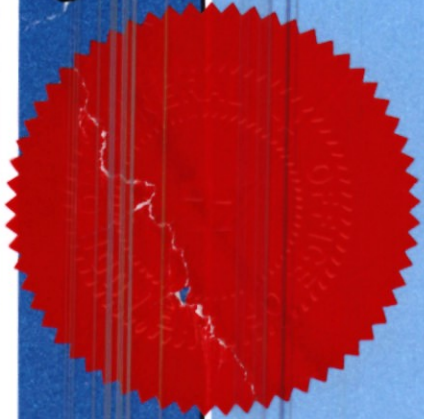
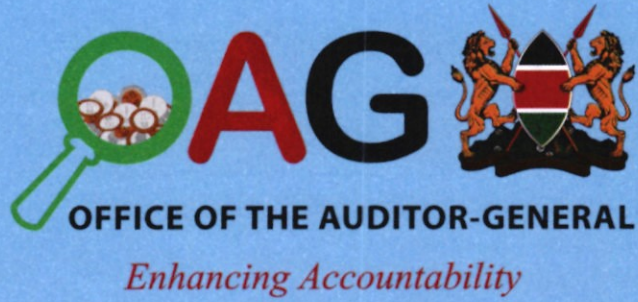


REPUBLIC OF KENYA



REPORT

THE NATIONAL ASSEMBLY
PAPERS LAID

DATE: 06 MAR 2024

DAY:
WED

PARLIAMENT
OF KENYA
LIBRARY

OF

Hon Owen Baya, MP
Deputy Majority Leader
Checked

THE AUDITOR-GENERAL

ON

KWALE GIRLS HIGH SCHOOL

**FOR THE YEAR ENDED
30 JUNE, 2022**

KWALE COUNTY





Revised 30th June 2022.



KWALE GIRLS HIGH SCHOOL
PUBLIC SECONDARY SCHOOL

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED
30th June 2022

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

KWALE GIRLS HIGH SCHOOL
PUBLIC SECONDARY SCHOOL
Annual Report and Financial Statements
For the year ended 30th June 2022

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PUBLIC SECONDARY SCHOOLS – KWALE GIRLS HIGH SCHOOL
Reports and Financial Statements
For the year ended 30th June 2022

I. KEY SCHOOL INFORMATION AND MANAGEMENT

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

(a) Background information

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

The school was registered in May, 2005 under registration number **GP/A/3316/2005** and is currently categorized as a **County**, public school established, owned or operated by the Government.

The school is a **boarding school** and had **1705** number of students as at 30th June 2022. It has **8 streams** and **56 teachers** of which 27 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	Mr. Seif Bendera Rocky	Chairman	11 th September 2019
2	Md. Anastasia Musili Muthoki	Secretary - Principal	11 th September 2019
3	Mr. John Kebas	Member	11 th September 2019
4	Md. Rehema Chidzuga	Member	11 th September 2019
5	Mr. Kanga Ali Juma	Member	11 th September 2019
6	Mr. Kassim Mwadema	Member	11 th September 2019
7	Md. Karen Makech	Member	11 th September 2019
8	Mr. Bakari Beya	Member – Rep CEB	11 th September 2019
9	Mr. Mzungu Juma Ndaro	Member Rep Teachers	11 th September 2019
	1. Mr. Omar Mwadosho Chisuwa 2. Md. Mwanamisi Libondo 3. Md. Dinaice Mwaniki	3 Members - Sponsor	11 th September 2019
10			
11	Dr. Mvurya Mgala	Member - Community	11 th September 2019
12	Mr. Badi Mohamed	Member Special Needs	11 th September 2019
13	Fatuma Shafi	Rep Students	11 th September 2019

**KWALE GIRLS HIGH SCHOOL
PUBLIC SECONDARY SCHOOL
Annual Report and Financial Statements
For the year ended 30th June 2022**

KEY SCHOOL INFORMATION AND MANAGEMENT (Continued)

The function of the School Board of Management include:

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

(c) Committees of the Board

Provide the names of the various committees of the Board established by the Board and the names of the committee members:

Ref:	Name of Committee	Names of Members	Designation	Number of meetings attended during the year
1	Executive Committee	1. Mr. Seif Bendera Rocky 2. Md. Anastasia Musili 3. Mr. Omar Mwadosho 4. Mr. John Kebas 5. Mr. Mzugu Ndaru	Chairperson Principal Member Member Teacher Rep	
2	Audit Committee	1. Mr. Kanga Ali juma 2. Mr. Bakari Beya 3. Md. Karen Makech	Chairperson Member Member	X out of XX
3	Finance, procurement and general purposes Committee	1. Md. Dinaice Mwaniki 2. Md. Rehema Chidzuga 3. Dr. Mvuyra Mgala	Chairperson Member Member	
4	Academic Committee	1. Dr. Mvuyra Mgala 2. Md. Rehema Chidzuga 3. Mr. Ali Juma Kanga 4. Md. Dinaice Mwaniki	Chairperson Member Member Member	
5	Development Committee	1. Mr. Omar Mwadosho 2. Mr. Seif Bendera 3. Md. Anastasia Musili 4. Mr. John Kebas 5. Md. Karen Makech 6. Mr. Kassim Mwadena	Chairperson Member Secretary Member Member Member	

**KWALE GIRLS HIGH SCHOOL
PUBLIC SECONDARY SCHOOL
Annual Report and Financial Statements
For the year ended 30th June 2022**

6	Discipline and welfare Committee	1. Mr. John Kebas 2. Md. Rehema Chidzuga 3. Mr. Badi Mohamed 4. Md. Mwanamisi Libondo 5.	Chairperson Member Member Member	
7	Adhoc Committee (if any during the year)			

(d) School operation Management

For the financial year ended 30th June 2022 the School day-to-day management was under the following persons:

Ref:	Designation	Name	TSC Number
1	Principal	Md. Anastasia Musili	336426
2	Deputy Principal	Md. Doris Munuve	387696
3	School Bursar	Mr. Rashid Tamba	N/A

**KWALE GIRLS HIGH SCHOOL
PUBLIC SECONDARY SCHOOL
Annual Report and Financial Statements
For the year ended 30th June 2022**

KEY SCHOOL INFORMATION AND MANAGEMENT (Continued)

(e) Schools contacts

Post Office Box: 87-80403, Kwale
Telephone: 0728572630
E-mail: kwalegirls@yahoo.com
Website: www.kwalegirls.ac.ke
Facebook:
Twitter: N/A

(f) School Bankers

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

1. Name of Bank: KCB }
Branch: Ukunda } Boarding Account
Account Number: 1108001459 }
2. Name of Bank: KCB }
Branch: Ukunda } Tuition Account
Account Number: 1108008704 }
3. Name of Bank: KCB }
Branch: Ukunda } Operation Account
Account Number: 1108600875 }
4. Name of Bank: KCB }
Branch: Ukunda } Caution Money Account
Account Number: 1145821499 }
5. Name of Bank: Equity }
Branch: Kwale } Infrastructure Account
Account Number: 1580273468322 }
6. Name of Bank: Equity }
Branch: Kwale } P.T.A Development Account
Account Number: 1580263773523 }
7. MPESA Pay Bill No. 522123 attached to 65182k - 1108001459

(Ensure all bank accounts operated by the school are disclosed and that all Pay Bill Numbers are also disclosed)

(g) Independent Auditors

Office of the Auditor General

KWALE GIRLS HIGH SCHOOL
PUBLIC SECONDARY SCHOOL
Annual Report and Financial Statements
For the year ended 30th June 2022

Anniversary Towers, University Way
P.O. Box 30084
GPO 00100
Nairobi, Kenya

II. SUMMARY REPORT OF PERFORMANCE OF THE SCHOOL

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

a) **Financial performance:**

Under this section, the following information should be given:

- *Surplus/ deficit for the year and a comparison of the same for the last three years*
- *Capitation grants from the Ministry of Education for the last three years*
- *Ratio of capitation grant per student over the last three years*
- *A three-year overview of growth of other income(s) earned by the school.*
- *A three-year overview of growth in expenditure of the school*
- *Movement of debtors and creditors of the school over the last three years*
- *Movement of cash and bank balances over the last three years*

Graphical presentation, ratios, tables, and pie charts should be used to show/ indicate trends.

b) **Teacher Student ratio:**

Include the teacher to student ratio, number of teachers recruited and posted to the school within the year, number of teachers that were transferred/ retired during the period as well as number of teachers employed by TSC, and number employed by BOM. One may also include how many teachers the school has for each subject in order to indicate shortage/ allocation of resources.

- *Teacher student ratio – 1:57, number of transferred teacher 3 and employed 1. TSC teachers 29.*
- *Number of teachers for each subject*
English – 5, Maths – 7, Kiswahili – 5, Chemistry – 4, Phy – 1, Biology – 7, French – 1, Arabic – 0, Computer – 1, Agriculture – 4, home science – 0, History – 3, Geography – 5, CRE – 2, IRE – 1.

c) **Mean score in the 2022 KCSE:**

Give performance of the school for each over the last three years. Include the number of students that have since transitioned to institutions of higher learning. Include the mean score and comment on improvement or otherwise as compared to the school's set score.

**KWALE GIRLS HIGH SCHOOL
PUBLIC SECONDARY SCHOOL
Annual Report and Financial Statements
For the year ended 30th June 2022**

YEAR	NO. OF STUDENT	MEAN SCORE	MEAN GRADE	NO. OF STUDENTS TO UNIVERSITY
2018	193	3.964	D+	16
2019	180	4.5772	C-	21
2020	193	5.292	C-	30
2021	230	5.44	C	38

- Each year the school has been improving in KCSE performance and also the number of students joining higher institution of learning has increased over the years.

d) Number of Candidates in the 2019,2020 and 2021 KCSE:

Tabulate the number of candidates sitting for KCSE over the last three years.

YEAR	NO. OF STUDENT
2019	180
2020	193
2021	230

e) Capacity of the school:

Indicate the number of students in the school vis a vie the facilities like the dormitories, the dining hall, the laboratories, toilets and other amenities. This information will provide useful details for the Ministry of Education.

- The school has an enrolment of 1705 students, 20 dormitories, 1 dining hall, 2 laboratories and 48 toilets.

f) Development projects carried out by the school:

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

NO	NAME OF PROJECT	COST OF PROJECT	SOURCE
1.	Office renovations	1,500,000.00	M&I
2.	School lab renovations	1,000,000.00	M&I
3.	School fence	2,800,000.00	Parents
		5,300,000.00	

Sign

School Principal

IX. 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 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*.

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.

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Significant Accounting Policies (Continued)

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. This is in recognition of the government practice where the imprest payments are recognized as expenditure when fully accounted for by the imprest or AIE holders. 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. This is an enhancement to the cash accounting policy adopted by National Government Ministries and agencies. Other liabilities including pending bills are disclosed in the financial statements. Pending bills consist of unpaid liabilities at the end of the financial year arising from contracted goods or services during the year or in past years.

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 2022.

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III. 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 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 *Kwale Girls* 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, 2022, and of the school's financial position as at that date.

Name: Mr. Seif Bendera Rocky
Designation: Chairman, School Board of Management

Sign: 

Date:

Name: Md. Anastasia Muthoki Musili
Designation: School Principal & Secretary to Board of Management

Sign: 

Date:

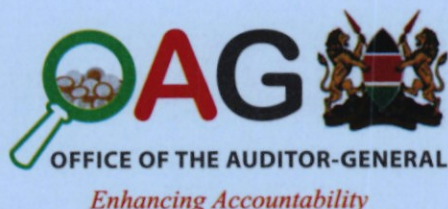
Name: Mr. Rashid Bakari Tamba
Designation: Bursar/ Finance Officer

Sign: 

Date:

REPUBLIC OF KENYA

Telephone: +254-(20) 3214000
E-mail: 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 KWALE GIRLS HIGH SCHOOL FOR THE YEAR ENDED 30 JUNE, 2022 – KWALE COUNTY

PREAMBLE

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

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

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

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of Kwale Girls High School – Kwale County set out on pages 14 to 27, which comprise of the statement of financial assets and financial liabilities as at 30 June, 2022, and the statement of receipts and payments,

Report of the Auditor-General on Kwale Girls High School for the year ended 30 June, 2022 – Kwale County

statement of cash flows, 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 Kwale Girls High School – Kwale County as at 30 June, 2022 and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Public Finance Management Act, 2012 and the Basic Education Act, 2013.

Basis for Qualified Opinion

1. Errors in the Financial Statements

The financial statements presented for audit had the following errors;

- i. The dates of signing the statement of receipts and payments and the statement of financial assets and financial liabilities are missing;
- ii. The progress of follow-up of auditor recommendations section, appendix of pending bills and summary of fixed assets register were not included in the financial statements.
- iii. The statement of budgeted versus actual amounts is incomplete and does not contain figures as per the reporting template;
- iv. The background information under Key School Information and Management indicate that the school had one thousand one hundred and eighty (1180) students as at 30 June, 2022 while the Summary Report of Performance of the school indicates an enrolment of one thousand five hundred and sixteen (1516) students resulting to a difference of three hundred and thirty-six (336) which was not explained,
- v. The notes to the financial statements are not numbered and annexes to the notes are not arranged as per the reporting template.
- vi. The table of development projects being carried on by the School on page 9 did not indicate the progress/percentage of completion of the projects.
- vii. The financial statements pagination is not consistent.

In the circumstances, the financial statements do not comply with the presentation guidelines issued by the Public Sector Accounting Standards Board (PSASB).

2. Variances in the Financial Statements

2.1. Accounts Receivables

The statement of financial assets and financial liabilities reflects accounts receivables - fees arrears of Kshs.16,208,371 as disclosed in Note 11 to the financial statements. However, review of the fees payments schedules revealed fees arrears amount of Kshs.1,401,197 as at 30 June, 2022, resulting to an unexplained variance of Kshs.14,807,174.

In the circumstances, the accuracy and completeness of the trade receivables of Kshs.16,208,371 could not be confirmed.

2.2. Parents' Contribution to School Fund Income

The statement of receipts and payments reflects school fund income - parents' contribution amount of Kshs.72,423,953 as disclosed in Note 3 to the financial statements. However, analysis of schedules extracted from the school's Enterprise Resource Planning system indicates an amount of Kshs.88,823,644 resulting in unreconciled and unexplained variance of Kshs.16,399,691.

In the circumstances, the accuracy and completeness of school fund income - parents' contribution amount of Kshs.72,423,953 could not be confirmed.

2.3. Accumulated Fund Balance Brought Forward

The statement of financial assets and financial liabilities reflects accumulated fund balance brought forward of Kshs.8,953,247 while the previous year financial statements reflects accumulated fund c/fwd of Kshs.5,820,877 resulting to unexplained variance of Kshs.3,132,370. In addition, the statement reflects comparative accumulated fund b/fwd of Kshs.5,224,531 while the previous year financial statements reflects Kshs.2,092,160 resulting in unexplained variance of Kshs.3,132,371.

In the circumstances, the accuracy and completeness of accumulated fund b/fwd balance of Kshs.8,953,247 could not be confirmed.

3. Unsupported Balances in the Financial Statements

3.1. Capitation Grants

The statement of receipts and payments reflects capitation grants for tuition of Kshs.4,460,867 and capitation grants for operation of Kshs.19,559,612 as disclosed in Notes 1 and 2 to the financial statements respectively. However, the amounts were not supported by students listing to show the amount of capitation per student.

In the circumstances, the accuracy and completeness of capitation grants amounting to Kshs.24,020,479 could not be confirmed.

3.2. Other Receipts

The statement of receipts and payments and Note 4 to the financial statements reflect school fund income - other receipts of Kshs.3,840,262. Included in the amount is Kshs.582,000 relating to income from accommodation that was not supported by schedules or any documents. Further, repairs and maintenance expenditure of Kshs.3,178,262 was wrongly classified under other receipts and was not supported.

In the circumstances, the accuracy and completeness of the other receipts amount of Kshs.3,840,262 could not be confirmed.

3.3. Payments

The statement of receipts and payments reflects total payments of Kshs.91,149,652. However, these payments were not supported by ledgers or schedules and payments vouchers.

In the circumstances, the accuracy and completeness of the payments of Kshs.91,149,652 could not be confirmed.

3.4. Accounts Payables

The statement of financial assets and liabilities reflects accounts payables balance of Kshs.10,653,456 as disclosed in Note 12 to the financial statements. The balance includes trade creditors of Kshs.570,000 which was not supported by schedules, procurement documents, evaluation minutes, contract agreement, schedule of creditors, invoices, delivery notes and inspection and acceptance reports.

In the circumstances, the accuracy and completeness of the trade creditors of Kshs.570,000 could not be confirmed.

3.5. Cash and Cash Equivalents

The statement of financial assets and liabilities reflects cash and cash equivalents balance of Kshs.12,533,374 as disclosed in Notes 8 and 9 to the financial statements. However, cashbooks for five (5) bank accounts were not maintained and therefore were not presented for audit.

In the circumstances, the accuracy and completeness of the cash and cash equivalents balance of Kshs.12,533,374 could not be confirmed.

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

Key Audit Matters

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

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

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

Basis for Conclusion

1. Unsupported and Stalled Project

Physical inspection of projects in the Month of June, 2023 and interviews with Management revealed that the construction of two (2) classrooms funded by the World Bank and the Ministry of Education under SEQUIP program had stalled at the foundation level. Further, the school Management did not provide, contract agreement, procurement documents and project progress report for audit verification. As a result, project's details on expected completion date, progress and cost involved could not be ascertained.

In the circumstances, value for money on the project could not be confirmed.

2. Non-Compliance with Procurement Laws

The statement of receipts and payments and Note 7 to the financial statements reflect boarding and school payments of Kshs.67,408,889. However, the School procured goods amounting to Kshs.40,657,296 but did not prepare a procurement plan. This is contrary to Sections 45(3)(a) of the Public Procurement and Asset Disposal Act, 2015 which states that all procurement processes shall be within the approved budget of the procuring entity and shall be planned by the procuring entity concerned through an annual procurement plan. In addition, there were no ad hoc committees for inspection and acceptance. This was contrary to Section 48(3) of the Public Procurement and Asset Disposal Act, 2015 which states and that inspection and acceptance committee shall immediately after the delivery of the goods, works or services (a) inspect and where necessary, test the goods received; (b) inspect and review the goods, works or services in order to ensure compliance with the terms and specifications of the contract; and; (c) accept or reject, on behalf of the procuring entity, the delivered goods, works or services.

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

3. Lack of Value for Money on Accounting Information System

The School acquired an accounting information system during the financial year 2018-2019 for book keeping and processing accounting records. Review of the system revealed that the school inputs only the fees revenue from parents. However, the system does not capture expenditure transactions. As result, the school has not leveraged on the system to keep and maintain proper accounting records.

In the circumstances, value for money from the procured accounting system could not be confirmed.

4. Students Omitted From NEMIS

The statement of receipts and payments and Notes 1 and 2 to the financial statements reflect Kshs.4,460,867 and Kshs.19,559,612 being capitation grants for tuition, and capitation grants for operations and infrastructure respectively. However, analysis of the data in National Education Management Information System (NEMIS) platform revealed that three hundred and twenty (320) students were not in the system.

In the circumstances, significant number of learners at the school may have been denied funding for tuition, operations and textbooks.

The audit was conducted in accordance with ISSAI 4000. The standard requires that I comply with ethical requirements and plan and perform the audit to obtain assurance about whether the activities, financial transactions and information reflected in the financial statements are in compliance, 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 matter described in the Basis for Conclusion on Effectiveness of Internal Controls, Risk Management and Governance section of my report, I confirm that, nothing else has come to my attention to cause me to believe that internal controls, risk management and overall governance were not effective.

Basis for Conclusion

Lack of Risk Management Policy

The School does not have a Risk Management Policy, including Fraud Management Policy to guide the Management and the Board of Management in dealing with fraud instances or falsification of records in the event of their occurrence.

In the circumstances, the effectiveness of risk management could not be confirmed.

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

Responsibilities of Management and those Charged with Governance

Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Public Sector Accounting Standards (Cash Basis) and for maintaining effective internal 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 overall governance.

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

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

In addition to the responsibility for the preparation and presentation of the financial statements described above, Management is also responsible for ensuring that the activities, financial transactions and information reflected in the financial statements are in-compliance with the authorities which govern them, and that public resources are applied in an effective way.

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

Auditor-General's Responsibilities for the Audit

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

reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

Further, in planning and performing the audit of the financial statements and audit of compliance, I consider internal controls in order to give an assurance on the effectiveness of internal controls, risk management and overall governance processes and systems in accordance with the provisions of Section 7(1)(a) of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. My consideration of the internal controls would not necessarily disclose all matters in the internal 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 School's policies and procedures may deteriorate.

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

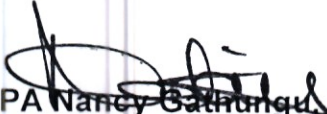
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by Management.
- Conclude on the appropriateness of Management's use of the applicable basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the School's ability to continue to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My

conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the School to cease to continue to sustain its services.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the School to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

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

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


CPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

13 October, 2023

V. Statement of Receipts And Payments Period To 30th June 2022

Description Of Vote Head	Note	2021-2022	2020-2021
		Kshs	Kshs
Receipts			
Capitation grants for tuition	1	4,460,867.20	1,364,212.50
Capitation grants for operations	2	19,559,612.30	8,553,302.00
School fund income- parents' contributions	3	72,423,953.00	11,783,378.00
School fund income- other receipts	4	3,840,262.00	5,589,257.00
Proceeds from borrowings			
Total Receipts		100,284,694.50	27,290,149.50
Payments			
Payments for tuition	5	4,607,612.00	356,018.00
Payments for operations	6	19,133,151.00	4,660,781.00
Boarding and school fund payments	7	67,408,889.40	18,544,634.00
Total Payments		91,149,652.40	23,561,433.00
Surplus/Deficit		9,135,042.10	3,728,716.50

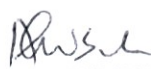
The school financial statements were approved on _____ 2022 and signed by:



Name: Seif Bendera

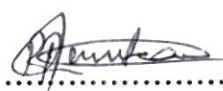
Chair BOM

Date:



Name: Anastasia Musili
School Principal/ Secretary to
BOM

Date:



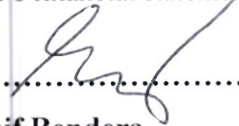
Name: Rashid Tamba
Bursar/ Finance Officer

Date:

VI. Statement Of Financial Assets And Financial Liabilities As At 30th June 2022

Description	Note	2021-2022	2020-2021
		Kshs	Kshs
Financial Assets			
Cash and cash equivalents			
Bank balances	8	12,519,374.20	3,393,332.10
Cash balances	9	14,000.00	5,000.00
Short term investment	10	-	-
Total cash and cash equivalent		<u>12,533,374.20</u>	<u>3,398,332.10</u>
Account's receivables	11	16,208,371.00	13,777,296.95
Total financial assets		28,741,745.20	17,175, 629.05
Financial liabilities			
Accounts payables	12	10,653,456.00	8,222,382.00
Net financial assets		18,088,289.20	8,953,247.10
Represented by			
Accumulated fund b/fwd	13	8,953,247.10	5,224,530.60
Surplus/deficit for the year		9,135,042.10	3,728,716.50
Net financial position		18,088,289.20	8,953,247.10

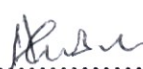
The school's financial statements were approved on _____ 2022 and signed by:


.....

Name: Seif Bendera

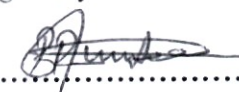
Chair BOM

Date:


.....

Name: Anastasia Musili
School Principal/ Secretary to
BOM

Date:


.....

Name: Rashid Tamba
Bursar/ Finance Officer

Date:

VII. Statement of Cash Flows for The Period Ended 30th June 2022

Description	Notes	2021-2022	2020-2021
		Kshs	Kshs
Operating activities			
Receipts			
Capitation grants for tuition	1	4,460,867.20	1,364,213.00
Capitation grants for operations	2	19,559,612.30	8,553,302.00
School fund income- parents contributions/ fees	3	72,423,953.00	11,783,378.00
School fund income- other receipts	4	3,840,262.00	5,589,257.00
Total receipts		100,284,694.50	27,290,150.00
Payments			
Payments for tuition	5	4,607,612.00	356,018.00
Payments for operations	6	19,133,151.00	4,660,781.00
Boarding and school fund payments	7	67,408,889.00	18,544,634.00
Total payments		91,149,652.40	23,561,433.00
Net cash flow from operating activities		9,135,042.10	3,728,717.00
Cash flow from investing activities			
Proceeds from sale of assets		-	-
Acquisition of assets		-	-
Proceeds from investments		-	-
Purchase of investments		-	-
Net cash flows from investing activities		-	-
Cash flow from borrowing activities			
Proceeds from borrowings/ loans		-	-
Repayment of principal borrowings		-	-
Net cash flow from financing activities		-	-
Net increase in cash and cash equivalents		9,135,042.10	3,728,717.00
Cash and cash equivalent at beginning of the year		3,398,332.10	(330,385.00)
Cash and cash equivalent at end of the year		12,533,374.20	3,398,332.10

(The above presentation of cash flow statement uses the direct method of cash flow presentation which is encouraged under IPSAS. Schools' should therefore adopt the direct method of cashflow as recommended by PSASB).

KWALE GIRLS HIGHSCHOOL

STATEMENT OF APPROPRIATION OF BUDGET VERSIS ACTUALS

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS						
<i>(1) CAPITATION GRANT ON TUITION</i>						
Text books						
Exercise books						
Laboratory equipments and apparatus						
Teaching/learning materials						
chalks						
Internal exams						
Reference books						
	0			-	-	
	0			-	-	
<i>(2) CAPITATION GRANT ON OPERATIONS</i>						
Personnel emoluments				-	-	
Repairs and maintenance				-	-	
Local transport / travelling				-	-	
Electricity and water	-	0	0	-	-	#DIV/0!
Medical				-	-	
Administration costs				-	-	
Insurance				-	-	
Activity				-	-	
<i>(3) FEES CHARGED ON PARENTS</i>						
Personnel emoluments						
Repairs and maintenance						
Local transport / travelling						
Electricity and water						

chalks					
Internal exams					
Reference books					
Bank charges					
	0		0	-	-
	0		0	-	-
			0		-
PAYMENTS FOR OPERATIONS AND INFRASTRUCTURE ACCOUNT			0		-
Personal Emoluments			0	4,743,834	
Service Gratuity	0		0	-	
Administration Cost			0	5,356,247	
Repairs and maintenance & improvements			0	4,058,500	
Local transport / travelling			0	427,280	
Electricity and water			0	2,705,794	
Medical			0	-	
Activity Expenses			0	451,750	
SMASSE	0		0	-	
Insurance Cost	136,870		136,870	136,870	
Bank Charges			0	10,820	
Acquisition of Assets	0		0	-	
	0		0		
BOARDING AND SCHOOL FUND PAYMENTS			0		
Activity			0	761,360	
Posho mill			0	-	
Bus hire			0	-	
Pocket Money			0	-	
caution Money			0	-	
Personnel emoluments			0	8,560,000	
Service Gratuity	0		0	-	
Repairs and maintenance & Improvements			0	3,500,000	
Local transport / travelling			0	1,700,000	

Electricity and water			0	1,053,933		
Medical Expenses	0		0	-		
Administration costs			0	-		
Lunch Programme	0		0	-		
Bank Charges			0	26,000		
Expenses on Income Generating Activities	0		0	-		
Fee on Boarding Equipment and Stores			0	40,657,296		
Rent Expenses			0	-		
Insurance Cost (Life Property)	0		0	-		
Loan Principal repayment	0		0	-		
Loan Interest repayment	0		0	-	-	#DIV/0!
Acquisition of Assets	0		0	-	-	#DIV/0!
TOTAL	136,870	0	136,870	74,149,684	(74,012,814)	54175.3%

-136,870

0

-136,870

#REF!

#REF!

I NOTES TO THE FINANCIAL STATEMENTS			
CAPITATION GRANT FOR TUITION			
		2021-2022	Jan-June 2021
		Kshs	Kshs
Text books			
Exercise books			
Laboratory equipments and apparatus			
Teaching/learning materials		4,460,867.20	1,364,212.50
chalks			
Internal exams			
Reference books			
Total		4,460,867.20	1,364,212.50

CAPITATION GRANT FOR OPERATIONS AND INFRASTRUCTURE ACCOUNT

		2021-2022	Jan-June 2021
		Kshs	Kshs
Personnel emoluments			
other voetheads		13,427,862.30	5,226,052.00
Repairs and maintenance			
covid 19			
m&e		6,131,750.00	3,327,250.00
Local transport / travelling			
Electricity and water			
bonn teachers			
Medical			
Administration costs			
Insurance			
Activity			
Total		19,559,612.30	8,553,302.00

PARENTS CONTRIBUTION/FEES - SCHOOL FUND ACCOUNT

		2021-2022	Jan-June 2021
		Kshs	Kshs
Personnel emoluments			
boarding equipment store		37,561,889.00	10,085,234.00
Repairs and maintenance		3,851,785.00	522,481.00
Local transport / travelling			
renovations			
Electricity and water			
bonn teachers		4,621,832.00	1,029,263.00
non teaching welfare			110,400.00
welfare		216,000.00	
accomodation			
renovations		3,178,262.00	
id cards			
Medical			
tender		83,000.00	36,000.00
Administration costs		22,037,556.00	
Activity		873,629.00	
Total		72,423,953.00	11,783,378.00

OTHER RECEIPTS – SCHOOL FUND ACCOUNT

		2021-2022	Jan-June 2021
		Kshs	Kshs
Fee on Boarding Equipment and Stores			
Electricity, water & C			
LT&T			
Repairs and Maintenance		3,178,262.00	
Personal Emoluments			5,335,857.00
Admin Costs			
Activity			
Pocket Money			
Caution Money			
Rent income			
accomodation		582,000.00	223,400.00
Income from farming activities			
Insurance compensation			
Income from Posho mill			
Income from Bus Hire		80,000.00	30,000.00
Fee for hire of ground and equipment			
Income from grants and donations*			
Interest income			
Dividends income		-	-
Total		3,840,262.00	5,589,257.00

PAYMENTS FOR TUITION

		2021-2022	Jan-June 2021
		Kshs	Kshs
Text books			
Exercise books			
Laboratory equipments and apparatus		300,000.00	
Teaching/learning materials		4,304,722.00	356,018.00
chalks			
Internal exams			
Reference books			
Bank charges		2,890.00	
Total		4,607,612.00	356,018.00

PAYMENTS FOR OPERATIONS AND INFRASTRUCTURE ACCOUNT

		2021-2022	Jan-June 2021
		Kshs	Kshs
Personal Emoluments		4,743,834.00	1,057,176.00
Service Gratuity		-	-
Administration Cost		5,356,247.00	195,000.00
Repairs and maintenance & improvements		4,058,500.00	
Local transport / travelling		427,280.00	105,500.00
Electricity and water		2,705,794.00	87,189.00
Medical			
Activity Expenses		451,750.00	
covid 19			
SMASSE		-	-
Insurance Cost		136,870.00	-
Bank Charges		10,820.00	2,916.00
m&i		1,242,056.00	3,213,000.00
Acquisition of Assets			
Transfers			
TOTAL		19,133,151.00	4,660,781.00

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BOARDING AND SCHOOL FUND PAYMENTS

Activity	2021-2022	Jan-June 2021
	Kshs	Kshs
Activity	761,360.00	316,000.00
Posho mill		
Bus hire		
Pocket Money		
caution Money		
Personnel emoluments	8,560,000.00	2,144,702.00
Service Gratuity		
Repairs and maintenance & Improvements	3,500,000.00	209,000.00
Local transport / travelling	1,700,000.00	584,600.00
Electricity and water	1,053,933.40	793,247.00
tender	83,000.00	20,000.00
development	3,100,000.00	
Medical Expenses		
renovations	3,050,000.00	1,200,000.00
Administration costs		1,046,928.00
born teachers	4,200,000.00	2,043,670.00
non teaching staff welfare		110,400.00
welfare	216,000.00	89,630.00
Lunch Programme		
Bank Charges	26,000.00	26,866.00
accomodations	501,300.00	200,000.00
Expenses on Income Generating Activities		
Fee on Boarding Equipment and Stores	40,657,296.00	9,714,591.00
Rent Expenses		
Insurance Cost (Life Property)		
Loan Principal repayment		45,000.00
Loan Interest repayment		
Acquisition of Assets		
TOTAL	67,408,889.40	18,544,634.00

*Expenses on income generating activities** should include all costs relating to the school earnings on other receipts as recorded in note 4. These costs should include farm maintenance, posho mill maintenance, ground maintenance and costs incurred during hire of school bus among others.*

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BANK ACCOUNTS

Name of Bank, Account No. & currency	Bank Account Number	2021-2022	Jan-june 2021
		Kshs	Kshs
Tuition Account		200,023.65	346,768.45
Operations Account		2,291,790.55	1,750,929.25
School Fund Account/Boarding		10,027,560.00	1,295,634.40
Savings Account			
Income generating activities Account		-	-
Infrastructural Account			
Farm Account			
Total		12,519,374.20	3,393,332.10

CASH IN HAND

Description	2021-2022	Jan-june 2021
	Kshs	Kshs
Tuition Account		
Operation Account		
School Fund account		5,000.00
Total	14,000.00	5,000.00

SHORT TERM INVESTMENTS

Description	2021-2022	Jan-june 2021
	Kshs	Kshs
Cooperative shares	-	-
Treasury Bills	-	-
Fixed deposit	-	-
Equity stock	-	-
Other investments	-	-
Total	-	-

ACCOUNTS RECEIVABLE

Description	2021-2022	Jan-june 2021
	Kshs	Kshs
Fees arrears	16,208,371.00	13,777,296.95
Other non-fees receivables		
Salary advances		
Imprest	-	-
Total	16,208,371.00	13,777,296.95

[Include an ageing of the fees / non fees arrears below]

Description	2021-2022	Jan-june 2021
	Kshs	Kshs
Fees arrears for current year	16,208,371.00	2,306,446.00
Fees arrears for the previous year		5,666,895.00
Fees arrears for prior periods (over two years)		5,803,955.95
Total	16,208,371.00	13,777,296.95

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ACCOUNTS PAYABLE

Description	2021-2022		Jan-June 2021	
	Kshs		Kshs	
Trade creditors (See ageing below and appendix 1)	570,000.00		8,222,382.00	
Prepaid fees	10,083,456.00			
Retention monies				
Total	10,653,456.00		8,222,382.00	

[Include an ageing of the creditor's arrears below]

Description	2021-2022		Jan-June 2021	
	Kshs		Kshs	
Trade creditors for current year	570,000.00		3,391,901.00	
Trade creditors for the previous year			4,830,481.00	
Trade creditors for prior periods (over two years)				
Total	570,000.00		8,222,382.00	

FUND BALANCE BROUGHT FORWARD

Description	2021-2022		Jan-June 2021	
	Kshs		Kshs	
Bank balances	12,519,374.20		3,393,332.10	
Cash balances	14,000.00		5,000.05	
Short Term Investments				
Receivables	16,208,371.00		13,777,296.95	
Payables	(10,653,456.00)		(8,222,382.00)	
Total	18,088,289.20		8,953,247.10	

Other important disclosure notes**Non-current Liabilities Summary**

Description	2021-2022		Jan-June 2021	
	Kshs		Kshs	
Bank loan(s)				
Outstanding Leases				
Hire purchase				
Gratuity and leave provision				
Total				

Biological assets

Description	2021-2022		Jan-June 2021	
	Kshs		Kshs	
Cattle				
Goats				
Trees				
Coffee or tea plantation				
Poultry				
Total				

Borrowings

Description		2021-2022	Jan-June 2021
		KShs	KShs
a) Borrowings			
Borrowing at beginning of the year		-	-
Borrowings during the year		-	-
Repayments of during the year		-	-
Balance at end of the year		-	-

1 Stock/ Inventory

Description		2021-2022	Jan-June 2021
		KShs	KShs
Stock/Inventory			
Stock/ inventory at beginning of the year		-	-
Stock/ inventory purchased during the year		-	-
Stock/ inventory issued during the year		-	-
Balance at end of the year		-	-

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KWALE GIRLS HIGH SCHOOL
P.O BOX 87
KWALE
CREDITORS AS AT 30 JUNE 2022
PAYMENT DATE. 30/6/2022

NO	NAME OF CREDITORS	BALANCE B/F 1/6/2022	JUNE INVOICES 30/6/2022	TOTAL AS END OF JUNE 30/6/2022	PAYMENT	BALANCE
1	KWALE T. BUTCHERY	44,300.00	335,990.00	380,290.00	380,290.00	0.00
2	IBRAHIM HAJIO	191,574.00	782,370.00	973,944.00	973,944.00	0.00
3	ALI KHALIF	34,000.00	617,000.00	651,000.00	651,000.00	0.00
4	RIKARD CONSULTANTS	202,000.00	588,190.00	790,190.00	790,190.00	0.00
5	SHINILE ENTERPRISES	0.00	594,380.00	594,380.00	594,380.00	0.00
6	DESTINY INSPIRATIONS	60,000.00	0.00	60,000.00	60,000.00	0.00
7	SANATO ENTERPRISES	0.00	68,350.00	68,350.00	68,350.00	0.00
8	ETHMUSKO ENTERPRISES	0.00	103,350.00	103,350.00	103,350.00	0.00
9	KWALE BAKERY	15,772.00	603,168.00	618,940.00	600,000.00	18,940.00
10	HEROIC MOVERS LTD	0.00	222,500.00	222,500.00	222,500.00	0.00
11	THUNJA INVESTMENTS	0.00	99,600.00	99,600.00	99,600.00	0.00
12	SEMI ARID REGIONS	0.00	156,000.00	156,000.00	156,000.00	0.00
13	THE JACKS 01 LTD	0.00	45,000.00	45,000.00	45,000.00	0.00
14	NDABA ELECTRICAL	0.00	427,341.00	427,341.00	427,341.00	0.00
15	CARIMAX A LTD	40,000.00	0.00	40,000.00	40,000.00	0.00
16	NDABA ELECTRICAL	49,950.00	36,370.00	86,320.00	86,320.00	0.00
17	MWEMBENI STORES	47,300.00	0	47,300.00	47,300.00	0.00
18	OMAR MCHOMBO	6,950.00	33,000.00	39,950.00	39,950.00	0.00
19	HEROIC MOVERS LTD	0.00	114,535.00	114,535.00	114,535.00	0.00
20	GROUND SCAN CONSULTANT	0.00	111,000.00	111,000.00	111,000.00	0.00
21	MESHACK KAMUYA	0.00	33,250.00	33,250.00	33,250.00	0.00
22	EVERLYNE T OWIGO	0.00	11,960.00	11,960.00	11,960.00	0.00
23	JASMART PESTCONTROL	0.00	300,000.00	300,000.00	0.00	300000.00
24	HILKATH VENTURES	0.00	251,060.00	251,060.00	0.00	251060.00
	TOTALS	691,846.00	5,534,414.00	6,226,260.00	5,656,260.00	570,000.00

SUMMARY CREDITORS 30/6/2022

NO.	NAME OF CREDITORS	AMOUNT KSHS	V/HEAD
1	KWALE BAKERY	18,940.00	B.E.S
2	JASMART PEST CONTROL	300,000.00	B.E.S
3	HILKATH VENTURES	251,060.00	B.E.S
	TOTAL	570,000.00	

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KWALE GIRLS HIGH SCHOOL**TRIAL BALANCE AS AT 30TH JUNE 2022**

		DR	CR
Cash and Cash equivalents			
	Bank Balances	12,519,374	
	Cash Balances	14,000	
	Short term investments	-	
	Receivables	16,208,371	
Payments			
	Payments for Tuition	4,607,612	
	Payments for operations	19,133,151	
	Boarding and school fund payments	67,408,889	
Receipts			
	Capitation grants for tuition		4,460,867
	Capitation grants for operations		19,559,612
	School Fund Income- Parents' Contributions		72,423,953
	School Fund Income- Other receipts		3,840,262
	Proceeds from borrowings		
Prior Year Adjustment			
	Fund Balance b/f		8,953,247
	payables		10,653,456
TOTAL		119,891,398	119,891,398

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