

REPUBLIC OF KENYA



Enhancing Accountability



REPORT

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DATE: 23 NOV 2023 DAY: Thurs

FILED BY: Hon. Kimani Ichungwala, MP
Leader of the Majority Party

CLERK-AT-THE-TABLE: Mwan Nudo

THE AUDITOR-GENERAL

ON

KANYAWANGA HIGH SCHOOL

FOR THE YEAR ENDED
30 JUNE, 2022

MIGORI COUNTY



Revised 30th June 2022.



KANYAWANGA 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)**

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I. 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 located in MIGORI County, RONGO Sub-County

The school was registered in 22/02/2018 under registration number 44530000184 and is currently categorized as Extra county public school established, owned or operated by the Government.

The school is a boarding school and had 1605 number of students as at 30th June 2022. It has 8 streams and 62 teachers of which 12 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.HEZRON SAGGIA	Chairman	2022
2	MR.JACOB MBOGO	Secretary - Principal	2022
3	MRS.RUTH OPIYO	Member	2022
4	MRS.DOROTHY ACHIENG	Member	2022
5	MR.MARTIN MWALO	Member	2022
6	MRS.MARY ANGIENDA	Member	2022
7	MR.BON ACHUODHO	Member	2022
8	MRS NAOMI KWAMBOKA	Member – Rep CEB	2022
9	MR.GEOGE OMULLO	Member Rep Teachers	2022
10	PR.PAUL GIRIBE	3 Members - Sponsor	2022
11	MRS.MARY ANGIENDA	Member - Community	2022
12	PR.HERCULES KORUKO	MemberSpecial Needs	2022
	BRANDON OKEYO	Rep Students	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

Ref	Name of Committee	Names of Members	Designation	Number of meetings attended during the year
1	Executive Committee	Mr.Hezon Saggia Mr.Kennedy Adoyo Mrs.Ruth Opiyo MR.Jacob Mbogo		3/3
2	Audit Committee	Mrs.Dorothy Achieng Mrs.Naomi Kwamboka Pr.Paul Giribe Pr.Hercules Koruko		3/3
3	Finance,procurement and general purposes Committee	Mr.Hezo Saggia Mr.Jacob Mbogo Mrs.Ruth Opiyo Mrs.Christine Odeyo		3/3
4	Academic Committee	Mr.Martin Mwalo Mr.Jacob Mwalo Mr.George Omullo Mrs.Nadhifa Yussuf Mrs.Christine Odeyo		3/3
5	Development Committee	Mr.Hezon Saggia Mrs.Ruth Opiyo Mr.Kennedy Odoyo Mr.Bon Ochuodho Mr.Dancan Odhiambo Mr.Peter Ouma Mr.Jacob Mbogo		3/3
6	Discipline and welfare Committee	Pr.Hercules Koruko Mrs.Ruth Opiyo Mr.Jacob Mbogo		3/3

7	Adhoc Committee (if any during the year)			-
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(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/icpak No.
1	Principal	JACOB MBOGO	291776
2	Deputy Principal	MARK ODAWO	458728
3	School Bursar	TITO OPIYO ODINDO	18873

(e) Schools contacts

Post Office Box: 100-40404
Telephone: 0710215418
E-mail: kanyawangasschool@swiftkisumu.com
Website: www.kanyawangaschool.com

(f) School Bankers

The following school operated 5 numbers of bank accounts in the following banks:

1. **Name of Bank:** KENYA COMMERCIAL BANK OF KENYA
Branch: RONGO
Account Number: 1172699240
2. **Name of Bank:** NATIONAL BANK OF KENYA
Branch: AWENDO
Account Number: 01025035001100
3. **Name of Bank:** NATIONAL BANK OF KENYA
Branch: AWENDO
Account Number: 01025035001000
4. **Name of Bank:** NATIONAL BANK OF KENYA
Branch: AWENDO
Account Number: 01021045004900
5. **Name of Bank:** NATIONAL BANK OF KENYA
Branch: AWENDO
Account number: 01021045775100

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

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

2022 KSHS	2021 KSH	2020 KSH
4,016,330	6,046,398	4,759,945

- Movement of cash and bank balances over the last three years

	2022 KSH	2021 KSHS	2020 KSHS
CASH	58,975.67	72,920.67	43,685.68
BANK	28,418,385.55	7,280,556.95	472,773.98
TOTAL	28,477,361.22	7,353,477.62	516,459.65

- b) Teacher Student ratio

	NO
TRANSFERRED IN	2
TRANSFERRED OUT	-
RECRUITED	1
TEACHER /STUDENT RATIO	1 FOR 21

Teachers per subject

SUBJECT	TSC	BOM	TOTAL
ENGLISH	8	0	8
KISWAHILI	8	2	10
MATHS	12	3	15
BIOLOGY	8	2	10
PHYSICS	9	1	10
CHEMISTRY	10	3	13
HISTORY	6	3	9
GEOGRAPHY	7	3	10
C.R.E	4	2	6
AGRICULTURE	6	1	7
BUSINESS STUDIES	3	1	4

C) Mean score in 3 years

<i>YEAR</i>	<i>NO. OF CANDIDATES</i>	<i>NO TRANSITIONED</i>	<i>MEAN SCORE</i>	<i>COMMENT.</i>
2022	375	70.93%	7.458	IMPROVEMENT BY+0.492
2021	355	60.45%	6.966	DROP BY-0.316
2020	347	339(97.7%)	7.28	IMPROVEMENT BY+1.17

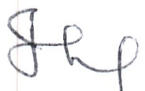
d) Number of candidates in KCSE

<i>YEAR</i>	<i>NUMBER OF CANDIDATES</i>
2022	375
2021	355
2020	347

e) Capacity of the school:

<i>NO. OF STUDENTS</i>	<i>NO.OF FACILITIES</i>
1605	30 CLASS ROOMS
1605	13 DORMITORIES
1605	1 DINNING HALL
1605	2 SCIENCE LABORATORIES
1605	LATRINES 35 DOORS
1605	5 BATH ROOMS

<i>project</i>	<i>Total project cost</i>	<i>Total expended to date</i>	<i>Completion%</i>	<i>budget</i>	<i>Actual</i>	<i>Sources Of funds</i>
<i>Twin Dormitory wing 1 and 2</i>	<i>54,000,000</i>	<i>30,327,107</i>	<i>Work in progress</i>			<i>Ministry of education</i>

Sign 
School principal

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

The Board of Management is of the opinion that the school's financial statements give a true and fair view of the state of the school's transactions during the financial year ended 30th June, 2022, and of the school's financial position as at that date.



.....
Name: HEZRON SAKAGA

Designation: Chairman, School Board of Management

Date: 02/03/2023



.....
Name: JACOB MBUGO

Designation: School Principal & Secretary to Board of Management

Date: 02/03/2023



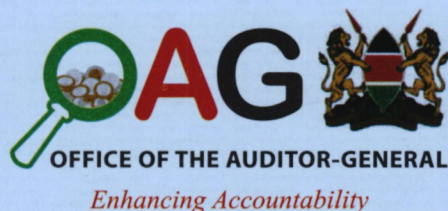
.....
Name:

Designation: Bursar/ Finance Officer

Date: 30/9/2022

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 KANYAWANGA HIGH SCHOOL FOR THE YEAR ENDED 30 JUNE, 2022 - MIGORI 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 that the Government achieves value for money and that such funds are applied for the intended purpose.
- C. Report on Effectiveness of Internal Controls, Risk Management and Governance which considers how the entity has instituted checks and balances to guide internal operations. This responds to the effectiveness of the governance structure, 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

Disclaimer of Opinion

I have audited the accompanying financial statements of Kanyawanga High School - Migori County set out on pages 1 to 22, which comprise of the statement of financial

assets and liabilities as at 30 June, 2022, and the statement of receipts and payments, statement of cash flows and the 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 do not express an opinion on the accompanying financial statements. Because of the significance of the matters described in the Basis for Disclaimer of Opinion section of my report, I have not been able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion on these financial statements.

Basis for Disclaimer of Opinion

1. Lack of a Trial Balance

Management did not provide the trial balance used to prepare the financial statements for the year under review.

In the circumstances, the accuracy of the financial statements could not be confirmed.

2. Inaccuracy of and Unsupported Receipts Balance

The statement of receipts and payments reflects total receipts amount of Kshs.103,572,494 which includes parents contribution-school fund account balance of Kshs.35,455,623 as disclosed in Note 3 to the financial statements. However, a re-cast of Note 3 to the financial statements revealed a total amount of Kshs.34,098,158, resulting to an unexplained or unreconciled variance of Kshs.1,357,466.

Further, the supporting ledger schedules for the total receipts amount were not provided for audit.

In the circumstances, the accuracy and completeness of the reported total receipts of Kshs.103,572,494 could not be confirmed.

3. Misstatement of School Fund Income-Other Receipts

The statement of receipts and payments reflects school fund income-other receipts balance of Kshs.42,494,576 as disclosed in Note 4 to the financial statements. Available information revealed that the amount includes fees arrears of Kshs.1,549,196 relating to the financial period ended 30 June, 2021. Therefore, the latter amount does not represent fees received or receivable in respect of the year under review.

In the circumstances, the school fund income-other receipts balances of Kshs.42,494,576 is overstated by an amount of Kshs.1,549,196.

4. Unexplained Variance in Payments for Tuition

The statement of receipts and payments reflects payments for tuition amount of Kshs.4,076,615 as disclosed in Note 5 to the financial statements. However, the

supporting ledger schedule provided for audit shows a corresponding amount of Kshs.4,499,165, thereby resulting to an unexplained or unreconciled variance of Kshs.422,550.

In the circumstances, the accuracy and completeness of the payments for tuition amount of Kshs.4,076,615 could not be confirmed.

5. Unsupported Payments for Operations

The statement of receipts and payments reflects payments for operations balance of Kshs.19,572,844 as disclosed in Note 6 to the financial statements. However, the supporting ledger schedules for the expenditure were not provided for audit.

In the circumstances, the accuracy and completeness of the payments for operations amount of Kshs.19,572,844 could not be confirmed.

6. Unsupported Expenses on Income Generating Activities

The statement of receipts and payments reflects boarding and school fund payments balance of Kshs.57,249,925 which, as disclosed in Note 7 to the financial statements, includes expenses on income generating activities amount of Kshs.1,735,332. However, Management did not provide the supporting schedule for the latter expenditure.

In the circumstances, the accuracy and completeness of the expenses on income generating activities of Kshs.1,735,332 could not be confirmed.

7. Unsupported and Long Outstanding Student Accounts Receivables

The statement of financial assets and reflects accounts receivable balances of Kshs.29,021,124 which, as disclosed in Note 11 to the financial statements, includes fees arrears of Kshs.28,937,266. However, the supporting debtors' statements and ledger schedules, showing all the outstanding fees and their aging analyses, were not provided for audit.

Further, included in the latter balance is an amount of Kshs.15,093,116 that had been outstanding for a period of more than two (2) years. In addition, there was no evidence that demand letters were issued to students requesting them to settle their outstanding fees arrears.

In the circumstances, the accuracy, completeness, validity and recoverability of the fees arrears of Kshs.28,937,266 could not be confirmed.

8. Unsupported and Long Outstanding Accounts Payable

The statement of financial assets and financial liabilities reflects accounts payable balances of Kshs.10,314,340 which, as disclosed in the ageing analysis at Note 12 to the financial statements, includes an amount of Kshs.2,476,079 which had been outstanding been outstanding for a period of more than two (2) years. However, the supporting list of the long outstanding pending bills was not provided for audit.

In the circumstances, the accuracy and completeness of the long outstanding accounts payable balance of Kshs.2,476,079 could not be confirmed.

9. Anomalies in Presentation and Disclosure of the Financial Statements

The statement of budgeted versus actual amounts reflects various percentages (%) of utilization amounts below 90% and those above 100%, whose explanatory notes are not provided in the footnotes as prescribed by the Public Sector Accounting Standards Board. Further, the front page include the words 'Public Secondary School' which were to be replaced with the actual name of the school as per the instruction in prescribed reporting template. Therefore, Management contravened Section 81(3) of the Public Finance Management Act, 2012, which requires that 'the Accounting Officer shall prepare the financial statements in a form that complies with the relevant accounting standards prescribed and published by the Accounting Standards Board from time to time'.

In the circumstances, the financial statements do not comply with the accounting standards as prescribed by the Public Sector Accounting Standards Board.

10. Unsupported Fixed Assets Balance

Annex 2 to the financial statements on the summary of fixed assets register reflects total assets balance of Kshs.239,387,427, being the historical cost of the school's assets as at 30 June, 2022, However, the supporting detailed assets register was not provided for audit. Further, the balance includes Kshs.20,000,000 and Kshs.600,000 relating to two (2) parcels of land acquired in 1972 and 2009, described as Land 1 and Land 2 respectively. However, the ownership documents for the parcels of land were not provided for audit, and no explanation was provided for not disclosing the land registration numbers of the land.

In addition, failure to maintain a detailed assets register was contrary to Regulation 143 (1) of the Public Finance Management (National Government) Regulations, 2015, which provide that the Accounting Officer shall be responsible for maintaining a register of assets under his or her control or possession as prescribed by the relevant laws.

In the circumstances, the accuracy and completeness of the reported assets balance of Kshs.239,387,427 and the ownership of the two (2) parcels of land could not be confirmed.

11. Statement of Budgeted versus Actual Amounts

11.1. Budgetary Control and Performance

The statement of budgeted versus actual amounts reflects total income budget of Kshs.68,080,506 and actual on comparable basis amount of Kshs.92,058,181, resulting to excess income of Kshs.23,977,775 (or 35% of the budget). Similarly, the statement reflects total budgeted expenditure of Kshs.93,253,836 and actual on comparable basis amount of Kshs.77,713,772, resulting in an under-expenditure of Kshs.15,540,064 (or 15% of the budget).

Further, the income budget of Kshs.68,080,506 and expenditure budget of Kshs.93,253,836, results in a budget shortfall of Kshs.25,173,330, contrary to Regulation 33 (c) and (e) of the Public Finance Management (National Government) Regulations, 2015, which stipulates that 'the budget shall be balanced and that the total budget revenue shall cover total budget expenditure'.

The under-expenditure affected planned activities of the School and may have had negative impact on the operations of the School.

11.2. Unsupported Re-allocation of Budgeted Funds

Although the total expenditure of Kshs.77,713,772 was within the approved budget of Kshs.93,253,836, the statement shows that Management made re-allocations which resulted in an over expenditure of Kshs.20,457,845 as analysed below:

Item	Actual (Kshs.)	Final Budget (Kshs.)	Over Expenditure (Kshs.)
Expenditure for Tuition			
Teaching and Learning Materials	2,523,975	449,536	2,074,439
Expenditure for Operations			
Repairs, Maintenance and Improvement	9,802,709	9,556,800	245,909
Administration Costs	5980970	2896000	3,084,970
Expenditure for School Fund			-
Personnel Emoluments	13,146,133	9,956,440	3,189,693
Administration Costs	9,770,456	2,896,000	6,874,456
Boarding Equipment and Stores	25,051,198	20,062,820	4,988,378
Total	66,275,441	45,817,596	20,457,845

However, the approval for the re-allocations by the Principal was not provided for audit. This is contrary to Regulation 48(5) of the Public Finance Management (National Government) Regulations, 2015, which states that 'the reallocations under this regulation shall be approved by the respective Accounting Officer of the entity'.

In the circumstances, the regularity of the over expenditure of Kshs.20,457,845 could not be confirmed.

12. Opening and Operating Bank Accounts without The National Treasury Authority

The statement of financial assets and liabilities reflects bank balances of Kshs.28,418,386 relating to four (5) accounts as disclosed in Note 8 to the financial statements. However, The National Treasury's authorities to open and operate the bank accounts were not provided for audit. This is contrary to Section 28 of the Public Finance Management Act, 2012, and Regulation 82 of the Public Finance Management (National Government) Regulations, 2015, which require The National Treasury to authorize the opening, operating and closing of bank accounts and sub-accounts for all Government entities.

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

13. Irregular Transfer of Funds from Tuition Account

During the financial year under review, Management transferred Kshs.293,270 from the Tuition account to the School Fund account. This is contrary to Section 4.0 (e) of the Ministry of Education Circular Ref. No. MOE. HQS/3/13/3 dated 16 June, 2021 on Guidelines for Implementation of Free Day secondary Education for the Year 2021-2022, which states that 'no virement is authorized from the Tuition Account'.

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

14. Unsupported Procurements under Payments for Operations

The statement of receipts and payments reflects payment for operations and infrastructure balance of Kshs.19,572,844 which includes payments totalling to Kshs.3,768,470 in respect of various procurements. However the relevant procurement records were not provided for audit.

In the circumstances, the value for money on the expenditure of Kshs.3,768,470 on procurement of goods and services could not be confirmed.

15. Failure to Comply with Procurement Laws and Regulations

The statement of receipts and payments reflects boarding and school fund payments amount of Kshs.57,249,925 which as disclosed in Note 7 to the financial statements, includes repairs, maintenance and improvement amount of Kshs.3,212,796. However, the following anomalies were noted:

- (i). There was no evidence of requisitions being submitted to head of procurement unit for procurement initiation, contrary to Regulation 71(1) of the Public Procurement and Asset Disposal Regulations, 2020, which states that 'the head of the user department shall initiate the procurement through a requisition as per the approved procurement plan'.
- (ii). There were no invitations for bids from registered suppliers as required by Section 57(1) of the Public Procurement and Asset Disposal Act, 2015 on the requirement for registered suppliers or Section 96 of the Act on open tender advertisement.
- (iii). There was no tender evaluation to deal with eligibility and capability of the bidder as required under Section 46 of the Act on evaluation committee.
- (iv). There was no contract execution as required by Section 135(1) of the Act, which states that 'the existence of a contract shall be confirmed through the signature of a contract document incorporating all agreements between the parties'.

- (v). There was no inspection and acceptance of goods as stipulated in Section 48(1) of Act which, states that ‘the Accounting Officer of a procuring entity may establish an ad hoc committee known as the Inspection and Acceptance Committee’.
- (vi). The School did not conduct its own market survey on prices or results as required by Regulation 43(4)(a) of the Public Procurement and Asset Disposal Regulations, 2020, which states that ‘in making a procurement decision in relation to the market price index in Paragraph (2), the procuring entities shall take into consideration their own market survey prices or results’.

In the circumstances, Management was in breach of the law and value for money may not have been realized from the expenditure of Kshs.3,212,796.

16. Irregular Use of Low-Value Procurement Method

The statement of receipts and payments reflects payments for operations and infrastructure balance of Kshs.19,572,844 which includes Kshs.1,890,350 utilized to purchase the various items listed below through low-value method of procurement:

Description	Amount (Kshs.)
Being payment for items purchased and used by the school	350,000
Being payment for office chairs, repairs and materials for electrical	220,000
Being payment for expenses incurred for office running	200,000
Being payment for supplying exercise books	633,600
Being payment for 2 HP Laserjet M477 FDN and repair of office floor i.e replacement of tiles and paints	268,000
Being payment for supplying the school with drugs	218,750
Total	1,890,350

This is contrary to the Second Schedule of the Public Procurement and Asset Disposal Regulations, 2020 which sets a ceiling of Kshs.50,000 for low-value procurement.

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

17. Lack of an Information Technology (IT) Function and Service Continuity and Disaster Recovery Plan

During the period under review, the School did not have a disaster recovery strategy and service continuity plan. Further, no offsite back up storage facility existed nor did the School have an IT officer and IT strategic committee to advise on strategies of filling any gaps within the IT system.

In the circumstances, the School may suffer permanent loss of data and subsequent loss of public resources in the event that a disaster occurs.

18. Lack of Risk Management Policy and Strategy

Information about policies in the School provided by Management revealed that, during the period under review the School operated without risk management policy, strategies and risk register to mitigate against risk. This was contrary to Regulation 165(1) of Public Finance Management (National Government) Regulations, 2015, which provides that the Accounting Officer shall ensure that the National Government entity develops - risk management strategies, which include fraud prevention mechanism; and a system of risk management and internal control that builds robust business operations.

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

19. Human Resource Management Inefficiencies

The statement of receipts and payments reflects boarding and school fund payments of balance of Kshs.57,249,925 which includes personnel emoluments amount of Kshs.13,146,133 as disclosed in Note 7 to the financial statements. The latter amount was paid to the School's Board of Management teachers and non-teaching staff. However, Management did not provide for audit the approved staff establishment and terms and conditions of service to confirm whether recruitment needs or vacancies were forwarded to the County Education Board for the vacancies to be filled. Further, the criteria used in hiring, remunerating and retiring the staff was not explained. This was contrary to Section 13 of the Fourth Schedule of the Basic Education Act, 2015, which requires the Board of Management to employ its staff, upon such terms and conditions of service as the County Education Board may determine.

In the circumstances, Management was in breach of the law and the regularity of the Board of Management employees recruitment could not be confirmed.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

I do not express a conclusion on the lawfulness and effectiveness in the use of public resources as required by Article 229(6) of the Constitution. Because of the significance of the matters described in the Basis for Disclaimer of Opinion section of my report, I have not been able to obtain sufficient appropriate audit evidence to provide a basis for my audit conclusion.

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

I do not express a conclusion on the effectiveness of internal controls, risk management and governance as required by Section 7(1)(a) of the Public Audit Act, 2015. Because of

the significance of the matters described in the Basis for Conclusion on Internal Controls, Risk Management and Governance section of my report, I have not been able to obtain sufficient appropriate audit evidence to provide a basis for my audit conclusion.

Responsibilities of Management and those Charged with Governance

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

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

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

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


Auditor-General's Responsibilities for the Audit

My responsibility is to conduct an audit of the financial statements in accordance with International Standards of Supreme Audit Institutions (ISSAIs) 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. However, because of the matters described in the Basis for Disclaimer of Opinion section of my report, I was not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion on these financial statements.

In addition, my responsibility is 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. I also consider internal control, risk management and governance processes and systems in order to give an assurance on the effectiveness of internal controls, risk management and governance 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. However, because of the matters described in the Basis for Conclusion on Lawfulness and Effectiveness in Use of Public Resources, and Internal Controls, Risk Management and Governance sections of my report, I was not able to obtain sufficient appropriate audit evidence to provide a basis for an audit conclusion.

I am independent of the Kanyawanga 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.


CPA Nancy Gathungu, CBS
AUDITOR-GENERAL

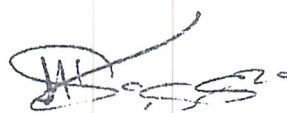
Nairobi

16 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	4,767,412	1,746,976.25
Capitation grants for operations	2	20,854,882.6	10,952,002.55
School fund income- parents' contributions	3	35,455,623	5,580,689
School fund income- other receipts	4	42,494,576	23,808,765
Proceeds from borrowings		-	-
Total Receipts		103,572,493.6	42,088,432.8
Payments			
Payments for tuition	5	4,076,615	1,110,610
Payments for operations and infrastructure	6	19,572,844	10,857,272
Boarding and school fund payments	7	57,249,925	24,359,869
Total Payments		80,899,384	36,327,751
Surplus/Deficit		22,673,109.6	5,760,681.8


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


 Name: **HERON SABALIA**

Chair BOM

Date:

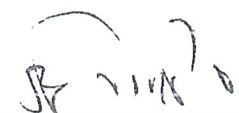
02/03/2023


 Name: **JAMES MBOGO**

School Principal/ Secretary
to BOM

Date:

02/03/2023


 Name: **PTC CPIYO OGIANG**

Bursar/ Finance Officer

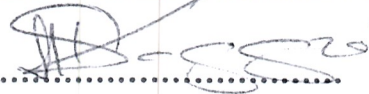
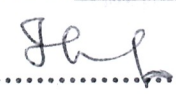
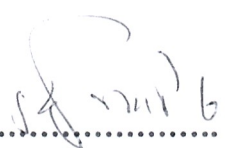
Date:

30/9/2022

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

Description	Note	2021-2022 Kshs	2020-2021 Kshs
Financial Assets			
Cash and cash equivalents			
Bank balances	8	28,418,385.55	7,280,556.95
Cash balances	9	58,975.67	72,920,.67
Short term investment	10	-	-
Total cash and cash equivalent		28,477,361.22	7,353,447.62
Account's receivables	11	29,021,124.49	23,203,956.49
Total financial assets		57,498,485.71	30,557,434.11
Financial liabilities			
Accounts payables	12	(10,314,340)	(6,046,398)
Net financial assets		47,184,145.71	24,511,036.11
Represented by			
Accumulated fund b/fwd	13	24,511,036.11	18,750,354.31
Surplus/deficit for the year		22,673,109.6	5,760,681.8
Net financial position		47,184,145.71	24,511,036.11

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

 Name: HEZRON SALGATA Chair BOM Date: 02/03/2023	 Name: JACOB MBOGO School Principal/ Secretary to BOM Date: 02/03/2023	 Name: TITO OPIYO Bursar/ Finance Officer Date: 30/9/2022
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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	4,767,412	1,746,976.25
Capitation grants for operations	2	20,854,882.6	11,383,803.55
School fund income- parents contributions/ fees	3	35,455,623	5,580,689.00
School fund income- other receipts	4	40,945,380.17	29,632,061
Total receipts		102,023,297.8	48,343,529.8
Payments			
Payments for tuition	5	4,076,615	1,177,270.00
Payments for operations	6	19,572,844	10,101,899.00
Boarding and school fund payments	7	57,249,925	28,962,428
Total payments		80,899,384	40,241,597
Net cash flow from operating activities		21,123,913.77	8,101,932.8
Cashflow from investing activities			
Proceeds from sale of assets		-	-
Acquisition of assets		-	(1,264,945)
Proceeds from investments		-	-
Purchase of investments		-	-
Net cash flows from investing activities		-	(1,264,945)
Cashflow from borrowing activities			
Proceeds from borrowings/ loans		-	-
Repayment of principal borrowings		-	-
Net cash flow from financing activities		-	-
Net increase in cash and cash equivalents		21,123,913.77	6,836,987.8
Cash and cash equivalent at beginning of the year		7,353,447.45	516,459.65
Cash and cash equivalent at end of the year		28,477,361.22	7,353,447.45

VIII. Statement Of Budgeted Versus Actual Amounts for The Year Ended 30th June 2022

Receipt/Expenses Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a K.shs	b K.shs	c=a+b K.shs	d K.shs	e=c-d K.shs	f=d/c % K.shs
Receipts						
(1) Capitation Grant on Tuition						
Textbooks And Reference Materials	4,451,152	-	4,451,152	-	-	0
Exercise Books	1,482,758	-	1,482,758	579,600	-903,158	-60.9
Laboratory Equipment	593,680	-	593,680	-	-	0
Internal Exams	222,992	-	222,992	-	-	0
Teaching / Learning Materials	449,536	-	449,536	4,042,912	3,593,376	799.4
Chalks	7,240	-	7,240	144,900	137,660	190
Exams And Assessment	-	-	-	-	-	-
Teachers Guides	-	-	-	-	-	-
(2) Capitation Grant on Operations						
Personnel Emoluments	5,010,080	-	5,010,080	6,549,060	1,538,980	30.7
Repairs And Maintenance	7,240,000	-	7,240,000	7,926,000	686,000	9.5
Local Transport / Travelling	492,320	-	492,320	1,162,430	670,110	136
Medical	144,800	-	144,800	290,000	145,200	100.3
Administration Costs	752,960	-	752,960	2,264,011	1,511,051	200.7
Activity	724,000	-	724,000	-	-	

Reports and Financial Statements For the year ended 30th June 2022

Receipt/Expenses Item	Original Budget a Kshs	Adjustments b Kshs	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilization Difference e=c-d Kshs	% of Utilization F=d/C*% Kshs
Gratuity	-	-	-	-	-	0
Smasse	-	-	-	-	-	0
(3) Fees Charged on Parents						
Personnel Emoluments	4,946,368	-	4,946,368	9,182,629	4,236,261	85.6
Repairs And Maintenance	2,316,800	-	2,316,800	5,372,576	3,055,776	131.9
Local Transport / Travelling	752,960	-	752,960	1,542,414	789,454	104.8
Electricity And Water	5,676,160	-	5,676,160	12,525,103	6,848,943	120.7
Medical	-	-	-	-	-	-
Administration Costs	2,678,800	-	2,678,800	4,425,533	1,746,733	65.2
Activity	173,760	-	173,760	874,730	700,970	403.4
Smasse	-	-	-	-	-	-
Fee On Boarding Equipment and Stores	30,161,840	-	30,161,840	35,176,283	5,01,443	116.6

Total Income	68,080,506	-	68,080,506	92,058,181	23,977,775	135.2
(1) Expenditure For Tuition						
Textbooks And Reference Materials	-	-	-	-	-	-
Exercise Books	1,482,758	-	1,482,758	1,180,080	302,678	79.5
Laboratory Equipment	593,680	-	593,680	347,140	246,540	58.5
Internal Exams	222,992	-	222,992	23,500	199,492	10.5
Teaching / Learning Materials	449,536	-	449,536	2,523,975	-2,074,439	-561
Chalks	7,240	-	7,240	-	-	0
(2) Expenditure For Operations						
Personnel Emoluments	9,956,440	-	9,956,440	521,200	-9,435,240	5.23
Repairs, Maintenance & Improvements	9,556,800	-	9,556,800	9,802,709	-245,903	-102.6
Local Transport / Travelling	1,231,000	-	1,231,000	880,300	350,700	71.5
Electricity, Water and Conservancy	6,042,000	-	6,042,000	2,317,305	3,724,695	38.4
Medical	115,490	-	115,490	-	115,490	0
Administration Costs	2,896,000	-	2,896,000	5,980,970	-3,084,970	-206
Activity Expenses	499,200	-	499,200	-	499,200	0

Reports and Financial Statements For the year ended 30th June 2022

Receipt/Expenses Item	Original Budget a Kshs	Adjustments b Kshs	Final Budget c=a+b	Actual on Comparable Basis D Kshs	Budget Utilization Difference e=c-d Kshs	% of Utilization f=d/c % Kshs
Gratuity	-	-	-	-	-	-
Smasse	-	-	-	-	-	-
(3) Expenditure For School Fund						
Personnel Emoluments	9,956,440	-	9,956,440	13,146,133	-3,189,693	132
Repairs, Maintenance and Improvements	9,556,800		9,556,800	3,212,796	6,344,004	33.6
Local Transport / Travelling	1,231,000		1,231,000	985,200	245,800	80
Electricity, Water and Conservancy	6,042,000		6,042,000	1,962,010	4,079,990	32.4
Medical Expenses	-					
Administration Costs	2,896,000		2,896,000	9,770,456	-6,874,456	-337
Activity	499,200		499,200	8,800	490,400	1.76
Boarding Equipment and Stores	20,062,820		20,062,820	25,051,198	-4,988,378	124.9

Reports and Financial Statements For the year ended 30th June 2022

Receipt/Expenses Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	B	c=a+b	D	e=c-d	F=d/c %
	Kshs	Kshs			Kshs	Kshs
Totals	93,253,836		93,253,836	77,713,772	15,540,064	83.3

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.

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.

X. Notes To The Financial Statements**1 Capitation Grant for Tuition**

Description	2021-2022	2020-2021
	Kshs	Kshs
Exercise Books	579,600	-
Teaching / Learning Materials	4,042,912	1,746,976.25
Chalks	144,900	-
Total	4,767,412	1,746,976.25

2 Capitation Grant for Operations

Description	2021-2022	2020-2021
	Kshs	Kshs
Personnel Emoluments	6,549,060.00	2,931,374.05
Repairs And Maintenance	7,926,000.00	5,646,250.00
Local Transport / Travelling	1,162,430.00	551,538.50
Electricity And Water	2,663,381.30	1,071,529.05
Medical	290,000	-
Administration Costs	2,264,011.30	751,310.45
Total	20,854,882.60	10,952,002.55

3 Parents Contribution/Fees - School Fund Account

Description	2021-2022	2020-2021
	Kshs	Kshs
Personnel emoluments	9,182,629	1,323,420
Repairs and maintenance	5,372,749	1,110,210
Local transport / travelling	1,542,414	302,450
Electricity and water	12,525,103	1,904,983
Medical	-	-
Administration costs	4,425,533	852,426
Activity	1,049,730	87,200
Total	35,455,623	5,580,689

Notes To The Financial Statements (Continued)

4 Other Receipts – School Fund Account

Description	2021-2022	2020-2021
	Kshs	Kshs
Fee On Boarding Equipment and Stores	42,494,576	23,808,765
Rent Income	-	-
Income From Farming Activities	-	-
Insurance Compensation	-	-
Income From Posho Mill	-	-
Income From Bus Hire	-	-
Fee For Hire of Ground and Equipment	-	-
Income From Grants and Donations*	-	-
Interest Income	-	-
Dividends Income	-	-
Total	42,494,576	23,808,765

5 Payments For Tuition

Description	2021-2022	2020-2021
	Kshs	Kshs
Textbooks And Reference Materials	-	-
Exercise Books	1,180,080	-
Laboratory Equipment	347,140	982,080
Internal Exams	23,500	-
Teaching / Learning Materials	2,523,975	105,100
Chalks	-	-
Exams And Assessment	-	-
Tuition	-	23,250
Administration Costs	-	-
Bank Charges	1,920	180
Total	4,076,615	1,110,610

Notes To The Financial Statements (Continued)

7 Boarding And School Fund Payments

Description	2021-2022	2020-2021
	Kshs	Kshs
Personnel Emoluments	13,146,133	5,983,897
Service Gratuity	-	-
Repairs And Maintenance & Improvements	3,212,796	1,113,358
Local Transport / Travelling	985,200	148,350
Electricity And Water	1,962,010	968,580
Medical Expenses	-	-
Administration Costs	9,770,456	1,402,330
Uniforms	1,378,000	-
Bank Charges	-	-
Expenses On Income Generating Activities	1,735,332	-
Fee On Boarding Equipment and Stores	25,051,198	14,743,354
Activity	8,800	-
Insurance Cost (<i>Life Property</i>)	-	-
Loan Principal Repayment	-	-
Loan Interest Repayment	-	-
Acquisition Of Assets	-	-
Total	57,249,925	24,359,869

Notes To The Financial Statements (Continued)

8 Bank Accounts

Name Of Bank, Account No. & Currency	Bank Account Number	2021-2022	2020-2021
		Kshs	Kshs
Tuition Account(NBK)	01025035001100	1,421,750.50	655,425.50
Operations Account(NBK)	01025035001000	1,987,512.65	1,376,017.05
School Fund Account/Boarding(KCB)	1172699240	17,295,921.50	574,790.50
Savings Account(NBK)	01021045775100	1,735,332	1,652,090.00
Parent Association Development Account	-	-	-
Income Generating Activities Account	-	-	-
Infrastructural Account(NBK)	01021045004900	5,977,868.90	3,022,556.95
Total		28,418,385.55	7,280,556.95

9 Cash In Hand

Description	2021-2022	2020-2021
	Kshs	Kshs
Tuition Account	-	-
Operation Account	31,260	30,660
School Fund account	21,965.67	42,260.67
Infrastructure account	5,760	-
Total	58,975.67	72,920.67

10 Short Term Investments

Description	2021-2022	2020-2021
	Kshs	Kshs
Cooperative Shares	-	-
Treasury Bills	-	-
Fixed Deposit	-	-
Equity Stock	-	-
Other Investments	-	-
Total	-	-

Notes To The Financial Statements (Continued)

11 Accounts Receivable

Description	2021-2022	2020-2021
	Kshs	Kshs
Fees Arrears	28,937,266.49	23,183,956.49
Other Non-Fees Receivables	57,858	-
Salary Advances	6,000	-
Imprest	20,000	20,000
Total	29,021,124.49	23,203,956.49

Description	2021-2022	2020-2021
	Kshs	Kshs
Fees Arrears For Current Year	12,296,699	8,090,840.00
Fees Arrears For The Previous Year	1,547,451	3,304,347.00
Fees Arrears For Prior Periods (Over Two Years)	15,093,116.49	11,788,769.49
Total	28,937,266.49	23,183,956.49

12 Accounts Payable

Description	2021-2022	2020-2021
	Kshs	Kshs
Trade Creditors (See Ageing Below and Appendix 1)	6,492,409	4,308,181
Prepaid Fees	3,821,931	1,738,217
Retention Monies	-	-
Total	10,314,340	6,046,398

Description	2021-2022	2020-2021
	Kshs	Kshs
Trade Creditors for Current Year	4,016,330	1,818,786
Trade Creditors for The Previous Year	-	2,489,345
Trade Creditors for Prior Periods (Over Two Years)	2,476,079	-
Total	6,492,409	4,308,131

Notes To The Financial Statements (Continued)

13 Fund Balance Brought Forward

Description	2021-2022	2020-2021
	Kshs	Kshs
Bank Balances	28,418,385.55	7,280,556.95
Cash Balances	58,975.67	72,920.67
Short Term Investments	-	-
Receivables	29,021,124.49	23,203,956.49
Payables	(10,314,340)	(6,046,398)
Total	47,184,145.71	24,511,036.11

Other important disclosure notes

IPSAS 1 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.

14 Non-current Liabilities Summary

Description	2021-2022	2020-2021
	Kshs	Kshs
Bank Loan(S)	-	-
Outstanding Leases	-	-
Hire Purchase	-	-
Gratuity And Leave Provision	1,305,000	1,305,000
Total	1,305,000	1,305,000

15 Biological assets

Description	Numbers	2021-2022	2020-2021
		Kshs	Kshs
Cattle	13	455,000	420,000
Goats	-	-	-
Trees	1,300	1,040,000	721,800
Coffee Or Tea Plantation			-
Poultry		-	-
Total		1,495,000	1,141,800

16 Borrowings

Description	2021-2022	2020-2021
	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	-	-

Other important disclosure notes

17 Stock/ Inventory

Description	2021-2022	2020-2021
	Kshs	Kshs
b) Inventory		
Stock/ inventory at beginning of the year	1,792,000	1,000,000
Stock/ inventory purchased during the year	5,400,000	5,200,000
Stock/ inventory issued during the year	(5,500,000)	(4,408,000)
Balance at end of the year	1,692,000	1,792,000

**KANYAWANGA HIGH SCHOOL
Reports and Financial Statements For the year ended 30th June 2022**

18 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

Annex 1 - Analysis of Pending Accounts Payable

Supplier Of Goods Or Services	Original Amount	Date Contracted	Amount Paid To- Date	Outstanding Balance as at 30 th June 2022	Outstanding Balance as at 30 th June 2022	Comments
	a	b	c	d=a-c	Kshs	
	Kshs	Kshs	Kshs	Kshs	Kshs	
Construction Of Buildings						
1.						
2.						
3.						
Sub-Total				-		
Supply Of Goods						
4.Rongo show ground	758,125	16/6/2022	-	758,125	758,125	
5.Elegance uniform centre	850,000	1/6/2022	-	850,000	850,000	
6.pacho fresh bakers	316,350	30/6/2022		316,350	316,350	
7.Jobella enterprises	800,000	16/6/2022		800,000	800,000	
8.Jomil electrical and general supplies	165,000	25/6/2022		165,000	165,000	
9.Jaguar petroleum Ltd	465,530	27/6/2022		465,530	465,530	
10.Yaka A molo Engineering works	490,000	21/6/2022		490,000	490,000	
11.Grace Akinyi Angila	110,000	15/6/2022		110,000	110,000	
12.Litmore Limited	61,325	21/5/2022		61,325	61,325	
Sub-Total	4,016,330				4,016,330	
Supply Of Services						
13.						
14						
15.						
Sub-Total						
Grand Total					4,016,330	

Annex 2 – Summary Of Fixed Assets Register

Asset Class	Date purchased	Location	Historical Cost b/f (Kshs) 1 st July 2021	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost c/f (Kshs) 30 th June 2022
Land 1	1972		20,000,000	-	-	20,000,000
Land 2	2009		600,000	-	-	600,000
Buildings And Structures			166,600,000	8,727,107	-	175,327,107
Motor Vehicles			8,000,000	-	-	8,000,000
Office Equipment, Furniture And Fittings			14,320,800	-	-	14,320,800
ICT Equipment, And Other ICT Assets			224,000	-	-	224,000
Tools And Apparatus			3,400,000	-	-	3,400,000
Textbooks			15,646,520	1,119,000	-	16,765,520
Other Machinery And Equipment	2007		750,000	-	-	750,000
Heritage And Cultural Assets						
Intangible Assets- Soft Ware						
Total			229,541,320	9,846,107	-	239,387,427