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

9. Comparative figures

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

10. Subsequent events

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

**Kisau Girls Secondary School
Annual Report and Financial Statements
For the year ended 30th June 2023**

11. Notes To the Financial Statements

1 Government Grants for Tuition

| Description | 2022-2023 | 2021-2022 |
|-------------------------------|------------------|------------------|
| | Kshs | Kshs |
| Teaching / Learning Materials | 3,348,822 | 3,483,337 |
| Total | 3,348,822 | 3,483,337 |

2 Government Grants for Operations

| | 2022-2023 | 2021 - 2022 |
|---|-------------------|--------------------|
| | Kshs | Kshs |
| Repairs maintenance and Improvements | 4,745,000 | 4,387,500 |
| Activity | 210,438 | 119,295 |
| Other Vote Heads | 9,880,719 | 10,811,412 |
| Total | 14,836,157 | 15,318,207 |

3 Government Grants for infrastructure

| | 2022-2023 | 2021 - 2022 |
|--------------------------------------|------------------|--------------------|
| | Kshs | Kshs |
| Maintenance & Improvement | 4,307,000 | - |
| Bording Account | 1,221,000 | - |
| Total | 5,528,000 | - |

4 School Fund Income - Parents Contribution/Fees

| | 2022-2023 | 2021 - 2022 |
|--------------------------------------|-------------------|--------------------|
| | Kshs | Kshs |
| Personnel emoluments | - | 4,340 |
| Repairs and maintenance | 3,282,120 | 3,408,030 |
| Other vote heads | 25,098,950 | - |
| Local transport / travelling | | 1,300 |
| Activity | 607,256 | 856,888 |
| Electricity and water | - | 6,860 |
| Medical | - | 550 |
| Administration cost | - | 39,633 |
| Fee on Boarding Equipment and stores | 43,174,000 | - |
| Total | 72,162,326 | 4,317,601 |

Kisau Girls Secondary School
Annual Report and Financial Statements
For the year ended 30th June 2023

Notes to the Financial Statements (continued)

5 Miscellaneous Incomes

| | | 2022-2023 | 2021 - 2022 |
|--------------------------------------|--|------------------|--------------------|
| | | Kshs | Kshs |
| Fee on Boarding Equipment and stores | | - | 35,278,457 |
| Rent Income | | 240,590 | 406,550 |
| Students Uniform | | 632,140 | 903,725 |
| Insurance/ Medical | | - | 90,000 |
| Income from Bus Hire | | 20,000 | 20,000 |
| Special Programme | | - | 5,586,994 |
| Bank Charges | | 4,315 | 10,686 |
| K.C.S. E | | 12,697 | 24,000 |
| Students ID Cards | | - | 87,666 |
| Damages Recoveries | | 108,695 | 18,856 |
| Teachers Welfare | | - | 15,000 |
| Other Vote heads | | - | 24,336,943 |
| Exercise Books | | - | 1,500 |
| Lost Text Books | | 23,531 | 18,332 |
| School Income | | 85,905 | - |
| University Application Fee | | 139,500 | - |
| Tenders | | 63,000 | - |
| YCS | | 10,000 | |
| Total | | 1,340,373 | 66,798,709 |

6 Tuition

| | | 2022-2023 | 2021 - 2022 |
|-------------------------------|--|------------------|--------------------|
| | | Kshs | Kshs |
| Teaching / Learning Materials | | 1,774,270 | 4,012,290 |
| Bank charges | | 1,872 | 2,064 |
| Total | | 1,776,142 | 4,014,354 |

Kisau Girls Secondary School
Annual Report and Financial Statements
For the year ended 30th June 2023

Notes to the Financial Statements (continued)

7 Operations

| | | 2022-2023 | 2021 - 2022 |
|--|--|------------------|--------------------|
| | | Kshs | Kshs |
| School Bus/ Van | | 55,800 | - |
| Repairs and Maintenance & Improvements | | 865,700 | - |
| Other voteheads | | - | 9,683,131 |
| Maintenance & Improvement | | - | 1,327,870 |
| Bank charges | | - | 1,835 |
| Activity Expenses | | 1,798,415 | 148,035 |
| DEB | | 187,500 | |
| Other voteheads | | 5,386,319 | |
| TOTAL | | 8,293,734 | 11,160,871 |

8 Infrastructure

| | | 2022-2023 | 2021 - 2022 |
|----------------------------------|--|------------------|--------------------|
| | | Kshs | Kshs |
| Construction of classrooms grill | | | - |
| Ablution block | | 1,422,266 | |
| Construction of dormitory | | | - |
| Bank charges | | 2,922 | - |
| TOTAL | | 1,425,188 | 4,441,219 |

Kisau Girls Secondary School
Annual Report and Financial Statements
For the year ended 30th June 2023

Notes to the Financial Statements (continued)

9 Boarding And School Fund

| | | 2022-2023 | 2021 - 2022 |
|---------------------------------------|--|-------------------|--------------------|
| | | Kshs | Kshs |
| | | - | 26,350 |
| Personnel Emoluments | | 746,421 | 646,140 |
| Activity | | 1,340,405 | 3,254,000 |
| Repairs and Maintenance & Improvement | | - | 79,820 |
| Local Transport/ Travelling | | - | 285,500 |
| Electricity and Water | | 629,300 | 1,036,000 |
| School Uniform | | 352,700 | 211,270 |
| Bus/ Van | | | 988,117 |
| Administrative Costs | | - | 5,466,760 |
| Special Programme | | 43,505,493 | 39,214,051 |
| Fee on Boarding Equipment and Stores | | - | 20,400 |
| Rent Expenses | | 11,843 | 18,992 |
| Lost Textbooks | | 26,765,992 | 21,890,240 |
| Other voteheads | | - | 87,600 |
| Student ID Cards | | - | 4,330 |
| Medical | | 30,300 | 84,400 |
| KCSE Examinations | | 71,000 | 101,500 |
| Tender Expenses | | 180,000 | - |
| Service Gratuity | | 88,938 | - |
| Insurance Cost | | 7,000 | - |
| YCS | | 175,565 | - |
| Tuition Expenditure | | 6,400 | - |
| Agriculture Project | | | |
| TOTAL | | 73,911,357 | 73,415,470 |

Kisau Girls Secondary School
Annual Report and Financial Statements
For the year ended 30th June 2023

Notes to the Financial Statements (continued)

10 Bank Accounts

| Account Name & Currency | Status | Bank Account Number | 2022-2023 |
|--|--------------------|---------------------|------------------|
| | Active/ Dormant | | Kshs |
| Tuition Account | Active | 1106376226.00 | 740,158 |
| Operations Account | Active | 1107155932.00 | 2,441,188 |
| School Fund Account/Boarding | Active | 1106388895.00 | 1,362,977 |
| Savings Account | Dormant | | 68,527 |
| Parent Association Development Account | Dormant | | 98,240 |
| Infrastructural Account | | 1283009889.00 | 2,131,012 |
| Total | | | 6,842,102 |

11 Cash In Hand

| Description | 2022-2023 | 2021-2022 |
|-----------------|---------------|----------------|
| | Kshs | Kshs |
| Notes and Coins | 20,688 | 155,663 |
| Total | 20,688 | 155,663 |

12 Short Term Investments

| Description | 2022-2023 | 2021-2022 |
|------------------------|-----------|-----------|
| | Kshs | Kshs |
| Cooperative Shares | - | - |
| Treasury Bills | - | - |
| Fixed Deposit accounts | - | - |
| Other Investments | - | - |
| Total | - | - |

Kisau Girls Secondary School
Annual Report and Financial Statements
For the year ended 30th June 2023

Notes to the Financial Statements (continued)

13 Accounts Receivable

| Description | 2022-2023 | 2021-2022 |
|----------------------------|------------------|------------------|
| | Kshs | Kshs |
| Fees Arrears | 4,847,986 | 2,272,409 |
| Other Non-Fees Receivables | | |
| Total | 4,847,986 | 2,272,409 |

13 b Ageing Analysis of Accounts Receivable

| Description | 2022-2023 | | 2021-2022 | |
|--|------------------|----------------|------------------|------------------|
| | Kshs | | Kshs | |
| | 2022-2023 | % of the total | 2021-2022 | % of the total |
| Less than 1 year | 3,369,542 | 70% | 2,272,409 | 3,369,542 |
| Between 1- 2 years | 1,478,444 | 30% | - | 1,478,444 |
| Total (should tie to note 13 a) | 4,847,986 | 100% | 2,272,409 | 4,847,986 |

14 Accounts Payable

| Description | 2022-2023 | 2021 - 2022 |
|---|------------------|------------------|
| | Kshs | Kshs |
| Trade Creditors (See Ageing Below and Appendix 1) | 5,488,935 | 4,565,456 |
| Total | 5,488,935 | 4,565,456 |

14a. Ageing Analysis of Accounts Payable

| Description | 2022-2023 | | 2021-2022 | |
|--------------------------------------|------------------|----------------|------------------|------------------|
| | Kshs | | Kshs | |
| | 2022-2023 | % of the total | 2021-2022 | % of the total |
| Less than 1 year | 3,838,990 | 70% | 3,918,527 | 3,838,990 |
| Between 1- 2 years | 1,649,945 | 30% | 646,929 | 1,649,945 |
| Total (should tie to note 14) | 5,488,935 | 100% | 4,565,456 | 5,488,935 |

Kisau Girls Secondary School
Annual Report and Financial Statements
For the year ended 30th June 2023

Notes to the Financial Statements (continued)

15 Fund Balance Brought Forward

| Description | 2022-2023 | 2021 - 2022 |
|---------------|------------------|------------------|
| | Kshs | Kshs |
| Bank Balances | 6,842,102 | 2,533,916 |
| Cash Balances | 155,663 | 169,127 |
| Receivables | 2,272,409 | 934,926 |
| Payables | (4,565,456) | (941,889) |
| Prepaid fees | (1,167,983) | (1,646,117) |
| Total | 3,536,735 | 1,049,963 |

Kisumu Girls Secondary School
Annual Report and Financial Statements
For the year ended 30th June 2023

Other important disclosure notes

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

16 Non-current Liabilities Summary

| Description | 2022-2023 | 2021-2022 |
|------------------------------|----------------|-----------|
| | Kshs | Kshs |
| Gratuity And Leave Provision | 170,394 | - |
| Total | 170,394 | - |

17 Biological assets

| Description | Numbers | 2022-2023 | 2021-2022 |
|--------------------------|---------|-----------|-----------|
| | | Kshs | Kshs |
| Cattle | | - | - |
| Goats | | - | - |
| Trees | | - | - |
| Coffee Or Tea Plantation | | - | - |
| Poultry | | - | - |
| Total | | - | - |

18 Borrowings

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

**Kisau Girls Secondary School
Annual Report and Financial Statements
For the year ended 30th June 2023**

Other important disclosure notes

19 Stock/ Inventory

| Description | 2022-2023 | 2021-2022 |
|-------------|-----------|-----------|
| | Kshs | Kshs |
| Foodstuffs | - | - |
| | - | - |

20 Progress On Follow Up of Auditor Recommendations

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

| Ref No. | Issue / Observations from Auditor | Management comments | Status: (Resolved / Not Resolved) | Timeframe: (Put a date when you expect the issue to be resolved) |
|---------|-----------------------------------|---------------------|-----------------------------------|--|
| | | | | |
| | | | | |
| | | | | |


 Sign and Date
 Principal

ST. ALPHONSA KISAU GIRLS SEC.
 SCHOOL
 P. O. Box 5 - 99127,
 MBUMBUNI
 Date: 10/12/2023

Kisau Girls Secondary School
Annual Report and Financial Statements
For the year ended 30th June 2023

12. Annexes

Annex I - Analysis of Pending Accounts Payable

| Supplier Of Goods or Services | Original Amount | Date Contracted | Amount Paid To-Date | Outstanding Balance 2023 | Outstanding Balance Comparative 2023 | Comments |
|--------------------------------------|------------------------|------------------------|----------------------------|---------------------------------|---|-----------------|
| | A | b | C | d=a-c | | |
| | Kshs | Kshs | Kshs | Kshs | Kshs | |
| Construction Of Buildings | | | | | | |
| 1. | | | | | | |
| Sub-Total | | | | | | |
| Supply Of Goods | | | | | | |
| 2. Dasemo Agencies | 234,500 | 15.6.23 | 93,000 | 141,500.00 | | |
| 3. Pumose Supplies | 100,000 | 12.4.23 | - | 100,000.00 | | |
| 4. Good Hope Mbumbuni Agencies | 159,176 | 15.6.23 | - | 159,176.00 | | |
| 5. Frangho Agencies | 147,700 | 26.1.23 | 64,500 | 83,200.00 | | |
| 6. 2M Petroleum Station | 86,162 | 15.6.23 | - | 86,162.00 | | |
| 7. Newama Limited | 294,750 | 1.3.23 | 280,250 | 14,500.00 | | |
| 8. Tivin Enterprises | 764,750 | 15.6.23 | 500,000 | 264,750.00 | | |
| 9. Daniel Musyoka Kyungu | 104,000 | 27.5.23 | - | 104,000.00 | | |
| 10. Danstar Enterprises | 205,900 | 9.3.23 | 122,500 | 83,400.00 | | |
| 11. Eskadale Investments | 375,000 | 7.10.22 | 163,300 | 211,700.00 | | |

Kisau Girls Secondary School
Annual Report and Financial Statements
For the year ended 30th June 2023

| Supplier Of Goods or Services | Original Amount | Date Contracted | Amount Paid To-Date | Outstanding Balance 2023 | Outstanding Balance Comparative 2023 | Comments |
|--------------------------------------|------------------------|------------------------|----------------------------|---------------------------------|---|-----------------|
| 12. Orient Publishers | 773,256 | 26.9.22 | 390,000 | 383,256.00 | | |
| 13. Jegud Enterprises | 341,378 | 17.5.23 | 101,455 | 239,923.00 | | |
| 14. Central Scientific Supplies | 1,073,243 | 23.6.23 | 400,000 | 673,243.00 | | |
| 15. Sioux Merchants | 85,000 | 17.2.23 | - | 88,500.00 | | |
| 16. Mbooni Water and Sanitation Ltd | 47,450 | 5.6.23 | - | 47,450.00 | | |
| 17. Neema Butchery | 254,201 | 21.6.23 | - | 254,201.00 | | |
| 18. Beta Bakers | 1,821,710 | 30.6.23 | - | 1,821,710.00 | | |
| 19. Pasha Enterprises | 56,160 | 22.6.23 | - | 56,160.00 | | |
| 20. Nyanyaa Pamoja Supplies | 109,860 | 14.6.23 | - | 109,860.00 | | |
| 21. Nadapal General Agencies Ltd | 37,350 | 22.6.23 | - | 37,350.00 | | |
| Sub-Total | | | | 4,960,041.00 | | |
| Supply Of Services | | | | | | |
| 22. Fredrick Daudi | 23,250 | 29.6.23 | - | 23,250.00 | | |
| 23. Vyulya Auto Spares | 124,800 | 11.5.23 | - | 124,800.00 | | |
| 24. Wekonze General Agencies | 262,900 | 22.5.23 | 199,750 | 63,150.00 | | |
| 25. Bonsiv Enterprises | 140,500 | 26.6.23 | - | 140,500.00 | | |
| 26. Jayklos Enterprises | 6,800 | 12.6.23 | - | 6,800.00 | | |
| 27. Wambua Malile | 350,394 | 16.3.23 | 180,000 | 170,394.00 | | |
| Sub-Total | | | | 528,894.00 | | |

**Kisau Girls Secondary School
Annual Report and Financial Statements
For the year ended 30th June 2023**

| Supplier Of Goods or Services | Original Amount | Date Contracted | Amount Paid To-Date | Outstanding Balance 2023 | Outstanding Balance Comparative 2023 | Comments |
|-------------------------------|-----------------|-----------------|---------------------|--------------------------|--------------------------------------|----------|
| Grand Total | | | | 5,488,935.00 | | |

Annex 2 – Summary of Fixed Assets Register

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