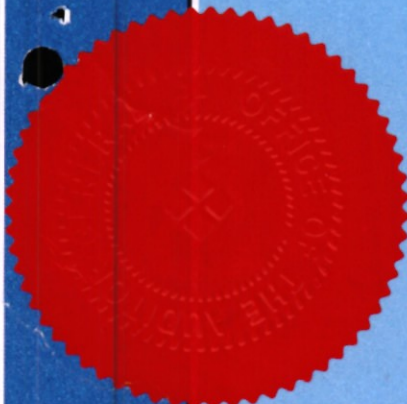


REPUBLIC OF KENYA



*Enhancing Accountability*

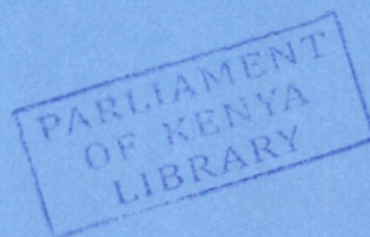


**REPORT**

THE NATIONAL ASSEMBLY  
PAPERS LAID

DATE: 06 MAR 2024

DAY  
WED



Don Owen Baya, mp  
Deputy leader majority party  
cheber

**OF**

**THE AUDITOR-GENERAL**

**ON**

**OUR LADY OF PERPETUAL SUCCOUR  
GIRLS' SECONDARY SCHOOL**

**FOR THE YEAR ENDED  
30 JUNE, 2021**

**TAITA/TAVETA COUNTY**



Revised 30<sup>th</sup> June 2021.

OFFICE OF THE AUDITOR GENERAL  
P. O. Box 30084 - 00100, NAIROBI  
REGISTRY

18 JUL 2023

**RECEIVED**



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**OUR LADY OF PERPETUAL SUCCOUR GIRLS' SECONDARY SCHOOL  
PUBLIC SECONDARY SCHOOL**

**ANNUAL REPORT AND FINANCIAL STATEMENTS**

**FOR THE FINANCIAL YEAR ENDED  
30<sup>th</sup> June 2021**

---

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



**OUR LADY OF PERPETUAL SUCCOUR SECONDARY SCHOOL**  
**PUBLIC SECONDARY SCHOOL**  
**Annual Report and Financial Statements**  
**For the year 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 **Taita-Taveta** County, **Voi** Sub-County

The school was registered in 12/2020 under registration number **06/S/0030/0361** and is currently categorized as an **Extra county** public school established, owned or operated by the Government.

The school is a day/boarding school and had **427** numbers of students as at *30<sup>th</sup> June 2021* it has 3 streams and **21** teachers of which **3** 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:

Sl. No.	Name of Board Member	Designation	Term of Appointment
1	Dr. Marianne Maghenda	Chairperson-sponsor	18/06/2019
2	Florence Mwang'ombe	Secretary- Principal	18/06/2019
3	Solomon Mwanjala	Member	18/06/2019
4	Margsret Nyangala	Member	18/06/2019
5	Stella Mwawaza	Member – Rep CEB	18/06/2019
6	Edgar Onyisi	Member	18/06/2019
7	Jane Matano	Member	18/06/2019
8	Leah Kamau	Members - Sponsor	18/06/2019
9	Nipher Isendi	Member Rep Teachers	18/06/2019
10	Linus Lenjo	Members - Sponsor	18/06/2019
11	John Patric Mtoto	Member - Community	18/06/2019
12	John Mwambela	MemberSpecial Needs	18/06/2019
13	Rose Kaluki	Rep Students	18/06/2019

**KEY SCHOOL INFORMATION AND MANAGEMENT (Continued)**

**The function of the School Board of Management includes:**

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

**(c) Committees of the Board**

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

R				
Name of Committee				
1	<b>Executive Committee</b>	Dr. Marianne Maghenda Florence Mwang'ombe Solomon Mwanjala Margaret Nyangala John Patric Mtoto	Chairperson Secretary Member Member member	<b>5</b>
2	Audit Committee	Edgar Onyisi Pitron Mwakio Solomon Mwanjala	Member Member member	<b>N/A</b>
3	Finance, procurement and general purposes Committee	Stella Mshai Linus Lenjo Leah Kamau	Member Member member	<b>N/A</b>
4	Academic Committee	Leah Kamau Solomon Mwanjala Dorothy Mkala		<b>2</b>

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5	Development Committee	DR. Marianne Maghenda Dorothy Mkala Florence Mwang'ombe Solomon Mwanjala John Mtoto Margaret Nyangala Rachael Mwarigha-PEO		5
6	Discipline and welfare Committee	Nipher Isendi Patrick John Mtoto Margaret Nyangala	Member Member member	3
7	Adhoc Committee (if any during the year)	Dorothy Mkala Peter Mwadime Lilian Mterengo Phenny Mwemba Damaris kiteng'e Dalmas Mwamburi	Member Member member Member Member member	1

**(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	Florence Mwang'ombe	313304
2	Deputy Principal	Dorothy Mkala	485030
3	School Bursar	Lilian Mterengo	26384142



**KEY SCHOOL INFORMATION AND MANAGEMENT (Continued)**

**(e) Schools contacts**

Post Office Box: **Private Bag Voi.**  
Telephone: **0794-201-388**  
E-mail: **olopsschool@gmail.com**  
Website: **N/A**  
Facebook: **N/A**  
Twitter: **N/A**

**(f) SchoolBankers**

The following school operated eight (8) number of bank accounts in the following banks: (Ensure all accounts including CDF accounts are included)

1. Name of Bank: **KCB Bank**  
Branch: **Voi**  
Account Number: **1108149537- main fund**  
**1108150772-Tuition**  
**1117833542-Operation**  
**1104753847- Infrastructure**  
**1104027836-Savings**  
**1162762144-CDF**  
**1136117644-ESP**

2. Name of Bank: **Equity Bank**  
Branch: **Voi**  
Account Number: **0790266474301-main fund**

3. **MPESA Pay Bill No. 522123 attached to kcb account no. 1108149537 bank account**

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

**(g) Auditor General**

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

## II. SUMMARY REPORT OF PERFORMANCE OF THE SCHOOL

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

### a) **Financial performance:**

*Under this section, the following information should be given:*

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

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

items	2021(KSH)	2020(KSH)	2019(KSH)
Surplus/deficit	(6,643,166.00)	1,748,940.00	(535,548.00)
Capitation grant	3,931,977.00	5,724,941.00	7,954,757.00
Ratio of capitation grant per student	1:9,208.00	1;13,345.00	1:18,806.00
Overview growth of income	18,934,308.00	18,589,680.00	25,521,575.00
Overview growth in expenditure	25,577,474.00	16,840,740.00	26,066,423.00
Movement of debtors	10,094,099.00	8,232,090.00	6,604,534.00
Movement of creditors	10,064,227.00	15,289,669.00	12,954,142.00
Movement of cash and bank balances	2,099,329.00	1,439,448.00	40,432.00

### b) **Teacher Student ratio:**

*Include the teacher to student ratio=1; 20, number of teachers recruited and posted to the school within the year=N/A, number of teachers that were transferred/ retired during the period = N/A as well as number of teachers employed by TSC=18, and number employed by BOM=3. One may also include how many teachers the school has for each subject in order to indicate shortage/ allocation of resources.*

OUR LADY OF PERPETUAL SUCCOUR SECONDARY SCHOOL  
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c) **Mean score in the 2019/2020/2021 KCSE:**

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

YEAR	ENTRY				STUDENTS TRANSITIONED TO HIGHER LEARNING
	G	SCHOOL'S SET TARGET	M/S	DEV	
2021	106	5.00	3.12D	-1.88	10
2020	86	5.00	4.0698D+	-0.9302	32
2019	84	5.00	3.87D+	-1.13	21

d) **Number of Candidates in the 2019/2020/2021 KCSE:**

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

e) **Capacity of the school:**

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

<i>No. of students</i>	<i>Dormitories</i>	<i>Dining Hall</i>	<i>Laboratories</i>	<i>Toilets</i>
427	5	1	2	41

OUR LADY OF PERPETUAL SUCCOUR SECONDARY SCHOOL  
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f) Development projects carried out by the school:

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

No.	Name of project	Year of completion	Total cost	Source of fund
1.	Dorm Retaining wall	2020/2021	255,484.00	parents

Name: Grace N. Kesilale Date: 12/7/2023 Sign: [Signature]

School Principal/BOM Secretary

PRINCIPAL  
 O.L.O.P.S GIRLS' SEC. SCHOOL  
 P. O. PRIVATE B.G. - 80300, VOI  
 Date: ..... Sign: .....

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

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

Name: Salomon Mwanjala  
Designation: Chairman, School Board of Management  
Sign: [Signature]  
Date: 12/07/2023

Name: Grace N. Lesitale  
Designation: School Principal & Secretary to Board of Management  
Sign: [Signature]  
Date: 12/7/2023

Name: LILIAN MTEREKO  
Designation: Bursar/ Finance Officer  
Sign: [Signature]  
Date: 12/07/2023

# 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 OUR LADY OF PERPETUAL SUCCOUR GIRLS' SECONDARY SCHOOL FOR THE YEAR ENDED 30 JUNE, 2021 – TAITA/TAVETA 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 the 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**

#### **Adverse Opinion**

I have audited the accompanying financial statements of Our lady of Perpetual Succour Girls' Secondary School – Taita/Taveta County set out on pages 11 to 23, which comprise of the statement of financial assets and liabilities as at 30 June, 2021, and the statement of receipts and payments, statement of cash flows and statement of budgeted versus

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*Report of the Auditor-General on Our Lady of Perpetual Succour Girls' Secondary School for the year ended 30 June, 2021 – Taita/Taveta County*

actual amounts for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, because of the significance of the matters discussed in the Basis for Adverse Opinion section of my report, the financial statements do not present fairly, the financial position of Our Lady of Perpetual Succour Girls' Secondary School as at 30 June, 2021, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and do not comply with the Basic Education Act, 2013 and the Public Finance Management Act, 2012.

### **Basis for Adverse opinion**

#### **1. Inaccuracies in the Statement of Cash Flows**

The statement of cash flows reflects cash and cash equivalents at beginning and end of the year balance of Kshs.1,439,445 and negative Kshs.5,203,721, respectively. However, the cash and cash equivalents reflects prior year balance of Kshs.2,099,329 resulting to an unexplained variance of Kshs.7,303,050. Further, adjustment for increase/(decrease) on receivables and payables in the statement of cashflows was omitted.

In the circumstances, the accuracy, completeness, presentation and disclosure of the statement of cash flows could not be confirmed.

#### **2. Overdrawn Cashbook Balances**

The statement of financial assets and liabilities reflects cash and cash equivalents balance of Kshs.2,067,834 as disclosed in Note 8 and 9 to the financial statements. Included in the bank balance is an overdrawn school fund bank account with a negative balance of Kshs.204,786 as at 30 June, 2021. This is contrary to Paragraph 1.3.20 of the International Public Sector Accounting Standards on requirements for reporting of cash receipts, payments and balances on a gross basis which provides that assets and liabilities, receipts and payments shall not be offset unless required or permitted by the Accounting Standards.

In the circumstances, the accuracy and completeness of the cash and cash equivalents balance of Kshs.204,786 could not be confirmed.

#### **3. Unconfirmed Student Accounts Receivables**

The statement of financial assets and liabilities reflects accounts receivables balance of Kshs.10,094,099 as disclosed in Note 11 to the financial statements. However, accounts receivables schedules, detailed aging analysis and ledger details were not provided for audit. Further, the accounts receivables have increased and it appears no effort has been made to collect the balances owed.

In the circumstances, the accuracy, completeness and recoverability of the account's receivables balance of Kshs.10,094,099 could not be confirmed.

#### **4. Unsupported Accounts Payables**

The statements of financial assets and liabilities reflects accounts payables balance of Kshs.10,064,227 as disclosed in Note 12 to the financial statements. This balance comprises of trade creditors and prepaid school fees balance of Kshs.9,548,537 and Kshs.515,690, respectively. However, the accounts payables have not been supported with invoices, delivery notes, inspection and acceptance reports for goods and services rendered. Further, no procurement records have been provided to indicate how the suppliers were identified, selected and awarded the supply.

In the circumstances, the accuracy, completeness and regularity of the accounts payables balance of Kshs.10,064,227 could not be confirmed.

#### **5. Lack of Asset Ownership Documents**

The statement of receipts and payments reflects boarding and school fund payments amount of Kshs.21,877,640 as disclosed in Note 7 to the financial statements. Included in the payments is repairs and maintenance amount of Kshs.1,343,910. However, the School did not maintain an asset register or inventory for its assets. Further, the schools land size and ownership could not be confirmed in the absence of a title deed.

In the circumstances, the ownership, existence and regularity of repairs and maintenance payments amounting to Kshs.1,343,910 could not be confirmed.

#### **6. Unsupported Payments**

The statement of receipts and payments reflects payments totalling to Kshs.25,577,474 which included payments for tuition, operations and boarding and school fund payments amount of Kshs.304,490, Kshs.3,395,344 and Kshs.21,877,640, respectively. However, the payments were not supported by detailed listings to indicate name of payee, purpose of payment and amount paid.

In the circumstances, the accuracy, completeness and regularity of payments amounting to Kshs.25,577,474 could not be confirmed.

#### **7. Unsupported Receipts**

The statement of receipts and payments reflects school fund income parents' contributions and other receipts amount of Kshs.7,103,104 and Kshs.7,899,227, respectively as disclosed in Note 3 and Note 4 to the financial statements. However, the amount was not supported by schedules indicating name of parent or student paying, the amount billed, invoices, services rendered or goods sold, name of payee, amount billed, invoiced and actual amount paid.

In the circumstances, the accuracy and completeness of school fund income parents' contributions and other receipts amounting to Kshs.7,103,104 and Kshs.7,899,227, respectively could not be confirmed.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the Our Lady Perpetual Succour Girls' Secondary 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 adverse 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.

### **Other Matter**

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

### **Conclusion**

As required by Article 229(6) of the Constitution, because of the significance of the matters discussed in the Basis for Conclusion on Lawfulness and Effectiveness in Use of Public Resources sections of my report, based on the audit procedures performed, I confirm that public resources have not been applied lawfully and in an effective way.

### **Basis for Conclusion**

#### **1. 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 August 20, 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 one year for financial year 2020-2021 with comparative balances for financial year 2019. Therefore, the financial statements have not been prepared for eighteen-months (18) as prescribed 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 the circumstances, Management did not comply with guidelines issued by PSASB.

## **2. Failure to Put in Place a School Improvement Plan**

Section 2.2.1 of the Operational Manual for Utilization of Learner Capitation, Grant and Other School funds requires a school to develop improvement plan which is a road map for changes that a school needs to improve the school environment and learning outcomes. However, the school did not develop an improvement plan to be used to measure improvement activities and hold the school accountable, keep the school in focus in achieving the target, prioritization of needs, ensuring prudent utilization of resources and to improve accountability.

In the circumstances, Management is in breach of the requirements of the Operation Manual for Utilization of Learner Capitation Grant and Other School Funds.

The audit was conducted in accordance with ISSAI 4000. The standard requires that I comply with ethical requirements and plan and perform the audit to obtain assurance about whether the activities, financial transactions and information reflected in the financial statements are in compliance, in all material respects, with the authorities that govern them. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

### **REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE**

#### **Conclusion**

As required by Section 7(1)(a) of the Public Audit Act, 2015, because of the significance of the matters discussed in the Basis for Adverse Opinion, based on the audit procedures performed, I confirm that, internal controls, risk management and governance were not effective.

#### **Basis for Conclusion**

The audit was conducted in accordance with ISSAI 2315 and ISSAI 2330. The standard requires 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 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 overall 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 control would not necessarily disclose all matters in the internal control that might be materials weaknesses under the ISSAIs. A material weakness is a condition in which the design or operation of one or more of the internal controls 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 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 applicable basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the School's ability to continue to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the School to cease to continue to sustain its services.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the School to express an opinion on the financial statements.
- Perform such other procedures, as I consider necessary in the circumstances.

I communicate with 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

OUR LADY OF PERPETUAL SUCCOUR GIRLS' SECONDARY SCHOOL  
P.O PRIVATE BAG VOI-80300  
ANNUAL REPORT AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30TH JUNE 2021

**I. STATEMENT OF RECEIPTS AND PAYMENTS**

DESCRIPTION OF VOTE HEAD	Note	2021 KSH	2020 KSH
<b>RECEIPTS</b>			
Capitation grants for tuition	1	404,833	786,591
Capitation grants for operations	2	3,527,144	4,938,350
School Fund Income- Parents' Contributions	3	7,103,104	12,803,739
School Fund Income- Other receipts	4	7,899,227	61,000
Proceeds from borrowings			
<b>TOTAL RECEIPTS</b>		<b>18,934,308</b>	<b>18,589,680</b>
<b>PAYMENTS</b>			
Payments for Tuition	5	304,490	18,491
Payments for operations	6	3,395,344	4,915,323
Boarding and school fund payments	7	21,877,640	11,906,926
<b>TOTAL PAYMENTS</b>		<b>25,577,474</b>	<b>16,840,740</b>
<b>SURPLUS/DEFICIT</b>		<b>(6,643,166)</b>	<b>1,748,940</b>

The school financial statements were approved on -----2021 and signed by:

Name: Salomon Mwanjala Date: 12/07/2023 Sign: [Signature]  
Chair BOM

Name: Grace N. Kasilwa Date: 12/7/2023 Sign: [Signature]  
School principal/secretary BOM


Name: LILIAN NTIRESHAO Date: 12/07/2023 Sign: [Signature]  
BURSAR

OUR LADY OF PERPETUAL SUCCOUR GIRLS' SECONDARY SCHOOL  
P.O PRIVATE BAG VOI-80300  
ANNUAL REPORT AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30TH JUNE 2021


**II. STATEMENT OF FINANCIAL ASSETS AND LIABILITIES**

	Note	2021 Kshs	2020 Kshs
<b>FINANCIAL ASSETS</b>			
<b>Cash and Cash Equivalents</b>			
Bank Balances	8	2,067,834.00	1,391,502
Cash Balances	9	31,495.00	47,946
Short term Investment	10	-	-
<b>Total Cash and Cash Equivalents</b>		<b>2,099,329.00</b>	<b>1,439,448</b>
Account's receivables	11	<b>10,094,099.00</b>	<b>8,232,090</b>
<b>TOTAL FINANCIAL ASSETS</b>		<b>12,193,428.00</b>	<b>9,671,538</b>
<b>FINANCIAL LIABILITIES</b>			
Accounts Payable	12	10,064,227.00	15,289,669
<b>NET FINANCIAL SSETS</b>		<b>2,129,201.00</b>	<b>(5,618,131)</b>
<b>REPRESENTED BY</b>			
Fund balance b/fwd 1st July...	13	8,772,367.00	(7,367,071)
Surplus/Defict for the year		(6,643,166.00)	1,748,939
<b>NET FINANCIAL POSITION</b>		<b>2,129,201.00</b>	<b>(5,618,132)</b>


The school financial statements were approved on -----2021 and signed by:

Name: Solomon Mwanjala Date: 12/07/2023 Sign: 

Chair BOM

Name: Uwera N Lesilale Date: 12/7/2023 Sign: 

School principal/secretary BOM

Name: LILIAN MIEREDA Date: 12/07/2023 Sign: 

BURSAR

OUR LADY OF PERPETUAL SUCCOUR GIRLS' SECONDARY SCHOOL  
P.O PRIVATE BAG VOI-80300  
ANNUAL REPORT AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30TH JUNE 2021  
STATEMENT OF CASH FLOW

	2021 Kshs	2020 Kshs
<b>Receipts from operating activities</b>		
Capitation grants for tuition	1 404,833	-
Capitation grants for operations	2 3,527,144	-
School fund income- Parents contributions/ fees	3 7,103,104	-
School fund income- other receipts	4 7,899,227	-
<b>Total receipts</b>	<b>18,934,308</b>	-
<b>Payments</b>		
Payments for Tuition	304,490	-
Payments for operations	3,395,344	-
Boarding and school fund payments	21,877,640	-
	<b>25,577,474</b>	-
<b>Net cash flow from operating activities</b>	<b>(6,643,166)</b>	-
<b>CASHFLOW FROM INVESTING ACTIVITIES</b>		
Proceeds from Sale of Assets		-
Acquisition of Assets		-
Proceeds from investments		-
<b>Net cash flows from Investing Activities</b>		-
<b>NET CASHFLOW FROM FINANCING ACTIVITIES</b>		
Proceeds from borrowings/ loans		-
Repayment of principal borrowings		-
<b>Net cash flows from Investing Activities</b>		-
<b>NET INCREASE IN CASH AND CASH EQUIVALENT</b>	<b>(6,643,166)</b>	-
<b>Cash and cash equivalent at BEGINNING of the year</b>	<b>1,439,445</b>	-
<b>Cash and cash equivalent at END of the year</b>	<b>(5,203,721)</b>	-

The school financial statements were approved on -----2021 and signed by: **PRINCIPAL**  
Name: Solomon Mwanjala Date: 12/07/2023 Sign: [Signature]  
Chair BOM Date:.....Sign:.....

Name: Grace N. Kesiaka Date: 12/7/23 Sign: [Signature]  
School principal/secretary BOM

Name: LILIAN MTEBELE Date: 12/07/2023 Sign: [Signature]  
BUSAR **25**



OUR LADY OF PERPETUAL SUCCOUR GIRLS' SECONDARY SCHOOL

P.O PRIVATE BAG VOI-80300

ANNUAL REPORT AND FINANCIAL STATEMENTS

VIII. STATEMENT OF BUDGETED VERSUS ACTUAL AMOUNTS FOR THE YEAR ENDED 30<sup>TH</sup> JUNE 2021

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	b	c=a+b	d	e=c-d	f=d/c %
	KSH	KSH	KSH	KSH	KSH	KSH
<b>RECEIPTS</b>						
<i>(1) CAPITATION GRANT ON TUITION</i>						
Teaching/learning materials(Tuition)	404,833		404,833	404,833	(0)	100.0%
<i>(2) CAPITATION GRANT ON OPERATIONS</i>						
Other Voteheads	1,401,139.00		1,401,139	1,401,139	-	100.0%
Repairs and maintenance	1,498,500.00	0	1,498,500	1,498,500	-	100.0%
nssf	154,594.00		154,594	154,594	-	100.0%
nhif	49,300.00		49,300	49,300	-	100.0%
Paye	39,263.00	0	39,263	39,263	-	100.0%
Salary Advance	16,000.00		16,000	16,000	-	100.0%
Bom teachers	350,150.00		350,150	350,150	-	100.0%
union	18,198.00		18,198	18,198	-	1
<i>(3) FEES CHARGED ON PARENTS</i>						
Others(ewc,p/emol,ADM cost)	2,348,373.00		2,348,373	2,348,373	-	100.0%
Repairs and maintenance	359,618.00		359,618	359,618	-	100.0%
boarding	3,926,659.00		3,926,659	3,926,659	-	100.0%
Activity	106,590.00		106,590	106,590	-	100.0%
<b>OTHER INCOME</b>						
<i>Bursary</i>	2,944,892.00		2,944,892	2,944,892		100.0%
<i>fee arrears</i>	361,864.00		361,864	361,864		100.0%
<i>union</i>	11,706.00		11,706	11,706		100.0%
<i>paye</i>	12,015.00		12,015	12,015		100.0%
<i>salary advance</i>	3,000.00		3,000	3,000		100.0%
<i>NHIF</i>	21,650.00		21,650	21,650		100.0%
<i>pocket money/remedial</i>	170,000.00		170,000	170,000		100.0%
<i>Rent income</i>	12,000.00		12,000	12,000		100.0%

<i>Project</i>	3,934,738.00		3,934,738		3,934,738		100.0%
Damages	21,600.00		21,600		21,600		100.0%
Nssf	70,442.00		70,442		70,442		100.0%
prepayments	625,209.00		625,209		625,209		100.0%
<b>TOTAL INCOME</b>	<b>18,862,333</b>		<b>18,862,333</b>		<b>18,862,333</b>		<b>0.0%</b>
<b>(1) EXPENDITURE FOR TUITION</b>							
Laboratory equipments and apparatus	163,590		163,590	0	163,590		100.0%
Teaching/learning materials	140,900		140,900	-	140,900		100.0%
<b>PAYMENTS FOR OPERATIONS</b>							
Other Voteheads	2,187,699		2,187,699		2,187,699		100.0%
union	18,198		18,198		18,198		100.0%
Repairs and maintenance & improvements	938,000		938,000		938,000		100.0%
payc	32,003		32,003		32,003		100.0%
nhif	61,250		61,250		61,250		100.0%
nssf	158,194		158,194		158,194		100.0%
<b>BOARDING AND SCHOOL FUND PAYMENTS</b>							
Other voteheads	2,467,371		2,467,371		2,467,371		100.0%
Bursary	2,939,892		2,939,892		2,939,892		100.0%
creditors control	4,426,683		4,426,683		4,426,683		100.0%
union	11,706		11,706		11,706		100.0%
nssf	32,696		32,696		32,696		100.0%
Repairs and maintenance & Improvements	1,343,910		1,343,910		1,343,910		100.0%
NHIF	21,650		21,650		21,650		100.0%
PAYE	12,015		12,015		12,015		100.0%
Boarding	9,538,658		9,538,658		9,538,658		100.0%
fee refund	5,072		5,072		5,072		100.0%
Pocket money	107,000		107,000		107,000		100.0%
prepayments	790,587		790,587		790,587		100.0%
Activity	180,400		180,400		180,400		100.0%
<b>TOTAL</b>	<b>25,577,474</b>	<b>0</b>	<b>25,577,474</b>	<b>-</b>	<b>25,577,474</b>	<b>-</b>	<b>100.0%</b>
	-6,715,141	0	-25,577,474	-18,862,333	-6,715,141	-18,862,333	

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



Local transport / travelling	-	-
Rent	-	-
Fee on Boarding Equipment and Stores	3,926,659.00	7,701,419.00
Tender	-	-
Activity	106,590.00	726,361.00
<b>Total</b>	<b>7,103,104.00</b>	<b>12,803,739.00</b>

**4 OTHER RECEIPTS – SCHOOL FUND ACCOUNT**

Bursary	2,944,892.00	
union	11,706.00	
paye	12,015.00	
salary advance	3,000.00	
Damages	21,600.00	-
NHIF	21,650.00	
pocket money/remedial	241,975.00	
Rent income	12,000.00	31,000.00
Project	3,934,738.00	13,000.00
Tenders	-	17,000.00
Nssf	70,442.00	-
prepayments	625,209.00	-
<b>Total</b>	<b>7,899,227.00</b>	<b>61,000.00</b>

**5 PAYMENTS FOR TUITION**

	2021	2020
	Kshs	Kshs
Laboratory equipments and apparatus	163,590.00	-
Teaching/learning materials	140,900.00	18,155.00
Internal exams		-
Bank charges	-	336.00
<b>Total</b>	<b>304,490.00</b>	<b>18,491.00</b>

**6 PAYMENTS FOR OPERATIONS**

	2021	2020
	Kshs	Kshs
Other Voteheads	2,187,699.00	2,326,277.00
union	18,198.00	-
Repairs and maintenance & improvements	938,000.00	2,048,316.00
Bom teachers	-	300,000.00
paye	32,003.00	-
NHIF	61,250.00	

NSSF	158,194.00	
Medical	-	235,290.00
Bank Charges	-	5,440.00
<b>TOTAL</b>	<b>3,395,344.00</b>	<b>4,915,323.00</b>

7 **BOARDING AND SCHOOL FUND PAYMENTS**

Damages		-
Other voteheads	2,467,371.00	2,190,808.00
creditors control	4,426,683.00	
Bursary	2,939,892.00	
union	11,706.00	
nssf	32,696.00	-
Repairs and maintenance & Improvements	1,343,910.00	392,686.00
NHIF	21,650.00	-
PAYE	12,015.00	-
Boarding	9,538,658.00	8,657,783.00
Pocket money	107,000.00	-
prepayments	790,587.00	-
fee refund	5,072.00	-
Activity	180,400.00	665,650.00
<b>TOTAL</b>	<b>21,877,640.00</b>	<b>11,906,927.00</b>

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

8 **BANK ACCOUNTS**

Name of Bank, Account No. & currency	2022	2021
	KSh	KSh
Tuition Account	103,116.00	2,867.00
Operations Account	154,905.00	13,105.00
School Fund	(204,787.00)	264,025.00
Savings Account-1104027836-MA	366.00	1,431.00
equity fund- 09	157,308.00	109,018.00
Infrastructural Account- 1104753847	1,856,926.00	1,001,056.00
<b>Total</b>	<b>2,067,834.00</b>	<b>1,391,502.00</b>

Closing

9 **CASH IN HAND**

Description			
Tuition Account	-		
Operation Account	-		10,000.00
School Fund account	31,495.00		37,946.00
<b>Total</b>	<b>31,495.00</b>		<b>47,946.00</b>

closing  
Balances

**11 ACCOUNTS RECEIVABLE**

Description	2021	2020
	Kshs	Kshs
Fees arrears	10,085,099.00	8,205,090.00
Salary advance	-	27,000.00
Rent	9,000.00	-
<b>Total</b>	<b>10,094,099.00</b>	<b>8,232,090.00</b>

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

10,094,099.00

Description	2021	2020
	Kshs	Kshs
Fees arrears for current year	2,241,873.00	2,286,977.00
Fees arrears for the previous year	1,925,113.00	5,918,113.00
Fees arrears for prior periods (over two years)	5,918,113.00	-
<b>Total</b>	<b>10,085,099.00</b>	<b>8,205,090.00</b>

**12 ACCOUNTS PAYABLE**

Description	2021	2020
	Kshs	Kshs
Trade creditors (See ageing below and appendix 1)	9,548,537.00	14,518,899.00
Prepaid fees	515,690.00	770,770.00
<b>Total</b>	<b>10,064,227.00</b>	<b>15,289,669.00</b>

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

Description	2021	2020
	Kshs	Kshs
Trade creditors for current year	5,356,457.00	-
Trade creditors for the previous year	4,192,080.00	15,289,669.00
Trade creditors for prior periods (over two years)	-	-
<b>Total</b>	<b>9,548,537.00</b>	<b>15,289,669.00</b>


**13 FUND BALANCE BROUGHT FORWARD**

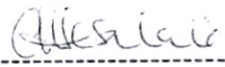
Description	2021	2020
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Bank balances	2,067,834.00	1,391,502.00	opening
Cash balances	31,495.00	47,946.00	balances
Short Term Investments	-		
Receivables	10,094,099.00	8,232,090.00	
Payables	10,064,227.00	15,289,669.00	
<b>Total</b>	<b>2,129,201.00</b>	<b>(5,618,131.00)</b>	

The school financial statements were approved on -----2021 and signed by:

Name: Solomon Mwanjala Date: 12/07/2023 Sign:   
Chair BOM

Name: Grace N. Keshale Date: 12/7/2023 Sign:   
School principal/secretary BOM

Name: LILIAN MUGESHA Date: 12/07/2023 Sign:   
BURSAR

PRINCIPAL  
O.L.O.P.S GIRLS' SEC. SCHOOL  
P. O. PRIVATE BAG - 80300. VOL.  
Date: ..... Sign: .....

OUR LADY OF PERPETUAL SUCCOUR SECONDARY SCHOOL  
 PUBLIC SECONDARY SCHOOL  
 Annual Report and Financial Statements  
 For the year ended 30<sup>th</sup> June 2021

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.

MIN 3/2021:2019 audit report	1. Management should settle trade creditors to avoid possible legal action. 2. The school should adhere MOEST policy guidelines and full BOM approved budget. 3. The management to ensure outstanding fees are paid before the next academic year.	1. Adhering to fees collection policy and use of meal cards. 2. Collection of ksh.10,000.00 project fee. 3. All students to bring a ream of printing paper. 4. All form ones to bring exercise books on reporting. 5. Admit form ones with 100% payment. 6. Ensure all students fill bursary forms. 7. Ensure all parents clear outstanding fee balances.	Not resolved	When funds are available

OUR LADY OF PERPETUAL SUCCOUR SECONDARY SCHOOL  
PUBLIC SECONDARY SCHOOL  
Annual Report and Financial Statements  
For the year ended 30<sup>th</sup> June 2021

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OUR LADY OF PERPETUAL SUCCOUR SECONDARY SCHOOL  
 PUBLIC SECONDARY SCHOOLS  
 Reports and Financial Statements  
 For the year ended 30<sup>th</sup> June 2021

ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2021	Outstanding Balance 2021	Comments
	a	b	c	d = a - c	e	
	Kshs	Kshs	Kshs	Kshs	Kshs	
<b>Construction of buildings</b>						
1. Judicious enterprises	34,410	2021	0	34,410	34,410	
<b>Sub-Total</b>	<b>34,410.00</b>			<b>34,410.00</b>	<b>34,410.00</b>	
<b>Supply of goods</b>						
2. Lydia ngolo	132,950.00	2021		132,950.00	132,950.00	
3. Jaytee sporting solutions	64,400.00	2021		64,400.00	64,400.00	
4. Oghil investments	313,235.00	2021		313,235.00	313,235.00	
5. David mbuvi	571,445.00	2021		571,445.00	571,445.00	
6. Francisca mwamburi	810,700.00	2021		810,700.00	810,700.00	
7. Vigilance mwakoma	553,340.00	2021		553,340.00	553,340.00	
8. Petal flow general supplies	851,100.00	2021		851,100.00	851,100.00	
9. Elizabeth mwanyuma	208,500.00	2021		208,500.00	208,500.00	
10. Mvoi ventures limited	3,330,181.00	2019/2020/2021		3,330,181.00	3,330,181.00	
11. Grandlab digital fixers	400,000.00	2021		400,000.00	400,000.00	
12. Teacher@large concept	109,040.00	2021		109,040.00	109,040.00	
13. Paul mbevi	273,200.00	2020/2021		273,200.00	273,200.00	
14. Bill solar engineering	463,000.00	2020/2021		463,000.00	463,000.00	
15. Irine z mwachola	280,000.00	2021		280,000.00	280,000.00	
16. Sajufa steel fabricators	50,000.00	2021		50,000.00	50,000.00	
17. Nakuru rubber stamps	42,150.00	2021		42,150.00	42,150.00	
18. Multiple seven enterprises	614,920.00	2019/2020		614,920.00	614,920.00	
<b>Sub-Total</b>	<b>9,083,161.00</b>			<b>9,083,161.00</b>	<b>9,083,161.00</b>	
<b>Supply of services</b>						
19. Primevoy enterprise	20,000.00	2021		20,000.00	20,000.00	

OUR LADY OF PERPETUAL SUCCOUR SECONDARY SCHOOL  
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Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance- 2021	Outstanding Balance- 2021
20. Stanley mwabora	372,950.00	2020/2021		372,950.00	372,950.00
21. Litemore limited	28,016.00	2021		28,016.00	28,016.00
22. Mwajika teri water project	10,000.00	2021		10,000.00	10,000.00
Sub-Total	430,966.00			430,966.00	430,966.00
Grand Total	9,548,537.00			9,548,537.00	9,548,537.00

**OUR LADY OF PERPETUAL SUCCOUR GIRLS SECONDARY SCHOOL**

**P.O PRIVATE BAG VOI.**

**ANNUAL REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 30TH JUNE 2021**

**SUMMARY OF FIXED ASSETS REGISTER**

ASSET CLASS	DATE PURCHASED	LOCATION	HISTORICAL COST b/f kshs 1 <sup>st</sup> July 2020	ADDITIONAL DURING THE YEAR Kshs	DISPOSAL DURING THE YEAR Kshs	HISTORICAL COST c/f Kshs 30 <sup>TH</sup> June 20..
Land 1		sagalla	Church land			
Land 2	2017	sagalla	Kshs200,000			
Buildings and structures	Dorms	sagalla				
	St.house 3 units	sagalla	Kshs4.5m			
	11 Classes	sagalla	Kshs1.3m			
	staffroom	sagalla	Kshs1.4m			
	Administration block	sagalla	Kshs2.6m			
	Science lab	sagalla	Kshs2.6m			
Motor vehicals	-	-	-	-	-	-
Office equipment, furnitur	Tables	office	Kshs392,000			
	Office Chairs	Office/staffroom	Kshs106250			

e and fittings	Class chairs		classes	Kshs1.7m			
	Office Desks		Office/staffroom	Kshs106250			
	Class desks		classes	Kshs1.7m			
	Cabinets		Admin office	Kshs50000			
	Cupboards		Stores/classes/lab	Kshs36000			
	safe	22/2/2016	Accounts office	Kshs50000			
ICT Equipment, and other ICT assets	Comp lab						
	Computers	01/01/2014 16/03/2018	Stores/office/com p lab	Kshs15000 Kshs25000			
	Printers						
	Photocopiers	20/07/2012 16/05/2013 03/07/2013	Secretaries office	donation			
	4Laptops		Computer lab	donation			
	projectors	20/09/2013 07/03/2017	Comp lab	Kshs76000 donation			
	photoprinter	20/07/2012	Adm office	Kshs225000			
Tools and apparatus	Water tanks	15/03/2013 09/03/2016	School	Donation(3)			
	6 tanks	16/09/2019	school	Kshs270000			
Text Books			stores	M.O.E			
Other	Sewing	09/05/2019	Homescience	Kshs210000			

machinery and equipment	machines	01/02/2022	department				
	boilers		kitchen	Kshs1.1m			
Heritage and cultural assets	refrigerator	22/02/2016	Admin office	Kshs60000			
	Music system	19/01/2022	French department	Kshs55900			
	Speaker						
	piano	08/01/2019(donation)	Music department	Kshs22000 donation			

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