

REPUBLIC OF KENYA



*Enhancing Accountability*

**REPORT**

PARLIAMENT  
OF KENYA  
LIBRARY

THE NATIONAL ASSEMBLY	
DATE: 07 NOV 2023	
DAY:	TUESDAY
TABLED BY:	HON. KIMANI KUNGIWA
CLERK AT THE TABLE:	IMDOFU MWALE
MAJORITY LEADER	

**THE AUDITOR-GENERAL**

**ON**

**ST. BRIDGID NANGWE GIRLS HIGH SCHOOL**

**FOR THE SIX MONTHS' PERIOD ENDED  
30 JUNE, 2021**

**BUNGOMA COUNTY**



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**ST. BRIDGID NANGWE GIRLS HIGH SCHOOL**

**ANNUAL REPORT AND FINANCIAL STATEMENTS**

**FOR THE SIX MONTHS' PERIOD ENDED  
30<sup>th</sup> June 2021**

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

ST. BRIDGID NANGWE GIRLS HIGH SCHOOL  
**Reports and Financial Statements**  
**For the six months' period ended 30<sup>th</sup> June 2021**

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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 Bungoma County, Bungoma Central Sub-County

The school was registered in 15.12.2009 under registration number **GP/A/7736/09** and is currently categorized as Extra County public school established, owned or operated by the Government.

The school is a day/boarding school and had **337** number of students as at 30<sup>th</sup> June 2021. It has 2 streams and 13. Teachers of which 7 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	Susan Wanyela	<b>Chairperson</b>	23/4/2019
2	Francisca Wanzala	Secretary – Principal	23/4/2019
3	Beatrice Kuloba	Member – Parent	23/4/2019
4	Gladys Wanjala	Member – Parent	23/4/2019
5	Robert Chepkoto	Member – Parent	23/4/2019
6	Maurice Khaoya	Member- Parent	23/4/2019
7	Wandibba Chrispinus Juma	Member- Community	23/4/2019
8	Absolom Khaoya	Member- Community	23/4/2019
9	Jane Chenge	Member – Rep CEB	23/4/2019
10	Yasin Ongoma	Member Rep Teachers	23/4/2019
11	Peter Waboya	3 Members – Sponsor	23/4/2019
12	Davis Mukolwe	Member – Sponsor	23/4/2019
13	Susan Wanyela	Member- Sponsor	23/4/2019
13	Nicholas Ateya	MemberSpecial Needs	23/4/2019
14	Eglance Cherop	Rep Students	23/4/2019

#### **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.

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- 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) St. Bridgid Nangwe Girls has the following Committees as illustrated below.**

**1.EXECUTIVE MEMBERS**

<b>Ref</b>	<b>Name of members</b>	<b>Designation</b>	<b>Number of meetings attended during the year</b>
1	Susan Wanyela	Chairperson	4 out of 4
2	Peter Waboya	Member	4 out of 4
3	Chrispinus Wandibba	Member	4 out of 4
4	Principal	Secretary	4out of 4

**2.ACADEMIC COMMITTEE**

<b>Ref</b>	<b>Name of members</b>	<b>Designation</b>	<b>Number of meetings attended during the year</b>
1	Jane Chenge	Chair	4 out of 4
2	Maurince Khaoya	Member	4 out of 4
3	Robert Chepkoto	Member	4 out of 4
4	Yasin Ongoma	Member	4 out of 4
5	Principal	Secretary BOM	4out of 4

**3.BANK SIGNATORIES**

<b>Ref</b>	<b>Name of members</b>	<b>Designation</b>	<b>Number of meetings attended during the year</b>
1	Susan Wanyela	Chairperson	3 out 3
2	Davis Mukolwe	Member	3 out 3
3	Beatrice Kuloba	Member	3 out 3
4	Francisca Wanzala	BOM Secretary	3 out 3

**4.INFRASTRUCTURE COMMITTEE**

<b>Ref</b>	<b>Name of members</b>	<b>Designation</b>	<b>Number of meetings during the year</b>
1	Jacob Wanyama	Member	2 out of 2
2	Maximilla Wanyonyi	Member	2 out of 2
3	Beatrice Kuloba	Member	2 out of 2
4	Victor Musiobe	Member	2 out of 2
5	Susan Wanyela	Member	2 out of 2
6	Francisca Wanzala	Secretary	2 out of 2

**5.DISCIPLINE/LEGAL COMMITTEE**

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Ref	Name of members	Designation	Number of meetings during the year
1.	Nicholas Ateya	Member	1 out of 1
2.	Davis Mukolwe	Member	1 out of 1
3.	Florence Otieno	Member	1 out of 1
4.	Deputy Principal	Member	1 out of 1
5	Principal	Secretary	1 out of 1
6	Student leader	Member	1 out of 1

**6.FINANCE/AUDIT COMMITTEE**

Ref	Name of members	Designation	Number of meetings during the year
1.	Chrispinus Wandibba	Chairperson	4 out of 4
2.	Susan Wanyela	Member	4 out of 4
3.	Mukolwe Davis	Member	4 out of 4
4.	Beatrice Kuloba	Member	4 out of 4
5	Francisca Munyi	Secretary	4out of 4

**7.SECURY COMMITTEE**

Ref	Name of members	Designation	Number of meetings during the year
1.	Absolom Khaoya	Chairman	1 out of 1
2.	Maurice Khaoya	Member	1 out of 1
3.	Victor Musiobe	Member	1 out of 1
4	Susan Wanyela	Member	1 out of 1
5	Francisca Wanzala	Secretary	1out of 1

**8.WELFARE**

NO	Name of members	Designation	Number of meetings
1	Gladys Wanjala	Member	2 out of 2
2	Peter Waboya	Member	2 out of 2
3	Guiding Counseling HOD	Member	2 out of 2
4	Davis Mukolwe	Member	2 out of 2
5	Teacher representatives	Member	2 out of 2
6	Student leader	Member	2 out of 2
7	Francisca Wanzala	Secretary	1out of 2

**D.School operation Management**

For the financial year ended 30<sup>th</sup> June 2021 the School day-to-day management was under the following persons:

Ref:	Designation	Name	TSC Number
1	Principal	Francisca Wanzala	272169
2	Deputy Principal	Jefreys Webbo	381955.
3	School Bursar	Ignatius Mukopi	-

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**E.SCHOOL CONTACTS**

The school postal address , code and email address are shown below;-

Post Office Box: **2440- 50200**  
Telephone: **0724364135**  
E-mail: nangwegirls @ gmail.com  
Website:  
Facebook:  
Twitter:

**F.School Bankers**

St. Brigid Nangwe girls has 5 bank accounts including the CDF account in the following banks:

<b>NO</b>	<b>A/C NAME</b>	<b>PURPOSE</b>	<b>A/C NO</b>	<b>BANK</b>	<b>BRANCH</b>
1	Tuition	M.O.E Funds	01139049433500	Co-operative	BUNGOMA
2	Operation	M.O.E Funds	01139049433501	Co-operative	BUNGOMA
3	School Fund	Boarding/Lunch	01139049433502	Co-operative	BUNGOMA
4	Infrastructure	Infrastructure Funds	01139049433503	Co-operative	BUNGOMA
5	CDF	CDF Funds /Project	01141049433500	Co-operative	BUNGOMA

1. MPESA Pay Bill  
BUSINESS NUMBER **400222**  
A/C NUMBER **266132** Attached to co-operative Bank.

**Independent Auditors**

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

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**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  
The surplus for the year 2021 was 1,520,048.
- Capitation grants from the Ministry of Education for the last three years  
For St.bridgid Nangwe Girls for the three years were as follows;-

<b>Year</b>	<b>Capitation</b>	<b>Amount</b>
2019	Tuition	1,099,682
	Operation	3,738,442
	<b>Total</b>	<b>4,838,154</b>
2020	Tuition	627,800
	Operation	4,005,300
	<b>Total</b>	<b>4,633,100</b>
2021	Tuition	444,773
	Operation	2,843,723
	<b>Total</b>	<b>3,288,496</b>

- Ratio of capitation grant per student over the last three years  
The ratios for the three years were as follows;-  
2019=1:22,244                      2020=1:21,636                      2021=1:17,339
- A three-year overview of growth of other income(s) earned by the school.

**PARENTS**

2019 = 6,830,576

2020=3,228,222

2021=3,976,124

- A three-year overview of growth in expenditure of the school  
2021= 5,820,048
- Movement of debtors and creditors of the school over the last three years

<b>Years (Debtors)</b>	<b>Amount</b>	<b>Years (Creditors)</b>	<b>Amount</b>
2019	2,279,334	2019	1,380,049
2020	4,097,643	2020	1,688,619
2021	1,855,357	2021	1,974,607

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

<b>Years</b>	<b>Cash</b>	<b>Bank balances</b>	<b>Total</b>
2019	7,704	302,712	310,496
2020	19,852	212,843	233,159



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2021	20,316	1,413,087	1,433,403
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-Graphical presentation, ratios, tables, and pie charts should be used to show/ indicate trends.

	2019	2020	2021	REASONS
Receivables (Fees defaulters)	2,279,334	4,097,643	1,855,357	-Additional fee arrears due to poor fee payment.
Payables(Creditors)	1,380,049	1,688,619	1,974,607	-Poor fee payments -Change and delayed in capitation.
Capitation				
a) Tuition	1,099,682	627,800	444,773	-Change in students' enrolment.
b) operation	4,838,154	4,005,300	2,843,723	-Change in students' enrolment.
Others i.e Income generating projects	-	-	-	-The school does not have

**b) Teacher Student ratio:**

St. Brigid Nangwe girls has the following number of teachers at a ratio of 20students : 1 teacher. Details are however shown below;-

Number of teachers transferred = 1

No of retired teacher =0

Number of teachers employed by TSC=13

Number of teachers employed by BOM=7

Maths/Chem =1 Teacher

Bio/Chem=2 teachers

Physics/Chem=1

Maths/Physics =1

Maths/BST=1

English /Lit = 2

Kiswahili/Geog=1

Bio/Agric=1

History/C.R.E = 1

Kiswahili /C.R.E = 1 (Intern teacher)

Kiswahili/C.R.E=0

Home science = 0

Geography/C.R.E=0

Geography/BST=0

Maths/Geography = 0

History/Kiswahili =0

Computer=0

Shortage =7 teachers

**c) KCSE MEAN SCORE:**

2019=

2020 – 3.741

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2021=4.392

**d) NUMBER OF CANDIDATES :**

2019=61

2020 = 58

2021=74

**e) Capacity of the school:**

St. Brigid Nangwe girls high school has the capacity of 337 Students during the year ended 30<sup>th</sup> June 2021 vases the facilities like dormitories, laboratories toilet etc.

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

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

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

Science Lab	2020/2021/2022	M \$ I FROM M.O.E
Dormitory	2020/ up to date	Parents and well wishers



**School Principal**

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

The Board of Management is of the opinion that the school's financial statements give a true and fair view of the state of the school's transactions during the financial year ended 30<sup>th</sup> June, 2021, and of the school's financial position as at that date.

Name: SUSAN WANUYELA  
Designation: Chairman, School Board of Management  
Sign: [Signature]  
Date: 31/8/2023

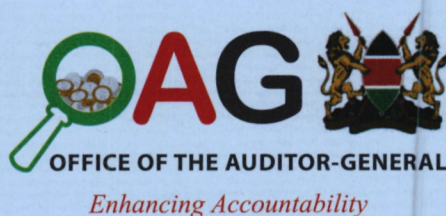
Name: FRANCISCA WANZALA  
Designation: School Principal & Secretary to Board of Management  
Sign: [Signature]  
Date: 31/8/2023

Name: IGNATIUS WABWILE  
Designation: Bursar/ Finance Officer  
Sign: [Signature]  
Date: 31/8/2023



# REPUBLIC OF KENYA

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

## **REPORT OF THE AUDITOR-GENERAL ON ST. BRIGID NANGWE GIRLS HIGH SCHOOL FOR THE SIX MONTHS' PERIOD ENDED 30 JUNE, 2021 – BUNGOMA COUNTY**

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### **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 St. Bridgid Nangwe Girls High School set out on pages 11 to 27, which comprise the statement of financial assets and

financial liabilities as at 30 June, 2021, and the statement of receipts and payments, statement of cash flows and statement of budgeted versus actual amounts for the six months' period 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 St. Bridgid Nangwe Girls High School as at 30 June, 2021, and of its financial performance and its cash flows for the six months' period then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Basic Education Act, 2013 and the Public Finance Management Act, 2012.

### **Basis for Qualified Opinion**

#### **1. Long Outstanding and Unsupported Accounts Receivables**

The statement of financial assets and financial liabilities reflects accounts receivable-fees arrears balance of Kshs.10,414,940 which, as disclosed in Note 9 to the financial statements, includes an amount of Kshs.8,559,583 relating to the previous financial periods. However, the schedules supporting the previous year's fees arrears were not provided for audit. Further, included in the balance is an amount of Kshs.5,693,051 which had been outstanding for more than two (2) years and its aging analysis was not provided for audit.

In the circumstances, the accuracy and completeness of the accounts receivables balance of Kshs.10,414,940 could not be confirmed.

#### **2. Unsupported and Long Outstanding Accounts Payables**

The statement of financial assets and financial liabilities reflects accounts payable balance of Kshs.1,974,607 which, as disclosed in Note 10 to the financial statements includes trade creditors balance of Kshs.1,951,407 which further includes an amount of Kshs.346,794. However, the supporting schedules, ledgers and invoices were not provided for audit. Further, aging analysis in Note 10 to the financial statements includes trade creditors balance of Kshs.839,914 which has been outstanding for more than two (2) years. Failure to pay outstanding payables may lead to increased liabilities and unexpected penalties which may increase the School's financial burden.

In the circumstances, the accuracy and completeness of the accounts payables balance of Kshs.1,974,607 could not be confirmed.

#### **3. Unsupported Fixed Assets Balance**

The summary of fixed assets register reflects assets balances of Kshs.29,174,350 which, as disclosed in Annex 2 to the financial statements includes Kshs.2,950,000 in respect of three (3) parcels of land. However, out of the three (3) parcels of land, the School did not

have title deeds for two (2) parcels of land valued at Kshs.1,650,000 and the valuation reports confirming the land values were not provided for audit.

Further, Annex 2 to the financial statements reflects a fourth parcel of land with a title deed but whose value is not reflected.

In the circumstances, the accuracy and completeness of the fixed assets balance of Kshs.29,174,350 could not be confirmed.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the St. Bridgid Nangwe 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 matter 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**

### **Non-Compliance with the Public Sector Accounting Standards Board (PSASB) Reporting Requirements**

The Public Sector Accounting Standards Board (PSASB) Guidelines on Implementation of International Public Sector Accounting Standards (IPSAS) by Secondary Schools in Kenya of 20 August, 2021 requires the first financial statements after adoption of IPSAS to be presented for eighteen (18) months from 1 January, 2020 to 30 June, 2021 with comparatives being for twelve (12) months from 1 January, 2019 to 30 December, 2019. Further, a disclosure note ought to have been included in the financial statements that the reason for preparing for longer period is due to the adoption of IPSAS for school and the change from calendar year to government fiscal year. In addition, a disclosure note should be made in the financial statements that the comparative information may not be comparable due to the longer period covered by the current financial period.

However, Management presented the annual report and financial statements covering only six (6) months for financial year 2020-2021 with no comparative balances for financial year 2019. Therefore, the financial statements have not been prepared for eighteen-months (18) as prescribed by the Public Sector Accounting Standards Board (PSASB).

Further, no disclosure was made on the change in the preparation of financial statements from calendar year to government fiscal year or on the lack of comparability due to longer period covered by the current financial period.

In addition, the statement of budgeted versus actual amounts reflects various percentages of utilization amounts below 90% and others above 100%, whose explanatory notes are not provided in the footnotes as required by the prescribed template. This is contrary 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 Management was in breach of the law.

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.

## 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 matters described in the Basis for Conclusion on 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

#### 1. Non-Compliance with Board of Management Academic Requirements

Review of records revealed that four (4) out of the fourteen (14) members of the Board of Management did not have Kenya Certificate of Secondary Education certificates. This is contrary to Regulation 6 of the Basic Education Regulations, 2015, which requires a member of the Board of Management of a secondary school, other than the chairperson, to have a Kenya Certificate of Secondary Education certificate.

In the circumstances, the effectiveness of internal controls and governance could not be confirmed.

## **2. Lack of a Functional Audit Committee**

The School did not have a functional Audit Committee of the Board. This is contrary to Section 155 of the Public Finance Management Act, 2012 which provides for the establishment of an Audit Committee of the Board. As such the School did not benefit from the assurance and advisory services from the oversight from the Audit Committee.

In the circumstances, the effectiveness of internal controls and governance could not be confirmed.

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

### **Responsibilities of Management and those Charged with Governance**

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

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 control 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 the management.
- Conclude on the appropriateness of the management's use of the sustainability of service 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 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 the Management regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal controls that are identified during the audit.

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

  
CPA Nancy Gathungu, CBS  
**AUDITOR-GENERAL**

**Nairobi**

**09 October, 2023**

ST. BRIDGID NANGWE GIRLS HIGH SCHOOL  
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**V. STATEMENT OF RECEIPTS AND PAYMENTS FOR THE SIX MONTHS PERIOD ENDED 30<sup>TH</sup> JUNE 2021**

Description Of Vote Head	Note	1 <sup>st</sup> January-30 <sup>th</sup> June 2021
		<b>Kshs</b>
<b>RECEIPTS</b>		
Capitation grants for tuition	1	444,773
Capitation grants for operations	2	2,919,348
School Fund Income- Parents' Contributions	3	3,976,124
<b>TOTAL RECEIPTS</b>		<b>7,340,245</b>
<b>PAYMENTS</b>		
Payments for Tuition	4	352,050
Payments for operations	5	2,834,097
Boarding and school fund payments	6	2,634,050
<b>TOTAL PAYMENTS</b>		<b>5,820,197</b>
<b>SURPLUS/DEFICIT</b>		<b>1,520,048</b>

The school financial statements were approved on **31 August, 2023** and signed by:

Name: SUSAN WANYEKA  
 Designation: Chairman, School Board of Management  
 Sign: [Signature]  
 Date: 31/8/2023

Name: FRANCISCA WANZALA  
 Designation: School Principal & Secretary to Board of Management  
 Sign: [Signature]  
 Date: 31/8/2023

Name: IGNATIUS WABWILE  
 Designation: Bursar/ Finance Officer  
 Sign: [Signature]  
 Date: 31/8/2023



ST. BRIDGID NANGWE GIRLS HIGH SCHOOL  
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**VI. STATEMENT OF FINANCIAL ASSETS AND FINANCIAL LIABILITIES AS AT 30<sup>TH</sup> JUNE 2021**

	Note	1 <sup>st</sup> January-30 <sup>th</sup> June 2021
		Kshs
<b>FINANCIAL ASSETS</b>		
<b>Cash and Cash Equivalents</b>		
Bank Balances	7	1,433,403
Cash Balances	8	20,316
Short term Investment		-
<b>Total Cash and cash equivalent</b>		<b>1,453,719</b>
Account's receivables	9	10,414,940
<b>TOTAL FINANCIAL ASSETS</b>		<b>11,868,659</b>
<b>FINANCIAL LIABILITIES</b>		
Accounts Payables	10	(1,974,607)
<b>NET FINANCIAL ASSETS</b>		<b>9,894,052</b>
<b>REPRESENTED BY</b>		
Accumulated Fund b/fwd	11	8,374,004
Surplus/Deficit for the period		1,520,048
<b>NET FINANCIAL POSSITION</b>		<b>9,894,052</b>

The school financial statements were approved on **31 August, 2023** and signed by:

Name: SUSAN WANYELA  
 Designation: Chairman, School Board of Management  
 Sign: [Signature]  
 Date: 31/8/2023

Name: FRANCISCA WANZALA  
 Designation: School Principal & Secretary to Board of Management  
 Sign: [Signature]  
 Date: 31/8/2023

Name: IGNATIUS WABWILE  
 Designation: Bursar/ Finance Officer  
 Sign: [Signature]  
 Date: 31/8/2023



ST. BRIDGID NANGWE GIRLS HIGH SCHOOL  
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**VII. STATEMENT OF CASH FLOWS FOR THE SIX MONTHS' PERIOD ENDED 30<sup>TH</sup> JUNE 2021**

	Note	1 <sup>st</sup> January-30 <sup>th</sup> June 2021
		Kshs
<b>Receipts for operating income</b>		
Capitation grants for tuition	1	444,773
Capitation grants for operations	2	2,919,348
School fund income- Parents contributions/ fees	3	3,976,124
School fund income- other receipts	4	-
<b>Total receipts</b>		<b>7,340,245</b>
<b>Payments</b>		
Payments for Tuition	5	352,050
Payments for operations	6	2,834,097
Boarding and school fund payments	7	2,634,050
<b>Total payments</b>		<b>5,820,197</b>
<b>Decrease (increase) in accounts receivable</b>		<b>(580,615)</b>
<b>Increase (degrees ) in accounts payable</b>		<b>260,811</b>
<b>Net cash flow from operating activities</b>		<b>1,200,244</b>
<b>CASHFLOW FROM INVESTING ACTIVITIES</b>		
Proceeds from Sale of Assets		-
Acquisition of Assets		-
Proceeds from investments		-
Purchase of investments		-
<b>Net cash flows from Investing Activities</b>		<b>-</b>
<b>CASHFLOW FROM BORROWING ACTIVITIES</b>		
Proceeds from borrowings/ loans		-
Repayment of principal borrowings		-
<b>Net cash flow from financing activities</b>		
<b>NET INCREASE IN CASH AND CASH EQUIVALENTS</b>		<b>1,200,244</b>
<b>Cash and cash equivalent at BEGINNING of the year</b>		<b>233,159</b>
<b>Cash and cash equivalent at END of the year</b>		<b>1,433,403</b>

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

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**VIII. STATEMENT OF BUDGETED VERSUS ACTUAL AMOUNTS FOR THE SIX MONTHS' PERIOD ENDED 30<sup>TH</sup> JUNE 2021**

Receipt/expenses Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a Kshs	b Kshs	c=a+b Kshs	d Kshs	e=c-d Kshs	f=d/c %
<b>RECEIPTS</b>						
<b>(1) Capitation Grant On Tuition</b>						
Reference materials	265,000	-	265,000	39,773	225,227	15%
Exercise books	440,000	-	440,000	150,000	290,000	34%
Laboratory equipment	639,840	-	639,840	220,000	419,840	34%
Internal exams	42,500	-	42,500	-	42,500	0%
Teaching / learning materials	265,000	-	265,000	27,000	238,000	10%
Chalks	19,500	-	19,500	8,000	11,500	41%
<b>Total</b>	<b>1,671,840</b>	<b>-</b>	<b>1,671,840</b>	<b>444,773</b>	<b>1,227,067</b>	<b>27%</b>
<b>(2) Capitation Grant On Operations</b>						
Personnel emoluments	1,800,000	-	1,800,000	1,131,338	668,662	63%
Repairs and maintenance	1,800,000	-	1,800,000	1,264,500	535,500	70%
Local transport / travelling	360,000	-	360,000	65,905	294,095	18%
Electricity and water	324,000	-	324,000	97,605	226,395	30%
Medical	720,000	-	720,000	-	720,000	0%
Administration costs	360,000	-	360,000	360,000	-	100%
Activity	540,000	-	540,000	-	540,000	0%
<b>Total</b>	<b>5,904,000</b>	<b>-</b>	<b>5,904,000</b>	<b>2,919,348</b>	<b>2,984,652</b>	<b>49%</b>
<b>(3) Fees Charged On Parents</b>						
Personnel emoluments	1,440,000	-	1,440,000	529,200	910,800	37%
Repairs and maintenance	750,000	-	750,000	262,650	487,350	35%
Local transport / travelling	150,000	-	150,000	50,600	99,400	34%
Electricity and water	300,000	-	300,000	110,650	189,350	37%

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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	Kshs	
Medical	270,000	-	270,000	78,342	191,658	29%
Administration costs	750,000	-	750,000	262,900	487,100	35%
Activity	210,000	-	210,000	75,344	134,656	36%
Fee on Boarding Equipment and Stores	7,140,000		7,140,000	2,606,438	4,533,562	37%
<b>Total</b>	<b>11,010,000</b>	<b>-</b>	<b>11,010,000</b>	<b>3,976,124</b>	<b>7,033,876</b>	<b>36%</b>
<b>TOTAL RECEIPTS</b>	<b>18,585,840</b>	<b>-</b>	<b>18,585,840</b>	<b>7,340,245</b>	<b>11,245,595</b>	<b>39%</b>
<b>PAYMENTS</b>						
<b>(1) Expenditure For Tuition</b>						
Textbooks and reference materials	265,000	-	265,000	36,200	228,800	14%
Exercise books	440,000	-	440,000	153,620	286,380	35%
Laboratory equipment	639,840	-	639,840	133,230	506,610	21%
Internal exams	42,500	-	42,500	-	42,500	0%
Teaching / learning materials	265,000	-	265,000	24,000	241,000	9%
Chalks	19,500	-	19,500	5,000	14,500	26%
<b>Total</b>	<b>1,671,840</b>	<b>-</b>	<b>1,671,840</b>	<b>352,050</b>	<b>1,319,790</b>	<b>21%</b>
<b>(2) Expenditure For Operations</b>						
Personnel emoluments/BOM	1,800,000	-	1,800,000	904,500	895,500	50%
Repairs, maintenance & improvements	1,800,000	-	1,800,000	1,194,000	606,000	66%
Local transport / travelling	360,000	-	360,000	47,635	312,365	13%
Electricity, water and conservancy	324,000	-	324,000	77,130	246,870	24%
Medical	720,000	-	720,000	-	720,000	0%
Administration costs	360,000	-	360,000	610,832	(250,832)	170%
Activity Expenses	540,000	-	540,000	-	540,000	0%
<b>Total</b>	<b>5,904,000</b>	<b>-</b>	<b>5,904,000</b>	<b>2,834,097</b>	<b>3,069,903</b>	<b>48%</b>
<b>(3) Expenditure For School Fund</b>						

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Receipt/expenses Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a Kshs	b Kshs	c=a+b Kshs	d Kshs	e=c-d Kshs	f=d/c %
Personnel emoluments	1,440,000	-	1,440,000	168,000	1,272,000	12%
Repairs, maintenance and improvements	750,000	-	750,000	98,640	651,360	13%
Local transport / travelling	150,000	-	150,000	47,970	102,030	32%
Electricity, water and conservancy	300,000	-	300,000	37,580	262,420	13%
Medical Expenses	270,000	-	270,000	27,095	242,095	10%
Administration costs	750,000	-	750,000	263,052	486,948	35%
Activity	210,000	-	210,000	6,900	203,100	3%
Boarding Equipment and Stores	7,140,000	-	7,140,000	1,984,003	5,155,997	28%
<b>Total</b>	<b>11,010,000</b>	<b>-</b>	<b>11,010,000</b>	<b>2,634,050</b>	<b>8,375,950</b>	<b>24%</b>
<b>TOTAL PAYMENYS</b>	<b>18,585,840</b>	<b>-</b>	<b>18,585,840</b>	<b>5,820,197</b>	<b>12,765,643</b>	<b>31%</b>



## **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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**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 30<sup>th</sup> June 2021.

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**X. NOTES TO THE FINANCIAL STATEMENTS**

**1 CAPITATION GRANT FOR TUITION**

	<b>1<sup>st</sup> January-30<sup>th</sup> June 2021</b>
	<b>Kshs</b>
Reference materials	-
Exercise books	150,000
Laboratory equipment	220,000
Teaching / learning materials	27,000
Chalks	8,000
Reference Library	39,773
<b>Total</b>	<b>444,773</b>

**2 CAPITATION GRANT FOR OPERATIONS**

	<b>1<sup>st</sup> January-30<sup>th</sup> June 2021</b>
	<b>Kshs</b>
Personnel emoluments	1,068,013
Repairs and maintenance	1,264,500
Local transport / travelling	65,905
Electricity and water	97,605
Administration costs	360,000
BOM Teachers	63,325
<b>Total</b>	<b>2,919,348</b>

**3 PARENTS CONTRIBUTION/FEES - SCHOOL FUND ACCOUNT**

	<b>1<sup>st</sup> January-30<sup>th</sup> June 2021</b>
	<b>Kshs</b>
Personnel emoluments	529,200
Repairs and maintenance	262,650
Local transport / travelling	50,600
Electricity and water	110,650
Medical	78,342
Administration costs	262,900
Activity	75,344
Boarding and lunch	2,606,438
<b>Total</b>	<b>3,976,124</b>

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**4 5.PAYMENTS FOR TUITION**

	<b>1<sup>st</sup> January-30<sup>th</sup> June 2021</b>
	<b>Kshs</b>
Reference materials	36,200
Exercise books	153,620
Laboratory equipment	133,230
Teaching / learning materials	24,000
Chalks	5,000
<b>Total</b>	<b>352,050</b>

**5 6.PAYMENTS FOR OPERATIONS**

	<b>1<sup>st</sup> January-30<sup>th</sup> June 2021</b>
	<b>Kshs</b>
Personnel emoluments	882,500
Administration Cost	610,832
Repairs and maintenance & improvements	1,194,000
Local transport / travelling	47,635
Electricity and water	77,130
BOM Teachers	22,000
<b>TOTAL</b>	<b>2,834,097</b>

**6 BOARDING AND SCHOOL FUND PAYMENTS**

	<b>1<sup>st</sup> January-30<sup>th</sup> June 2021</b>
	<b>Kshs</b>
Personnel emoluments	168,000
Repairs and maintenance & Improvements	98,640
Local transport / travelling	47,970
Electricity and water	37,580
Medical Expenses	27,905
Administration costs	263,052
Boarding and Lunch Program	1,984,003
Activity fund	6,900
<b>TOTAL</b>	<b>2,634,050</b>

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**7 8.BANK ACCOUNTS**

<b>Name of Bank, Account No. &amp; currency</b>	<b>Bank Account Number</b>	<b>1<sup>st</sup> January-30<sup>th</sup> June 2021</b>
		<b>Kshs</b>
Tuition Account	01139049433500	41,287
Operations Account	01139049433501	449,740
School Fund Account/Boarding	01139049433502	383,381
Infrastructural Account	01139049433503	509,170
CDF Account	01141049433500	49,825
<b>Total</b>		<b>1,433,403</b>

**8 CASH IN HAND**

<b>Description</b>	<b>1<sup>st</sup> January-30<sup>th</sup> June 2021</b>
	<b>Kshs</b>
Operation Account	10,111
School Fund account	10,205
<b>Total</b>	<b>20,316</b>

**9 ACCOUNTS RECEIVABLE**

<b>Description</b>	<b>1<sup>st</sup> January-30<sup>th</sup> June 2021</b>
	<b>Kshs</b>
Fees arrears	10,414,940
<b>Total</b>	<b>10,414,940</b>

**Aging Analysis of debtors**

<b>Description</b>	<b>1<sup>st</sup> January-30<sup>th</sup> June 2021</b>
	<b>Kshs</b>
Fees arrears for current year	1,855,357
Fees arrears for the previous year	2,866,532
Fees arrears for prior periods (over two years)	5,693,051
<b>Total</b>	<b>10,414,940</b>

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**10 ACCOUNTS PAYABLE**

<b>Description</b>	<b>1<sup>st</sup> January-30<sup>th</sup> June 2021</b>
	<b>Kshs</b>
Trade creditors (See ageing below and appendix 1)	1,951,407
Prepaid fees	23,200
<b>Total</b>	<b>1,974,607</b>

**Ageing Analysis of Creditors**

<b>Description</b>	<b>1<sup>st</sup> January-30<sup>th</sup> June 2021</b>
	<b>Kshs</b>
Trade creditors for current year	1,111,493
Trade creditors for the previous year	287,175
Trade creditors for prior periods (over two years)	552,739
<b>Total</b>	<b>1,951,407</b>

**11 FUND BALANCE BROUGHT FORWARD**

<b>Description</b>	<b>1<sup>st</sup> January-30<sup>th</sup> June 2021</b>
	<b>Kshs</b>
Bank balances	213,159
Cash balances	20,000
Receivables	9,829,464
Payables	(1,688,619)
<b>Total</b>	<b>8,374,004</b>

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**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.

**12 BIOLOGICAL ASSETS**

<b>Description</b>	<b>Numbers</b>	<b>1<sup>st</sup> January-30<sup>th</sup> June 2021</b>
		<b>Kshs</b>
Cattle	1	60,000
Trees	33	99,000
<b>Total</b>		<b>159,000</b>

**13 STOCK/ INVENTORY**

<b>Description</b>	<b>1<sup>st</sup> January-30<sup>th</sup> June 2021</b>
	<b>Kshs</b>
<b>a) Borrowings</b>	
Stock/ inventory at beginning of the year	123,700
Stock/ inventory purchased during the year	3,629,700
Stock/ inventory issued during the year	3,674,000
<b>Balance at end of the year</b>	<b>79,400</b>

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**18).PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS**

The School had not been audited by the Auditor-General before.



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**ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE**

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance	Outstanding Balance	Comments
	a	b	c	d=a-c		
	Kshs	Kshs	Kshs	Kshs	Kshs	
<b>Supply of goods</b>						
Stephen Weswa	28,000	2021	-	28,000		Surveyor
Gregory Chagalwa	359,500	2021	-	359,500		Maize and beans
Pestgon Services	10,500	2021	-	10,500		Sanitary services
Achando Enterprises	14,000	2021	-	14,000		Detergents
Tonny Wabuge	37,925	2021	-	37,925		Meat
Emily Wabomba	8,500	2021	-	8,500		Greens
B.P. Khaoya	13,000	2021	-	13,000		Firewood
Alex Chenane	30,700	2021	-	30,700		Firewood
Supa Festive Ltd	12,191	2021	-	12,191		Loaves of bread
Oracle Engineering	32,000	2021	-	32,000		Jiko
Phostine Khaoya	32,000	2021	-	32,000		Maize
Ruth Poshomills	6,132	2021	-	6,132		Grinding services
Mark Emporium	21,500	2021	-	21,500		
Christine Nabkhuli	109,607	2021	-	109,607		Stationary
Peris Suppliers	36,000	2021	-	36,000		Notice boards
Top Grade Consultants	30,000	2021	-	30,000		Revision materials
Maiden Suppliers	118,380	2021	-	118,380		Exercise books
Cshasike Agencies	31,080	2021	-	31,080		Lab items
Selina Ndungu	10,000	2021	-	10,000		Beans
Jep Engineering	392,290	2021	-	392,290		Jiko chimney
Cleviant Enterprises	162,500	2020 and below	-	162,500		Beds
Pestgon Services	2,000	2020 and below	-	2,000		Sanitary services
Alex Chenane	13,600	2020 and below	-	13,600		Firewood
Jesca Wasari	6,000	2020 and below	-	6,000		Greens

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Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance	Outstanding Balance	Comments
	Kshs	Kshs	Kshs	Kshs	Kshs	
Tonny Wabuge	93,075	2020 and below	-	93,757		Meat
George Fungo	38,545	2020 and below	-	38,545		Maize
Richard Ajambo	14,000	2020 and below	-	14,000		Beds
Benjamin Wamalwa	8,000	2020 and below	-	8,000		Sand
Ribinson Mbako	18,500	2020 and below	-	18,500		Beans
Andrey Barasa	18,000	2020 and below	-	18,000		Maize
Sauti Furniture	86,000	2020 and below	-	86,000		Table
<b>Sub-Total</b>	<b>1,793,525</b>			<b>1,794,207</b>		
<b>Supply of Services</b>						
Workers	135,200	2021	-	135,200		Salary
BoM Teachers	22,000	2021	-	22,000		Salary
<b>Sub-Total</b>	<b>157,200</b>			<b>157,200</b>		
<b>Grand Total</b>	<b>1,950,725</b>			<b>1,951,407</b>		

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**ANNEX 2 – SUMMARY OF FIXED ASSETS REGISTER**

Asset Class	Date purchased	Location	Historical Cost existing at 1 <sup>st</sup> January 2021 (Kshs)	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost c/f 30 <sup>th</sup> June 2021 (Kshs)
Land 1- E- Bukusu/South Nalondo	10/3/2016	Nangwe	1,300,000	-	-	1,300,000
Land 2- E- Bukusu /South Nalondo	16/12/2009	Nangwe	-	-	-	0
Land 3- E- Bukusu/South Nalondo	6/12/2018	Nangwe	700,000	-	-	700,000
Land 4- E- Bukusu /South Nalondo	29/08/2019	Nangwe	950,000	-	-	950,000
Buildings and structures		Nangwe	17,205,000	1,700,000	-	18,905,000
Office equipment, furniture and fittings, and students beds		Nangwe	5,964,500	-	-	5,964,500
ICT Equipment, and Other ICT Assets		Nangwe	395,000			395,000
Tools and apparatus		Nangwe	789,350			789,350
Textbooks			-			0
Other machinery and equipment		Nangwe	157,000	13,500		170,500
Heritage and cultural assets			-	-	-	0
Intangible assets- software			-	-	-	0
<b>Total</b>			<b>27,460,850</b>	<b>1,713,500</b>		<b>29,174,350</b>

The St. Bridgid Nangwe Girls high school has ensured that a detailed fixed assets register is maintained.