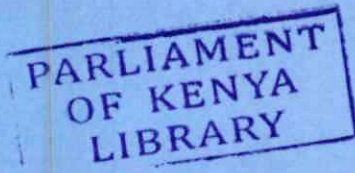


REPUBLIC OF KENYA



Enhancing Accountability

REPORT



OF


THE AUDITOR-GENERAL

ON

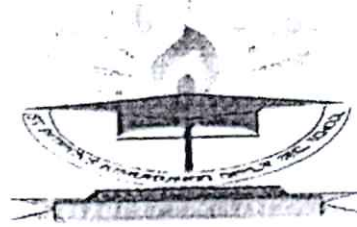
**ST. PATRICK'S KIMUKUNG'I GIRLS
SECONDARY SCHOOL**

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

BUNGOMA COUNTY

 THE NATIONAL ASSEMBLY PAPERS LAID	
DATE: 11 MAR 2022	
DAY: Tuesday	
TABLED BY:	Hon. Owen Bapa (Deputy Majority Leader)
CLERK-AT THE-TABLE:	Getrude Chebet

Revised 30th June 2021



**ST. PATRICK'S KIMUKUNG'I GIRLS SECONDARY SCHOOL
PUBLIC SECONDARY SCHOOL**

ANNUAL REPORT AND FINANCIAL STATEMENTS

**FOR THE FINANCIAL YEAR ENDED
30TH JUNE 2021**

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



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**ST. PATRICK'S KIMUKUNG'I GIRLS
PUBLIC SECONDARY SCHOOLS**
Reports and Financial Statements
For the year ended 30th June 2021

I. KEY SCHOOL INFORMATION AND MANAGEMENT

[Customise the details in this section to suit your School]

(a) Background information

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

The school was registered in 13/07/2010 under registration number GP/A/8836/10 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 368 number of students as at 30th June 2021. It has 02 streams and 20 teachers of which 07 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	OLIVER WABOMBA	Chairman	
2	EBBY SOGONI	Secretary - Principal	
3	IREEN NASIMIYU	Member	
4	MAURICE SAIDI	Member	
5	KRYSANTUS DABANI	Member	
6	CHRISPINUS SIMIYU	Member	
7	RAYMOND MULUPI	Member	
8	JUSTUS WABWIRE	Member – Rep CEB	
9	HARRIET MUNOKO	Member Rep Teachers	
10	ELIZABETH KAKAI FR. OKUMU LEONARD LEONARD MWOLOBI	3 Members - Sponsor	
11	VINCENT CHELOTI	Member - Community	
12	BENEDICT KITONINI	MemberSpecial Needs	
13	IMMACULATE WAMALWA	Rep Students	
14	STELLAH WAASHINGA		

**ST. PATRICKS' KIMUKUNGI GIRLS
PUBLIC SECONDARY SCHOOL**
Annual Report and Financial Statements
For the year ended 30th June 2021

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

Provide the names of the various committees of the Board established by the Board and the names of the committee members:

Ref.	Name of Committee	Names of Members	Designation	Number of meetings attended during the year
1	Executive Committee	OLIVER WABOMBA EBBY SOGONI FR. LEONARD OKUMU RAYMOND MULUPI MAURICE SAIDI	Chairman Secretary Member Member Member	4 out of 8
2	Audit Committee	KRYSANTUS DABANI RAYMOND MULUPI IREEN NASIMIYU FR. LEONARD OKUMU	Chairman	1 out of 2
3	Finance, procurement and general purposes Committee	RAYMOND MULUPI STELLAH WASHIGA LEONARD MWOLABI	Chairman Member Member	1 out of 2
4	Academic Committee	MAURICE SAIDI HARRIET MUNOKO CHRISPINUS SIMIYU	Chairman Member Member	3 out of 3
5	Development Committee	CHRISTOPHER KALABAI BENEDICT KITONINI STELLAH WASHIGA	Chairman Member Member	5 out of 8
6	Discipline and welfare Committee	VINCENT CHELOTI LEONARD MWOLABI IREEN NASIMIYU	Chairman Member Member	2 out of 6
7	Adhoc Committee (if any during the year)			

(d) School operation Management



**ST. PATRICKS' KIMUKUNG'I GIRLS
PUBLIC SECONDARY SCHOOL
Annual Report and Financial Statements
For the year ended 30th June 2021**

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

Ref:	Designation	Name	TSC Number
1	Principal	EBBY SOGONI	350277
2	Deputy Principal	JANE KITUNI	352200
3	School Bursar	KEFA ASEKA BARASA	

**ST. PATRICKS' KIMUKUNGI GIRLS
PUBLIC SECONDARY SCHOOL**
Annual Report and Financial Statements
For the year ended 30th June 2021

KEY SCHOOL INFORMATION AND MANAGEMENT (Continued)

(e) Schools contacts

Post Office Box: 1653 - 50200
Telephone: 0716916090
E-mail: kimukgirls@gmail.com
Website:
Facebook:
Twitter:

(f) School Bankers

The following school operated 7 number of bank accounts in the following banks:

1. Name of Bank: KCB
Branch: BUNGOMA
Account Number: 1109768893 (SCHOOL FUND)
2. Name of Bank: KCB
Branch: BUNGOMA
Account Number: 1268402486 (OPERATION)
3. Name of Bank: KCB
Branch: BUNGOMA
Account Number: 1268402389 (TUITION)
4. Name of Bank: KCB
Branch: BUNGOMA
Account Number: 1268402559
5. Name of Bank: KCB
Branch: BUNGOMA
Account Number: 1268402621 (GRATUITY)
6. Name of Bank: CO-OP CDF
Branch: BUNGOMA
Account Number: 01139049925202
7. MPESA Pay Bill No: 522123 attached to KCB bank account

(g) Independent Auditors

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

**ST. PATRICKS' KIMUKUNG'I GIRLS
PUBLIC SECONDARY SCHOOL
Annual Report and Financial Statements
For the year ended 30th June 2021**

II. SUMMARY REPORT OF PERFORMANCE OF THE SCHOOL

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

a) Financial performance:

Under this section, the following information should be given:

- Surplus/ deficit for the year and a comparison of the same for the last three years
- Capitation grants from the Ministry of Education for the last three years
- Ratio of capitation grant per student over the last three years
- A three-year overview of growth of other income(s) earned by the school.
- A three-year overview of growth in expenditure of the school
- Movement of debtors and creditors of the school over the last three years
- Movement of cash and bank balances over the last three years

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

b) Teacher Student ratio:

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

c) Mean score in the 2018 - 2020 KCSE:

YEAR	MEAN SCORE	NO. OF STUDENTS TO INSTITUTION OF HIGHER LEARNING
2018	3.16	21
2019	3.56	28
2020	4.19	64

d) Number of Candidates in the 2018 - 2020 KCSE:

YEAR	NO. OF CANDIDATES
2018	75
2019	66
2020	94

**ST. PATRICKS' KIMUKUNG'I GIRLS
PUBLIC SECONDARY SCHOOL**
Annual Report and Financial Statements
For the year ended 30th June 2021

- e) Capacity of the school

FACILITY	NUMBER	NO. OF STUDENTS
Dorms	2	220
Dining Hall	0	368
Laboratory	1	368
Toilets	12	368



**ST. PATRICKS' KIMUKUNG'I GIRLS
PUBLIC SECONDARY SCHOOL
Annual Report and Financial Statements
For the year ended 30th June 2021**

f) Development projects carried out by the school:

S/No.	PROJECT	SOURCE OF FUNDS
1	Construction of Library	Ministry of Education – M.I Funds
2	Chemistry Laboratory	N.G.C.D – Kanduyi
3	Construction of 02 No. of Classrooms	N.G.C.D – Kanduyi

Ebby Sogoni-School Principal

sign.....

Date.....



**ST. PATRICKS' KIMUKUNG'I GIRLS
PUBLIC SECONDARY SCHOOL
Annual Report and Financial Statements
For the year ended 30th June 2021**


III. STATEMENT OF SCHOOL MANAGEMENT RESPONSIBILITY


Section 81 (1) of the Public Finance Management Act, 2012 requires that, at the end of each financial year, each National Government School shall prepare financial statements in respect of that school. Section 81 (3) requires the financial statements so prepared to be in a form that complies with relevant accounting standards as prescribed by the Public Sector Accounting Standards Board of Kenya from time to time.


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

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

The Board of Management is of the opinion that the school's financial statements give a true and fair view of the state of the school's transactions during the financial year ended 30th June, 20XX, and of the school's financial position as at that date.

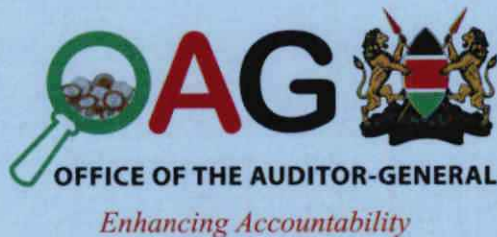
Name: **Oliver Wabomba**
Designation: Chairman, School Board of Management
Sign: 
Date: 04/03/2022

Name: **Ebby Sogoni**
Designation: School Principal & Secretary to Board of Management
Sign: 
Date: 04/03/2022

Name: **Kefa Aseka Barasa**
Designation: Bursar/ Finance Officer
Sign: 
Date: 4/3/2022

REPUBLIC OF KENYA

Telephone: +254-(20) 3214000
Email: 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. PATRICK'S KIMUKUNG'I GIRLS SECONDARY SCHOOL FOR THE YEAR ENDED 30 JUNE, 2022 – BUNGOMA 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 the 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 the Government achieves value for money and that such funds are applied for the intended purpose.
- C. Report on the Effectiveness of Internal Controls, Risk Management and Governance which considers how the entity has instituted checks and balances to guide internal operations. This 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.

A Qualified Opinion is issued when the Auditor-General concludes that, except for material misstatements noted, the financial statements are fairly presented in accordance with the applicable financial reporting framework. The Report on Financial Statements should be read together with the Report on Lawfulness and Effectiveness in the Use of Public Resources, and the Report on Effectiveness of Internal Controls, Risk Management and Governance.

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. Patrick's Kimukung'i Girls Secondary School – Bungoma County set out on pages 1 to 16, which comprise the

statement 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 comparison of budget and 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. Patrick's Kimukung'i Girls Secondary School – Bungoma 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 Basic Education Act, 2013 and the Public Finance Management Act, 2012.

Basis for Qualified Opinion

1. Variances in the Comparative Amounts in the Statements of Financial Assets and Financial Liabilities

The financial statements presented for audit had variances in the comparative amounts as analyzed below:

Description	Balance as per 2021/2022 Financial Statements Kshs.	Balance as per 2020/2021 Financial Statements Kshs.	Variance Kshs.
Bank Balances	478,676	12,476,093	(11,997,416)
Cash Balances	38,346	206,341	(167,994)
Account receivables	6,376,345	2,749,951	3,626,394
Account Payables	5,212,703	5,513,315	(300,612)

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

2. Long Outstanding Accounts Receivables

The statement of financial assets and financial liabilities reflects account receivables balance of Kshs.7,537,827 as disclosed in Note 11 to the financial statements. Included in the balance are fee arrears balance of Kshs.7,185,577 which were not supported with student fees schedules and student fees' statements. Further, fees arrears amounting to Kshs.3,755,078 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. Further, the management did not provide evidence of efforts being made to recover the long outstanding fees arrears.

In the circumstances, the accuracy and full recoverability of the outstanding accounts receivables balance of Kshs.7,537,827 could not be confirmed.

3. Unsupported and Long Outstanding Account Payables

The statement of financial assets and liabilities reflects account payables balance of Kshs.5,373,515 and as disclosed in Note 12 to the financial statements. The balance includes trade creditors balance of Kshs.4,708,028 which were not supported with schedules, invoices, delivery notes, records of issues and receipts, or deliberations by the school finance committee. Further, trade creditors amounting to Kshs.3,755,078 had been outstanding for more than one (1) year and did not form the first charge during the year as a requirement of Regulation 42 (1)(b) of the Public Finance Management (National Government) Regulations, 2015 which requires debts service payments to form first charge during the year. Additionally, the prepaid fees were not supported with ledgers and student fee statements.

In the circumstances, the accuracy, completeness and fair statement of accounts payables balance of Kshs.5,373,515 could not be confirmed.

4. Failure to Prepare Bank Reconciliation Statements

The statement of financial assets and financial liabilities reflects cash and cash equivalents balance of Kshs.445,412 which includes bank balances of Kshs.444,064 as disclosed in Note 8 to the financial statements. However, the School did not prepare monthly bank reconciliation statements for the year ended 30 June, 2022 contrary to Regulation 90(1) of the Public Finance Management (National Government) Regulations, 2015 which states that Accounting Officers shall ensure bank accounts reconciliations are completed for each bank account held by that Accounting Officer, every month.

In the circumstances, the accuracy and completeness of the cash and cash equivalent balances of Kshs.445,412 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 Patrick's Kimukung'i Girls Secondary School – Bungoma 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.

Emphasis of Matter

Budgetary Control and Performance

The statement of budgeted versus actual amounts for the year ended 30 June, 2022 reflects final receipts budget and actual comparable basis of Kshs.14,204,481 and Kshs.13,874,856 respectively resulting to underfunding of Kshs.326,624 or 13% of the approved budget. Similarly, the School spent Kshs.29,465,372 against actual receipts of

Kshs.13,874,856 resulting to over – utilization of Kshs.15,590,516 or 112% of the actual receipts.

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

My opinion is not modified in respect of this matter.

Key Audit Matters

Key audit matters are those matters that, in my professional judgement, are of most significance in the audit of the financial statements. Except for the matter described in the Basis for Qualified Opinion section, I have determined that there are no other key audit matters to communicate in my report.

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

Basis for Conclusion

1. Late Submission of Financial Statements to the Auditor-General

The School's financial statements were submitted to the Auditor-General on 24 February, 2023 instead by the statutory dateline of 30 September, 2022 as per Section 47(1) of the Public Audit Act, 2015. The Act stipulates those 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 law.

2. Non-Compliance with the Public Sector Accounting Standard Board (PSASB) Reporting Requirement

Review of the annual report and financial statements presented for audit revealed the following anomalies:

- i. Paragraph 1(b)(c) regarding the School Board of Management, the dates of appointment of Board members were not stated and the number of meetings attended was not disclosed.

- ii. Paragraph 2(e) under summary report of the performance of the School includes development projects carried out by the School, the sources of funds for the development projects have not been disclosed.
- iii. The statement of budgeted versus actual amounts was not adequately filled.
- iv. The financial statements were not signed by the Chairman, Board of Management.
- v. The financial statement omitted Notes 8 to 13 to the financial statements.
- vi. The annual report and financial statement omitted other important disclosures such as summary of fixed assets register and analysis of account payables.

In the circumstances, the school did not comply with the Public Sector Accounting Standards Board (PSASB) guidelines on presentation of the financial statements.

3. Unconfirmed Student Enrollment Data

The statement of receipts and payments reflects capitation grants for tuition of Kshs.1,646,800 and capitation grants for operations of Kshs.11,168,602 as disclosed in Notes 1 and 2 to the financial statements respectively. However, review of the National Education Management Information System (NEMIS) report and the School's manual enrolment register revealed inconsistencies in the number of students captured in the school records. In July 2021 capitation disbursements, the NEMIS reported a total number of two hundred and seventy-four (274) students while the enrolment record provided by the School indicated a total of three hundred forty-five (345) students. These discrepancies resulted in the school being underfunded by Kshs.392,250 due to inaccuracies in student enrollment data during the year.

In the circumstances, the reliability of enrolment data used to determine capitation grants could not be confirmed and the Management was in breach of the law.

4. Failure to Transfer Infrastructure Funds from the Operations Bank Account

Review of the School Capitation grants revealed that the School received operations capitation grants of Kshs.4,482,387 during the period under review. Included in the amount is Kshs.1,710,500 in respect of infrastructure grants which were to be transferred to infrastructure bank account for maintenance and improvement of the School's facilities. However, only Kshs.1,384,500 was transferred to the infrastructure account thereby leaving a balance of Kshs.326,000. This was contrary to Ministry of Education Circular Ref. No: MOE.HQS/3/13/3 dated 16 June, 2021 which directed that infrastructure grants should be transferred to the school infrastructure account fifteen (15) days upon receipt of the funds in the operations account.

In the circumstances, Management was in breach of law.

5. Lack of a School Improvement Plan

During the year/period under review, the School did not have an approved School Improvement plan, 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.

The audit was conducted in accordance with ISSAI 3000 and ISSAI 4000. The standards require 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 effect of 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. Ineffective Audit Committee

During the year under review, the School had constituted an audit committee as required by law. However, audit committee meetings were not held during the year contrary to Regulation 179(1) of the Public Finance Management (National Government) which requires that the audit committee shall meet at least once in every three months.

In the circumstances, the School did not benefit from the oversight role and advice from the audit committee.

2. Lack of Land Ownership Documents

Physical inspection revealed that the school has pieces of land in Kimukung'i and Chitoma area. However, the pieces of land were not disclosed in the financial statements and land ownership documents were not provided for audit.

In the circumstances, the existence of an effective mechanism to safeguard the assets could not be confirmed.

3. Lack of Fixed Asset Register

During the year under review, the school did not maintain a fixed asset register showing the purchase dates, historical costs, additions, disposals, and carried-forward costs of assets. No adequate explanation was provided for the absence of this register. Further, physical verification revealed that the School possessed several assets, including land, a generator, a School bus purchased in January 2022, ICT equipment, biological assets, sewing machines, office equipment, and furniture, which were not disclosed in the financial statements.

In the circumstances, the security of the School assets could not be confirmed. In addition, School Management was in breach of the law.

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

In preparing the financial statements, Management is responsible for assessing the School's ability to as going concern, disclosing, as applicable, matters related to going concern and using the going concern 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 overall control environment.

Auditor-General's Responsibilities for the Audit

My responsibility is to conduct an audit of the financial statements in accordance with Article 229(4) of the Constitution, Section 35 of the Public Audit Act, 2015 and the International Standards for Supreme Audit Institutions (ISSAIs). The standards require that, in conducting the audit, I obtain reasonable assurance about whether the financial statements as a whole are free from material misstatements, whether due to fraud or error and to issue an auditor's report that includes my opinion in accordance with Section 48 of the Public Audit Act, 2015. 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 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 conducting the audit, Article 229(6) of the Constitution also requires that I express a conclusion on whether or not 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 addition, I consider the entity's control environment in order to give an assurance on the effectiveness of internal controls, risk management and governance processes and systems in accordance with the provisions of Section 7(1)(a) of the Public Audit Act, 2015.

Further, I am required to submit the audit report in accordance with Article 229(7) of the Constitution.

Detailed description of my responsibilities for the audit is located at the Office of the Auditor-General's website at: <https://www.oagkenya.go.ke/auditor-generals-responsibilities-for-audit/>. This description forms part of my auditor's report.


FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

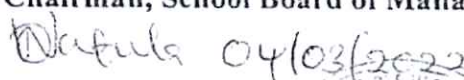
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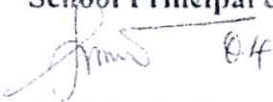
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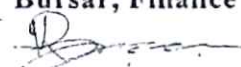
ST. PATRICK'S KIMUKUNGI GIRLS SECONDARY SCHOOL

I. STATEMENT OF RECEIPTS AND PAYMENTS

DESCRIPTION OF VOTE HEAD	Note	2020 - 2021	2019 - 2
		Kshs	Kshs
RECEIPTS			
Capitation grants for tuition	1	1,646,800	
Capitation grants for operations	2	11,168,602	
School Fund Income- Parents' Contributions	3	8,867,334	
School Fund Income- Other receipts	4	-	
Proceeds from borrowings			
TOTAL RECEIPTS		21,682,736	
PAYMENTS			
Payments for Tuition	5	1,465,530	
Payments for operations	6	4,850,495	
Boarding and school fund payments	7	11,979,735	
TOTAL PAYMENTS		18,295,760	
SURPLUS/DEFICIT		3,386,976	

Name: Oliver Wabomba
 Designation: Chairman, School Board of Management
 Signature: 

Name: Ebby Sogoni
 Designation: School Principal & Secretary to Board of Management
 Signature: 

Name: kefa Aseka Barasa
 Designation: Bursar, Finance Officer
 Signature: 



ST. PATRICK'S KIMUKUNG'I GIRLS SECONDARY SCHOOL

II. STATEMENT OF FINANCIAL ASSETS AND LIABILITIES

	Note	2020 - 2021 Kshs	2019 - 2020 Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	8	12,476,093	-
Cash Balances	9	206,341	-
Short term Investment	10	-	-
Total Cash and Cash Equivalents		12,682,434	-
Account's receivables	11	2,749,951	-
TOTAL FINANCIAL ASSETS		15,432,385	-
FINANCIAL LIABILITIES			
Accounts Payable	12	5,513,315	-
NET FINANCIAL ASSETS		9,919,070	-
REPRESENTED BY			
Fund balance b/fwd 1st July...	13	6,532,094	-
Surplus/Defict for the year		3,386,976	-
NET FINANCIAL POSITION		9,919,070	-

(0)

Name: Oliver Wabomba
Designation: Chairman, School Board of Management
Signature: *Oliver Wabomba* 04/03/2022

Name: Ebby Sogoni
Designation: School Principal & Secretary to Board of Management
Signature: *Ebby Sogoni* 04/03/2022

Name: kefa Aseka Barasa
Designation: Bursar, Finance Officer
Signature: *Kefa Aseka Barasa* 4/3/2022

ST. PATRICK'S KIMUKUNGI GIRLS SECONDARY SCHOOL


STATEMENT OF CASH FLOW

		2020 - 2021	2019 - 2020
		Kshs	Kshs
Receipts from operating activities			
Capitation grants for tuition	1	1,646,800	-
Capitation grants for operations	2	11,168,602	-
School fund income- Parents contributions/ fees	3	8,867,334	-
School fund income- other receipts	4	-	-
Total receipts		21,682,736	-
Payments			
Payments for Tuition		1,465,530	-
Payments for operations		4,850,495	-
Boarding and school fund payments		6,866,344	-
		13,182,369	-
Net cash flow from operating activities		8,500,367	-
 CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets		-	-
Acquisition of Assets		(5,113,391)	-
Proceeds from investments		-	-
Net cash flows from Investing Activities		(5,113,391)	-
 NET CASHFLOW FROM BORROWING ACTIVITIES		3,386,976	
Proceeds from borrowings/ loans			
Repayment of principal borrowings			
Net cash flows from Investing Activities			
NET INCREASE IN CASH AND CASH EQUIVALENT		3,386,976	
 Cash and cash equivalent at BEGINNING of the year	10		
 Cash and cash equivalent at END of the year		3,386,976	
			(9,295,458)

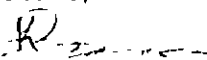
Name: Oliver Wabomba
 Designation: Chairman, School Board of Management

Signature:  04/03/2022

Name: Ebby Sogoni
 Designation: School Principal & Secretary to Board of Management

Signature:  04/03/2022

Name: kefa Aseka Barasa
 Designation: Bursar, Finance Officer

Signature:  4/3/2022

ST. PATRICK'S KIMUKUNGI GIRLS SECONDARY SCHOOL

I. NOTES TO THE FINANCIAL STATEMENTS

1 CAPITATION GRANT FOR TUITION

	2020-2021	2019-2020
	Kshs	Kshs
Textbooks and reference materials		
Exercise books		
Laboratory equipment		
Internal exams		
Teaching / learning materials		
Chalks	1,646,800.00	
Exams and assessment		
Reference/Library		
Teachers guides		
Total	1,646,800.00	

2 CAPITATION GRANT FOR OPERATIONS

	2020-2021	2019-2020
	Kshs	Kshs
Personnel emoluments		
Maintenance and Improvement	4,566,000.00	0
Local transport / travelling		0
Electricity and water		0
Medical		0
Administration costs		0
Others	6,602,602.00	0
Activity		0
Total	11,168,602.00	0

3 PARENTS CONTRIBUTION/FEES - SCHOOL FUND ACCOUNT

	2020-2021	2019-2020
	Kshs	Kshs
Personnel emoluments	388,700.00	-
Fee on Boarding Equipment and Stores	7,807,832.00	-
Maintenance and Improvement	33,340.00	-
Local transport / travelling	16,542.00	-
Electricity and water	601,970.00	-
Medical	-	-
Administration costs	10,080.00	-
Activity	8,870.00	-
Total	8,867,334.00	-

4 OTHER RECEIPTS - SCHOOL FUND ACCOUNT

	2020-2021	2019-2020
	Kshs	Kshs
Rent income		0
Income from farming activities		0
Insurance compensation		0
Income from Posho mill		0
Income from Bus Hire		0
Fee for hire of ground and equipment		0
Income from grants and donations*		0

Tender fees		0
Pocket Money		0
Caution Money		0
Dividends income		0
Total		0

5 PAYMENTS FOR TUITION

	2020-2021	2019-2020
	Kshs	Kshs
Textbooks and reference materials		
Exercise books		
Laboratory equipment		
Internal exams	92,380.00	
Teaching / learning materials		
Chalks	28,900.00	
Exams and assessment		
Teachers guides	360,000.00	
Administration Costs		
Bank Charges	984,250.00	
Total	1,465,530.00	

6 PAYMENTS FOR OPERATIONS

	2020-2021	2019-2020
	Kshs	Kshs
Personnel emoluments		
Service Gratuity	2,820,180.00	
Administration Cost		0
Maintenance and Improvement	138,425.00	0
Local transport / travelling	841,380.00	0
Electricity and water	350,500.00	0
Others	585,710.00	0
Activity Expenses		0
Others	-	0
Insurance Cost		0
Bank Charges	114,300.00	0
Grants		0
Acquisition of Assets		0
TOTAL	4,850,495.00	0

7 BOARDING AND SCHOOL FUND PAYMENTS

	2020-2021	2019-2020
	Kshs	Kshs
Personnel emoluments	158,600.00	0
Service Gratuity		0
Maintenance & Improvements	634,892.00	0
Local transport / travelling	648,650.00	0
Electricity and water	718,233.00	0
Medical Expenses		0
Administration costs	322,960.00	0
Lunch Programme	4,383,009.00	0
Bank Charges		0
Expenses on Income Generating Activities		0
Fee on Boarding Equipment and Stores		0
Activity Expenses		0
Pocket Money		0
Medical Expenses		0

Loan Interest repayment		0
Acquisition of Assets	5,113,391.00	0
TOTAL	11,979,735.00	0

Expenses on income generating activities** should include all costs relating to the school earnings on other receipts as recorded in note 4. These costs should include farm maintenance, posho mill maintenance, ground maintenance and costs incurred during hire of school bus among others.

8 BANK ACCOUNTS

Name of Bank, Account No. & currency	Bank Account Number	2020-2021	2019-2020
		Kshs	Kshs
Tuition Account		343,266.00	-
Operations Account		2,738,972.00	-
School Fund Account/Boarding		5,513,855.30	-
Savings Account		3,880,000.00	-
Parent Association Development Account		-	-
Income generating activities Account		-	-
Infrastructural Account		-	-
Total		12,476,093.30	-

9 CASH IN HAND

Description	2020-2021	2019-2020
	Kshs	Kshs
Tuition Account	-	-
Operation Account	59,241.00	-
School Fund account	147,099.60	-
Total	206,340.60	-

10 SHORT TERM INVESTMENTS

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

11 ACCOUNTS RECEIVABLE

Description	2020-2021	2019-2020
	Kshs	Kshs
Fees arrears	2,458,547.00	-
Other non-fees receivables	-	-

P.A.Y.E	17,004.00	-
N.S.S.F	274,400.00	-
Salary advances	-	-
Imprest	-	-
Total	2,749,951.00	-

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

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

12 ACCOUNTS PAYABLE

Description	2020-2021	2019-2020
	Kshs	Kshs
Trade creditors (See ageing below and appendix 1)	4,743,078.00	-
Prepaid fees	452,621.00	-
Retention monies	317,616.00	-
Total	5,513,315.00	-

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

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

13 FUND BALANCE BROUGHT FORWARD

Description	2020-2021	2019-2020
	Kshs	Kshs
Bank balances	9,272,564.10	-
Cash balances	22,893.60	-
Short Term Investments	-	-
Receivables	2,749,951.00	-
Payables	(5,513,315.00)	-
Total	6,532,093.70	-

Other important disclosure notes

14 Non-current Liabilities Summary

Description	2020-2021	2019-2020
	Kshs	Kshs
Bank loan(s)	-	-
Outstanding Leases	-	-
Hire purchase	-	-
Gratuity and leave provision	50,000.00	-
Total	50,000.00	-

Biological assets

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

Borrowings

Description	2020-2021	2019-2020
	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	-	-

1 Stock/ Inventory

Description	2020-2021	2019-2020
	KShs	KShs
Stock/ 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	-	-

TRICK'S KIMUKUNG'I GIRLS SECONDARY S

TRIAL BALANCE AS AT 30TH JUNE 2020

		DR	CR
Cash and Cash equivalents			
	Bank Balances	12,476,093	
	Cash Balances	206,341	
	Short term investments	-	
	Receivables	2,749,951	
Payments			
	Payments for Tuition	1,465,530	
	Payments for operations	4,850,495	
	Boarding and school fund paymen	11,979,735	
Receipts			
	Capitation grants for tuition		1,646,800
	Capitation grants for operations		11,168,602
	School Fund Income- Parents' Contributions		8,867,334
	School Fund Income- Other receipts		-
	Proceeds from borrowings		
	Fund Balance b/f		6,532,094
	Payables		5,513,315
TOTAL		33,728,145	33,728,145

Receipts/expenses Item	Original Budget	Adjustments	Final Budget	Actual on comparison Basis	Budget Utilization Difference	% of Utilization
	Kshs	Kshs			Kshs	Kshs
RECEIPTS						
(1) CAPITATION GRANT ON TUITION						
Textbooks and reference materials	1,947,600	0	1,947,600	1,646,800	300,800	85
Exercise books						
Laboratory equipment						
Internal exams						
Teaching / learning materials						
Chalks						
Exams and assessment						
Teachers guides						
(2) CAPITATION GRANT ON OPERATIONS						
Personnel emoluments						
Repairs and maintenance	2,400,000	0	2,400,000	4,566,000	(2,166,000)	190
Local transport / travelling						
Electricity and water	2,555,960	0	2,555,960	7,025,589	(4,469,629)	275
Medical						
Administration costs						
Activity						
Gratuity						
SMASSE						

(3) FEES CHARGED ON PARENTS									
Personnel emoluments	1,335,400	0	1,335,400	388,700	946,700	29			
Repairs and maintenance	528,800	0	528,800	33,340	495,460	60			
Local transport / travelling	171,860	0	171,860	16,983	154,877	99			
Electricity and water	1,295,560	0	1,295,560	601,970	693,590	46			
Medical									
Administration costs	755,540	0	755,540	10,080	745,460	103			
Activity	551,100	0	551,100	8,879	542,221	1.6			
SMASSE									
Fee on Boarding Equipment and Stores	8,879,940	0	8,879,940	7,807,832	1,072,128	88			
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	20,421,760	0	20,421,760	22,105,723	(1,683,923)	108			
(1) EXPENDITURE FOR TUITION									
Textbooks and reference materials	106,170	0	106,170	0	106,170	0			
Exercise books	596,280	0	596,280	0	596,280	0			

Receipts/expenses Item	Original Budget		Adjustments		Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	Kshs	Kshs	Kshs	Kshs				
Laboratory equipment	496,850	0	0	0	496,850	92,380	xxx	X
Internal exams	330,530	0	0	0	330,530	28,900	301,630	19
Teaching / learning materials	36,350	0	0	0	36,350	0	36,350	0
Chalks	380,700	0	0	0	380,700	360,000	20,700	95
Exams and assessment								
Teachers guides								
Administration costs								
Bank Charges								
(2) EXPENDITURE FOR OPERATIONS								
Personnel emoluments	2,302,000	0	0	0	2,302,000	2,820,180	(518,180)	123
Repairs, maintenance & improvements	2,400,000	0	0	0	2,400,000	841,380	1,558,620	35
Local transport / travelling	733,200	0	0	0	733,200	350,500	382,700	48
Electricity, water and conservancy	1,260,400	0	0	0	1,260,400	585,710	674,690	46
Medical								
Administration costs	628,800	0	0	0	628,800	138,425	490,375	22
Activity Expenses	115,000	0	0	0	115,000	0	115,000	0
Gratuity								
SMASSE								
(3) EXPENDITURE FOR SCHOOL FUND								
Personnel emoluments	1,335,400	-	-	-	1,335,400	158,600	1,176,800	12
Repairs, maintenance and improvements	528,800	-	-	-	528,800	634,892	(106,092)	120
Local transport / travelling	171,860	-	-	-	171,860	648,650	(476,790)	377

Receipt/expense Item	Original Invoice Kshs	Adjustments Kshs	Final Invoice Kshs	Year End		% of Utilization Kshs	% of Utilization Kshs
				Grouped Items	Difference		
Electricity, water and conservancy	1,295,560	-	1,295,560	718,233	577,327	55	
Medical Expenses							
Administration costs	755,540	-	755,540	322,960	432,580	43	
Activity	551,100	-	551,100	-	-	-	
Gratuity							
Lunch programme	8,879,940	-	8,879,940	5,481,559	3,398,381	62	
Boarding Equipment and Stores							
Expenditure for Income Generating Activity							
Insurance costs							
Other expenses on investments							
Rent Expenses							
Bank Charges							
Loan Interest Repayment							
Loan Principal Repayment							
Acquisition of Assets							
TOTALS	22,867,950	0	22,867,950	13,182,369	9,685,581	58	

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

- i. XXXX
- ii. XXXX

ST. PATRICK'S KIMUKUNG'I GIRLS SECONDARY SCHOOL

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	b	c=a+h	d	e=c-d	f=d/c %
RECEIPTS		Opening Balance (C/Bk) and AIA	Previous years Outstanding Disbursements			
<i>(1) CAPITATION GRANT ON TUITION</i>						
Textbooks and reference materials						
Exercise books						
Laboratory equipment						
Internal exams						
Teaching / learning materials						
Chalks						
Exams and assessment reference/library						
<i>(2) CAPITATION GRANT ON OPERATIONS</i>						
Personnel emoluments						
Repairs and maintenance						
Local transport / travelling						
Electricity and water						
Medical						
Administration costs						
Activity						
Gratuity						
SMASSE						
<i>(3) FEES CHARGED ON PARENTS</i>						
Personnel emoluments						
Repairs and maintenance						
Local transport / travelling						
Electricity and water						
Medical						
Administration costs						
Activity						

