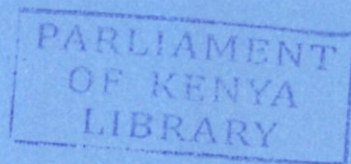


REPUBLIC OF KENYA



Enhancing Accountability

REPORT



THE NATIONAL ASSEMBLY
PAPERS LAID

MAR 2024

DATE: 06 MAR 2024

DAY
WED

OF

BY

Hon Owen Bayo, MP
Deputy leader, Majority Party
Cuebet

THE AUDITOR-GENERAL

ON

MISHI MBOKO GIRLS HIGH SCHOOL

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

MOMBASA COUNTY



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

Revised 30th June 2021.

20 JUL 2023

RECEIVED



MISHI MBOKO GIRLS HIGH 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)**

(MISHI MBOKO GIRLS HIGH SCHOOL)
PUBLIC SECONDARY SCHOOL
Annual Report and Financial Statements
For the year ended 30th June 2021

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PUBLIC SECONDARY SCHOOLS - (MISHI MBOKO GIRLS HIGH SCHOOL)
Reports and Financial Statements
For the year ended 30th June 2021

1. KEY SCHOOL INFORMATION AND MANAGEMENT

(a) Background information

The school is based in Kenya and its operations are governed under the Basic Education Act, 2013. It is located in Mombasa County, Likoni Sub-County.

The school was registered in September,2020 under registration number 01S30000313 and is currently categorized as a County public school established, owned or operated by the Government.

The school is a day school and had 110 number of students as at 30th June 2021. It has 2 streams and 10 teachers of which 6 teachers are employed by the School Board of Management.

(b) School Board of Management - Board Members

The School Board of Management established under Section 55 of the Basic Education Act, 2013; is composed of the following members:

Ref:	Name of Board Member	Designation	Date of appointment
1	MR. RASHID GAKWELI	Chairman- Sponsor	1st March 2022
2	MD. LENA OMBOGA	Secretary – Principal	1st March 2022
3	MR. HAMISI MGANDI	Member – Sponsor	1st March 2022
4	LUCY DAVID	Member – BOM	1st March 2022
5	ANGELINE KITHOME	Member –P.A chairman	1st March 2022
6	ALI SASA	Member – BOM	1st March 2022
7	NUSRA MWINYI	Member – BOM	1st March 2022
8	ROBERT OPEMI	Member – Rep CEB	1st March 2022
9	JUSTUS WAFULA	Member Rep Teachers	1st March 2022
10	SHUHUDIA ABDALLA	Members – Sponsor	1st March 2022
11	RABIA SUBRA	Member – Community	1st March 2022
12	MOHAMED SIBABU	Member – BOM	1st March 2022
13	NAPHTALI SHAKA	Member Special Needs	1st March 2022
14	PASTOR NAOMI FURAHA	Member – BOM	1st March 2022
15	RIZIKI CHONDO	Students Representative	1st March 2022

(MISHI MBOKO GIRLS HIGH SCHOOL)
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KEY SCHOOL INFORMATION AND MANAGEMENT

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 paragraph 21 and 23 of the Basic Education Act, 2013.

(c) Committees of the Board

There are no official committee members

(d) School operation Management

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

Ref:	Designation	Name	TSC Number
1	Principal	LENA OMBOGA	303465
2	Deputy Principal	CHARLENE WAITHERA	349525
3	School Bursar	JACKSON KAHINDI	34334417 ID

**(MISHI MBOKO GIRLS HIGH SCHOOL)
PUBLIC SECONDARY SCHOOL
Annual Report and Financial Statements
For the year ended 30th June 2021**

KEY SCHOOL INFORMATION AND MANAGEMENT (Continued)

(e) Schools contacts

Post Office Box: 96429-80110
Telephone: 0722245831
E-mail: mishimbokogirls@gmail.com
Website: N/A
Facebook: N/A
Twitter: N/A

(f) School Bankers

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

I. Name of Bank: **COOPERATIVE BANK**

Branch: **LIKONI BRANCH**

Account Number: **A.TUITION A/C – 01139628434901**
B. OPERATION A/C - 01139628434900
C. INFRASTRUCTURE A/C- 01139628434902
D. MAIN A/C -01129628434900

(g) Independent Auditors

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

(MISHI MBOKO GIRLS HIGH SCHOOL)
PUBLIC SECONDARY SCHOOL
Annual Report and Financial Statements
For the year ended 30th June 2021

2. 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:**

(i) Surplus/ deficit for the year and a comparison of the same for the last three years

S/N	ACCOUNT	2021	2020
1	TUITION ACCOUNT	23,434	0
2	OPERATION ACCOUNT	92,901	0
3	MAIN ACCOUNT	152,837	0

(ii) Capitation grants from the Ministry of Education for the last three years

S/N	ACCOUNT	2021	2020
1	TUITION ACCOUNT	122,973	0
2	OPERATION ACCOUNT	746,141	0

(iii) Ratio of capitation grant per student over the last three years

S/N	ACCOUNT	2022	2020
1	TUITION ACCOUNT	1:1118	0
2	OPERATION ACCOUNT	1:6783	0

(iv) A three-year overview of growth of other income(s) earned by the school.

S/N	ACCOUNT	2021	2020
1	MAIN ACCOUNT	2,833,430	0

(v) A three-year overview of growth in expenditure of the school

S/N	ACCOUNT	2021	2020
1	TUITION	98,219	0
2	OPERATION	588,988	0
3	MAIN	1,048,325	0

(vi) Movement of debtors and creditors of the school over the last three years

S/N	PARTICULARS	2021	2020
1	DEBTORS	1,277,950	0
2	CREDITORS	0	0

(vii) Movement of cash and bank balances over the last three years

S/N	PARTICULARS	2021	2020
1	CASH AT BANK	328,211	0
2	CASH ON HAND	362,400	0

(MISHI MBOKO GIRLS HIGH SCHOOL)
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b) Teacher Student ratio:

1. Teacher to Student ratio	1:24
2. Number of teachers recruited/posted to the school within the year.	Nil
3. Number of teachers transferred during the year.	Nil
4. Number of teachers retired during the year.	Nil
5. Number of teachers employed by TSC.	1
6. Number of teachers employed by BOM.	6 Teachers
7. Subject Allocation;	
(i) Maths	3 Teachers
(ii) English	2 Teachers
(iii) Kiswahili	Nil
(iv) Chemistry	2 Teachers
(v) Biology	1 Teachers
(vi) Physics	Nil
(vii) Business studies	1 Teachers
(viii) Agriculture	Nil
(ix) Geography	1 Teachers
(x) History and Government	1 Teachers
(xi) CRE	1 Teachers
(xii) IRE	1 Teachers
(xiii) Home Science	Nil

(MISHI MBOKO GIRLS HIGH SCHOOL)
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<p>N/B: The school has a shortage in the following subject:</p> <ul style="list-style-type: none"> -Physics/maths -Business/Geography -Biology/Maths -Maths/Chemistry -Agriculture/Biology -Home Science -Kiswahili/PE Education -Computer/History -IRE/ARABIC -History/CRE 	
---	--

c) Mean score in the 2020 KCSE:

S/N	DESCRIPTION	2021	2020
1	Performance of the school		
2	School mean score		
3	Number of students transited to higher learning.		

(d)Number of Candidates in the 2020 KCSE:

S/N	DESCRIPTION	2021	2020
1	KCSE Candidates	0	0

(e) Capacity of the school:


S/N	DESCRIPTION	2021
1	Number of students	110
2	Domitories	0
3	Dining Hall	0
4	LAB:- ICT Lab	0
	Home Science Lab	0
	Physics Lab	0
	Chemistry/Biology Lab	1

(MISHI MBOKO GIRLS HIGH SCHOOL)
PUBLIC SECONDARY SCHOOL
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5	Toilets	7
6	Kitchen	1

Development projects carried out by the school:

1 Classroom CBC – MOE (Direct Funding)

PRINCIPAL
MISHI MBOKO GIRLS HIGH SCH.
P.O. BOX 50412 KAMPALA
Sign: 
.....
Sign:
School Principal
LENA OMBOGA

(MISHI MBOKO GIRLS HIGH SCHOOL)
PUBLIC SECONDARY SCHOOL
Annual Report and Financial Statements
For the year ended 30th June 2021

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

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

Name: MR. RASHID GAKWELI

Designation: Chairman, School Board of Management

Sign:.....

Date:

Name: MD. LENA OMBOGA

Designation: School Principal & Secretary to Board of Management

Sign:.....

Date: 18/7/2023.....

Name: JACKSON KAHINDI

Designation: Bursar/ Finance Officer

Sign:.....

Date: 18/7/2023.....

REPUBLIC OF KENYA

Telephone: +254-(20) 3214000
E-mail: info@oagkenya.go.ke
Website: www.oagkenya.go.ke



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

REPORT OF THE AUDITOR-GENERAL ON MISHI MBOKO GIRLS HIGH SCHOOL FOR THE YEAR ENDED 30 JUNE, 2021 – MOMBASA COUNTY

PREAMBLE

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

- A. Report on the Financial Statements that consider whether the financial statements are fairly presented in accordance with the applicable financial reporting framework, accounting standards, and the relevant laws and regulations that have a direct effect on the financial statements.
- B. Report on Lawfulness and Effectiveness in Use of Public Resources which considers compliance with applicable laws, regulations, policies, gazette notices, circulars, guidelines, and manuals and whether public resources are applied in a prudent, efficient, economic, transparent, and accountable manner to ensure Government achieves value for money and that such funds are applied for the intended purpose.
- C. Report on the Effectiveness of Internal Controls, Risk Management, and Governance which considers how the entity has instituted checks and balances to guide internal operations. This response 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 aim to address the Auditor-General's statutory roles and responsibilities 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 Auditor-General's report.

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of Mishi Mboko Girls High School – Mombasa County set out on pages 11 to 24, 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 statement of budgeted versus actual amounts

Report of the Auditor-General on Mishi Mboko Girls High School for the year ended 30 June, 2021 – Mombasa County

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, 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 the Mishi Mboko Girls High School – Mombasa County as at 30 June, 2021, and of its financial performance and cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with Public Finance Management Act, 2012 and the Basic Education Act, 2013.

Basis for Qualified Opinion

Inaccuracies in the Financial Statements

The statement of receipts and payments reflects Kshs.2,833,430 in respect of school fund income-parents' contributions while Note 3 on the same component disclosed a balance of Kshs.1,555,600 resulting in an unreconciled variance of Kshs.1,277,830.

Further, the statement of cash flows reflects a balance of Kshs.794,942 as net cash flow from operating activities while the recomputed balance is Kshs.689,182 resulting to an error of Kshs.105,760. As a result of this error, the net increase in cash and cash equivalents balance of Kshs.688,942 was likewise erroneous which in turn affects the cash and cash equivalent at the end of the year of Kshs.690,611.

In the circumstances, the accuracy and completeness of some balances disclosed in the financial statements could not be confirmed.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the Mishi Mboko Girls High School Management in accordance with ISSAI 130 on Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of financial statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

Key Audit Matters

Key audit matters are those matters that, in my professional judgment, are of most significance in the audit of the financial statements. There were no key audit matters to report in the year under review.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN THE USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution, based on the audit procedures performed, except for 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. Lack of an Approved Budget and Procurement Plan

The School incurred a total expenditure of Kshs.305,604 on teaching/learning materials, acquisition of assets and lunch programme. However, the management did not have in place an approved annual procurement plan contrary to Section 53 (2 and 5) of the Public Procurement and Asset Disposal Act, 2015 which requires entities to have in place procurement and asset disposal plans that are based on indicative or approved budgets which shall be integrated with the applicable budget process.

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

2. Understatement of Capitation Due to Inaccuracy of Student Enrollment Data

Examination of documents provided for audit revealed that there were discrepancies between the data in the National Education Management Information System (NEMIS) and School records relating to the enrolment of students.

The audit noted that the number of the students in the NEMIS and in the school enrolment record were varying and thus occasioned the underfunding of the school by Kshs.308,604 as analyzed below; -

Month	Capitation Per Student (Kshs.)	No. of Students Per NEMIS	No. of Students as Per Register	Understatement of Capitation (Kshs.)
January, 2021 Operation	3,398	83	121	129,107
January, 2021 Tuition	345	83	121	13,110
February, 2021 Operation	3,370	95	121	87,620
April, 2021 Operation	2,796	103	121	50,328
February, 2021 Tuition	601	95	121	15,632
April, 2021 Tuition	711	103	121	12,807
				308,604

Management explained the discrepancy in the student numbers to be due to lack of birth certificates which was a requirement for registration in NEMIS. As a result, the school was underfunded by Kshs.308,604 for the period ending June, 2021.

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 THE EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

As required by Section 7(1)(a) of the Public Audit Act, 2015, based on the audit procedures performed, except for the matters described in the Basis for Conclusion on 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. Lack of an Approved Risk Management Policy

The school management did not have in place an approved risk management policy. Further, there is no evidence that the school has documented, identified and assessed risks and consequently developed controls to respond to risks identified as required.

2. Lack of Board of Management and Board Committees

The school did not have a Board of Management and Board Committees during the year under review. The current Board was appointed into office with effect from June, 2022. The school management did not enjoy the benefits of quality decisions which were to be made by the Board. Further, the Board did not have a work plan or schedule of activities in the year under review to guide its operations.

In the circumstances, decision-making may have been hindered which eventually could affect the smooth operations of the school.

3. Lack of an Asset Register

The school has no fixed asset register which should indicate details such as dates of purchase, the historical costs, and the book values of the assets. Further, the school is constructed on communal land and does not have its own title deeds for the land.

In these circumstances, the security over the assets of the school cannot be assured and they are prone to misuse, and theft lost in the absence of an updated fixed assets register.

4. Long Outstanding Student Accounts Receivables

Note 9 to the financial statements reflects an accounts receivables balance of Kshs.1,277,950 as disclosed in the statement of financial assets and liabilities and as disclosed in Note 9 and 10 to the financial statements. The accounts receivables are long

outstanding student debtors which have been outstanding for a period of more than twelve months and the Management did not provide any evidence of the recoverability of the amount owed.

In the circumstances, the accuracy and recoverability of the long outstanding student account receivables of Kshs.1,277,950 could not be confirmed.

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

Responsibilities of Management and those Charged with Governance

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

In preparing the financial statements, Management is responsible for assessing the School's ability to continue to sustain 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 time 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 noncompliance. 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 skepticism throughout the audit. I also:

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

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

I communicate with the Management regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal 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, GBS
AUDITOR-GENERAL

Nairobi

12 October, 2023

(MISHI MBOKO GIRLS HIGH SCHOOL)
PUBLIC SECONDARY SCHOOL
Annual Report and Financial Statements
For the year ended 30th June 2021

5. STATEMENT OF RECEIPTS AND PAYMENTS PERIOD TO 30TH JUNE 2021

DESCRIPTION OF VOTE HEAD	Note	2020-2021	2019-2020
		Kshs	Kshs
RECEIPTS			
Capitation grants for tuition	1	122,973	0
Capitation grants for operations	2	746,141	0
School Fund Income- Parents' Contributions	3	2,833,430	0
TOTAL RECEIPTS		3,702,544	0
PAYMENTS			
Payments for Tuition	4	98,219	0
Payments for Operations	5	588,988	0
Boarding and school fund payments	6	1,048,325	0
TOTAL PAYMENTS		1,735,532	0
SURPLUS/DEFICIT		1,967,012	0

The school financial statements were approved on 18/7/2023 2023 and signed by:

Sign

Name: MR Rashid Gakweli

Chair BOM


Date

PRINCIPAL
 MISHI MBOKO GIRLS HIGH SCHOOL
 P.O. BOX 30120 DUTTU, MOI COUNTY, KENYA
 Sign: 

Name: Lena Omboga

School Principal/
 Secretary to BOM

Date 18/7/2023

Sign: 

Name: Jackson Kahindi

Bursar/
 Finance Officer

Date: 18/7/23

(MISHI MBOKO GIRLS HIGH SCHOOL)
PUBLIC SECONDARY SCHOOL
Annual Report and Financial Statements
For the year ended 30th June 2021

6. STATEMENT OF FINANCIAL ASSETS AND FINANCIAL LIABILITIES AS AT 30TH JUNE 2021

The	Note	2020-2021	2019-2020
		Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	7	328,211	0
Cash Balances	8	362,400	0
Short term Investment	9	0	0
Total Cash and cash equivalent		690,611	0
Account's receivables	10	1,277,950	0
TOTAL FINANCIAL ASSETS		1,968,561	0
FINANCIAL LIABILITIES			
Accounts Payables	11	0	0
NET FINANCIAL ASSETS		1,968,561	0
REPRESENTED BY			
Accumulated Fund b/fwd		1,549	0
Surplus/Deficit for the year		1,967,013	0
NET FINANCIAL POSSITION		1,968,561	0

School's financial statements were approved on 18/7/2023 and signed by:

Name: MR. RASHID
GAKWELI

Chairman, BoM

Sign:

Date:

Name: MD.LENA
OMBOGA

School Principal/Secretary
to BoM

Sign: 

Date: 18/7/2023

Name: JACKSON
KAHINDI

Bursar/Finance

Sign: 

Date: 18/7/23

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7. STATEMENT OF CASH FLOWS FOR THE PERIOD ENDED 30TH JUNE 2021

		2020-2021	2019-2020
CASHFLOW FROM OPERATING ACTIVITIES	Note	Kshs	Kshs
Receipts for operating income			
Capitation grants for tuition	1	122,973	0
Capitation grants for operations	2	746,141	0
School fund income- Parents contributions/ fees	3	1,555,600	0
Total receipts		2,424,714	0
Payments			
Payments for Tuition	4	98,219	0
Payments for operations	5	588,988	
Boarding and school fund payments	6	1,048,325	0
Total payments		1,735,532	0
Net cashflow from operating activities		794,942	0
CASHFLOW FROM INVESTING ACTIVITIES			
Receipts from Investing Activities			
Proceeds from Sale of Assets		0	0
Maintenance & Improvement		0	0
Proceeds from investments		0	0
Total receipts		0	0
Payments from Investing Activities			
Acquisition of assets		106,000	0
Maintenance & Improvement		0	0
Purchase of investments		0	0
Net cash flows from Investing Activities		(106,000)	0
CASHFLOW FROM BORROWING ACTIVITIES			
Receipts from Financing Activities			
Proceeds from borrowings/ loans		0	0
Payments from Financing Activities			
Repayment of principal borrowings		(0)	(0)
Net cash flow from financing activities		0	0
NET INCREASE IN CASH AND CASH EQUIVALENTS		688,942	0
Cash and cash equivalent at BEGINNING of the year		1,669	0
Cash and cash equivalent at END of the year		690,611	0

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8. STATEMENT OF BUDGETED VERSUS ACTUAL AMOUNTS FOR THE YEAR ENDED 30TH JUNE 2021

Receipt/expenses Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
	Kshs	Kshs			Kshs	Kshs
RECEIPTS						
<i>(1) CAPITATION GRANT ON TUITION</i>						
Textbooks and reference materials						
Exercise books						
Laboratory equipment						
Internal exams						
Teaching / learning materials	243,210	0	243,210	122,973	120,237	50.56%
Chalks						
Exams and assessment			-			
Teachers guides			-			
TOTAL	243,210		243,210	122,973	120,237	50.56%
<i>(2) CAPITATION GRANT ON OPERATIONS</i>						
Personnel emoluments	374,660	0	374,660	146,000	230,660	38.97%
Repairs and maintenance	497,090	0	497,090	230,000	267,090	46.27%
Local transport / travelling	281,050	0	281,050	100,141	180,909	35.63%
Electricity and water	93,720	0	93,720	80,000	13,720	85.36%
Administration costs	187,330	0	187,330	100,000	87,330	53.38%
Activity	143,220	0	143,220	90,000	53,220	62.84%
Gratuity	-	0	-			
SMASSE	-	-	-			
TOTAL	1,577,070	0	1,577,070	746,141	830,929	47.31%

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Receipt/expenses Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
	Kshs	Kshs			Kshs	Kshs
(3) FEES CHARGED ON PARENTS						
BOM Teachers salaries	924,400		924,400	689,050	235,350	74.54%
Repairs and maintenance	-	-	-	-	-	-
Local transport / travelling	-	-	-	-	-	-
Electricity and water	-	-	-	-	-	-
PA	-	-	-	-	-	-
Administration costs	-	-	-	-	-	-
Activity	-	-	-	-	-	-
SMASSE	-	-	-	-	-	-
Lunch Program	1,386,000		1,386,000	866,550	519,450	62.52%
TOTAL	2,310,400	-	2,310,400	1,555,600	754,800	67.33%
OTHER INCOME						
Rent income	-	-	-	-	-	-
Income from farming activities	-	-	-	-	-	-
Insurance compensation	-	-	-	-	-	-
Income from Posho mill	-	-	-	-	-	-
Income from Bus Hire	-	-	-	-	-	-
Fee for hire of ground and equipment	-	-	-	-	-	-
Tender	-	-	-	-	-	-
Interest income	-	-	-	-	-	-
Income from any other investment	-	-	-	-	-	-

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Receipt/expenses Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
	Kshs	Kshs			Kshs	Kshs
(1) EXPENDITURE FOR TUITION						
Textbooks and reference materials		0				
Exercise books		0				
Laboratory equipment		0				
Internal exams		0				
Teaching / learning materials	243,210	0	243,210	98,219	144,991	40.38%
Chalks		0				
Exams and assessment		0				
Teachers guides		0				
Administration costs	-	-	-	-		
Bank Charges	-	-	-			
TOTAL	243,210		243,210	98,219	144,991	40.38%
(2) EXPENDITURE FOR OPERATIONS						
NSSF		0				
Repairs, maintenance & improvements	497,090	0	497,090	89,360	407,730	17.98%
Local transport / travelling	281,050	0	281,050	101,500	179,550	36.11%
Electricity, water and conservancy	93,720	0	93,720	15,938	77,782	17.01%
Bank charges		0		2,280	(2,280)	0%
Administration costs	187,330		251,955	40,000	211,955	15.88%
Activity Expenses	351,880		351,880	233,910	117,970	66.47%
Acquisition of assets	166,000	-	166,000	106,000	60,000	63.86%
Personal emulment						
TOTAL	1,641,695	-	1,641,695	588,988	1,052,707	35.88%
(3) EXPENDITURE FOR SCHOOL FUNDS						

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Receipt/expenses Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c%
	Kshs	Kshs			Kshs	Kshs
BOM Teachers Salaries	924,400		924,400	558,900	365,500	60.46%
Boarding Equipment and Stores	-		-			
Expenditure for Income Generating Activity	-		-			
Lunch program	1,386,000		1,386,000	489,425	896,575	35.31%
Tender	-		-	-		
Other expenses on investments	-		-			
Rent Expenses	-		-			
Bank Charges	-		-			
Loan Interest Repayment	-		-			
Loan Principal Repayment	-		-			
TOTAL	2,310,400		2,310,400	1,048,325	1,262,075	45.37%

9. 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. The accounting policies adopted have been consistently applied to all the years presented.

2. Recognition of receipts and payments

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

3. In-kind contributions

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

4. Cash and cash equivalents

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

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5. Accounts Receivable

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

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10. NOTES TO THE FINANCIAL STATEMENTS

1 CAPITATION GRANT FOR TUITION

	2020-2021	2019-2020
	Kshs	Kshs
Textbooks and reference materials	0	0
Exercise books	0	0
TUTION	0	0
Laboratory equipment	0	0
Internal exams	0	0
Teaching / learning materials	122,973	0
Chalks	0	0
Exams and assessment	0	0
Teachers guides	0	0
Total	122,973	0

2 CAPITATION GRANT FOR OPERATIONS

	2020-2021	2019-2020
	Kshs	Kshs
Personnel emoluments	0	0
Repairs and maintenance	0	0
Local transport / travelling	0	0
Electricity and water	0	0
Medical	0	0
Administration costs	0	0
Activity	0	0
Other overheads	746,141	0
Bom Teachers	0	0
Total	746,141	0

3 PARENTS CONTRIBUTION/FEES - SCHOOL FUND ACCOUNT

	2020-2021	2019-2020
	Kshs	Kshs
Personnel emoluments	0	0
Lunch programme	689,050	0
Repairs and maintenance	0	0
Local transport / travelling	0	0
BOM Teachers	708,550	0
P.T.A	158,000	0
Administration costs	0	0
Grants	0	0
Bank charges	0	0
Total	1,555,600	0

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4 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	0	0
Teaching / learning materials	98,219	0
Chalks	0	0
Exams and assessment	0	0
Teachers guides	0	0
Administration Costs	0	0
Bank Charges	0	0
Total	98,219	0

5 PAYMENTS FOR OPERATIONS

	2020-2021	2019-2020
	Kshs	Kshs
Personnel emoluments	0	0
Other voteheads	0	0
Administration Cost	55,938	0
Repairs and maintenance & improvements	89,360	0
Local transport / travelling	101,500	0
Electricity and water	0	0
NSSF	0	0
Activity Expenses	233,910	0
Salaries	0	0
Bank Charges	2,280	0
Acquisition of Assets	106,000	0
TOTAL	588,988	0

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6 BOARDING AND SCHOOL FUND PAYMENTS

	2020-2021	2019-2020.
Personnel emoluments	558,900	0
Volunteer token	0	0
Repairs and maintenance & Improvements	0	0
Local transport / travelling	0	0
Electricity and water	0	0
Medical Expenses	0	0
Administration costs	0	0
Lunch Programme	489,425	0
SAT	0	0
Bank Charges	0	0
Expenses on Income Generating Activities	0	0
SES	0	0
BOM teachers	0	0
Rent Expenses	0	0
Insurance Cost (Life Property)	0	0
Loan Principal repayment	0	0
Activity	0	0
Loan Interest repayment	0	0
BADGES AND TSHIRTS	0	0
TOTAL	1,048,325	0

7 BANK ACCOUNTS

Name of Bank, Account No. & currency	Bank Account Number	2020-2021 Kshs	2019-2020 Kshs
Tuition Account	01139628434901	23,434	0
Operations Account	01139628434900	92,901	0
School Fund Account/Boarding	01129628434900	152,837	1,669
Infrastructural Account	01139628434902	59,040	0
Total		328,211	1,669

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8 CASH IN HAND

Description	2020-2021	2019-2020
	Kshs	Kshs
Operation Account		
School Fund account	362,400	0
Total	362,400	0

9 ACCOUNTS RECEIVABLE

Description	2020-2021	2019-2020
	Kshs	Kshs
Fees arrears	1,277,950	0
Other non-fees receivables	0	0
Salary advances	0	0
Imprest	0	0
Total	1,277,950	0

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

Description	2020-2021	2019-2020
	Kshs	Kshs
Fees arrears for current year	1,277,950	0
Fees arrears for the previous year		
Fees arrears for prior periods (over two years)		
Total	1,277,950	0

10 FUND BALANCE BROUGHT FORWARD

Description	2020-2021	2019-2020
	Kshs	Kshs
Bank balances	328,211	1,669
Cash balances	362,400	0
Short Term Investments	0	0
Receivables	1,277,950	0
Payables	0	0
Total	1,968,561	1,669

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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)
1	Suspense Account			
2	Fees Debtors			

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ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 20XX	Outstanding Balance 20XX-1	Comments
	a	b	c	d=a-c		
	Kshs	Kshs	Kshs	Kshs	Kshs	
Construction of buildings						
1.						
2.						
3.						
Sub-Total	nil					Nil
Supply of goods						
4.						
5.						
6.						
Sub-Total	nil					Nil
Supply of services						
7.						
8.						
9.						
Sub-Total	nil					Nil
Grand Total	nil					Nil

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ANNEX 2 – SUMMARY OF FIXED ASSETS REGISTER

Asset class	Date purchased	Quantity	Location	Historical Cost b/f (Kshs) 1 st July 20xx	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost e/f (Kshs) 30 th June 20xx
Land 1	-						
Land 2	-						
Buildings and structures	-						
Motor vehicles	-						
Office equipment, furniture and fittings: Fridge Office Tables Office Chairs Tables							

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Asset class	Date purchased	Quantity	Location	Historical Cost b/f (Kshs) 1 st July 20xx	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost c/f (Kshs) 30 th June 20xx
ICT Equipment, and Other ICT Assets							
HP Laptop							
Desktop Lenovo							
Projector							
Router							
Head phones							

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Asset class	Date purchased	Quantity	Location	Historical Cost b/f (Kshs) 1 st July 20xx	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost c/f (Kshs) 30 th June 20xx
Tools and apparatus:							
Stools							
Benches							
Gas taps							
Tripod Stands							
Bunsen Burners							
Portable Burners							
Gas Cylinders							
Fire Extinguishers							
Electronic Balance							
Beam Balance							
Microscopes							
Skeleton(human)							
Water Bath							
Retort Stand							
White screens							
Soft Boards							
Meter Bridge							
Ripple Tank							
Rheostats							
Water Taps							

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Asset class	Date purchased	Quantity	Location	Historical Cost n/f (Kshs) 1 st July 20xx	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost n/f (Kshs) 30 th June 20xx
Textbooks:							
Biology							
Physics							
Chemistry							
Mathematics							
English							
Kiswahili							
Geography							
History							
Islamic Religious Education							
Christian Religious Education							
Agriculture							
Business Studies							
Other Machinery and Equipment							
Sewing Machines	-						
Gas Cookers	-						
Gas Cylinders	-						
Blenders	-						
Fridge	-						
Heritage and cultural assets	-	-	-	-	-	-	-

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Asset class	Date purchased	Quantity	Location	Historical Cost b/f (Kshs) 1 st July 20xx	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost c/f (Kshs) 30 th June 20xx
Intangible assets- soft ware							
Exam Soft Ware				-	-	-	-
Total							