

REPUBLIC OF KENYA



Enhancing Accountability

PARLIAMENT
OF KENYA
LIBRARY

REPORT

DATE: 20 FEB 2025 DAY: Thursday

TABLED
BY:

Hon. Naomi Njoroge
Deputy Majority Whip

CLERK-AT
THE-TABLE:

OF

Inzefer Mwale

THE AUDITOR-GENERAL

ON

ST. JOHN'S MALIVANI SECONDARY

**FOR THE YEAR ENDED
30 JUNE, 2022**

MAKUENI COUNTY

(Revised 30th June 2022.



**ST.JOHN'S MALIVANI SECONDARY SCHOOL
PUBLIC SECONDARY SCHOOL**

ANNUAL REPORT AND FINANCIAL STATEMENTS

**FOR THE FINANCIAL YEAR ENDED
30TH JUNE 2022**

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

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I. Key School Information and Management**(a) Background information**

The school is domiciled in Kenya and its operations are governed under the Basic Education Act, 2013. It is located in **Makueni** County, **Makueni** Sub-County

The school was registered in **02/2019** under registration number **17S30000112** and is currently categorized as a **County** public school established, owned or operated by the Government.

The school is a Day/Boarding school and had 352 number of students as at 30th June 2022 it has 8 streams and 21 teachers of which 4 teachers are employed by the School Board of Management.

(b) School Board of Management - Board Members

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

Sl. No.	Name	Designation	Date of appointment
1	Joseph Mutwika	Chairman	22nd May 2019
2	Rose Vetu	Secretary- Principal	22nd May 2019
3	Ignatius Kyumwa Ngunzi	Member	22nd May 2019
4	Eunice Mutanu Mwendwa	Member	22nd May 2019
5	Victoria Ndinda Kimeu	Member	22nd May 2019
6	Victoria Ntenya Mutunga	Member	22nd May 2019
7	Faith Mutungwa Moses	Member	22nd May 2019
8	Francis Kanyutu Muthusi	Member – Rep CEB	22nd May 2019
9	Dennis Ngungu Muli	Member Rep Teachers	22nd May 2019
10	A)Joseph Mutwika B)Peter Musyoka Kyalo C) Fr.Stephen Munguti	3 Members - Sponsor	22nd May 2019
11	Charles Muange Ngewa	Member - Community	22nd May 2019
12	Penninah Musyoka	MemberSpecial Needs	22nd May 2019
13	Japheth Kiiro Mbithi	Rep Students	22nd May 2019

Key School Information and Management (Continued)**The function of the School Board of Management include:**

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

(c) Committees of the Board

		Names of Members	Designation	Number of meetings attended during the year
1	Executive Committee	Joseph Mutwika Rose Vetu Ignatius Ngunzi Francis Muthusi	Chair person Member Member member	2 out of 2
2	Audit Committee	N/A		
3	Finance, procurement and general purposes Committee	Daniel Kanzi Albert Rua Chai George K. Musya Victoria Mutunga	Chair person Member Member member	1 out of 1
4	Academic Committee	Faith moses Francis Muthusi Dennis Muli Peninah Mulandi	Chair person Member Member member	0
5	Development Committee	Peter musyoka victoria Mutua Eunice Mwendwa willy muia	Chairperson Member Member member	1 out of 1
6	Discipline and welfare Committee	a) Fr. Stephen Munguti b) Charles Ngewa c) Ignatius Ngunzi d) Peninah Musyoka	Chair person Member Member member	0
7	Adhoc Committee (if any during the year)	N/A		0

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(d) School operation Management

For the financial year ended 30th June 2022 the School day-to-day management was under the following persons:

Ref:	Designation	Name	TSC Number
1	Principal	Rose Vetu	389478
2	Deputy Principal	Willy Muia	358409
3	School Bursar	Elizabeth Sila	27068394

(e) Schools contacts

Post Office Box: 333-90300
Telephone: 0716386823
E-mail: stjohsmalivani@gmail.com
Website: N/A
Facebook: N/A
Twitter: N/A

(f) School Bankers

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

1. Name of Bank: KCB BANK
Branch: WOTE
Account Number: 1146983131(SCHOOL FUND ACCOUNT)

2. Name of Bank: KCB BANK
Branch: WOTE
Account Number: 1105320650(TUITION ACCOUNT)

3. Name of Bank: KCB BANK
Branch: WOTE
Account Number: 1105312623(OPERATIONS ACCOUNT)

4. Name of Bank: KCB BANK
Branch: WOTE
Account Number: 1259943399(INFRASTRUCTURE ACCOUNT)

5. MPESA PayBill No. \$22123 attached to KCB bank account

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

(g) Independent Auditors

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

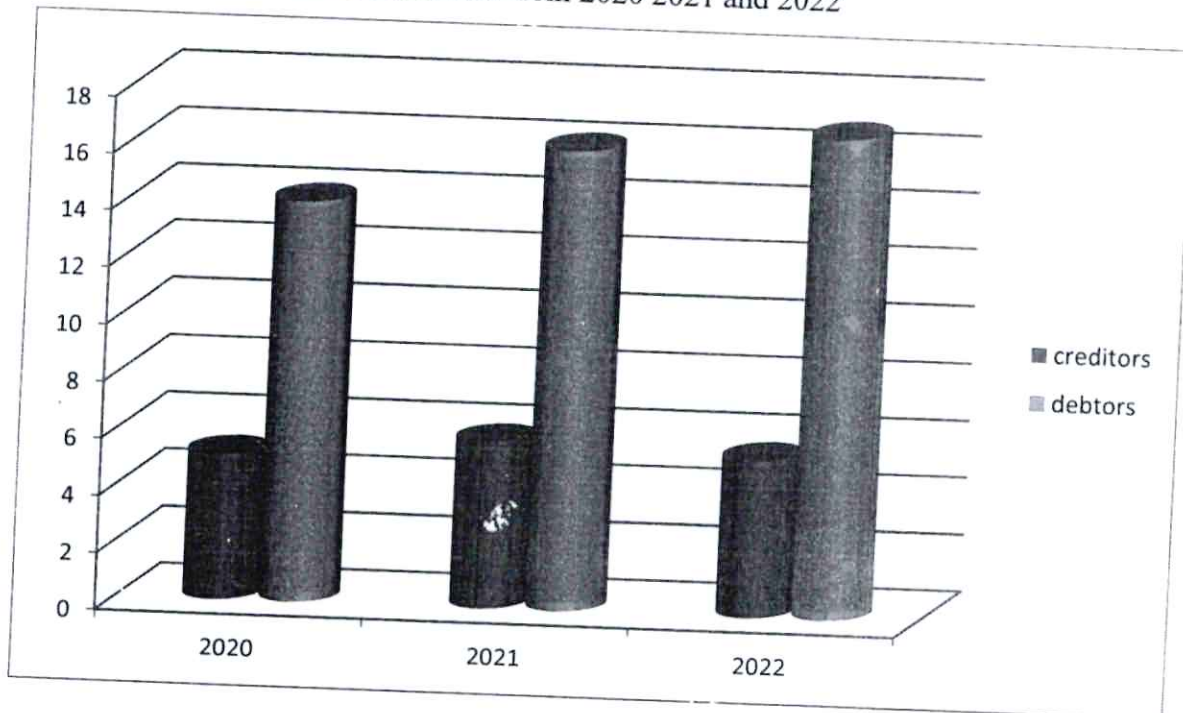
II. Summary report of performance of the School

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

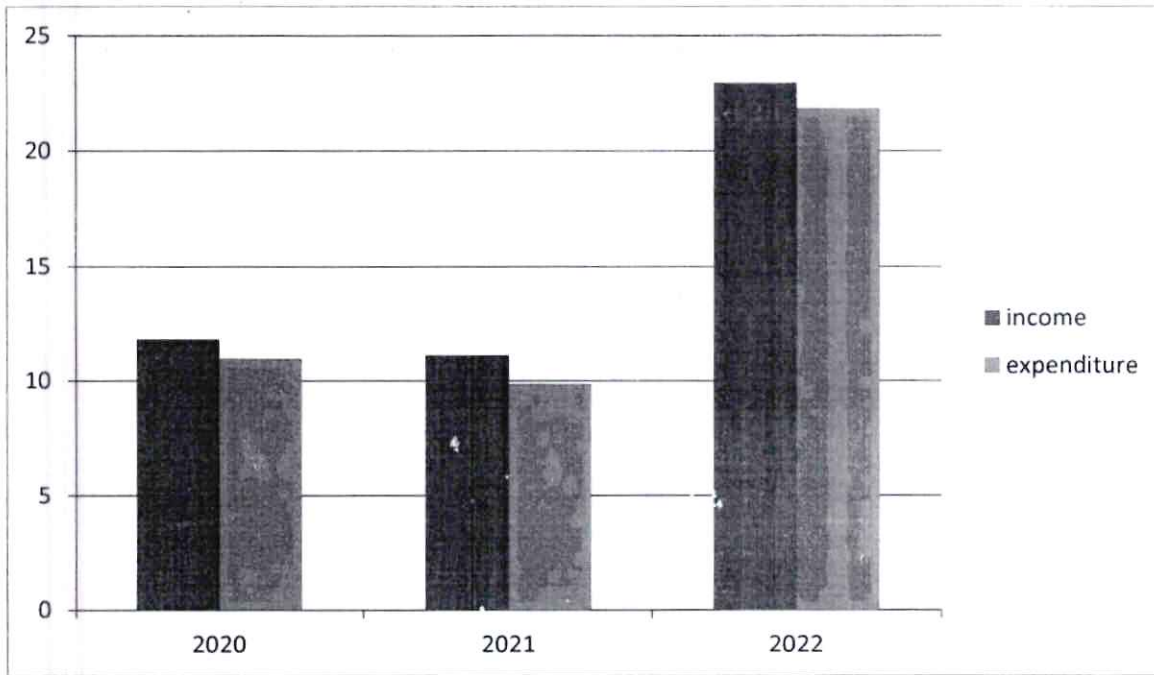
a) Financial performance:

S/No	DESCRIPTION	30 th June 2022	30 th JUNE 2021	YEAR ENDED 2020
	Surplus /deficit	1,086,168	1,266,031.66	866,287.70
	Capitation grants	7,720,774.6	3,688,889.7	5,520,837.00
	Ratio of capitation grant per student	1:21,934	1:9,758.967	1:14,083.767
	Parents contribution	15,205,682	7,415,853.00	6,295,541.00
	Expenditure/Payments	21,840,288	9,838,711.04	10,950,090.3
	Debtors/Receivables	16,867,903	16,142,838	14,007,652
	Creditors/Payables	5,511,336	5,827,587	5,076,125
	Cash and cash equivalents	156,566.96	111,714.36	229,406.7

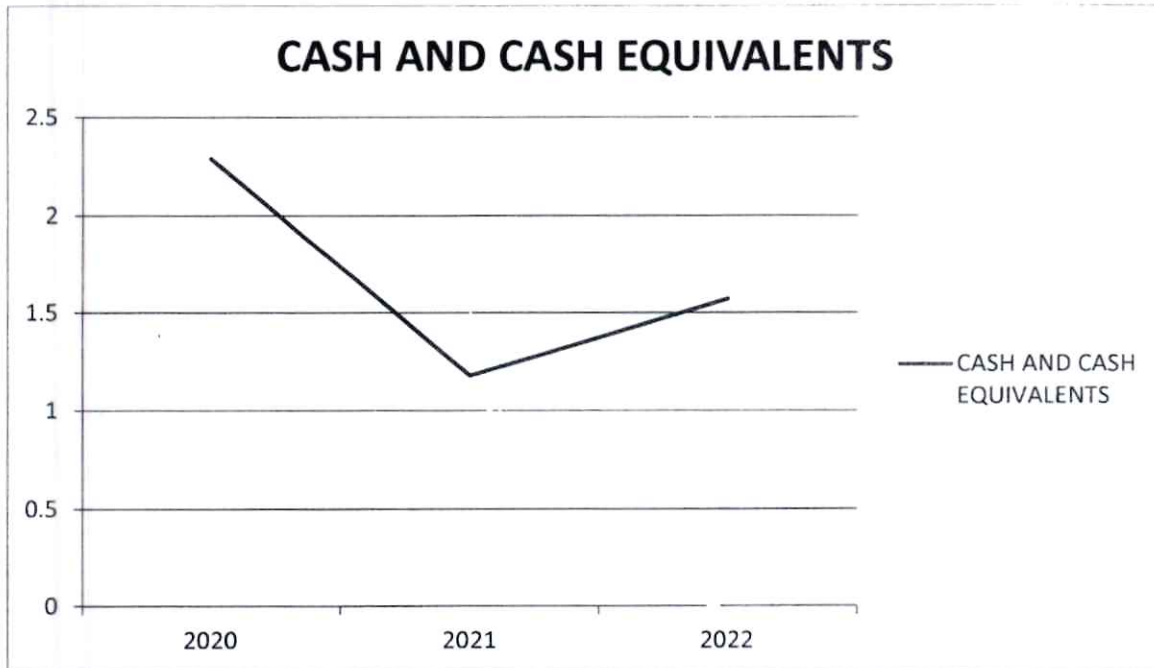
. Movement of debtors and creditors from 2020 2021 and 2022



II. Growth of income /expenditure 2020, 2021 and 2022.



3. Movement of cash and bank balances 2020, 2021 and 2022



b) Teacher Student ratio:

S/NO	DESCRIPTION	Start of the year	Recruited Teachers by tsc/Bom	Retired/ Transferred	At the 30 th June
	NUMBER OF TEACHERS	17	0	0	17
	BOM TEACHERS	4	2		4
	ENROLLED STUDENTS	352			392
	TEACHER/STUDENT RATIO	1:16.77			1.18.6

Number of teachers per subject

<i>maths</i>	<i>eng</i>	<i>kisw</i>	<i>bio</i>	<i>phy</i>	<i>chem</i>	<i>cre</i>	<i>hist</i>	<i>agri</i>	<i>b/stu</i>	<i>comp</i>	<i>h/sch</i>
4	2	2	2	2	3	3	3	1	1	1	1

Shortages*Bio/chem**Geography**kiswahili*

c) Mean score in the 2022 KCSE:

		2022	2021	2020
	Mean	3.58	3.84	4.09
	Transition to higher learning institutions	19	28	42
	comment	Target slightly achieved	Target slightly achieved	Target slightly achieved

d) Number of Candidates in the 2022 KCSE:

2022	2021	2020
67	85	89

e) Capacity of the school:

S/NO	DESCRIPTION	AT THE START OF YEAR	INCREASE DURING THE YEAR	BALANCE AT THE END OF YEAR
1	60 capacity Class Rooms	8	1	9
2	Science Laboratories	2	0	2
3	100 capacity Dormitories	4	0	4
4	Dining Halls 300-350 capacity	1	0	1
5	ABLUTION BLOCKS	10	0	10
6	Administration block	0	0	0

Summary Report of the Performance of the School (Continued)

f) Development projects carried out by the school:

1. Water connection from AIC Malivani to school
2. Purchase of dining hall benches
3. Fencing of the school compound
4. Repair of leaking roofs in the classes and dormitories



Abu

.....
School Principal

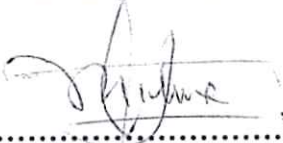
III. Statement Of School Management Responsibility

Section 81 (1) of the Public Finance Management Act, 2012 requires that, at the end of each financial year, each National Government School shall prepare financial statements in respect of that school. Section 81 (3) requires the financial statements so prepared to be in a form that complies with relevant accounting standards as prescribed by the Public Sector Accounting Standards Board (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 (*ST. JOHNS MALIVANI 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, 2022, and of the school's financial position as at that date.



.....
Name: JOSEPH MUTWIKI

Designation: Chairman, School Board of Management


Date: 06/12/2024



.....
Name: ROSE VETU

Designation: School Principal & Secretary to Board of Management

Date: 06/12/2024



.....
Name: ELIZABETH SILA

Designation: Bursar/ Finance Officer

Date: 06/12/2024

REPUBLIC OF KENYA

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



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

REPORT OF THE AUDITOR-GENERAL ON ST. JOHN'S MALIVANI SECONDARY SCHOOL FOR THE YEAR ENDED 30 JUNE, 2022 – MAKUENI COUNTY

PREAMBLE

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

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

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

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of St. Johns Malivani Secondary School – Makueni County set out on pages 1 to 13, which comprise of the statements of financial assets and financial liabilities as at 30 June, 2022 and the statement of receipts and payments, statement of cash flows, and statement of budgeted versus actual

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

In my opinion, 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 St. John's Malivani Secondary School – Makueni County as at 30 June, 2022, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards(Cash Basis) and comply with the Public Finance Management Act, 2012 and Basic Educations Act, 2013.

Basis for Qualified Opinion

1. Inaccuracies in the Financial Statements

Review of the financial statements revealed the following anomalies.

- i. The statement of receipts and payments reflect school fund income-parents contribution amounts of Kshs.15,205,682 and Kshs.7,415,853 for current and prior year (2020/2021) which differs from Kshs.14,480,617 and Kshs.5,280,667 reflected in the statement of cashflows resulting in variances of Kshs.725,065 and Kshs.2,135,186 respectively.
- ii. The statement of receipts and payments reflects payments for tuition amounts of Kshs.1,588,100 and Kshs.1,140,304 for current and prior year (2020/2021) which differs from Kshs.1,235,720 and Kshs.502,990 reflected in statement of cashflows resulting in differences of Kshs.352,380 and Kshs.637,314 respectively.
- iii. The statement of receipts and payments reflects payments for operations amounts of Kshs.5,799,713 and Kshs.3,748,522 for current and prior year (2020/2021) which differs from Kshs.6,366,825 and Kshs.2,882,362 reflected in the statement of cashflows resulting in differences of Kshs.(567,112) and Kshs.866,160 respectively.
- iv. The statement of receipts and payments reflects boarding and school fund payments amounts of Kshs.14,452,475 and Kshs.4,949,884 which differs from Kshs.14,553,994 and Kshs.5,411,896 reflected in the statement of cashflows resulting in variances of Kshs.101,519 and Kshs.462,012 respectively.
- v. The statement of cash flows reflects net increase in cash and cash equivalents of Kshs.44,852. However, the statement of financial assets and financial liabilities reflects accounts receivables balances of Kshs.16,867,903 and Kshs.16,142,838 resulting in an increase in accounts receivables of Kshs.725,065.

Similarly, the statement of financial assets and financial liabilities reflects accounts payables balance of Kshs.5,511,336 and Kshs.5,827,587 resulting in an increase in accounts payable balance of Kshs.316,251. It was noted that the increase in accounts receivables and decrease in account payable balances of Kshs.725,065 and Kshs.316,251 were not adjusted for in the statement of cash flows.

In addition, the statement of cashflows reflects cash outflows for acquisition of assets amounts of Kshs.290,000 in prior year (2020/2021) that was not supported.

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

2. Unsupported Payment

The statement of receipts and payments reflects total payments amounting to Kshs.21,840,288. Included in these amounts totalling Kshs.1,964,468 comprises of Kshs.694,360, Kshs.953,108 and Kshs.317,000 relating to unsupported boarding and school fund payments, payments for operations and payments for tuition respectively.

In the circumstances, the regularity, accuracy and completeness of the boarding and school fund payments, payments for operations and payments for tuition amounting to Kshs.1,964,468 could not be confirmed

3. Long Outstanding Receivables

The statement of financial assets and financial liabilities reflects accounts receivables balance of Kshs.16,867,903 in respect of fees arrears as disclosed in Note 11 to the financial statements. Included in the balance are receivables amounting to Kshs.15,110,899 which had been outstanding for more than two (2) years. However, 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 accuracy and full recoverability of the outstanding receivables balance of Kshs.16,867,903 could not be confirmed.

The audit was conducted in accordance with the International Standards for Supreme Audit Institutions (ISSAIs). I am independent of the St. John's Malivani Secondary School – Makueni County Management in accordance with ISSAI 130 on the 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 judgement, are of most significance in the audit of the financial statements. There were no key audit matters to report in the year under review.

Other Matter

Unresolved Prior Year Matters

In the audit report of the previous year, several issues were raised under the Report on Financial Statements, Report on Lawfulness and Effectiveness in use of Public Resources, and Report on Effectiveness of Internal Controls, Risk Management and Governance. However, Management had not resolved the issues as at 30 June, 2022.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution and based on the audit procedures performed, except for the matter(s) described in the Basis for Conclusion, 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 for Audit

During the year under review, Management submitted the financial statements to the Auditor-General on 30 March, 2023 instead of the statutory deadline of 30 September 2022. This was contrary to the Ministry of Education circular Ref. No: MOE/DSAS/FIN/17/1/17 dated 19 August, 2021 which stated that the School's financial statements should be ready by 30 September, 2021 in compliance with Section 81 of the Public Finance Management Act, 2012 on preparation of the financial statements.

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

2. Failure to Prepare School Strategic Plan

During the year under review, the School did not have an approved strategic plan to guide on the necessary infrastructure development of the school, contrary to Section 2.2 of the Ministry of Education Operation Manual for Utilization of Learner Capitation Grant and Other School Funds, which requires schools to identify in every three-year school improvement planning cycle, one priority area in each of the four key areas which include curriculum implementation, foundational literacy and numeracy outcomes, an enabling environment for learning and parental involvement and community engagement for implementation.

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

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

The financial statements presented for audit did not include all information provided in the format prescribed and published by the Public Sector Accounting Standards Board (PSASB) since the annual report and financial statement is inconsistently numbered. It is numbered from page 1 to page 14, then to page number 8 to page number 16. Therefore, the page numbering has ended at page number 16 instead of page number 23.

In the circumstances, Management was in breach of the PSASB guidelines. Further, lack relevant information may affect users' reliance on the financial statements for decision making.

The audit was conducted in accordance with the International Standards for Supreme Audit Institutions (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 THE EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

As required by Section 7(1)(a) of the Public Audit Act, 2015 and based on the audit procedures performed, except for the matter(s) described in the Basis for Qualified Opinion, I confirm that, nothing has come to my attention to cause me to believe that internal controls, risk management and governance were not effective.

Basis for Conclusion

1. Lack of Audit Committee of Board

During the year under review, the Board of Management that is supposed to direct the School in achieving its strategic objectives did not constitute audit committee as revealed through review of signed meeting minutes of the Board.

In the circumstances, the School did not receive advise from the audit committee on audit matters of the School.

2. Use of Manual Accounting Systems

During the year of audit, it was established that the School uses manual accounting systems instead of an automated accounting systems.

In the circumstances, efficiency and effectiveness in accounting services of the School 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 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 the 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 the financial statements that are free from material misstatement, whether due to fraud or error and for its assessment of the effectiveness of internal control, risk management and overall governance.

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

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

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

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

Auditor-General's Responsibilities for the Audit

The audit objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion in accordance with the provisions of Section 48 of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229 (7) of the Constitution. Reasonable assurance is a high level of assurance,

but is not a guarantee that an audit conducted in accordance with ISSAIs will always detect a material misstatement and weakness when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

Further, in planning and performing the audit of the financial statements and audit of compliance, I consider internal control 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 control that might be material weaknesses under the ISSAIs. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

Because of its inherent limitations, internal 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 judgement and maintain professional skepticism throughout the audit. I also:

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

- Conclude on the appropriateness of Management's use of 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 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 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

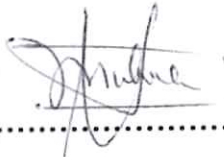
17 December, 2024

ST. JOHN'S MALIVANI SECONDARY SCHOOL
Annual Report and Financial Statements For the year ended 30th June, 2022.

V. Statement Of Receipts And Payments Period To 30th June 2022


Description of Receipts/Payments	Notes	2021-2022	2020-2021
		Kshs	Kshs
Receipts			
Capitation grants for tuition	1	1,254,822.60	508,351.75
Capitation grants for operations	2	6,465,952.00	3,180,537.95
School fund income- parents' contributions	3	15,205,682.00	7,415,853.00
School fund income- other receipts	4	-	-
Proceeds from borrowings			
Total Receipts		22,926,456.60	11,104,742.70
Payments			
Payments for tuition	5	1,588,100.00	1,140,304.00
Payments for operations	6	5,799,713.00	3,748,522.50
Boarding and school fund payments	7	14,452,475.00	4,949,884.54
Total Payments		21,840,288.00	9,838,711.04
Surplus/Deficit		1,086,168.60	1,266,031.66

The school financial statements were approved on AUGUST 2022 and signed by:



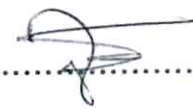
Name: JOSEPH MUZOIKA
 Chair BOM

Date: 06/12/2024



Name: ROSE VETU
 School Principal/ Secretary to BOM

Date: 06/12/2024



Name: ELIZABETH SILA
 Bursar/ Finance Officer

Date: 06/12/2024



ST. JOHN'S MALIVANI SECONDARY SCHOOL
Annual Report and Financial Statements For the year ended 30th June, 2022.

VI. Statement Of Financial Assets And Financial Liabilities As At 30th June 2022

Description	No	2021-2022	
		Kshs	Kshs
Financial Assets			
Cash and cash equivalents			
Bank balances	8	141,951.96	102,946.36
Cash balances	9	14,615.00	8,768.00
Short term investment	10	-	-
Total cash and cash equivalent		156,566.96	111,714.36
Account's receivables	11	16,867,903.00	16,142,838.00
Total financial assets		17,024,469.96	16,254,552.36
Financial liabilities			
Accounts payables	12	5,511,336.00	5,827,587.00
Net financial assets		11,513,133.96	10,426,965.36
Represented by			
Accumulated fund b/fwd	13	10,426,965.36	9,160,933.70
Surplus/deficit for the year		1,086,168.60	1,266,031.66
Net financial position		11,513,133.96	10,426,965.36

The school's financial statements were approved on _____ AUGUST _____ 2022 and signed by:

Name: JOSEPH MUKOIKI

Chair BOM

Date: 06/17/2024

Name: ROSE VIETU
 School Principal/ Secretary to BOM

Date: 06/12/2024

Name: ELIZABETH SIRA

Bursar/ Finance Officer

Date: 06/12/2024



VII. Statement of Cash Flows for The Period Ended 30th June 2022

Description	Notes	2021-2022	2020-2021
		Kshs	Kshs
Operating activities			
Receipts			
Capitation grants for tuition	1	1,254,822.60	508,351.75
Capitation grants for operations	2	6,465,952.00	3,180,537.95
School fund income- parents contributions/ fees	3	14,480,617.00	5,280,667.00
School fund income- other receipts	4	-	-
Total receipts		22,201,391.60	8,969,556.70
Payments			
Payments for tuition	5	1,235,720.00	502,990.00
Payments for operations	6	6,366,825.00	2,882,362.50
Boarding and school fund payments	7	14,553,994.00	5,411,896.54
Total payments		22,156,539.00	8,797,249.04
Net cash flow from operating activities		44,852.60	172,307.66
Cashflow from investing activities			
Proceeds from sale of assets			-
Acquisition of assets		-	(290,000.00)
Proceeds from investments		-	-
Purchase of investments		-	-
Net cash flows from investing activities			(117,692.34)
Cashflow from borrowing activities			
Proceeds from borrowings/ loans			
Repayment of principal borrowings			
Net cash flow from financing activities			
Net increase in cash and cash equivalents		44,852.60	(117,692.34)
Cash and cash equivalent at beginning of the year		111,714.36	229,406.70
Cash and cash equivalent at end of the year		156,566.96	111,714.36

VIII. Statement Of Budgeted Versus Actual Amounts for The Year Ended 30th June 2022

Receipts						
(1) Capitation Grant on Tuition						
Textbooks And Reference Materials	-	-	-	-	-	0
Exercise Books	300,000.00	-	300,000.00	-	300,000.00	0
Laboratory Equipment	250,000.00	-	250,000.00	-	250,000.00	0
Internal Exams	-	-	-	-	-	-
Teaching / Learning Materials	2,137,575.00	-	2,137,575.00	1,254,822.60	822,752	58.7%
Chalks	63,000.00	-	63,000.00	-	-	0
Exams And Assessment	150,000.00	-	150,000.00	-	-	0
Teachers Guides	-	-	-	-	-	0
(2) Capitation Grant on Operations						
Personnel Emoluments	1,973,020.00	-	1,973,020.00	1,704,689.20	268,330.80	86.40%
Repairs And Maintenance	2,100,000.00	-	2,100,000.00	2,171,000.00	(71,000.00)	103.38%
Local Transport / Travelling	619,500.00	-	619,500.00	249,188.63	370,311.37	40.22%
Electricity And Water	1684,000.00	-	1684,000.00	1,485,523.19	198,476.81	88.21%
Medical	760,000.00	-	760,000.00	-	760,000.00	0.00%
Administration Costs	836,000.00	-	836,000.00	855,550.98	(19,550.98)	102.34%
Activity	570,000	-	570,000	-	-	-

Gratuity	-	-	-	-	-	-
Smasse	-	-	-	-	-	-
(3) Fees Charged on Parents						
Personnel Emoluments	3,060,000.00	-	3,060,000.00	1,256,217.00	1,803,783.00	41.05%
Repairs And Maintenance	1,020,000.00	-	1,020,000.00	658,003.00	361,997.00	64.51%
Local Transport / Travelling	323,000.00	-	323,000.00	297,550.00	25,450.00	92.12%
Electricity And Water	1,795,200.00	-	1,795,200.00	1,128,003.00	667,197.00	62.83%
Medical	-	-	-	-	-	0.00%
Administration Costs	782,000.00	-	782,000.00	451,094.00	330,906.00	57.68%
Activity	340,000.00	-	340,000.00	103,672.00	236,328.00	30.49%
Smasse	-	-	-	-	-	0.00%
Fee On Boarding Equipment and Stores	10,623,300.00		10,623,300.00	8,977,042.00	1,646,258.00	84.50%
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						
Interest Income						
Income From Any Other Investment						

Total Income	28,236,595.00		28,236,595.00	20,592,355.60	7,644,239.40	72.93%
(1) Expenditure For Tuition						
Textbooks And Reference Materials	-				-	0
Exercise Books	300,000.00		300,000.00		300,000.00 250,000.00	0
Laboratory Equipment	250,000.00		250,000.00			0
Internal Exams						0
Teaching / Learning Materials	977,000.00		977,000.00	1,009,000	(32,000.00)	103.28%
Chalks	63,000.00		63,000.00		63,000	0
Exams And Assessment	150,000.00		150,000.00		150,000	0
Teachers Guides	-					0
Administration Costs	-					0
Bank Charges	-			720		0
(2) Expenditure For Operations						
Personnel Emoluments	3,118,561.00		3,118,561.00	3,317,842.00	(199,281.00)	106.39%
Repairs, Maintenance & Improvements	2,139,000.00		2,139,000.00	2,058,105.00	80,895.00	96.22%
Local Transport / Travelling	1,312,731.00		1,312,731.00	684,246.00.00	628,485.00	52.12%
Electricity, Water and Conservancy	540,000.00		540,000.00	432,220.00	107,780.00	80.04%
Medical	-		-	74,835.00	0	0
Administration Costs	1,155,480.00		1,155,480.00	718,680.00	436,800	62.20%

	Original Budget	Revised Budget	Actuals	Budget		
Activity Expenses	205,000.00		205,000.00	0	205,000.00	0
Gratuity	-					
Smasse	-					
(3) Expenditure For School Fund						
Personnel Emoluments	2,000,000.00		2,000,000.00	1,062,680.00	937,320.00	53.13%
Repairs, Maintenance and Improvements	845,000.00		845,000.00	640,210.00	204,790.00	75.76%
Local Transport / Travelling	1,312,731.00		1,312,731.00	1,273,183.00	39,548.00	96.99%
Electricity, Water and Conservancy	940,350.00		940,350.00	704,237.00	236,113.00	74.89%
Medical Expenses						
Administration Costs	1,155,480.00		1,155,480.00	1,949,021.00	(793,541.00)	168.68%
Activity	205,000.00		205,000.00	98,530.00	106,470.00	48.06%
Gratuity						
Lunch Programme				-	-	
Boarding Equipment and Stores	8,647,379.00		7,647,379.00	8,724,614.00	(1,077,235.00)	100.89%
Expenditure For Income Generating Activity						
Insurance Costs				-	-	
Other Expenses On Investments	-		-	-	-	
Rent Expenses	-		-	-	-	
Bank Charges	-		-	-	-	
Loan Interest Repayment	-		-	-	-	
Loan Principal Repayment						

Annual Report and Financial Statements For the year ended 30th June, 2022.

Acquisition Of Assets					
Totals	24,767,062.00	24,767,062.00	22,748,123.00	2,018,939.00	95.14%

- i. Underutilization below 90% was due to poor payment of school fees and less capitation i.e tuition account
- ii. Overutilization above 100% in some vote heads was due to lack of capitation on other vote heads

IX. Significant Accounting Policies

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

1. Statement of compliance and basis of preparation

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

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

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

2. Recognition of receipts and payments

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

3. In-kind contributions

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

4. Cash and cash equivalents

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

Significant Accounting Policies (Continued)

5. Accounts Receivable

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

6. Accounts Payable

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

7. Non-current assets

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

8. Budget

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

9. Comparative figures

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

10. Subsequent events

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended 30th June 2022.

X. Notes To The Financial Statements**1 Capitation Grant for Tuition**

	2021-2022	2020-2021
	Kshs	Kshs
Textbooks And Reference Materials		
Exercise Books		133,515.00
Laboratory Equipment		
Internal Exams		
Teaching / Learning Materials	1,254,822.60	374,836.75
Chalks		
Exams And Assessment		
Teachers Guides		
Total	1,254,822.60	508,351.75

2 Capitation Grant for Operations

	2021-2022	2020-2021
	Kshs	Kshs
Personnel Emoluments	1,704,689.20	847,154.82
Repairs And Maintenance	2,171,000.00	1,366,951.00
Local Transport / Travelling	249,188.63	224,324.21
Electricity And Water	1,485,523.19	447,029.55
Medical		
Administration Costs	855,550.98	295,078.37
Activity	-	
Total	6,465,952.00	3,180,537.95

3 Parents Contribution/Fees - School Fund Account

	2021-2022	2020-2021
	Kshs	Kshs
Personnel emoluments	1,256,217.00	377,561.00
Repairs and maintenance	658,003.00	246,161.00
Local transport / travelling	297,550.00	106,551.00
Electricity and water	1,128,003.00	566,377.00
Fee on Boarding Equipment & stores	11,311,143.00	5,933,289.00
Administration costs	451,094.00	172,796.00
Activity	103,672.00	13,188.00
Total	15,205,682	7,415,853

Notes To The Financial Statements (Continued)

4 Other Receipts – School Fund Account

	2021-2022	2020-2021
	Kshs	Kshs
Rent Income		
Income From Farming Activities		
Insurance Compensation		
Income From Posho Mill		
Income From Bus Hire		
Fee For Hire of Ground and Equipment		
Income From Grants and Donations*		
Interest Income		
Dividends Income		
Total		

5 Payments For Tuition

	2021-2022	2020-2021
	Kshs	Kshs
Textbooks And Reference Materials		
Exercise Books		120,000.00
Laboratory Equipment		476,229.00
Internal Exams		
Teaching / Learning Materials	1,587,380.00	543,211.00
Chalks		-
Exams And Assessment		-
Teachers Guides		
Administration Costs		-
Bank Charges	720.00	864.00
Total	1,588,100.00	1,140,304.00

Notes To The Financial Statements (Continued)

6 Payments For Operations

	2021-2022 June, 2022	2020-2021
	KShs	
Personnel Emoluments	2,255,162.00	1,525,821.00
Service Gratuity		
Administration Cost	718,680.00	497,363.50
Repairs And Maintenance & Improvements	1,634,570.00	976,050.00
Local Transport / Travelling	684,246.00	173,480.00
Electricity And Water	432,220.00	355,304.00
Medical	74,835.00	220,000.00
Activity Expenses		
Smasse		-
Insurance Cost		-
Bank Charges		504.00
Acquisition Of Assets		
Total	5,799,713.00	3,748,522.50

Notes To The Financial Statements (Continued)

7 Boarding And School Fund Payments

	2021-2022	2020-2021
	Kshs	Kshs
Personnel Emoluments	1,062,680.00	198,632.00
Service Gratuity		
Repairs And Maintenance & Improvements	640,210.00	248,415.00
Local Transport / Travelling	1,273,183.00	407,280.00
Electricity And Water	704,237.00	124,790.00
Medical Expenses		
Administration Costs	1,949,021.00	588,179.54
Lunch Programme	98,530.00	
Bank Charges		
Expenses On Income Generating Activities		
Fee On Boarding Equipment and Stores	8,724,614.00	3,382,588.00
Rent Expenses		-
Insurance Cost (<i>Life Property</i>)		-
Loan Principal Repayment		-
Loan Interest Repayment		-
Acquisition Of Assets		
Total	14,452,475.00	4,949,884.54

Notes To The Financial Statements (Continued)

8 Bank Accounts

Account Name	Bank Account Number	2021-2022	2020-2021
		Kshs	Kshs
Tuition Account		25,290.05	6,187.45
Operations Account		13,710.45	7,228.45
School Fund Account/Boarding		4,429.46	83,653.46
Savings Account			
Parent Association Development Account			
Income Generating Activities Account			
Infrastructural Account		98,522.00	5,877.00
Total		141,951.96	102,946.36

9 Cash In Hand

Account Name	2021-2022		2020-2021	
	Kshs		Kshs	
Tuition Account				
Operation Account				
School Fund account	14,615.00		8,768.00	
Total	14,615.00		8,768.00	

10 Short Term Investments

Investment Type	2021-2022		2020-2021	
	Kshs		Kshs	
Cooperative Shares				
Treasury Bills				
Fixed Deposit				
Equity Stock				
Other Investments				
Total				

Notes To The Financial Statements (Continued)

11 Accounts Receivable

	2021-2022	2020-2021
	KShs	KShs
Fees Arrears	16,867,903.00	16,142,838.00
Other Non-Fees Receivables		
Salary Advances		
Imprest		
Total	16,867,903.00	16,142,838.00

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

	2021-2022	2020-2021
	KShs	KShs
Fees Arrears For Current Year	1,757,004.00	2,332,078.00
Fees Arrears For The Previous Year	-	741,363.00
Fees Arrears For Prior Periods (Over Two Years)	15,110,899.00	13,069,397.00
Total	16,867,903.00	16,142,838.00

12 Accounts Payable

	2021-2022	2020-2021
	KShs	KShs
Trade Creditors (See Ageing Below and Appendix 1)	5,511,336.00	5,827,587.00
Prepaid Fees		
Retention Monies		
Total	5,511,336.00	5,827,587.00

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

	2021-2022	2020-2021
	KShs	KShs
Trade Creditors for Current Year		3,614,511.00
Trade Creditors for The Previous Yea.		2,132,076.00
Trade Creditors for Prior Periods (Over Two Years)		81,000.00
Total		5,827,587.00

Notes To The Financial Statements (Continued)

13 Fund Balance Brought Forward

	2021-2022	2020-2021
	Kshs	Kshs
Bank Balances	102,946.36	190,075.70
Cash Balances	8,768.00	39,331.00
Short Term Investments	-	-
Receivables	16,142,838.00	14,007,652.00
Payables	(5,827,587.00)	(5,076,125.00)
Total	10,426,965.36	9,160,933.70

Other important disclosure notes

IPSAS 1 encourages an entity to disclose accrual related information in relation to an entity's assets and liabilities. The notes outlined below are disclosure notes in relation to the school's non- financial assets and liabilities.

14 Non-current Liabilities Summary

	2021-2022	2020-2021
	Kshs	Kshs
Bank Loan(S)		
Outstanding Leases		
Hire Purchase		
Gratuity And Leave Provision		
Total		

15 Biological assets

	Number	2021-2022	2020-2021
		Kshs	Kshs
Cattle		4	2
Goats			
Trees		202	202
Coffee Or Tea Plantation			
Poultry			
Total		206	204

16 Borrowings

	2021-2022	2020-2021
	Kshs	Kshs
a) Borrowings		
Borrowing at beginning of the year		
Borrowings during the year		
Repayments of during the year		
Balance at end of the year		

Other important disclosure notes

17 Stock/ Inventory

	2021-2022	2020-2021
	Kshs	Kshs
b) Inventory		
Stock/ inventory at beginning of the year		
Stock/ inventory purchased during the year		
Stock/ inventory issued during the year		
Balance at end of the year		

Annex 1 - Analysis of Pending Accounts Payable

Construction Of Buildings						
1. Maridadi glass & hardware	2,396,355	2021	1,300,000	1,096,355	1,842,160	Maintenance & improvement
2. Kyanda premium enterprises	177,930	2021	177,930	-	177,930	Maintenance & improvement
Supply Of Goods						
3. Danster enterprises	449,100	2021	449,100	-	449,100	Boarding equipment & stores
4. Kivale general supplies	75,000	2021	75,000	-	75,000	Boarding equipment & stores
5. Ngiliness enterprises	59,860	2021	59,860	-	59,860	Boarding equipment & stores
6. Mulani ventures	99,600	2021	99,600	-	99,600	Boarding equipment & stores
7. Pet praise	58,710	2021	58,710	-	58,710	Boarding equipment & stores
8. Veronica kasiva ndunda	39,250	2021	20,850	18,400	20,850	Boarding equipment & stores
9. Juster general supplies	57,100	2021	26,300	30,800	26,300	Boarding equipment & stores
10. Lucika agencies	33,000	2021	0	33,000	0	Boarding equipment & stores
11. Malivani aic boarding	48,400	2021	14,000	34,400	14,000	other vote heads
12. Kanda stores	59,035	2021	0	59,035	0	Boarding equipment & stores
13. Terpy enterprises	61,875	2021	0	61,875	0	Boarding equipment & stores
14. Dpl festive	184,578	2021	80,261	104,317	80,261	Boarding equipment & stores
15. Stesyl enterprises	271,863	2021	133,263	138,600	133,263	Boarding equipment & stores

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16. Brirut general merchants	205,632	2021	0	205,632	0	Boarding equipment & stores
17. Kamunyolo investments	327,000	2021	0	327,000	0	Boarding equipment & stores
18. Exclusive fashions	2,201,166	2021	1,149,400	1,051,766	1,149,400	Boarding equipment & stores
19. Jokim investments	313,414	2021	120,000	193,414	313,414	Lab equipment & chemicals
20. Trim tab	81,000	2021	81,000	0	81,000	Teaching learning materials
21. Michmax general invest	891,121	2021	300,000	591,121	581,131	Exercise books
22. Aspet school supplies	396,605	2021	145,615	250,990	145,615	Lab equipment & chemicals
23. Copy cat ltd	609,680	2021	176,840	432,840	176,840	Teaching & learning materials
24. Eddumart gen.supplies	490,410	2021	195,000	295,410	233,530	Exercise books
25. Jeresda enterprises	120,135	2021	0	120,135	0	Teaching & learning materials
26. Upperland petrol station	9,450	2021	9,450	0	9,450	Other vote heads
27. Mutanu electricals	99,000	2021	43,350	55,450	43,550	Other vote heads
28. Hada automobile	167,219	2021	56,623	110,596	56,623	Other vote heads
Supply Of Services						
29. Mwanzia mukosi	300,200	2021	0	300,200	0	maintenance & improvements
Grand Total	10,283,688		4,772,152	5,511,336	5,827,587	

Annex 2 – Summary Of Fixed Assets Register

Land 1	2018	Makueni county	4,300,000	0	0	4,300,000
Buildings And Structures		School premises	12,000,000	800,000	0	12,800,000
Motor Vehicles	2012	School premises	1,500,000	0	0	1,460,000
Office Equipment, Furniture And Fittings	1990	School premise	500,000	0	0	500,000
ICT Equipment, And Other ICT Assets	2014	School premises	600,000	0	0	500,000
Tools And Apparatus	1992	School premises	400,000	0	0	380,000
Textbooks	1992	School premises	3,000,000	0	0	3000,000
Other Machinery And Equipment	2018	School premises	750,000	0	0	700,000
Intangible Assets- Soft Ware	2019	School premises	100,000	0	0	100,000
Total						