

REPUBLIC OF KENYA



Enhancing Accountability

THE NATIONAL ASSEMBLY
PAPERS LAID

REPORT 28 NOV 2023 DAY: WED

TABLED BY: Hon Owen Bayo, CBS, MP
Deputy majority leader

CLERK-AT-THE-TABLE: Esther Ngunjiri

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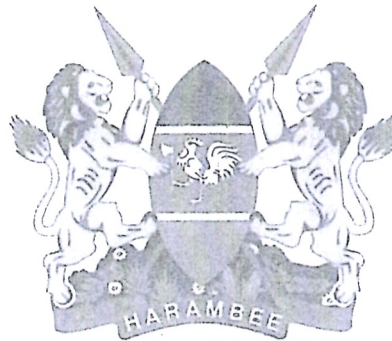
THE AUDITOR-GENERAL

ON

**ST. PAULS NYANDOCHE IBERE GIRLS
SECONDARY SCHOOL**

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

NYAMIRA COUNTY



ST PAULS NYANDOCHE IBERE GIRLS SECONDARY SCHOOL
PUBLIC SECONDARY SCHOOL

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED
30th June 2021

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

PUBLIC SECONDARY SCHOOLS| ST PAULS NYANDOCHE GIRLS
Reports and Financial Statements
For the year ended 30th June 2021

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 Nyamira County, Borabu Sub-County

The school was registered in 16th June 2014 under registration number PU/2/8376/14 and is currently categorized as a Extra County (*National, Extra County, county and Sub County*) public school established, owned or operated by the Government.

The school is a day/boarding school and had 375 number of students as at 30th June 2021 It has 10 streams and 24 teachers of which 10 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	Rev Fr Charles Motari	Chairman	2021
2	Mrs Edith Manoti	Secretary- Principal	15/05/2019
3	Mr Alex Barake	Member	15/05/2019
4	Mr Alfred Nyambati	Member	15/05/2019
5	Mrs Marcella Angwenyi	Member	15/05/2019
6	Mr Wilfred Nyabuto	Member	15/05/2019
7	Mr David Amima	Member	15/05/2019
8	Mr Nyandusi	Member – Rep CEB	15/05/2019
9	Mr Stanrley Cheruiyot	Member Rep Teachers	15/05/2019
10	FR Onserio, Mr Osinde, Mrs Cecilia	3 Members - Sponsor	15/05/2019
11	Mr John Onywako	Member - Community	15/05/2019
12	Mr Peter Osoro	Member Special Needs	17/05/2019
13	Diatchel Oyaro	Rep /Students	17/02/2021

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KEY SCHOOL INFORMATION AND MANAGEMENT (Continued)

(e) Schools contacts

Post Office Box: 543-40504
Telephone: 0713732107
E-mail: nyandocheibere@gmail
Website:
Facebook:
Twitter:

(f) School Bankers

The following school operated 4 number of bank accounts in the following banks: (Ensure all accounts including CDF accounts are included)

1. Name of Bank: KCB
Branch: KEROKA
Account Number: 1102193542

2. Name of Bank: KCB
Branch: KEROKA
Account Number: 1102192740

3. Name of Bank: KCB
Branch: Keroka
Account Number: 1105623068

4. Name of Bank: Co-operative
Branch: Keroka
Account Number: 01141361894

5. Name of Bank: Co-operative
Branch: Keroka
Account Number: 01139361894100

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

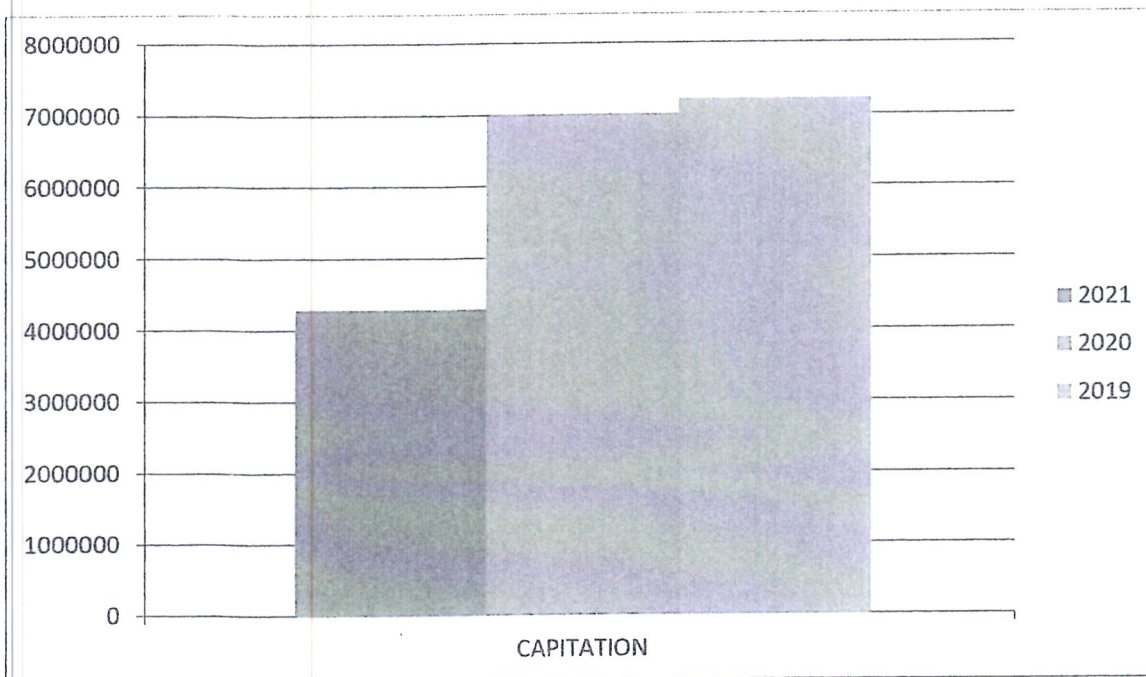
(g) Independent Auditors

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

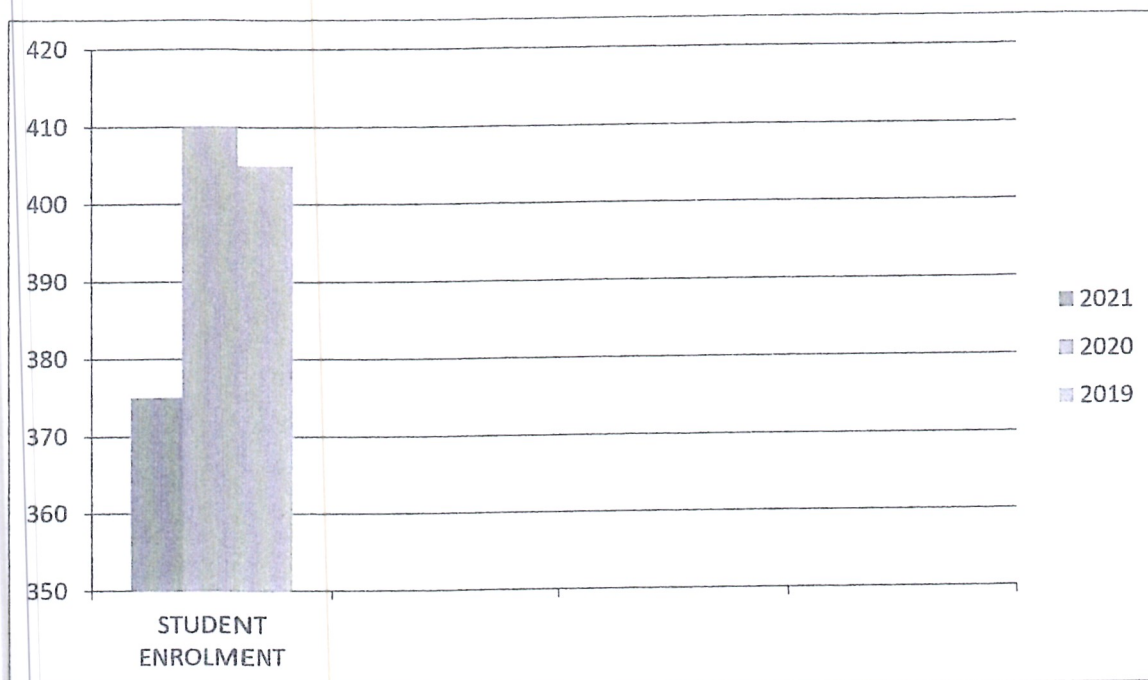
**ST PAULS NYANDOCHE IBERE GIRLS
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For the year ended 30th June 2021**

- *Capitation grants from the Ministry of Education for the last three years*

YEAR	2021	2020	2019	REMARKS
TUITION	420095.45	0	1500000	
OPERATIONS	3866388.45	6980000	7215635	
		6980000	8715635	
STUDENT ENROILMENT	375	410	405	
	11430.62	17024.39	21520	



**ST PAULS NYANDOCHE IBERE GIRLS
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For the year ended 30th June 2021



- *Ratio of capitation grant per student over the last three years*
- *A three-year overview of growth of other income(s) earned by the school.*
- *A three-year overview of growth in expenditure of the school*
- *Movement of debtors and creditors of the school over the last three years*
- *Movement of cash and bank balances over the last three years*

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

b) Teacher Student ratio:

TEACHERS –STUDENT RATIO	TEACHERS	STUDENTS
NUMBER	24	375
RATIO	1	16

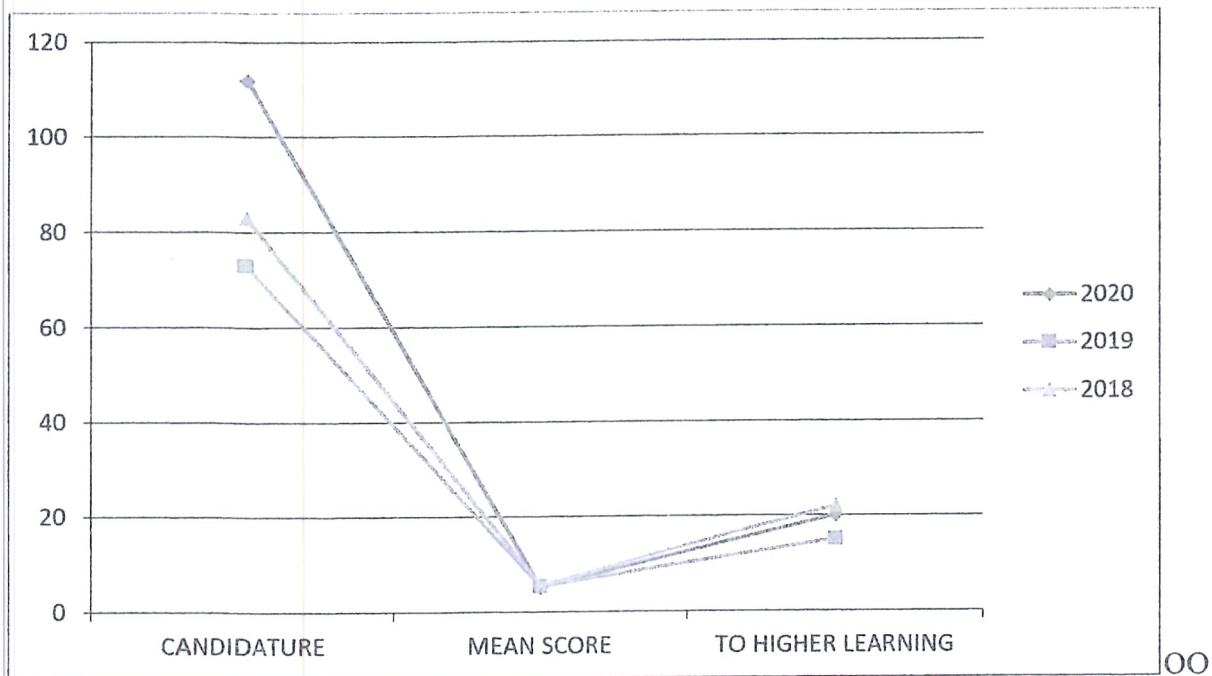
Include the teacher to student ratio, number of teachers recruited and posted to the school

**ST PAULS NYANDOCHE IBERE GIRLS
PUBLIC SECONDARY SCHOOL**
Annual Report and Financial Statements
For the year ended 30th June 2021

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

c) Mean score in the 2018 TO 2021 KCSE:

YEAR	2021	2020	2019	2018
	87	112	73	83
MEAN SCORE		5.107	5.36	5.64
STUDENT TO HIGHER LEARNING		20	15	22



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.

d) Number of Candidates in the 20XX KCSE:

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

**ST PAULS NYANDOCHE IBERE GIRLS
PUBLIC SECONDARY SCHOOL
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ST. PAUL'S NYANDOCHE IBERE GIRLS SECONDARY SCHOOL

SUMMARY REPORT OF PERFORMANCE OF THE SCHOOL

(b)

Teacher -student ratio	Teachers	Students
Number	24	375
Ratio	1	16

(c) MEAN SCORE IN THE YEARS IN KCSE

YEAR	2021	2020	2019	2018
CANDIDATURE	87	112	73	83
MEAN SCORE		5.107	5.36	5.64
STUDENTS TO HIGHER LEARNING		20	15	22

(d) CAPACITY OF THE SCHOOL

NUMBER OF STUDENTS	DORMITORIES	DINING HALL	LABORATORIES	TOILETS	CLSSROOMS
375	3	1	1	20	12

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.

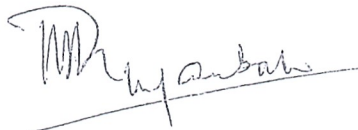
Schedule 4 (Section 23) of the Education Act, 2013 requires the Board of Management of a public institution of basic education to be keep all proper books and records of accounts of the income, expenditure and assets of the institution.

The Board of Management of (*Name of 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: Rev Fr Charles Motari Amwata
Designation: Chairman, School Board of Management
Sign:

Date: 20/02/2022



Name: Mrs Edith Manoti
Designation: School Principal & Secretary to Board of Management
Sign:

Date: 20/02/22



Name: Mr Kefa Amima
Designation: Bursar/ Finance Officer
Sign:

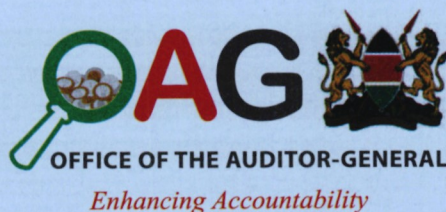
Date: 20/02/2022



ST. PAULS NYANDOOCHE
P.O. Box 543, NYANSIONGO
DATE: 20/02/2022 SIGN: [Signature]

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 ST. PAULS NYANDOCHE IBERE GIRLS SECONDARY SCHOOL FOR THE YEAR ENDED 30 JUNE, 2021 – NYAMIRA 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 control, 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 of Opinion

I have audited the accompanying financial statements of St. Pauls Nyandoche Ibere Girls Secondary School – Nyamira County set out on pages 14 to 26, which comprise of the statement of financial performance as at 30 June, 2021, and the statement of financial position, statement of changes in net assets, statement of cash flows and statement of

Report of the Auditor-General on St. Pauls Nyandoche Ibere Girls Secondary School for the year ended 30 June, 2021 – Nyamira County

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

In my opinion, 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 St. Pauls Nyandoche Ibere Girls Secondary School - Nyamira County as at June 30, 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 the Basic Education Act, 2013.

Basis for Adverse Opinion

1. Inaccuracies in the Financial Statements

Review of the financial statements revealed following errors and inaccuracies;

- i. The statement of receipts and payments and statement of budget versus actual amounts reflects actual expenditure of Kshs.10,085,878 and Kshs.10,748,000 respectively resulting to unreconciled variance of Kshs.662,122.
- ii. The statement of receipts and payments reflects boarding and school fund payments of Kshs.5,621,918 while Note 7 to the financial statement balance of Kshs.7,073,112 resulting to unexplained variance of Kshs.1,451,194.
- iii. The statement of financial position assets and liabilities reflects fund balance brought forward of Kshs.6,268,656 which differs with the recomputed amount of Kshs.8,731,884 in Note 13 to the financial statements resulting to unexplained variance of Ksh.2,463,228.
- iv. The statement of financial asset and liabilities reflects cash and cash equivalent balance of Kshs.1,872,352 which differs with the recomputed amount of Kshs.2,051,206 in Note 13 to the financial statements resulting to unexplained variance of Ksh.178,854.
- v. Significant accounting policies adopted by the school have not been included in the financial statements.
- vi. The trial balance for the year under review was not provided for audit review.

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

2. Unsupported Accounts Receivables

The statement of financial assets and liabilities reflects account receivables balance of Kshs.6,838,319 comprised of fees arrears of Kshs.6,547,143 and other non-fees receivables of Kshs.291,176 as disclosed in Note 11 to the financial statements. However, the balances were not supported by detailed schedules.

In the circumstances, accuracy and completeness of the accounts receivable balance of Kshs.6,838,319 could not be confirmed.

3. Inaccuracies in Accounts Payables

The statement of financial assets and liabilities reflects accounts payables balance of Kshs.1,231,614 comprised of trade creditors of Kshs.1,123,860 and prepaid fees of Kshs.107,754 as disclosed in Note 12 in the financial statements. However, analysis from the list of suppliers of goods and services revealed a balance of Kshs.178,585 resulting to an unexplained variance of Kshs.945,275. In addition, analysis of the school's official receipts revealed prepaid fees of Kshs.318,194 resulting to unexplained variance of Kshs.210,440. Further, a ledger of prepaid school fees was not provided for audit.

In the circumstances, accuracy and completeness of accounts payables balance of Kshs.1,231,614 as at 30 June, 2021 could not be confirmed.

4. Unsupported Cash and Cash Equivalents

The statement of financial asset and liabilities reflects cash and cash equivalents balance of Kshs.1,872,352 comprised of bank balances of Kshs.1,636,490 and cash balances of Kshs.235,862 respectively as disclosed in Note 8 and 9 to the financial statements. However, the bank reconciliation statements and board of survey reports were not provided for audit.

In the circumstances, accuracy and completeness of the cash and cash equivalent balance of Kshs.1,872,352 as at 30 June, 2021 could not be confirmed.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the St. Pauls Nyandoche Ibere 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.

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. Lack of Itemised Budget

During the year under review, the budget presented for audit lacked details and itemization per component which hinders the assessment of financial performance and resource allocation within the organization. This was contrary to IPSAS 24 which provides guidance on how budgetary information should be presented and disclosed, including the itemization of budgetary amounts.

In the circumstances, the Management did not comply with provisions of accounting standards in budget preparation.

2. Irregularities in Human Resource

Review of employees records revealed that staff employed by the board of management did not have contracts or agreements. Further, analysis of salary payments revealed that four (4) staff members who were being paid below the minimum wage limits. This was contrary to Regulation of Wages Legal notice No. 125 of 2022 which has set the minimum wages for employees.

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

3. Non-Compliance with the Public Sector Accounting Standards Board 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.

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 was in breach of the law.

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 and Basis for Conclusion on Effectiveness of Internal Controls, Risk Management and Governance sections of my report, based on the audit procedures performed, I confirm that internal controls, risk management and overall governance were not effective.

Basis for Conclusion

1. Lack of Asset Register

Annex 2 on summary of fixed assets register reflects a balance of Kshs.43,997,250. However, these balances and those in the summary of fixed asset register were not supported by a fixed assets register.

In the circumstance, the effectiveness of the internal controls on safeguarding the School's assets could not be confirmed.

2. Lack of Approved Policies and Plans

During the year under review, there was no School Improvement Plan that define the planned improvement, growth and to address development challenges and seize opportunities. Further, there was no human resource policy, risk management policy and continuity plan.

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

3. Ineffective Board of Management

During the year under review, there was no evidence of Board of Management meetings through invitations, committee minutes and signed attendance registers. It is there for not clear how the functions of audit, finance procurement and general purpose, academic, development, disciplinary and welfare committees were undertaken.

In the circumstances, the effectiveness of overall governance at the School could not be confirmed.

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

Responsibilities of Management and those Charged with Governance

Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Public Sector Accounting Standards (Cash Basis) and for maintaining effective internal 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 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 control in order to give an assurance on the effectiveness of internal controls, risk management and 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 material weaknesses under the ISSAIs. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

Because of its inherent limitations, internal control may not prevent or detect misstatements and instances of non-compliance. Also, projections of any evaluation of effectiveness to future periods are subject to the risk that controls may become inadequate because of changes in conditions, or that the degree of compliance with the school policies and procedures may deteriorate.


As part of an audit conducted in accordance with ISSAIs, I exercise professional judgement and maintain professional scepticism 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 control.
- 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 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 as a going concern or 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 control 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

12 October, 2023

**ST PAULS NYANDOCHE IBERE GIRLS
PUBLIC SECONDARY SCHOOL**

Annual Report and Financial Statements for the year ended 30 June 2021

I. STATEMENT OF RECEIPTS AND PAYMENTS

DESCRIPTION OF VOTE HEAD	Note	2020 - 2021	2019 - 2020
			Kshs
RECEIPTS			
Capitation grants for tuition	1	420,095.47	-
Capitation grants for operations	2	3,866,388.45	-
School Fund Income- Parents' Contributions	3	6,548,127.00	-
School Fund Income- Other receipts	4	251,267.00	-
Proceeds from borrowings			
TOTAL RECEIPTS		11,085,877.92	-
PAYMENTS			
Payments for Tuition	5	242,000.00	-
Payments for operations	6	4,011,559.00	-
Boarding and school fund payments	7	5,621,918.00	-
TOTAL PAYMENTS		9,875,477.00	-
SURPLUS/DEFICIT		1,210,400.92	-

The school financial statements were approved on 20th Feb 2022 and signed by:



Name: Rv Fr Charles Amwata

PRINCIPAL
ST. PAUL'S NYANDOCHE II
P. O. Box 543, NYANSIONGO

Name: Mrs Edith Manoti

BURSAR
ST. PAULS NYANDOCHE II GIRLS
P. O. Box 543, NYANSIONGO

Name: Mr Kefa Amima

Chair BOM

Date: 20th Feb 2022

School Principal/Secretary to
BOM

Date: 20th Feb 2022

Bursar/Finance Officer

Date: 20th Feb 2022

ST PAULS NYANDOCHE IBERE GIRLS
PUBLIC SECONDARY SCHOOL
Annual Report and Financial Statements for the year ended 30 June 2021

II. STATEMENT OF FINANCIAL ASSETS AND LIABILITIES			
	Note	2020 - 2021 Kshs	2019 - 2020 Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	8	1,636,490.30	
Cash Balances	9	235,862.00	
Short term Investment	10	-	-
Total Cash and Cash Equivalents		1,872,352.30	-
Account's receivables	11	6,838,319.00	-
TOTAL FINANCIAL ASSETS		8,710,671	-
FINANCIAL LIABILITIES			
Accounts Payable	12	1,231,614	-
NET FINANCIAL SSETS		7,479,057	-
REPRESENTED BY			
Fund balance b/fwd 1st July...	13	6,268,656	
Surplus/Defict for the year		1,210,401	-
accrual to cash adjustments		-	-
NET FINANCIAL POSITION		7,479,057	-
		(0)	-

The school's financial statements were approved on 20th Feb 2022 and signed by:



Name: Rv Fr Charles
Amwata

PRINCIPAL
ST. PAULS NYANDOCHE IBERE GIRLS
P. O. Box 543, NYANDOCHE


Name: Mrs Edith Manoti

BURSAR
ST. PAULS NYANDOCHE IBERE GIRLS
P. O. Box 543, NYANDOCHE


Name: Mr Kefa Amima

Chair BOM

Date: 20th Feb 2022

School Principal/Secretary to
BOM

Date: 20th Feb 2022

Bursar/Finance Officer

Date: 20th Feb 2022

**ST PAULS NYANDOCHE IBERE GIRLS
PUBLIC SECONDARY SCHOOL**

Annual Report and Financial Statements for the year ended 30 June 2021

STATEMENT OF CASH FLOW			
		2020 - 2021	2019 - 2020
STATEMENT OF CASH FLOW		Kshs	Kshs
Receipts from operating activities			
Capitation grants for tuition	1	420,095.47	-
Capitation grants for operations	2	3,866,388.45	-
School fund income- Parents contributions/ fees	3	6,548,127.00	-
School fund income- other receipts	4	251,267.00	-
Total receipts		11,085,877.92	-
Payments			
Payments for Tuition		242,000	-
Payments for operations		4,011,559	-
Boarding and school fund payments		5,621,918	-
		9,875,477	-
Net cash flow from operating activities		1,210,401	-
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets		-	-
Acquisition of Assets		-	-
Proceeds from investments		-	-
Net cash flows from Investing Activities		-	-
NET CASHFLOW FROM BORROWING ACTIVITIES			
Proceeds from borrowings/ loans			
Repayment of principal borrowings			
Net cash flows from Investing Activities			
NET INCREASE IN CASH AND CASH EQUIVALENT		1,210,401	-
Cash and cash equivalent at BEGINNING of the year	10	661,951	-
Cash and cash equivalent at END of the year		1,872,352	-

ST PAULS NYANDOCHE IBERE GIRLS - PUBLIC SECONDARY SCHOOL

Annual Report and Financial Statements for the year ended 30 June 2021

Receipt/Expense Item	Original Budget	Adjustments		Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
		a	b				
RECEIPTS			Opening Balance (C/Bk) and	Previous years Outstanding Disbursements			
			(C/Bk) and				
(1) CAPITATION GRANT ON TUITION							
Textbooks and	0	0		0			
Exercise books				0			#DIV/0!
Laboratory				0			0.0%
Internal exams				0			0.0%
Teaching /	828999			828,999	420,095.47	408,903.53	49.0%
Chalks				0			0.0%
Exams and				0			0.0%
Teachers guides				0			0.0%
				0			0.0%
				0			0.0%
				0			0.0%
(2) CAPITATION GRANT ON				0			0.0%
Personnel	1250000			1,250,000	1,006,300	243,700	0.2%
Infrastructure	1000000			1,000,000	800,008	199,992	0.2%
Local transport /	182000			182,000	67,500	114,500	0.6%
Electricity and	476000			476,000	492,000	(16,000)	0.0%
Medical	700000			700,000	605,280	94,720	13.0%
Administration	862000			862,000	761,308.45	100,691.55	11.6%
Activity	300000			300,000	134,800	165,200	55.0%
Gratuity				0			0.0%
SMASSE				0			0.0%
				0			0.0%
				0			0.0%
(3) FEES CHARGED ON PARENTS				0			0.0%
Personnel	12138000			1,238,000	496,840	741,160	59.0%

ST PAULS NYANDOCHE IBERE GIRLS - PUBLIC SECONDARY SCHOOL
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Repairs and	750000			750,000	68,062	681,938	90.0%
Local transport /	375000			375,000	108,886	266,114	70.0%
Electricity and	1725000			1,725,000	816,726	908,274	52.0%
Medical				0	-	-	0.0%
Administration	712500			712,500	274,514	437,986	61.0%
Activity	73750			73,750	40,834	32,916	44.0%
SMASSE				0	-	-	0.0%
Fee on Boarding	9519375			9,519,375	4,654,846	4,864,529	51.0%
<i>OTHER</i>				0	-	-	0.0%
Rent income				0	-	-	0.0%
Income from				0	-	-	0.0%
Insurance				0	-	-	0.0%
Income from				0	-	-	0.0%
Income from Bus				0	-	-	0.0%
Fee for hire of				0	-	-	0.0%
Interest income				0	-	-	0.0%
Income from any				0	-	-	0.0%
TOTAL	30,892,624	0	0	19,992,624	10,748,000	9,244,624	53.8%
(1)							
EXPENDITURE							
Personnel							#DIV/0!
Repairs,							#DIV/0!
Local transport /				0			#DIV/0!
Electricity, water				0			#DIV/0!
Medical				0			#DIV/0!
Administration				0			#DIV/0!
Activity				0			#DIV/0!
Gratuity				0			#DIV/0!
Lunch				0			#DIV/0!
Boarding				0			#DIV/0!
Expenditure for				0			#DIV/0!
Income				0			#DIV/0!

ST PAULS NYANDOCHE IBERE GIRLS

PUBLIC SECONDARY SCHOOL

Annual Report and Financial Statements for the year ended 30 June 2021

I. NOTES TO THE FINANCIAL STATEMENTS			
1	CAPITATION GRANT FOR TUITION		
			0
		2020-2021	2019-2020
		Kshs	Kshs
	Textbooks and reference materials		
	Exercise books		
	Laboratory equipment		
	Internal exams		
	Teaching / learning materials	420095.47	
	Chalks		
	Teachers guides		
	Total	420095.47	0
2	CAPITATION GRANT FOR OPERATIONS		
		2020-2021	2019-2020
		Kshs	Kshs
	Personnel emoluments		
	Repairs and maintenance		0
	Local transport / travelling		0
	Electricity and water		0
	OTHER V/HDS	2094727.45	0
	Administration costs		0
	INFRASTRUCTURE	1771651	0
	Total	3866388.45	0
3	PARENTS CONTRIBUTION/FEEES - SCHOOL FUND ACCOUNT		
		2020-2021	2019-2020
		Kshs	Kshs
	Personnel emoluments	496840	
	Repairs and maintenance	68062	0
	Local transport / travelling	108,886	0
	Electricity and water	816,726	0
	B.E.S	5,057,613	

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Administration costs			0
Activity			0
Total		6548127	0

4 OTHER RECEIPTS – SCHOOL FUND ACCOUNT

	2020-2021	2019-2020
	Kshs	Kshs
Fee on Boarding Equipment and Stores	0	
Rent income	0	0
Income from farming activities	0	0
Insurance compensation	0	0
Income from Posho mill	0	0
Income from Bus Hire	0	0
Fee for hire of ground and equipment	0	0
Income from grants and donations*	251267	0
Interest income	0	0
Dividends income	0	0
Total	251267	0

5 PAYMENTS FOR TUITION

	2020-2021	2019-2020
	Kshs	Kshs
Textbooks and reference materials	0	0
Exercise books	0	0
Laboratory equipment	0	0
Internal exams	242000	0
Teaching / learning materials	0	0
Chalks	0	0
Exams and assessment	0	0
Teachers guides	0	0
Administration Costs	0	0
Bank Charges	242000	0
Total		0

6 PAYMENTS FOR OPERATIONS

	2020-2021	2019-2020
	Kshs	Kshs
Personnel emoluments	0	

**ST PAUL NYADONCHE IBERE GIRLS
PUBLIC SECONDARY SCHOOL**

Annual Report and Financial Statements for the year ended 30 June 2021

	Service Gratuity			0
	Administration Cost			0
	Repairs and maintenance & improvements			0
	Local transport / travelling			0
	Electricity and water		886995	0
	Infrastructure			0
	Activity Expenses		3124564	0
	O/vhds		0	0
	Insurance Cost			0
	Bank Charges		0	0
	Acquisition of Assets			0
	TOTAL		4011559	0

7 BOARDING AND SCHOOL FUND PAYMENTS

		2020-2021	2019-2020
		Kshs	Kshs
	Personnel emoluments	317400	0
	Infrastructure	500000	0
	Repairs and maintenance & Improvements	650900	0
	Local transport / travelling	106450	0
	Electricity and water	421565	0
	Bursary	800360	0
	Administration costs	127798	0
	Lunch Programme	0	0
	Bank Charges	0	0
	Expenses on Income Generating Activities	0	0
	Fee on Boarding Equipment and Stores	4148639	0
	Rent Expenses	0	0
	Insurance Cost (Life Property)	0	0
	Loan Principal repayment	0	0
	Loan Interest repayment	0	0
	Acquisition of Assets	0	0
	TOTAL	7073112	0

*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

ST PAULS NYANDOCHE IBERE GIRLS

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Annual Report and Financial Statements for the year ended 30 June 2021

Name of Bank, Account No. & currency	Bank Account Number	2020-2021	2019-2020
		Kshs	Kshs
Tuition Account	1105623068	178854.95	0
Operations Account	1102192740	863505.45	
School Fund Account/Boarding	1102193542	234762.95	0
Savings Account			0
Parent Association Development Account		0	0
Income generating activities Account		0	0
Infrastructural Account		538221.9	0
Total		1815345.25	0

9 CASH IN HAND

Description	2020-2021	2019-2020
	Kshs	Kshs
Tuition Account	0	0
Operation Account	80557	
School Fund account	155304	0
Total	235861	0

10 SHORT TERM INVESTMENTS

Description	2020-2021	2019-2020
	Kshs	Kshs
Cooperative shares	0	0
Treasury Bills	0	0
Fixed deposit	0	0
Equity stock	0	0
Other investments	0	0
Total	0	0

11 ACCOUNTS RECEIVABLE

Description	2020-2021	2019-2020
	Kshs	Kshs
Fees arrears	6547143	
Other non-fees receivables	291176	0
Salary advances	0	0

ST PAULS NYANDOCHE IBERE GIRLS

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Annual Report and Financial Statements for the year ended 30 June 2021

Imprest		0	0
Total		6838319	0

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

Description	2020-2021	2019-2020
	Kshs	Kshs
Fees arrears for current year	2508161	0
Fees arrears for the previous year	4038982	0
Fees arrears for prior periods (over two years)	0	0
Total	6547143	0

12 ACCOUNTS PAYABLE

Description	2020-2021	2019-2020
	Kshs	Kshs
Trade creditors (See ageing below and appendix 1)	1123860	0
Prepaid fees	107754	0
Retention monies	0	0
Total	1231614	0

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

Description	2020-2021	2019-2020
	Kshs	Kshs
Trade creditors for current year	170000	0
Trade creditors for the previous year		0
Trade creditors for prior periods (over two years)	0	0
Total	170000	0

13 FUND BALANCE BROUGHT FORWARD

Description	2020-2021	2019-2020
	Kshs	Kshs
Bank balances	564269.05	
Cash balances	97682	
Short Term Investments		0
Receivables	6838319	0
Payables	1231614	0
Total	6268656.05	0

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Annual Report and Financial Statements for the year ended 30 June 2021

Other important disclosure notes

14 Non-current Liabilities Summary

Description		2020-2021	2019-2020
		Kshs	Kshs
Bank loan(s)		0	0
Outstanding Leases	0		0
Hire purchase		0	0
Gratuity and leave provision		0	0
Total		0	0

15 Biological assets

Description	Numbers	2020-2021	2019-2020
		Kshs	Kshs
Cattle		0	0
Goats		0	0
Trees	25	25000	0
Coffee or tea plantation		0	0
Poultry		0	0
Total		25000	0

16 Borrowings

Description		2020-2021	2019-2020
		KShs	KShs
a) Borrowings		0	
Borrowing at beginning of the year		0	0
Borrowings during the year		0	0
Repayments of during the year		0	0
Balance at end of the year			0

17 1 Stock/ Inventory

Description		2020-2021	2019-2020
		KShs	KShs
Stock/Inventory			
Stock/ inventory at beginning of the year		0	0
Stock/ inventory purchased during the year		0	0
Stock/ inventory issued during the year		0	0
Balance at end of the year		0	0

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Reports and Financial Statements
For the year ended 30th June 2021

ANNEX 2 – SUMMARY OF FIXED ASSETS REGISTER

Asset class	Date purchased	Location	Historical Cost b/f (Kshs) 1 st July 2021	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost c/f (Kshs) 30 th June 20xx
Land 1	1995	Nyansiongo	Kshs 1000000			
Land 2						
Buildings and structures			18800500			
Motor vehicles			5100000			
Office equipment, furniture and fittings			14096750			
ICT Equipment, and Other ICT Assets			1200000			
Tools and apparatus			750000			
Textbooks			950000			
Other Machinery and Equipment			2100000			
Heritage and cultural assets						

ST PAULS NYANDOCHE IBERE GIRLS

PUBLIC SECONDARY SCHOOL

Annual Report and Financial Statements for the year ended 30 June 2021

TRIAL BALANCE AS AT 30TH JUNE 2020			
		DR	CR
Cash and Cash equivalents			
	Bank Balances	1,636,490.30	
	Cash Balances	235,862.00	
	Short term investments	-	
	Receivables	6,838,319.00	
Payments			
	Payments for Tuition	242,000.00	
	Payments for operations	4,011,559.00	
	Boarding and school fund payments	5,621,918.00	
Receipts			
	Capitation grants for tuition		420,095.47
	Capitation grants for operations		3,866,388.45
	School Fund Income- Parents' Contributions		6,548,127.00
	School Fund Income- Other receipts		251,267.00
	Proceeds from borrowings		
	Payables		1,231,614.00
Prior Year Adjustment			
Fund Balance b/f			
			6,268,656.05
TOTAL		18,586,148	18,586,148