

REPUBLIC OF KENYA



OFFICE OF THE AUDITOR-GENERAL

Enhancing Accountability

THE NATIONAL ASSEMBLY
PAPERS LAID

DATE: 25 NOV 2024

DAY.
MONDAY

REPORT

TABLED BY:	HON. NAOMI WAQO
CLERK-AT THE-TABLE:	DEP. MAJORITY WITIF HAILE HUSSEIN

OF

THE AUDITOR-GENERAL

PARLIAMENT
OF KENYA
LIBRARY

ON

MOI GIRLS SECONDARY SCHOOL

FOR THE SIX MONTHS PERIOD ENDED
30 JUNE, 2021

MANDERA COUNTY

Revised 30th June 2021.



MOI GIRLS SECONDARY SCHOOL MANDERA
PUBLIC SECONDARY SCHOOL

**REPORT AND FINANCIAL STATEMENTS FOR A PERIOD OF EIGHTEEN
MONTHS FROM 1ST JANUARY 2020 TO 30TH JUNE 2021**

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



MOI GIRLS SECONDARY SCHOOL MANDERA
PUBLIC SECONDARY SCHOOL
Report and Financial Statements For a period of eighteen months
From 1st January 2020 to 30th 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 Mandera County, Mandera East Sub-County

The school was registered in 01/07/2019 under registration number 9S – 3000 0039 and is currently categorized as a National public school established, owned or operated by the Government.

The school is a boarding school and had 852 number of students as at 30th June 2021. It has 5 streams and 42 teachers of which 18 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	MARYAN DUBOW	Chairman	16/09/2019
2	AMINA WAKO	Secretary – Principal	16/09/2019
3	AHMED ALI	Member – Community	16/09/2019
4	HALIMA SOMO	Member – Community	16/09/2019
5	ASHA ADAN	Member – Community	16/09/2019
6	IBRAHIM MADEY	Member – Community	16/09/2019
7	FATUMA ABDULLAH	Member – Community	16/09/2019
8	SIYAD HUSSEIN	Member – Community	16/09/2019
9	MOHAMED HUSSEIN	Member Rep Teachers	16/09/2019
10	SAHARA BASHIR	Members – Sponsor	16/09/2019
11	SABDOW DAKANE	Member – sponsor	16/09/2019
12	IBRAHIM M HASSAN	Member – Sponsor	16/09/2019
13	MUKTAR ISSACK KASSIM	Member – CEB	16/09/2019
14	HASSAN AHMED	MemberSpecial Needs	16/09/2019
15	LEILA MAHAT	Rep Students	

KEY SCHOOL INFORMATION AND MANAGEMENT (Continued)

The function of the School Board of Management include:

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

(c) Committees of the Board

Ref:	Name of Committee	Names of Members	Designation	Number of meetings attended during the year
1	Executive Committee			
2	Audit Committee	IBRAHIM MADEY	MEMBER	2/2
3	Finance, procurement and general purposes Committee	BIRIK AFTIN	MEMBER	5/5
4	Academic Committee	FATUMA ABDULLAHI	MEMBER	6/6
5	Development Committee	ABDIRIZAK SHEIKH	MEMBER	4/4
6	Discipline and welfare Committee	AHMED ALI	MEMBER	6/6
7	Adhoc Committee (if any during the year)			

(d) School operation Management

For the financial period ended 30th June 2021 the School day-to-day management was under the following persons:

Ref:	Designation	Name	TSC Number
1	Principal	AMINA WAKO JILLO	258334
2	Deputy Principal	MOHAMED HUSSEIN	608299
3	School Bursar	ABDIRIZACK MOHAMED	BOM

(e) Schools contacts

Post Office Box: 203-70300
Telephone: 0723623780
E-mail: moimandera@gmail.com
Website: moigirlsmandera.ac.ke
Facebook:
Twitter:

(f) School Bankers

The following school operated 5 number of bank accounts in the following banks: (Ensure all accounts including CDF accounts are included)

1. Name of Bank: KCB
Branch: MANDERA
Account Number: 1103961152
2. Name of Bank: KCB
Branch: MANDERA
Account Number: 1103960164
3. Name of Bank: KCB
Branch: MANDERA
Account Number: 1103948318
4. Name of Bank: EQUITY
Branch: MANDERA
Account Number: 1000297647920
5. Name of Bank: NATIONAL BANK
Branch: MANDERA
Account Number: 01050097901700

(g) Independent Auditors

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

PUBLIC SECONDARY SCHOOL
Report and Financial Statements For a period of eighteen months
From 1st January 2020 to 30th June 2021

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:**

- *Surplus/deficit*

	2019	2020-2021
Surplus/deficit	758,010	2,989,327

- Capitation grants from ministry

	2019	2020-2021
Tuition	3,107,366	3,097,448
Operation	16,977,863	20,448,884

- Debtors & creditors

	2018-2019	2020-2021	
Debtors	19,318,201.65	6,643,815.50	
Creditors	8,541,620	11,067,450	

- Bank accounts and balances

Tuition Account	1103960164	358,795.00	4,437.00
Operations Account	1103961152	1,546,918.29	6,583.49
School Fund Account/Boarding	90201680075	2,132,298.75	1,037,664.35
Infrastructural Account		2,715.50	835.50
Total		4,040,727.54	1,049,520.34

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b) Development projects carried out by the school:

<i>SOURCE OF FUND</i>	<i>PROJECT</i>	<i>YEAR</i>	<i>COMPLETED/ONGOING</i>
<i>MOE/MI FUND</i>	<i>RENOVATION OF DORMITORY</i>	<i>2020</i>	<i>COMPLETED</i>
<i>MOE/MI FUND</i>	<i>ELEVATED WATER TANKS 2</i>	<i>2020</i>	<i>COMPLETED</i>
<i>MOE/MI FUND</i>	<i>1 CLASSROOM</i>	<i>2021</i>	<i>COMPLETED</i>

Sign



School Principal

b) Teacher Student ratio:

Teacher Student Ratio	TSC teachers	BOM teachers	Total number of students	Teachers recruited 2021
1:23	24	18	952	0

c) Mean score in the 2018, 2019, 2020 and 2021 KCSE:

YEAR	MEAN SCORE/GRADE	NO: TRANSITIONED
2018	3.2778 D	24
2019	2.8472 D	30
2020	4.4696 D+	40
2021	4.85 C-	124

d) Number of Candidates in the 2021 KCSE:

YEAR	NO: CANDIDATES
2018	173
2019	216
2020	181
2021	196

a) Capacity of the school:

NO: OF STUDENTS	DORMITRIES	DINING HALL	LABORATORIES	TOILETS
952	9	1	4	52


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

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

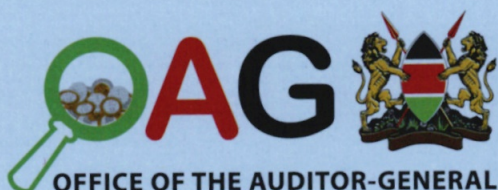
Name: MARYAN DUBOW
Designation: Chairman, School Board of Management
Sign: 
Date: 02/07/2022

Name: AMINA WAKO
Designation: School Principal & Secretary to Board of Management
Sign: 
Date: 02/07/2022

Name: ABDIRIZAK MOHAMED
Designation: Bursar/ Finance Officer
Sign: 
Date: 02/07/2022

REPUBLIC OF KENYA

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Enhancing Accountability

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

REPORT OF THE AUDITOR-GENERAL ON MOI GIRLS SECONDARY SCHOOL MANDERA FOR THE SIX MONTHS PERIOD ENDED 30 JUNE, 2021 – MANDERA COUNTY

PREAMBLE

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

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

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

The three parts of the report are aimed at addressing the statutory roles and responsibilities of the Auditor-General as provided by Article 229 of the Constitution, 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 Moi Girls Secondary School Mandera – Mandera County set out on pages 10 to 31, which comprise of 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 the statement of budgeted versus

actual amounts for the period then ended, and a summary of significant accounting policies and other explanatory information in accordance with 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 Moi Girls Secondary School Mandera – Mandera County as at 30 June, 2021 and of its financial performance and its cash flows for the 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. Inaccuracy in the Financial Statements

The statement of cash flows reflects acquisition of assets balance of Kshs.2,010,000. However, Annex 2 on summary of fixed assets reflects additional assets during the year of Kshs.1,208,000 resulting to unexplained variance of Kshs.802,000.

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

2. Long Outstanding Accounts Receivables

The statement of financial assets and liabilities reflects amount of Kshs.26,207,017 in respect of account receivables. However, the receivables balance in respect of fees arrears amounting to Kshs.19,318,201 accounting for 74% of account receivables has been outstanding for one (1) year. However, there was no policy on the impairment of long outstanding fees arrears casting doubt on the fair statement of the accounts receivables. The recoverability of long outstanding accounts receivables – student debtors balance is doubtful.

In the circumstances, the fair value of the outstanding balance could not be confirmed.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the Moi Girls Secondary School Mandera 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.

Emphasis of Matter

Budgetary Control and Performance

The statement of budgeted versus actual amounts reflects final receipts budget and actual on comparable basis of Kshs.63,787,702 and Kshs.54,082,511 respectively, resulting to under-funding of Kshs.9,705,191 or 15% of the budget. However, the School spent

amount of Kshs.51,093,184 against actual receipts of Kshs.54,082,511 resulting to an under-utilization of Kshs.2,989,327 or 6% of the actual receipts.

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

My opinion is not modified in respect of this matter.

Key Audit Matters

Key audit matters are those matters that, in my professional 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 effect of the matters described in the Basis for Conclusion on Lawfulness and Effectiveness in Use of Public Resources section of my report, I confirm that, nothing else has come to my attention to cause me to believe that public resources have not been applied lawfully and in an effective way.

Basis for Conclusion

1. Late Submission of Financial Statements

During the year under review, the School Management did not submit the financial statements to the Auditor-General by the statutory date of 30 September, 2021. The financial statements were submitted on 11 March, 2024 which was twenty-nine (29) months after the statutory deadline. This was contrary to Section 47(1) of the Public Audit Act, 2015 which requires that financial statements should be submitted to the Auditor-General within three months after the end of the fiscal year to which the accounts relate. Late submission of financial report adversely affects the Office of the Auditor-General in meeting the statutory timelines.

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

2. Failure to Transfer Infrastructure Funds from the Operation Account

The statement of receipts and payments reflects amount of Kshs.20,448,884 in respect of capitation grants for operation and infrastructure. Included in this amount is Kshs.6,646,000 being infrastructure grants out of which only an amount of Kshs.2,010,000 was transferred to the infrastructure account as required by the Ministry of Education circular No. MOE.HQS/3/13/3 of June, 2021 leaving a balance of Kshs.4,466,000 which was not transferred to the infrastructure account.

In the circumstances, Management was in breach of the Ministerial Guidelines.

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

During the year under review, the School transferred an amount of Kshs.210,510 to Kenya Secondary Schools Heads Association (KESSHA) to support the association activities. However, KESSHA is a welfare organization that draws its membership from school Principals only. The organization is not defined in Government Funding System and there is no assurance that it has implemented effective, efficient and transparent financial management and internal control systems to manage the funds transferred by the Schools.

In the circumstances, the value for money of the funds transferred to KESSHA could not be confirmed.

4. Failure to Reconcile Student Enrollment Data

Review of student's records provided for audit revealed unexplained variance in student numbers between National Education Management Information System (NEMIS) and School registers resulting to tuition fees under - disbursement on both capitation grants for tuition and operation fees of Kshs.712,752 during the month of April, 2021.

Management explained that the difference was due to failure by the School to fully register all students on National Education Management Information System Management (NEMIS) because of reporting periods and therefore not recognized by the system. This was contrary to the Ministry of Education Circular MOE.HQ/3/13/3 dated 16 June, 2021 on implementation of Free Day Secondary Education (FDSE) which requires all learners to be registered in National Education Management Information System and the principals to ensure their records are accurate.

In the circumstances, Management was breach of the circular and the underfunding of the School may have affected service delivery to the students.

5. Failure to Prepare School Improvement Plan

During the year under review, Management did not develop School Improvement Plan to be used to measure the School's improvement activities, keep the School in focus in achieving the school target, prioritization of School needs, ensuring prudent utilization of resources and to improve accountability. This was contrary to Section 2.2.1 of the Operational Manual for Utilization of Learner Capitation, Grant and Other School Funds which 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.

In the circumstances, Management was in breach of the Operational Manual.

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

As required by Section 7(1)(a) of the Public Audit Act, 2015, based on the audit procedures performed, except for the effect of the matter described in the Basis for Conclusion on Effectiveness of Internal Controls, Risk Management and Governance section of my report, I confirm that, nothing else has come to my attention to cause me to believe that internal controls, risk management and overall governance were not effective.

Basis for Conclusion

1. Weak IT and Other Internal Controls

During the year under review, Management did not prepare and implement key internal control policies. The School lacked an IT Strategy Committee and an IT Steering Committee. This resulted in inadequacy in IT governance, which forms a critical part of the school governance structure.

Further, the School did not have a Disaster Management and Recovery Policy including fire suppression systems and a Business and IT Continuity Plan including off-site backups and also lacked accounting software to manage accounts operations such as payable, accounts receivables, ledgers, invoices and assets.

In the circumstances, the existence of effective internal controls and governance mechanisms could not be confirmed.

2. Lack of Audit Committee

During the year under review, the School operated without an Audit Committee. This was contrary to Section 61(2) of the Basic Education Act 2013 which requires the Board of Management to establish Finance, Procurement and General Purposes Committee, Academic Standards, Quality and Environment Committee, Ethics and Integrity Committee, Audit Committee and Human Rights and Student Welfare Committee.

In the circumstances, existence of an effective mechanism of internal controls could not be confirmed.

3. Failure to Provide Qualification Detail of Board Members

Review of the Board records revealed that the Board had seventeen (17) members. However, academic certificates of each Board Members were not provided for audit.

In absence of the certificates, it was not possible to confirm whether the Board members appointed met the requirements of regulation 6(b) of the Basic Education Regulations, 2015 which requires the chairman of the Board in case of a Secondary School or a middle level college, to be a degree holder from a university recognized in Kenya, and a KCSE Certificate respectively.

In the circumstances, the existence of an effective governance structure could not be confirmed.

4. Failure to Maintain Fixed Assets Register

Management did not maintain an asset register indicating the items, costs, locations and serial/tag numbers. Further, Management did not provide land ownership documents for a parcel of land where the school is built.

In the circumstances, the ownership and custody of the assets 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 control, risk management and overall governance were operating effectively, in all material respects. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

Responsibilities of Management and those Charged with Governance

Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Public Sector Accounting Standards (Cash Basis) and for maintaining effective internal control as Management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error and for its assessment of the effectiveness of internal control, 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 controls 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 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 controls may not prevent or detect misstatements and instances of non-compliance. Also, projections of any evaluation of effectiveness to future periods are subject to the risk that controls may become inadequate because of changes in conditions, or that the degree of compliance with policies and procedures may deteriorate.

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

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

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

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

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


 FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

26 September, 2024

V. STATEMENT OF RECEIPTS AND PAYMENTS PERIOD FROM 1ST JAN 2020 TO 30TH JUNE 2021

DESCRIPTION OF VOTE HEAD	Note	2020-2021 Kshs	2019 Kshs
RECEIPTS			
Capitation grants for tuition	1	3,097,448	3,107,366
Capitation grants for operations & infrastructure	2	20,448,884	16,977,863
School Fund Income- Parents' Contributions	3	30,536,179	36,331,266
TOTAL RECEIPTS		54,082,511	56,416,495
PAYMENTS			
Payments for Tuition	4	2,743,090	2,426,864
Payments for operations and infrastructure	5	18,908,549	13,409,943
Boarding and school fund payments	6	29,441,545	39,821,678
TOTAL PAYMENTS		51,093,184	55,658,485
SURPLUS/DEFICIT		2,989,327	758,010

The school financial statements were approved on ___15/07/2021 and signed by:

Sign:



Name Maryan Dubow

Chair BOM

Date 15/7/2021

Sign

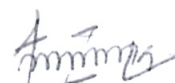


Name Amina Wako

School Principal/
Secretary to BOM

Date 15/7/2021

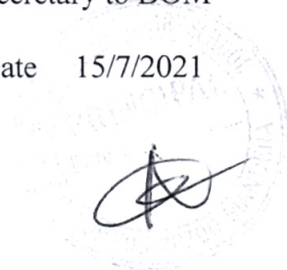
Sign



Name. Abdirizak Mohamed

Bursar/
Finance Officer

Date. 15/7/2021



PUBLIC SECONDARY SCHOOL
Report and Financial Statements For a period of eighteen months
From 1st January 2020 to 30th June 2021

**VI. STATEMENT OF FINANCIAL ASSETS AND FINANCIAL LIABILITIES AS FROM
1ST JAN 2020 TO 30TH JUNE 2021**

	Note	2020-2021	2019
		Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	7	4,040,728	1,049,520
Cash Balances	8	-	1,880
Short term Investment		-	-
Total Cash and Cash Equivalents		4,040,728	1,051,400
Account's receivables	9	26,207,017	19,318,202
TOTAL FINANCIAL ASSETS		30,247,745	20,369,602
FINANCIAL LIABILITIES			
Accounts Payable	10	15,430,435	8,541,620
NET FINANCIAL ASSETS		14,817,310	11,827,982
REPRESENTED BY			
Fund balance b/fwd 1st July...	11	11,827,982	11,069,972
Surplus/Deficit for the year		2,989,327	758,010
NET FINANCIAL POSITION		14,817,309	11,827,982

The School's financial statements were approved on ____ 15/7/2021 and signed by:

Name: Maryan Dubow
Chairman, BoM

Sign: 

Date: 15/07/2021

Name: Amina Wako
*School Principal/Secretary
to BoM*

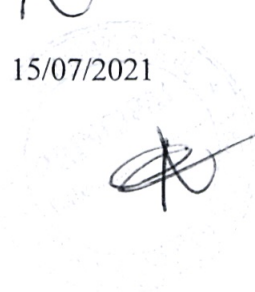
Sign: 

Date: 15/07/2021

Name: Abdirizak Mohamed
Bursar/Finance

Sign: 

Date: 15/07/2021



VII. STATEMENT OF CASH FLOWS FOR THE PERIOD FROM 1ST JAN 2020 TO 30TH JUNE 2021

	2020-2021	2019
	Kshs	Kshs
Receipts from operating activities		
Capitation grants for tuition	3,097,448	3,107,366
Capitation grants for operations	20,448,884	16,977,863
School fund income- Parents contributions/ fees	30,536,179	36,331,266
School fund income- other receipts		
Total receipts	54,082,511	56,416,495
Payments		
Payments for Tuition	2,743,090	2,426,864
Payments for operations	16,898,549	7,726,943
Boarding and school fund payments	29,441,545	39,821,678
Total Payments	49,083,184	49,975,485
Net cash flow from operating activities	4,999,327	6,441,010
CASHFLOW FROM INVESTING ACTIVITIES		
Proceeds from Sale of Assets		
Acquisition of Assets	2,010,000	5,683,000
Proceeds from investments		
Net cash flows from Investing Activities	(2,010,000)	(5,683,000)
NET CASHFLOW FROM FINANCING ACTIVITIES		
Proceeds from borrowings/ loans		
Repayment of principal borrowings		
Net cash flows from Investing Activities	-	-
NET INCREASE IN CASH AND CASH EQUIVALENT	2,989,327	758,010
Cash and cash equivalents at BEGINNING of the year	1,051,400	293,391
Cash and cash equivalents at END of the year	4,040,728	1,051,400

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

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VIII. STATEMENT OF BUDGETED VERSUS ACTUAL AMOUNTS FOR THE PERIOD FROM 1ST JAN 2020 TO 30TH 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 %
RECEIPTS						
(1) CAPITATION GRANT ON TUITION						
Text books	942,465.00	4,437.00	946,902.00	942,465.00	4,437.00	100%
Laboratory equipments and apparatus			-	-	-	#DIV/0!
Teaching/learning materials	2,154,983.00		2,154,983.00	2,154,983.00	-	100%
(2) CAPITATION GRANT ON OPERATIONS						
Electricity and water	3,105,000.00	6,583.49	3,111,583.49	3,105,000.00	6,583.49	100%

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Local transport / travelling	1,500,000.00		1,500,000.00	1,500,000.00	-	100%
Repairs maintenance and Improvements MI FUND	2,012,000.00	685.50	2,012,685.50	2,012,000.00	685.50	100%
personal emolument	8,504,000.00		8,504,000.00	8,504,000.00	-	100%
Administration	4,217,733.80		4,217,733.80	4,217,733.80		100%
Activity	210,150.00		210,150.00	210,150.00	-	100%
Bom trs	900,000.00		900,000.00	900,000.00	-	100%
(3)PARENTS CONTRIBUTION/FEES - SCHOOL FUND ACCOUNT						
Fee on Boarding Equipment and Stores	22,578,000.00		22,578,000.00	16,750,673.50	5,827,326.50	74%

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Repairs and maintenance	3,663,600.00	1,037,664.35	4,701,264.35	3,700,688.00	1,000,576.35	79%
Electricity and water	2,726,400.00		2,726,400.00	1,908,942.00	817,458.00	70%
Local transport / travelling	2,726,400.00		2,726,400.00	2,498,555.00	227,845.00	92%
Activity	1,107,600.00		1,107,600.00	731,929.90	375,670.10	66%
Administration	1,959,600.00		1,959,600.00	1,707,574.00	252,026.00	87%
Personnel emoluments	4,430,400.00		4,430,400.00	3,237,817.00	1,192,583.00	73%
TOTAL INCOME	62,738,331.80	1,049,370.34	63,787,702.14	54,082,511.20	9,705,190.94	85%
(5) EXPENDITURE FOR TUITION						
Text books	400,500.00		400,500.00	400,500.00	-	100%

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Exercise books	756,000.00		756,000.00	756,000.00	-	100%
Laboratory equipments and apparatus	352,600.00		352,600.00	352,600.00	-	100%
Teaching/learning materials	771,630.00		771,630.00	771,630.00	-	100%
white board maker	-		-	-	-	#DIV/0!
Reference books	461,634.00		461,634.00	461,634.00	-	100%
teachers guides	-		-	-	-	#DIV/0!
bank charges	726.00		726.00	726.00	-	100%

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(6)PAYMENTS FOR OPERATIONS AND INFRASTRUCTURE ACCOUNT						
Electricity and water	3,105,000.00		3,105,000.00	2,036,371.00	1,068,629.00	66%
Local transport / travelling	500,000.00		500,000.00	417,640.00	82,360.00	84%
Repairs maintenance and Improvements	2,500,000.00		2,500,000.00	2,119,534.00	380,466.00	85%
Personal Emoluments	8,504,000.00		8,504,000.00	8,460,726.00	43,274.00	99%
Administration costs	2,717,733.80		2,717,733.80	2,734,128.00	(16,394.20)	101%
Activity	210,150.00		210,150.00	210,150.00	-	100%
imprest	20,000.00		20,000.00	20,000.00	-	100%

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Bom trs	900,000.00		900,000.00	900,000.00	-	100%
Infrastructure expenses	2,012,000.00		2,012,000.00	2,010,000.00	2,000.00	100%
(7)BOARDING AND SCHOOL FUND PAYMENTS						
Fee on Boarding Equipment and Stores	18,756,635.00		18,756,635.00	7,793,095.00	10,963,540.00	42%
Repairs and maintenance	6,663,600.00		6,663,600.00	5,849,122.00	814,478.00	88%
Electricity and water	2,726,400.00		2,726,400.00	2,790,786.00	(64,386.00)	102%
Local transport / travelling	2,726,400.00		2,726,400.00	924,470.00	1,801,930.00	34%
Activity	70,500.00		70,500.00	70,500.00	-	100%
Administration costs	6,067,200.00		6,067,200.00	6,653,997.00	(586,797.00)	110%

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Personnel emoluments	6,430,400.00		6,430,400.00	5,114,575.00	1,315,825.00	80%
imprest	245,000.00		245,000.00	245,000.00	-	100%
TOTAL EXPENDITURE	66,898,108.80	-	66,898,108.80	51,093,184.00	15,804,924.80	76%

[Provide below a commentary on significant underutilization (below 90% of utilization) and any overutilization above 100%]

- i. Xxx*
- ii. Xxx*

IX. SIGNIFICANT ACCOUNTING POLICIES

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

1. Statement of compliance and basis of preparation

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

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

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

2. Recognition of receipts and payments

The *school* recognises all receipts from the various sources when the event occurs and the related cash has actually been received by the *school*. In addition, the *school* recognises all expenses when the event occurs and the related cash has actually been paid out by the *school*.

3. In-kind contributions

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

4. Cash and cash equivalents

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

SIGNIFICANT ACCOUNTING POLICIES (Continued)

5. Accounts Receivable

For the purposes of these financial statements, imprests and advances to authorised public officers and/or institutions which were not surrendered or accounted for at the end of the financial year are treated as receivables. This is in recognition of the government practice where the imprest payments are recognized as expenditure when fully accounted for by the imprest or AIE holders. This is an enhancement to the cash accounting policy. Other accounts receivables are disclosed in the financial statements.

6. Accounts Payable

For the purposes of these financial statements, deposits and retentions held on behalf of third parties have been recognized as accounts payables. This is in recognition of the government practice of retaining a portion of contracted services and works pending fulfilment of obligations by the contractor and to hold deposits on behalf of third parties. This is an enhancement to the cash accounting policy adopted by National Government Ministries and agencies. Other liabilities including pending bills are disclosed in the financial statements. Pending bills consist of unpaid liabilities at the end of the financial year arising from contracted goods or services during the year or in past years.

7. Non-current assets

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

8. Budget

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

9. Comparative figures

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

10. Subsequent events

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended 30th June 2021.

X. NOTES TO THE FINANCIAL STATEMENTS

1 CAPITATION GRANT FOR TUITION

	2020-2021	2019
	Kshs	Kshs
Textbooks and reference materials	942,465	916,509.89
Exercise books		-
Laboratory equipment		-
Internal exams		-
Teaching / learning materials	2,154,983	1,336,753.61
Reference/learning materials		854,102.40
Bank charges		-
Teachers guides		-
Total	3,097,448	3,107,365.90

2 CAPITATION GRANT FOR OPERATIONS

	2020-2021	2019
	Kshs	Kshs
Personnel emoluments	8,504,000	2,607,000
Repairs and maintenance MI FUND	2,012,000	5,683,000
Electricity and water	3,105,000	3,420,000
Local transport / travelling	1,500,000	1,710,000
Activity	210,150	1,364,590
Administration costs	4,217,733.80	2,193,272.8
Bom teachers	900,000	-
Total	20,448,783.80	16,977,862.80

3 PARENTS CONTRIBUTION/FEES - SCHOOL FUND ACCOUNT

	2020-2021	2019
	Kshs	Kshs
Personnel emoluments	3,237,817	4,479,752
Boarding equipment & stores	16,750,673.50	20,532,194
Repairs and maintenance	3,700,688.80	2,986,500
Local transport / travelling	2,498,555	1,646,206
Electricity and water	1,908,942	3,359,813
Medical	-	-
Administration costs	1,707,574	2,613,188
Activity	731,929.90	713,613
Total	30,536,179.40	36,331,266

NOTES TO THE FINANCIAL STATEMENTS (Continued)

4 PAYMENTS FOR TUITION

	2020-2021	2019
	Kshs	Kshs
Textbooks and reference materials	400,500	856,800
Exercise books	756,000	-
Laboratory equipment	352,600	-
Internal exams	-	-
Teaching / learning materials	771,630	1,235,184
Reference/learning materials	461,634	-
Exams and assessment	-	-
Tuition	-	334,880
Administration Costs	-	-
Bank Charges	726	-
Total	2,743,090	2,426,864

NOTES TO THE FINANCIAL STATEMENTS (Continued)

5 PAYMENTS FOR OPERATIONS

	2020-2021	2019
	Kshs	Kshs
Personnel emoluments	8,460,726	2,172,979
Service Gratuity	-	-
Administration Cost	2,734,128	1,027,150
Repairs and maintenance & improvements	2,119,534	1,751,500
Local transport / travelling	417,640	1,026,463
Electricity and water	2,036,371	865,901
Medical	-	-
Activity Expenses	210,150	882,950
Imprest	20,000	-
Bom trs	900,000	-
Infrastructure	2,010,000	5,683,000
TOTAL	18,908,549	13,409,943

6 BOARDING AND SCHOOL FUND PAYMENTS

	2020-2021	2019
	Kshs	Kshs
Personnel emoluments	5,114,575	6,333,745
Boarding equipment & stores	3,614,460	21,570,393
Repairs and maintenance & Improvements	5,849,122	2,889,155
Local transport / travelling	924,470	3,546,001
Electricity and water	2,790,786	2,250,301
Medical Expenses	-	-
Administration costs	6,653,997	1,528,011
Activity	70,500	1,704,072
Bank Charges	-	-
Sundry creditors	4,178,635	-
Advances	245,000	-
Insurance Cost (Life Property)	-	-
Loan Principal repayment	-	-
Loan Interest repayment	-	-
Acquisition of Assets	-	-
TOTAL	29,441,545	39,821,678

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.

NOTES TO THE FINANCIAL STATEMENTS (Continued)

7 BANK ACCOUNTS

Name of Bank, Account No. & currency	Bank Account Number	2020-2021	2019
		Kshs	Kshs
Tuition Account	KCB -1103960164	358,795	4437
Operations Account	KCB - 1103961152	1,546,918.29	6583.49
School Fund Account/Boarding	KCB-09020168005	234,066.70	1,037,664.35
	NBK- 1050097901700	30,683	
	Equity 1000297647920	1,867,369.05	
Parent Association Development Account		-	-
Income generating activities Account		-	-
Infrastructural Account	KCB -1172434077	2,715.50	835.50
Total		4,040,727.54	1,049,520.34

8 Cash in hand

Description	2020-2021	2019
	Kshs	Kshs
Tuition Account	-	-
Operation Account	-	-
School Fund account	-	1880
Total	-	1,880

9 ACCOUNTS RECEIVABLE

Description	2020-2021	2019
	Kshs	Kshs
Fees arrears	25,962,017.15	19,318,201.65
Other non-fees receivables	-	-
Salary advances	245,000	-
Imprest	-	-
Total	26,207,017.15	19,318,201.65

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

Description	2020-2021	2019
	Kshs	Kshs
Fees arrears for current year	6,643,815.50	19,318,201.65
Fees arrears for the previous year	19,318,201.65	
Fees arrears for prior periods (over two years)	-	-
Total	25,962,017.15	19,318,201.65

10 ACCOUNTS PAYABLE

Description	2020-2021	2019
	Kshs	Kshs
Trade creditors (See ageing below and appendix 1)	15,430,435	8,541,620
Prepaid fees	-	-
Retention monies	-	-
Total	15,430,435	8,541,620

NOTES TO THE FINANCIAL STATEMENTS (Continued)

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

Description	2020-2021	2019
	Kshs	Kshs
Trade creditors for current year	11,067,450	8,541,620
Trade creditors for the previous year	4,362,985	
Trade creditors for prior periods (over two years)	-	-
Total	15,430,435	8,541,620

NOTES TO THE FINANCIAL STATEMENTS (Continued)

11 FUND BALANCE BROUGHT FORWARD

Description	2020-2021	2019
	Kshs	Kshs
Bank balances	1,049,770.34	293,390.34
Cash balances	1,880	-
Short Term Investments	-	-
Receivables	26,207,017.15	19,318,201.65
Payables	15,430,435	8,541,620
Total	11,827,982.49	11,069,972.29

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 Non-current Liabilities Summary

Description	2020-2021	2019
	Kshs	Kshs
Bank loan(s)	xxx	xxx
Outstanding Leases	xxx	xxx
Hire purchase	xxx	xxx
Gratuity and leave provision	xxx	xxx
Total	xxxx	xxx

13 Biological assets

Description	Numbers	2020-2021	2019
		Kshs	Kshs
Cattle		xxx	xxx
Goats		xxx	xxx
Trees		xxx	xxx
Coffee or tea plantation		xxx	xxx
Poultry		xxx	xxx
Total		xxx	xxx

14 Borrowings

Description	2020-2021	2019
	KShs	KShs
a) Borrowings		
Borrowing at beginning of the year	Xxx	xx
Borrowings during the year	Xxx	xxx
Repayments of during the year	(xxx)	(xxx)
Balance at end of the year	Xxx	xxx

Other important disclosure notes

15 Stock/ Inventory

Description	2020-2021	2019-2020
	KShs	KShs
b) Borrowings		
Stock/ inventory at beginning of the year	-	Xxx
Stock/ inventory purchased during the year	27,761,000	Xxx
Stock/ inventory issued during the year	(25,017,910)	(xxx)
Balance at end of the year	2,743,090	Xxx

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16 PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS

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

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

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ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

supplier of goods	original amount	amount paid	outstanding	current fy creditors
1. hardware	600,700	112,500	488,200	674,016
2. welding	867,500	210,560	656,940	
3. beiluha invest	44,125	44,125	0	362,600
Sub-Total	1,512,325	367,185	1,145,140	
Supply of goods				
4. Al rahma supplier	3,243,245	2,243,800	999,445	1526525
Jiinue supplier				4,026,252
school canteen				800,479
almustaqim store				1,311,052
5. Meat supplier	748,300	148,300	600,000	104200
vegetables				100400
6. bread supply	960,000	147,500	812,500	151700
Sub-Total	4,951,545	2,539,600	2,411,945	
Supply of services				
7. kplc				315,347
8. water tank				367,848
9. sport centre				406,505
10.spare parts				300,450
11. Kassim abdikarim	840,600	348,000	492,600	
12. takbir service	0	0		414,876
13. salaries	585,557	585,557	0	
14. salaries	93,000	93,000	0	
15. payee	17,793	17,793	0	
16. Bosh electrical	540,800	227,500	313,300	205200
	0	0		
Sub-Total	2,077,750	1,271,850	805,900	
Grand Total	8,541,620	4,178,635	4,362,985	11,067,450

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ANNEX 2 – SUMMARY OF FIXED ASSETS REGISTER

Asset class	Date purchased	Location	Historical Cost b/f (Kshs) 1 st July 2020	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost c/f (Kshs) 30 th June 2021
Land 1		BULA MPYA	30 ACRES	0	0	30 ACRES
Land 2						
Buildings and structures			72,900,000	900,000	0	73,800,000
Motor vehicles			8,500,000	0	0	8,500,000
Office equipment, furniture and fittings			200,000	20,000	0	220,000
ICT Equipment, and Other ICT Assets			650,000	50,000	0	700,000
Tools and apparatus	01/01/2021		526,650	238,000	38,000	726,650
Textbooks			8,323,700	0	300,000	8,023,700
Other Machinery and Equipment			600,000	0	0	600,000
Total			91,700,350	1,208,000	338,000	92,570,350

(The School should ensure that a detailed fixed assets register is maintained).