


REPUBLIC OF KENYA



Enhancing Accountability



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REPORT	DATE: 12 NOV 2024	DAY: TUESDAY
	TABLED BY: MRS. KIMANI ICHUNGWA (MAJORITY LEADER)	
OF	CLERK-AT-THE-TABLE: MRS. MWALE	

THE AUDITOR-GENERAL

ON

HILLCREST SECONDARY SCHOOL

**FOR THE SIX (6) MONTHS'
PERIOD ENDED 30 JUNE, 2021**

NAKURU COUNTY

NATIONAL ASSEMBLY
RECEIVED
08 NOV 2023
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J.W.N
P. O. Box 41842 - 00100, NAIROBI



Hillcrest 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)

Hillcrest secondary School

Annual Report and Financial Statements For the year ended 30th June 2021



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1. Acronyms and Glossary of Terms

BOM	Board of Management
CEB	County Education Board
IPSAS	International Public Sector Accounting Standards
KCSE	Kenya Certificate of Secondary Education
PFM	Public Finance Management
PSASB	Public Sector Accounting Standards Board
FY	Financial Year
FDSE	Free Day Secondary Education

2. 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 Nakuru County, Nakuru East Sub-County

The school was registered in 02/2006 under registration number GP/A/3776/2006 and is currently categorized as a Sub County public school established, owned or operated by the Government.

The school is a day school and had 794 students as at 30th June 2021. It has 13 streams and 25 teachers of which 5 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	David K Nganga	Chairman	21/5/2019
2	Cecilia Kimani	Vice Chair	21/5/2019
3	Pilister Tonui	Secretary - Principal	21/5/2019
4	John Muturi	P.A Chair Member	21/5/2019
5	Elizabeth Ndungu	Member	21/5/2019
6	Geoffrey Kariuki	Member	21/5/2019
7	Boaz Kalos	Member	21/5/2019
8	Susan Kimani	Member	21/5/2019
9	Beneah Sakwa	Member	21/5/2019
10	Reuben Macharia	Member	21/5/2019
11	Peter Maina	Member	21/5/2019
12	Mary Nyambuti	Member	21/5/2019
13	Jane Njuni	Member	21/5/2019
14	Rhoda Njeri	Member	21/5/2019
15	Scola Wanjiru	Member	21/5/2019
16	John Kamau Mwangi	Member	21/5/2019
17	Emily Njeri	Member	21/5/2019
18	Rhoda Njeri	Member -REP CEB	21/5/2019
19	Peter Maina	Member Rep Teachers	21/5/2019
20	David Nganga Jane Njumu, Mary Nyambu	3 Members - Sponsor	21/5/2019
21	Cecilia Kimani	Member Special Needs	21/5/2019
22	Joseph Gitau	Rep Students	21/5/2019

The function of the School Board of Management include:

- Promote the best interests of the School and ensure its development.
- Promote quality education for all pupils in accordance with the standards set under the Basic Education Act, 2013
- Ensure and assure the provision of proper and adequate facilities for the School
- Manage the School's affairs in accordance with the rules and regulations governing occupational safety and health.
- 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			
		David Kamau	Chairperson	6/6
		Cecilia Kimani	Vice Chairperson	6/6
		Pilister Tonui	Secretary	6/6
		Enos Kalo	Member	6/6
		John Muturi	Member	6/6
2	Finance, Procurement and general Purposes committee			
		Pilister Tonui	Secretary	4/4
		David Nganga	Bom Chair	4/4
		Geoffrey Karuki	Member	3/4
		Elizabeth Ndungu	member	4/4
3	Academic Committee			
		Pilister Tonui	Academic Coordinator	6/6
		Jane Ndungu	Representative	6/6
		Peter Mwarua	Academic Coordinator	6/6
		Mary Nyambuti	Representative	6/6
4	Development Committee			
		Elizabeth Ndungu	Chairperson	4/4
		Robert Kagwaini	Secretary	4/4

Hillcrest secondary School**Annual Report and Financial Statements For the year ended 30th June 2021**

		Clarice Mwita	Member	4/4
		Pilister Tonui	Member	4/4
		John Muturi	Member	4/4
		Cecilia Kimani	Member	4/4
		Boaz Kalos	Member	4/4
5	Discipline and Welfare Committee			
		Pilister Tonui	Principal	8/8
		Beneah Sakwa	Parent	8/8
		Susan Kimani	Parent	8/8
		Enos Kalos	Parent	8/8
6	Adhoc Committee			
		Robert Kagwaini	Chairperson	1/1
		Adams Kikwai	Secretary	1/1
		Christine Nyamu	member	1/1
		JaneMacharia	member	1/1
		Kimutai Benson	member	1/1
		David Njoroge	member	1/1
		Peter mwaura	member	1/1

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	Identification
1	Principal	Pilister Tonui	TSC No.390482
2	Deputy Principal	Robert Kagwaini	TSC No.307006
3	School Bursar	Jane Macharia	ID No.8949149
4	Accounts Clerk	Kimutai Benson	ID No.32123584

(e)Schools contacts

Post Office Box: 9668-20112
 Telephone: 0112498539
 E-mail: hillcrestsecschl@yahoo.com

(f)School Bankers

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

1. Name of Bank: Co-operative
 Branch: Nakuru
 Account Number: 01141087537300

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2. Name of Bank: Co-operative
Branch: Nakuru
Account Number: 01141087533301
3. Name of Bank: Co-operative
Branch: Nakuru
Account Number: 0113908753300
4. Name of Bank: Co-operative
Branch: Nakuru
Account Number: 0113908753701
5. Name of Bank: Family
Branch: Nakuru
Account Number: 018000073724
6. MPESA Pay Bill No.400222 attached to 01141087537300 bank account

(g)Independent Auditors

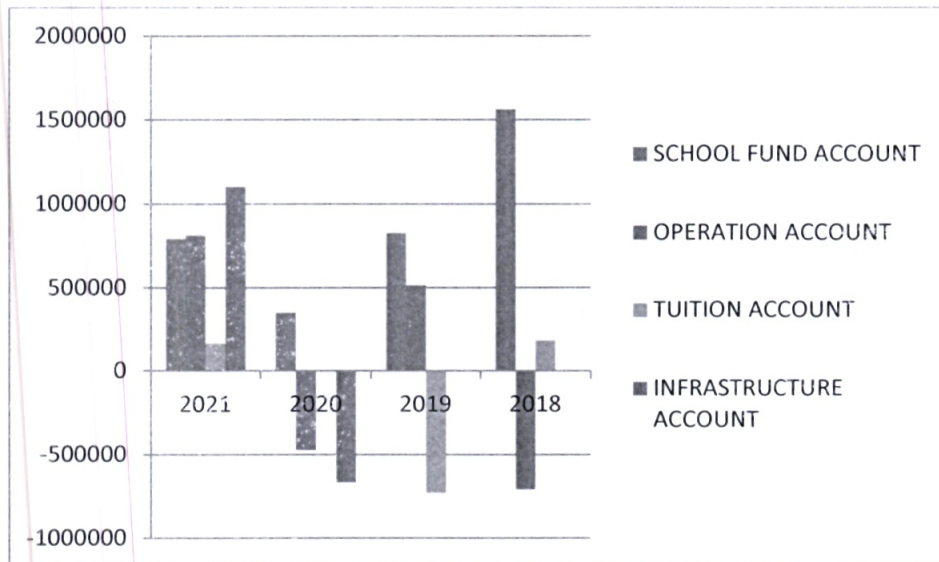
Office of the Auditor General
Anniversary Towers, University Way
P.O. Box 30084
GPO 00100
Nairobi, Kenya

3. 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:

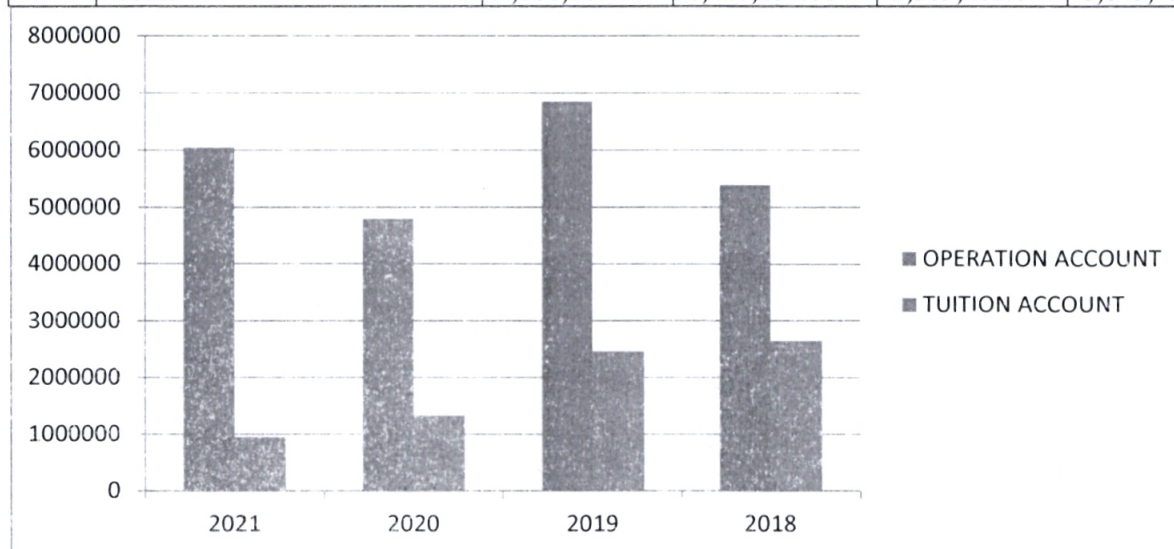
SURPLUS/DEFICIT FOR THE YEAR AND A COMPARISON OF THE SAME FOR THE LAST THREE YEARS					
SNO	ACCOUNTS	2021	2020	2019	2018
		Kshs	Kshs	Kshs	Kshs
1	School Fund Account	794,627.00	348,544.00	827,473.00	1,563,363.00
2	Operations Account	812,465.15	(474,588.90)	515,653.20	(710,174.30)
3	Tuition Account	163,004.00	3,458.95	(728,670.50)	181,443.55
4	Infrastructure Account	1,100,663.00	(665,431.00)	0	0
	TOTAL	2,870,759.15	(788,016.95)	614,455.70	1,034,632.25



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GOVERNMENTS GRANTS FOR OPERATION A/C AND TUITION A/C FOR THE LAST THREE YEARS					
SNO	ACCOUNTS	2021	2020	2019	2018
		KSHS	KSHS	KSHS	KSHS
1	Operations Account	6,050,272.15	4,801,904.00	6,846,674.95	5,392,875.00
2	Tuition Account	949,995.00	1,318,350.00	2,462,727.12	2,650,862.55
	Total	7,000,267.15	6,120,254.00	9,309,402.07	8,043,737.55

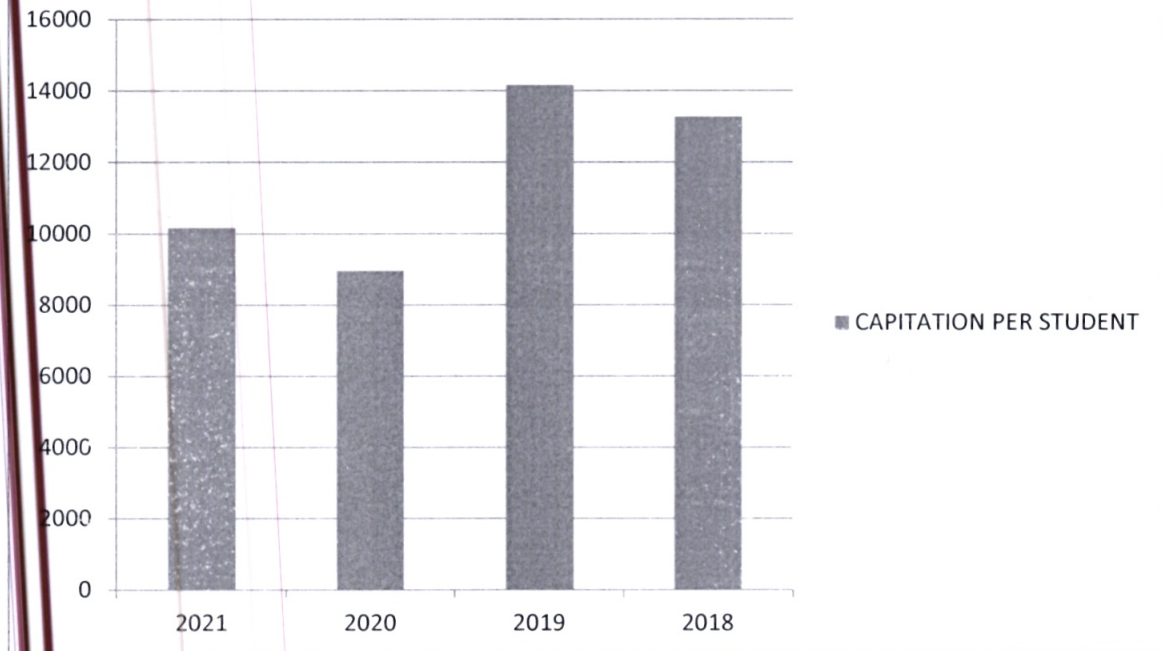


Hillcrest secondary School

Annual Report and Financial Statements For the year ended 30th June 2021

RATIO OF GOVERNMENTS GRANTS PER STUDENT FOR THE LAST THREE YEARS					
SNO	ACCOUNTS	2021	2020	2019	2018
		KSHS	KSHS	KSHS	KSHS
	Total	7,000,267.15	6,120,254.00	9,309,402.07	8,043,737.55
1	No of Students	689	683	657	606
	Ratio of Capitation per student	1:10160	1:8960	1:14169	1:13273

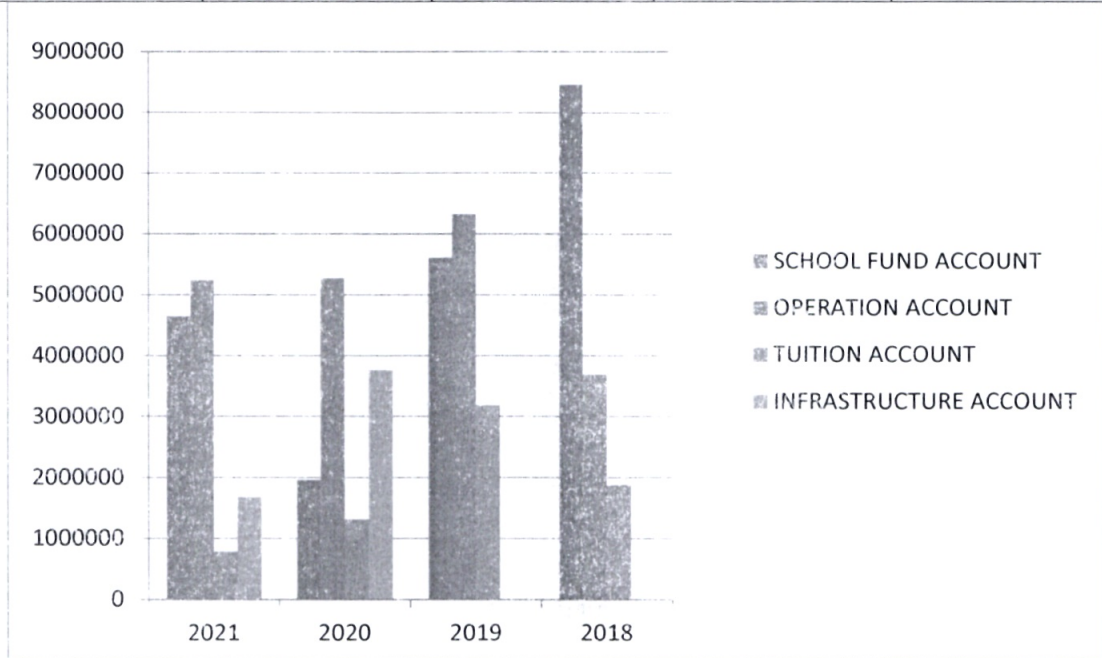
CAPITATION PER STUDENT



Hillcrest secondary School

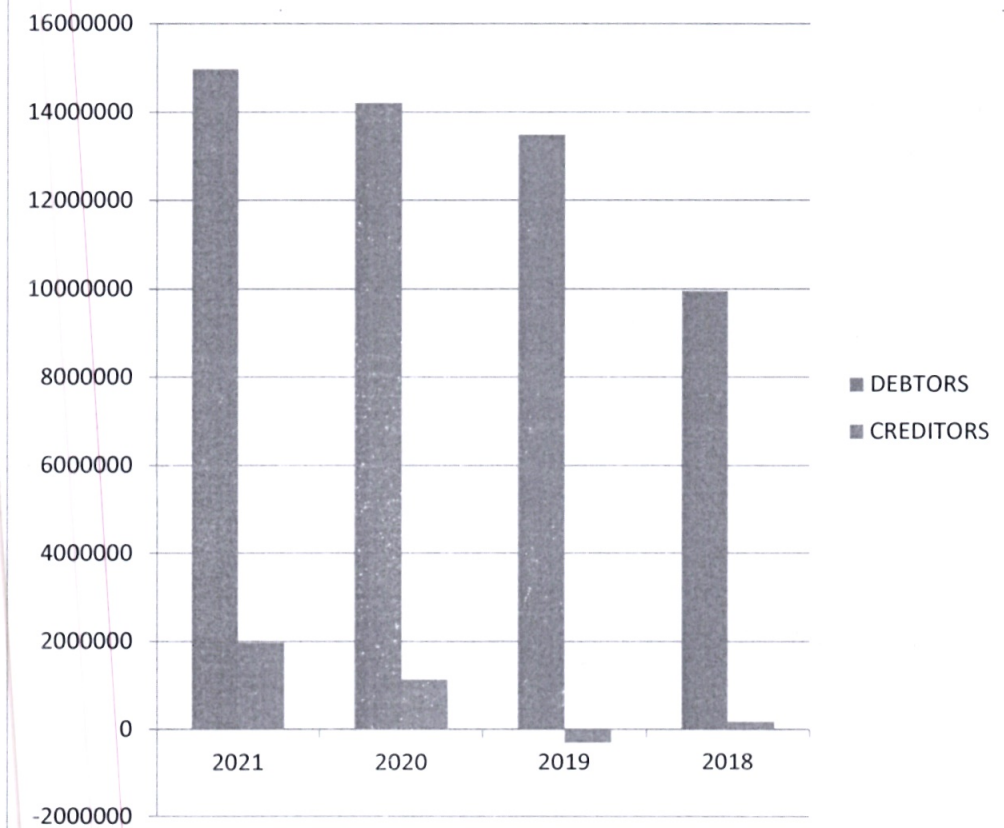
Annual Report and Financial Statements For the year ended 30th June 2021

OVERVIEW OF GROWTH IN EXPENDITURE OF THE SCHOOL					
SNO	ACCOUNTS	2021	2020	2019	2018
		Kshs	Kshs	Kshs	Kshs
1	School Fund Account	4,645,359.00	1,961,866.00	5,610,912.00	8,461,678.00
2	Operations Account	5,237,807.00	5,276,492.90	6,331,021.75	3,691,353.00
3	Tuition Account	786,991.00	1,314,891.05	3,191,397.62	1,882,946.00
4	Infrastructure Account	1,687,337.00	3,763,431.00		-
	Total	12,357,494.00	12,316,680.95	15,133,331.37	14,035,977.00



MOVEMENT OF DEBTORS AND CREDITORS OF THE SCHOOL FOR THE LAST THREE YEARS

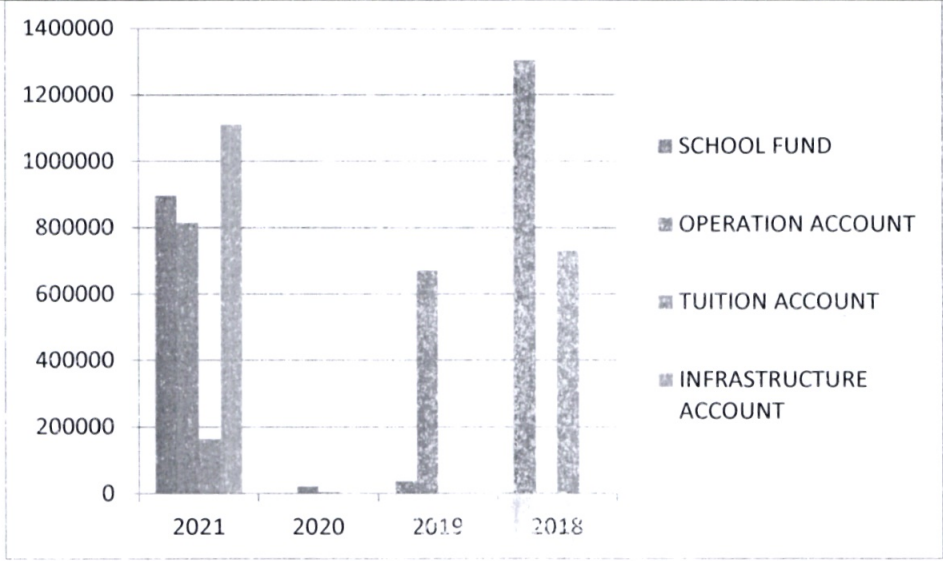
SNO	ACCOUNT S	2021 KSHS	2020 KSHS	2019 KSHS	2018 KSHS
a	Debtors	14,968,941.66	14,208,233.00	13,487,587.90	9,948,889.00
b	Creditors	1,979,776.00	1,127,370.00	(303,099.00)	176,039.00



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MOVEMENT OF CASH AND BANK BALANCES					
SN O	ACCOUNTS	2021	2020	2019	2018
		KSHS	KSHS	KSHS	KSHS
1	School Fund Account	897,712.00	-	37,993.00	1,303,853.00
2	Operations Account	814,727.64	21,070.00	670,927.90	-
3	Tuition Account	164,248.85	5,323.00	1,864.05	730,534.55
4	Infrastructure Account	1,110,361.00	-	-	-
	Total	2,987,049.49	26,393.00	710,784.95	2,034,387.55

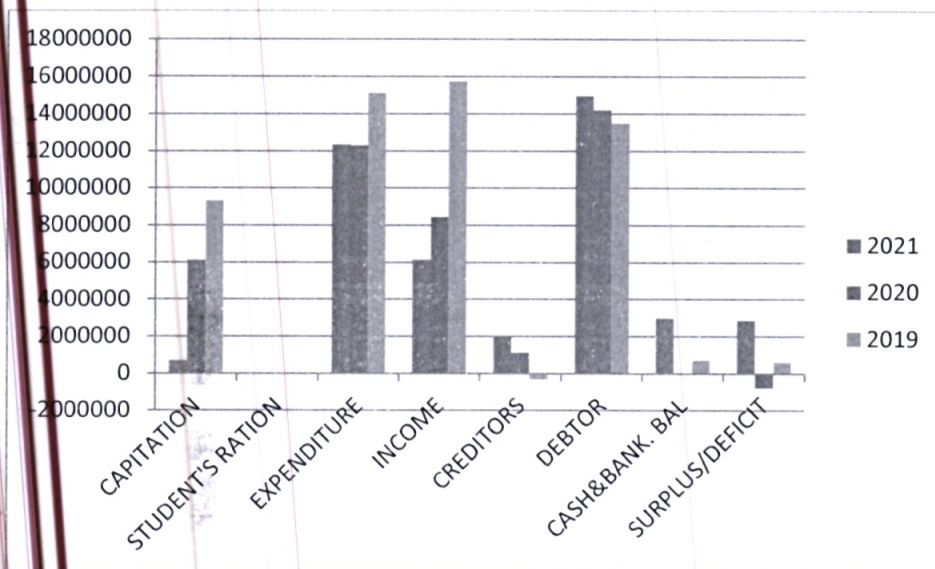


Hillcrest secondary School

Annual Report and Financial Statements For the year ended 30th June 2021

Graphical presentation government grants, student ratio, payments, income, creditors, debtors, cash & bank balances, surplus/deficit

YEAR	CAPITATION	STUDENT'S RATIO	PAYMENTS	INCOME	CREDITORS	DEBTORS	CASH&BANK BAL	SURPLUS/DEFICIT
2021	700267.2	10160	12357494	6140253	1979776	14968941	2987049	2870759
2020	6120254	8960	12316681	8430664	1127370	14208233	26393	-788017
2019	9309402	14169	15133331	15747787	-303099	13487587	710785	614455.7



b) Teacher Student ratio:

Ref:		NUMBER
1	TEACHER STUDENT RATIO	1:39
2	POSTED/RECRUITED TEACHERS	2
3	TRANSFERED/RETIRED TEACHERS	0
4	EMPLOYED TSC TEACHERS	20
5	EMPLOYED BOM TEACHERS	5
6	<u>SUBJECT TEACHERS</u>	
	CHEM/PHY	1
	ENG/LIT	3
	CHEM/MATH	2
	BIO	1
	GEO/CRE	1
	ENG/CRE	1
	BIO/AGRI	2

Hillcrest secondary School

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	KISW/CRE	1
	CHEM/GEO	1
	BIO/MATH	1
	GEO/HIST	1
	MATH/PHY	2
	BS/GEO	1
	KISW/HIST	1
	GEO/KIS	1

c) Mean score in the *LAST* three years KCSE:

Ref:		YEAR		
		2020	2019	2018
1	SCHOOL MEANS CORE	3.78	4.06	3.67
2	NO.OF CANDIDATES	130	119	115
3	STUDENTS TRANSITION TO HIGHER LEARNING	6	12	10

d) Number of Candidates in the 2021 KCSE:

Ref:		YEAR			
		2021	2020	2019	2018
1	NO.OF CANDIDATES	189	130	119	115

e) Capacity of the school:

NUMBER OF STUDENTS 794

Ref:	FACILITIES	NUMBER
1	DINING HALL OF 900 CAPACITY	1
2	TOILETS	24
3	LABS	2
4	STREAMS	13
5	LIBRARY	1

f) Development projects carried out by the school:

Projects	Source of funds	Status	Initial Cost (Kshs)	Amount Spent (Kshs)	Expected completion time
1	MOE	In progress	2,788,000.00	1687337	2021/2022

[Handwritten Signature]

School Principal



Hillcrest secondary School

Annual Report and Financial Statements For the year ended 30th June 2021

4. 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 (PSASB) 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 *Hillcrest 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: Edward Mureithi

Designation: Chairman, School Board of Management

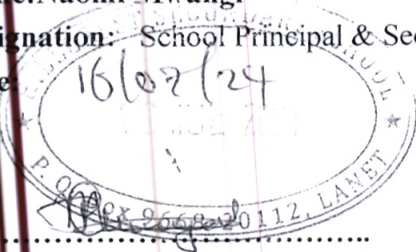
Date: 16/07/24



.....
Name: Naomi Mwangi

Designation: School Principal & Secretary to Board of Management

Date: 16/07/24



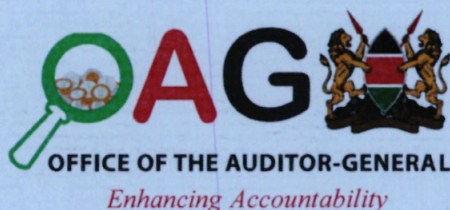
.....
Name: Jane Macharia

Designation: Bursar/ Finance Officer

Date: 16/07/2020

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 HILLCREST SECONDARY SCHOOL FOR THE SIX (6) MONTHS' PERIOD ENDED 30 JUNE, 2021 - NAKURU 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, risk management environment and internal controls, developed and implemented by those charged with governance for orderly, efficient and effective operations of the entity.

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

The three parts of the report are aimed at addressing the statutory roles and responsibilities of the Auditor-General as provided by Article 229 of the Constitution, the Public Finance Management Act, 2012 and the Public Audit Act, 2015. The three parts of the report when read together constitute the report of the Auditor-General.

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of Hillcrest Secondary School - Nakuru County set out on pages 1 to 11, which comprise of the statement of assets and

Report of the Auditor-General on Hillcrest Secondary School for the six (6) months' period ended 30 June, 2021 - Nakuru County

liabilities as at 30 June, 2021, and the statement of receipts and payments, statement of cash flows, and statement of budgeted versus actual amounts for the six (6) months' period then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of Hillcrest Secondary School - Nakuru 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 Public Finance Management Act, 2012 and the Basic Education Act, 2013.

Basis for Qualified Opinion

1. Inaccuracies and Presentation Anomalies in the Financial Statements

The statement of assets and liabilities reflects net financial assets balance of Kshs.15,975,015 instead of Kshs.15,978,015, resulting in a casting error of Kshs.3,000 which was not corrected. Further, the amount of payments for operations is reflected in the statement of cashflows as Kshs.5,238,807 instead of Kshs.5,237,807, resulting to uncorrected error of Kshs.1,000. In addition, the annual report and financial statements are indicated as 'for the year ended 30 June, 2021' instead of 'for the six months' period ended 30 June, 2021'.

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

2. Unsupported Cash and Bank Balances

The statement of assets and liabilities reflects a bank balance of Kshs.2,870,782 and cash in hand balance of Kshs.118,067 as disclosed in Notes 12 and 13 to the financial statements respectively. However, Management did not provide a board of survey report and bank reconciliation statements for all the school bank accounts to support the balances.

In the circumstances, the accuracy, completeness and existence of the cash in hand balance of Kshs.118,067 and bank balance of Kshs.2,870,782 could not be confirmed.

3. Unsupported Accounts Receivables

The statement of assets and liabilities reflects accounts receivables balance of Kshs.14,968,942 which is made up of students fee balances of Kshs.11,662,992 or 79% which had remained outstanding for over one (1) year. Further, Management did not provide debtors listing and aging analysis for audit. In addition, there was no policy

on the impairment of long outstanding fees arrears casting doubt on the fair statement of the accounts receivables balance.

In the circumstances, the existence, accuracy, completeness and recoverability of the accounts receivables balance of Kshs.14,968,942 could not be confirmed.

4. Unsupported Accounts Payables

The statement of assets and liabilities reflects accounts payables balance of Kshs.1,979,776. However, the disclosure Note is indicated as Note 14 instead of Note 15 to the financial statements. Further, the detailed movement schedule indicating the particulars of creditors, opening balances, purchases and payments made during the period to arrive at the closing balance were not provided for audit.

In the circumstances, the accuracy and completeness of accounts payable balance of Kshs.1,979,776 could not be confirmed.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the Hillcrest 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 qualified opinion.

Key Audit Matters

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

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution, based on the procedures performed, except for the matters described in the Basis for Conclusion on Lawfulness and Effectiveness in the 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 to the Auditor-General

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 but the

financial statements were submitted on 08 May, 2024. 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.

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

2. Transfer of Funds to Kenya Secondary Schools Heads Association

The audit noted that the School transferred co-curricular funds totalling Kshs.34,000 to Kenya Secondary School Heads Association (KESSHA), a private welfare organization that draws its membership from school principals and is not subject to the Public Finance Management Act, 2012 or any other public finance regulations. KESSHA 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 co-curricular funds transferred by the School.

In the circumstances, the value for money from the transfer of Kshs.34,000 could not be confirmed.

3. Lack of a Prequalified List of Suppliers

Review of the procurement procedures for the period under review revealed that the School did not have a prequalified list of suppliers as per the provisions of Section 57(1) of the Public Procurement and Asset Disposal Act, 2015 which requires the head of the procurement function of a procuring entity to maintain and update lists of registered suppliers, contractors and consultants in the categories of goods, works or services according to its procurement needs.

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

4. Failure to Prepare an Annual Procurement Plan

During the year under review, the School did not prepare a procurement plan as required by Regulation 40(1) of the Public Procurement and Asset Disposal Regulations, 2020.

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

5. Failure to Develop a School Improvement Plan

Review of the School's strategic plan and other records revealed that the School did not have a School Improvement Plan that could provide a road map for changes that School needs to improve the School environment and learning outcomes. The School Improvement Plan ought to outline the need, the way of developing, implementation, monitoring and evaluation.

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

6. Non-Compliance with the Public Sector Accounting Standards Board Reporting Requirements

Review of the financial statements revealed that the values in the financial statements are not rounded to the nearest Kenya Shillings as provided under significant accounting policies on statement of compliance and basis for preparation of the financial statements. Further, Note 15 on accounts payable as indicated in the statement of receipts and payments is not aligned to the notes to the financial statements which reflect Note 14.

In the circumstances, Management did not comply with the the Public Sector Accounting Standards Board Reporting Requirements.

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 comply, 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 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 governance were not effective.

Basis for Conclusion

1. Inaccurate Disclosure of Fixed Assets

Annex 2 of the approved financial reporting template for secondary schools requires a school to disclose all its fixed assets. However, Hillcrest Secondary School did not disclose its fixed assets in the format recommended by the Public Sector Accounting Standards Board. Further, Management did not maintain an assets register indicating costs of assets, locations for parcels of land and each buildings, the terms on which the land is held, dates of acquisition and disposal or major change in use. In addition, the assets were not coded or tagged for ease of identification and tracking.

In the circumstances, it was not possible to confirm proper custody, care, control and use of the School's assets.

2. Weak Controls in Inventory and Stores Management

The approved financial reporting template for secondary schools requires a school to disclose its inventories at the close of the financial year under other important disclosures. However, the disclosure made by Hillcrest Secondary School was incomplete since it did not indicate the value of the inventories as required by the template. Further, the School did not maintain records of stock movement and also conduct a stock take at the close of the year.

In the circumstances, the weak controls over inventory may lead to losses and wastage.

3. Failure to Constitute an Audit Committee

The School had not constituted an Audit Committee as required by Section 61(2) of the Basic Education Act, 2013 which requires board of management of an institution of basic education to establish an Audit Committee.

In the circumstances, the School did not benefit from the oversight role and advice from the Audit Committee.

4. Lack of Ownership Documents

Review of records provided revealed that the School occupies 5 acres of land of undetermined value as reflected in Annex 2 to the financial statements. However, the valuation and ownership documents were not provided for audit.

In the circumstances, the ownership and safe custody of the School land could not be confirmed.

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

Responsibilities of Management and those Charged with Governance

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

In preparing the financial statements, Management is responsible for assessing the School's ability to continue to sustain its services, disclosing, as applicable, matters related to sustainability of services and using the applicable basis of accounting unless Management is aware of the intention to terminate the School or to cease operations.

Management is also responsible for the submission of the financial statements to the Auditor-General in accordance with the provisions of Section 47 of the Public Audit Act, 2015.

In addition to the responsibility for the preparation and presentation of the financial statements described above, Management is also responsible for ensuring that the activities, financial transactions and information reflected in the financial statements are in compliance with the authorities which govern them, and that public resources are applied in an effective way.

Those charged with governance are responsible for overseeing the School's financial reporting process, reviewing the effectiveness of how Management monitors compliance with relevant legislative and regulatory requirements, ensuring that effective processes and systems are in place to address key roles and responsibilities in relation to governance and risk management, and ensuring the adequacy and effectiveness of the control environment.

Auditor-General's Responsibilities for the Audit

The audit objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion in accordance with the provisions of Section 48 of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISSAIs will always detect a material misstatement and weakness when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

In addition to the audit of the financial statements, a compliance audit is planned and performed to express a conclusion about whether, in all material respects, the activities, financial transactions and information reflected in the financial statements are in compliance with the authorities that govern them and that public resources are applied in an effective way, in accordance with the provisions of Article 229(6) of the Constitution and submit the audit report in compliance with Article 229(7) of the Constitution.

Further, in planning and performing the audit of the financial statements and audit of compliance, I consider internal controls in order to give an assurance on the effectiveness of internal controls, risk management and overall governance processes and systems in accordance with the provisions of Section 7(1)(a) of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. My consideration of the internal controls would not necessarily disclose all matters in the internal 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

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 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 the policies and procedures may deteriorate.

As part of an audit conducted in accordance with ISSAIs, I exercise professional judgment 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 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

09 September, 2024

Hillcrest secondary School

Annual Report and Financial Statements For the year ended 30th June 2021

6 Statement Of Receipts and Payments For the Year Ended 30th June 2021

Description Of Vote Head	Note	2021 Kshs	2020 Kshs
Receipts			
Government grants for tuition	1	945,995.00	1,318,350.00
Other receipts for tuition	2	4000.00	
Government grants for operations	3	5,869,592.15	4,801,904.00
Other receipts for operation	4	180,680.00	
Government Grants for infrastructure	5	2,788,000.00	3,098,000.00
School fund income- parents' contributions	6	4,750,886.00	2,310,410.00
Other receipts for school fund	7	689,100.00	
Total Receipts		15,228,253.15	11,528,664.00
Payments			
Tuition	8	786,991.00	1,314,891.05
Operations	9	5,237,807.00	5,276,492.90
Infrastructure	10	1,687,337.00	3,763,431.00
Boarding and school fund	11	4,645,359.00	1,961,866.00
Total Payments		12,357,494.00	12,316,680.95
Surplus/Deficit		2,870,759.15	(788,016.95)

The school financial statements were approved and signed by:

Name: Edward Mureithi

Name: Naomi Mwangi
School Principal/Secretary to
BOM

Name: Jane Macharia

Chair BOM

Bursar/ Finance Officer

Date: 16/07/2021

Date: 16/07/2021

Date: 16/07/2021



Hillcrest secondary School

Annual Report and Financial Statements For the year ended 30th June 2021

7 Statement of Assets and Liabilities As At 30th June 2021

Description	Note	2021 Kshs	2020 Kshs
Financial Assets			
Cash and cash equivalents			
Bank balances	12	2870782	12008
Cash balances	13	118067	14385
Total cash and cash equivalent		<u>2,988,849.00</u>	<u>26,393.00</u>
Account's receivables	14	14968942	14208233
Total financial assets		17,957,791.00	14,234,626.00
Financial liabilities			
Accounts payables	15	1979776	1127370
Net financial assets		15,975,015.00	13,107,256.00
Represented by			
Accumulated fund b/fwd	16	13107256	13895273
Surplus/deficit for the year		2870759	(788017)
Net financial position		15,978,015.00	13,107,256.00


The school's financial statements were approved and signed by:


.....

Name: Edward Mureithi

Chair BOM


Date: 16/07/24


.....

Name: Naomi Mwangi
School Principal/ Secretary to BOM

Date: 16/07/24
16 JUL 2024




.....

Name: Jane Mcharia

Bursar/ Finance Officer

Date: 16/07/2024

Hillcrest secondary School

Annual Report and Financial Statements For the year ended 30th June 2021

3. Statement of Cash Flows for the Year Ended 30th June 2021

Description	Note	2021 Kshs	2020 Kshs
Cash from Operating Activities			
Receipts			
Government grants for tuition	1	945,995	1,318,350
Other receipts for tuition	2	4,000	
Government grants for operations	3	5,869,592.15	4,801,904
Other receipts for operation	4	180,680	
Government grants for infrastructure	5	2,788,000	3,098,000
School fund income- parents contributions/ fees	6	4,750,886	2,310,410
Other receipts for school fund	7	689,100	
Total receipts		15,228,253	11,528,664
Payments			
Cash outflows for tuition	8	786,991	1,314,891
Cash outflows for operations	9	5238807	9,039,924
Cash outflows for infrastructure	10	1,687,337	3,763,431
Cash outflows Boarding/lunch and school fund payments	11	4,645,359	1,961,866
Total payments		12,357,494	(12,316,681)
Net cash inflow/outflow from operating activities		2870759	(788,017)
Changes in Recievables	14	(760709)	(720,645)
Changes in Payebles	15	852,406	1,430,469
Net increase/decrease in cash and cash equivalent		2,962,456	(78,193)
Cash and cash equivalent at beginning of the FY	16	26,393	104,586
Cash and cash equivalent at end of the FY		2,988,849	26,393

The school's financial statements were approved and signed by:

Name: Edward Mureithi

Chair BOM

Date: 16/07/2024

Name: Naomi Mwangi
School Principal/ Secretary to BOM

Date: 16/07/2024



Name: Jane Macharia

Bursar/ Finance Officer

Date: 16/07/2024

*Hillcrest secondary School***Annual Report and Financial Statements For the year ended 30th June 2021****9.Statement Of Budgeted Versus Actual Amounts for The Year Ended 30th June 2021**

Receipt/Expenses Item	Original Budget	Final Budget	Actual On Comparable Basis	% Of Utilization
	a	c=a+b	d	e=d/c %
	Kshs	Kshs	Kshs	Kshs
Receipts				
(1) Capitation Grant on Tuition				
Teaching / Learning Materials	1532244	1532244	945995	61.7
Other receipts	-	-	4000	
(2) Capitation Grant on Operations				
Others receipts	-	-	180680	
(EWC,ADM,P.E,LTT)	3651900	3651900	3081592	84.4
Repairs And Maintenance	1942500	1942500	2788000	94.9
3) FDSE for infrastructure				
Maintenance &Improvement MoE	1942500	1942500	2788000	94.9
(4) Fees Charged on Parents				
Lunch	6216000	6216000	4750886	77.0
Other receipts	-	-	689100	
Total Income	15285144	15285144	15,228,253.15	99.63
(5) Expenditure For Tuition				
Teaching / Learning Materials	1532244	1532244	786991	51.36
(6) Expenditure For Operations				
Repairs, Maintenance & Improvements	1942500	1942500	2788000	94.9
(EWC,ADM,P.E,LTT)	3651900	3651900	2449342	67.07
Others	-	-	465	
(8) Expenditure For infrastructure				
Construction of classrooms	1942500	1942500	1687337	86.86
(9) Expenditure For school fund				
Lunch	4440000	4440000	4645359	104.6
Totals	13509144	13509144	12357494	91.47

10 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 school fees from parents, 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*. Income arising from school fees is recognised when the event occurs whether cash is received or not. Expenditure arising from operations is recognised when the event occurs irrespective of receipt of cash.

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.

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. Accounts receivables also include school fees billed to parents for services rendered but not paid. 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. Payables also include expenditure incurred for the purchase of goods, works and services that has been rendered and not settled. This is an enhancement to the cash accounting policy adopted for public secondary schools. Other liabilities are disclosed in the financial statements.

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.

Hillcrest secondary School

Annual Report and Financial Statements For the year ended 30th June 2021

11 Notes To The Financial Statements

1 Government Grants for Tuition

Description	2021	2020
	Kshs	Kshs
Reference Materials	-	40000
Laboratory Equipment	-	1278350
Teaching / Learning Materials	945995	-
Total	<u>945995</u>	<u>1,318,350</u>

2 Other receipts for Tuition

Description	2021	2020
	Kshs	Kshs
School fund	4000	-
Total	<u>4,000.00</u>	

3 Government Grants for Operations

Description	2021	2020
	Kshs	Kshs
Personnel Emoluments	58669592.15	4801904
Total	<u>58669592.15</u>	<u>4801904</u>

4 Other receipts for Operations

Description	2021	2020
	Kshs	Kshs
Other Lunch	180680	-
Total	<u>180680</u>	-

5 Government Grants for infrastructure

Description	2021	2020
	Kshs	Kshs
Maintenance & Improvement	2788000	3098000
Total	<u>2788000</u>	<u>3098000</u>

6 School Fund Income - Parents Contribution/Fees

Description	2021	2020
	Kshs	Kshs
School fund- Parents Contribution/Fees	4750886	2310410
Total	<u>4750886</u>	<u>2,310,410</u>

Hillcrest secondary School

Annual Report and Financial Statements For the year ended 30th June 2021

7 Other receipts for School Fund

Description	2021	2020
	Kshs	Kshs
Arrears	622430	-
Prepayments	27420	-
Administration cost	250	-
Bursary	27000	-
Examination	12000	-
Total	<u>689,100</u>	<u>-</u>

8 Tuition payments

Description	2021	2020
	Kshs	Kshs
Exercise Books	-	220200
Textbooks	-	7231.05
Laboratory Equipment	165805	-
Teaching / Learning Materials	603186	1021580
Exams And Assessment	18000	65880
Total	<u>786,991.00</u>	<u>1,314,891.05</u>

9 Operations payments

Description	2021	2020
	Kshs	Kshs
Personnel Emoluments	1416697	3367283.9
Nhif	85190	-
Administration Cost	258495	556520
Repairs And Maintenance & Improvements	2788000	-
Local Transport / Travelling	138900	387270
Electricity And Water	366666	-
Medical	1885	187786
Activity Expenses	4810	436533
Nssf	174544	-
Covid -19	2155	341000
Sub-total	<u>5237342</u>	<u>-</u>
Others Tution a/c	465	-
Total	<u>5,238,807</u>	<u>5,276,492.90</u>

Hillcrest secondary School

Annual Report and Financial Statements For the year ended 30th June 2021

10 Infrastructure payments

Description	2021	2020
	Kshs	Kshs
Construction of classrooms	1687337	3763431
Total	1,687,337.00	3,763,431.00

11 School Fund payments

Description	2021	2020
	Kshs	Kshs
Personnel Emoluments	1454529	-
Advances	5000	-
Repairs And Maintenance & Improvements	136540	-
Local Transport / Travelling	600	-
Nssf	83504	-
Lunch Programme	2823506	1961866
School fund Sub-Total	4,503,679.00	1,961,866.00-
School Fund Others payments -Tuition a/c	8000	-
-Operation a/c	133680	-
Others Sub-Total	141680	-
Total	4,645,359.00	-

12 Bank Balances

Account Name & Currency	Status	Bank Account Number	2021	2020
	Active/Dormant		Kshs	Kshs
Tuition Account	Active	0113908577300	164248.85	5323
Operations Account	Active	0113908577301	814727.64	6685
School Fund Account/Boarding	Active	01141087537300	781445	
Infrastructural Account	Active	01141087537301	1110361	-
Total			2,870,782.49	12,008.00

13 Cash In Hand

Description	2021	2020
	Kshs	Kshs
Notes and coins		
Infrastructure Account	1800	0
Operation Account	0	14385
School Fund account	116267	0
Total	118,067.00	14,385.00

Hillcrest secondary School

Annual Report and Financial Statements For the year ended 30th June 2021

14 (a) Accounts Receivable

Description	2021	2020
	Kshs	Kshs
Fees Arrears	14803061.66	14186147
Sub-Total	14,803,061.66	14,186,147.00
Other Non-Fees Receivables		
Lunch account	165880	-
Operation account	-	22086
Total	14,968,941.66	14,208,233.00

b Ageing Analysis of Accounts Receivable

Description	2021		2020	
	Current FY 2021	% of the total	Comparative FY 2020	% of the total
Less than 1 year	3140140	21.21%	1832100	12.91%
Between 1- 2 years	1832100	12.37%	3271215	23.05%
Between 2- 3 years	3271215	22.09%	1308440	9.22%
Over 3 years	6559606.66	44.31%	7774392	54.80%
Total	14,803,061.66	100%	14,186,147	100%

14 Accounts Payable

Description	2021	2020
	Kshs	Kshs
Trade Creditors (See Ageing Below and Appendix 1)	1979776	1127370
Total	1,979,776	1,127,370

a. Ageing Analysis of Accounts Payable

Description	2021		2020	
	Current FY2021	% of the total	Comparative FY 2020	% of the total
Less than 1 year	852406	43%	1127370	100%
Between 1- 2 years	1127370	57%	-	-
Total	1,979,776	100%	1,127,370	100%

Hillcrest secondary School

Annual Report and Financial Statements For the year ended 30th June 2021

15 Fund Balance Brought Forward

Description	2021	2020
	Kshs	Kshs
Bank Balances	26393	710784.95
Cash Balances	-	-
Receivables	14208233	13487587
Payables	1127370	303099
Total	13,107,256	13,895,272.95

Other important disclosure notes

IPSAS Cash Standard 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.

16 Biological assets

Description	Numbers	2021	2020
		Kshs	Kshs
Trees		56	-
Total		56	-

Other important disclosure notes

17 Stock/ Inventory

Description	2021	2020
	Kshs	Kshs
Stock/ inventory at beginning of the year	254116	-
Stock/ inventory purchased during the year	1673610	188066
Stock/ inventory issued during the year	(1565916)	(66050)
Balance at end of the year	361,810	254116

Hillcrest secondary School

Annual Report and Financial Statements For the year ended 30th June 2021

12 Annexes

Annex I - Analysis of Pending Accounts Payable

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 30/06/2021	Outstanding Balance Comparative FY2020	Comments
	a	b	c	d=a-c		
	Kshs	Kshs	Kshs	Kshs	Kshs	
Construction of buildings						
1.						
Sub-Total						
Supply of goods						
2.Oceanic Hardware	75,500.00	6/30/2021	-	75,500.00	0	Lun
3.Peter's Butchery	70,800.00	6/30/2021	-	70,800.00	0	Lur
4.Copy Solution	9,800.00	6/30/2021	-	9800	0	Tuiti
5.Joemker Enterprises Ltd	511,500.00	6/30/2021	-	511,500.00	0	Tuiti
6.Autocom System	22,200.00	6/30/2021	-	22,200.00	0	Operati
7.Cliff Link Ltd	12,450.00	6/30/2021	-	12,450.00	0	Operati
8.Muongano WaWanavijiji	4,500.00	6/30/2021	-	4,500.00	0	Lur
9.Patmat Bookshop	145,356.00	6/30/2021	-	145,356.00	0	Tuiti
Grand Total	852,106.00			852,106.00	0	

ANNEX 2 - SUMMARY OF FIXED ASSETS REGISTER

	Date purchased	Location	Historical Cost of (Kshs)	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost of (Kshs)
			1 st January 2021			30 th June 2021
			Kshs	Kshs		
Land	Balance B/F	Madaraka Estate	5 Acres	-	-	5 Acres
Buildings and Structure	Balance B/F	School Compound	27 Structures	-	-	27 Structures
Office Equipment, furniture and fittings	Balance B/F	Staff Room	254	-	-	254 pcs
ICT Equipment and Other ICT Assets	Balance B/F	Computer Lab	35 Computers	-	-	35 Assets
Tools and Apparatus	Balance B/F	Laboratory	123 Tools	-	-	123 Tools
Textbooks	Balance B/F	Library	10500 Copies	-	-	10500 Copies
Other Machinery and Equipment	Balance B/F	Principal Office	9 Trophies	-	-	9 Trophies
Trees	Balance B/F	Play Field	56 trees	-	-	56 trees
				-	-	