

REPUBLIC OF KENYA



Enhancing Accountability

REPORT

PARLIAMENT
OF KENYA
LIBRARY

OF

THE AUDITOR-GENERAL

ON

ILODOKILANI SECONDARY SCHOOL

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

KAJIADO COUNTY

**THE NATIONAL ASSEMBLY
PAPERS LAID**

DATE: 05 MAR 2025

DAY

Wednesday

**TABLED
BY:**

Hon. Naomi Wagera
Deputy Majority Party Whip

**CLERK-AT
THE-TABLE:**

A. Shabuko

OFFICE OF THE AUDITOR GENERAL
P. O. Box 30084 - 00101, NAIROBI
REGISTRY
06 DEC 2024
RECEIVED

Revised 30th June 2022.



**ILOODOKILANI
PUBLIC SECONDARY SCHOOL**

THE PRINCIPAL
ILOODOKILANI SEC. SCHOOL
20 NOV 2024
P. O. Box 600 - 01100, KAJIADO
SIGN:

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)

Iloodokilani secondary school

Reports and Financial Statements For the year ended 30th June 2022

Hoodokilani secondary school

Reports and Financial Statements For the year ended 30th June 2022

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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 Kajiado County, Kajiado west Sub-County

The school was registered in 2012 under registration number PU/S/2/5155/12 and is currently categorized as a county public school established, owned or operated by the Government.

The school is a boarding school and had 222 numbers of students as at 30th June 2022 .It has 2 streams and 14 teachers of which 2 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	Jeremiah Nairowua	Chairman	23/10/2020
2	Jackson Salaon	Secretary – Principal	23/10/2020
3	Catherine nkonina	Member	23/10/2020
4	Jane Mutiso	Member	23/10/2020
5	Daniel seet	Member	23/10/2020
6	Titus kaai	Vice chairman	23/10/2020
7	Kennedy matampash	Member	23/10/2020
8	SCDE Kajiado west	Member – Rep CEB	23/10/2020
9	Esther oiboo	Member Rep Teachers	23/10/2020
10	Mary Taiko	Member	23/10/2020
11	Daniel Timoi	Member - Community	23/10/2020
12	Agnes setei	MemberSpecial Needs	23/10/2020
13.	Joseph kiroyian	PTA Representative	23/10/2020

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

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

(c) Committees of the Board

Ref:	Name of Committee	Names of Members	Designation	Number of meetings attended during the year
1.	Executive Committee	Jeremiah nairowua		3/3
		Joseph kiroyan		2/3
		Catherine senetoi		2/3
		Agnes Setei		3/3
		Jane Mutiso		3/3
2.	Audit ,Finance,procurement and general purposes Committee	Kennedy matampash	Chairman	2/3
		Titus kaai	v.chairman	2/3
		Mary Taiko	member	2/3
3.	Academic Committee	Daniel seet	Chairman	2/3
		Agnes setei	Member	3/3
		Catherine Senetoi	Member	2/3
4.	Development Committee	Saisa Leboo	Chairman	3/3
		Catherine Senetoi	Member	2/3
		Jeremiah Nairowua	Member	2/3
		Joseph Kiroyan	Member	3/3
5.	Human Resource,Discipline and welfare Committee	Daniel timoi	Chairman	1/3
		Daniel Nkinyi	member	1/3
		Agnes Setei	member	1/3

(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	JANE MUTISO	387221
2	School Bursar	TITUS MOLONKO	32560814

(e) Schools contacts

Post Office Box: 600-01100
Telephone: 0721493060
E-mail: iloodokilaniboy@gmail.com
Website:
Facebook:
Twitter:

(f) School Bankers

The school operated 5 bank accounts in the following banks:

1. Name of Bank: EQUITY BANK
Branch: KAJIADO
Account Number: 0860298658857-BOARDING ACC.
0860268507299-CDF
2. Name of Bank: KCB BANK
Branch: KAJIADO
Account Number: 1116531607-OPERATION ACCOUNT
1116531763-TUITION ACCOUNT
1221591355-SIG ACCOUNT

(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:

YEAR	BALANCES	CAPITATION	EXPENDITURE	INCOME	DEBTORS	CREDITORS
2022	525,148	4056046	11931670	11146282	1886345	650,397
2021	721,071	2099203	6278922	6116563	2532360	664,610
2020	733,846	2087899	5993929	5740167	1079550	1,195,604
2019	280,385	3032265	10031539	9759303	1608739	1,547,446

b) Teacher Student ratio:

YEAR	NUMBER OF TEACHERS EMPLOYED BY TSC	NUMBER OF TEACHERS RECRUITED DURING THE YEAR	RETIRED DURING THE YEAR	TEACHERS EMPLOYED BY BOM	INTERN TEACHERS	TOTAL
2022	11	2	1 (DECEASED)	3	0	14
2021	10	0	0	1	1	12

c) Mean score in the 2018-2021 KCSE:

YEAR	ENT	A	A-	B+	B	B-	C+	C	C-	D+	D	D-	E	X	Y	Z	W	MEAN	MG	IMP INDEX	2020	2019	2018
2021	21	0	0	1	0	0	1	0	1	0	7	9	2	0	0	0	0	3.0	D	+0.32	2.68	3.25	3.34
BOYS	13	0	0	1	0	0	1	0	1	0	5	5	0	0	0	0	0	3.62	D+	+0.95	2.67	3.83	3.33
GRLS	8	0	0	0	0	0	0	0	0	0	2	4	2	0	0	0	0	2.0	D-	-0.64	2.64	2.67	3.13
2020	38	0	0	0	0	0	0	3	3	5	9	19	2	0	0	0	0	2.68	D	-0.57			
2019	48	0	0	0	0	0	1	3	3	5	24	12	0	0	0	0	0	3.25	D	-0.09			
2018	39	0	0	0	0	1	0	1	2	10	15	9	0	1	0	0	0	3.34	D	+0.95			

d) Number of Candidates in the 2021 KCSE:

ACADEMIC YEAR	2021	2020	2019	2018
NO. OF STUDENT WHO SAT FOR KCSE	21	38	48	39

Iloodokilani secondary school

Reports and Financial Statements For the year ended 30th June 2022

e) Capacity of the school:

	NO OF STUDENTS	DINNING HALL	DORMITORY	TOILETS	LIBRARY	SCIENCE LABORATORY	CLASSROOMS
BOYS		1	1	2(10-doors)	1	1	8
GIRLS			1	1(2-doors)			
	222	1	2	3	1	1	8

f) Development projects carried out by the school:

YEAR	NAME OF PROJECTS	SOURCE OF FUNDS	STATUS
2021-2022	1. Principals house	Parents/MOE	Completed
	2 .installation & purchase of kitchen boilers & chimneys.	MOE	Completed
	3. Student lockers/chairs	MOE	Completed
	4. Teachers Seats	MOE	Completed
	5. School Dinning hall(finishing work)	CDF	Completed



PRINCIPAL/BOM

SECRETARY.....

Kennedy ng'hal

SIGN.....

DATE.....

20-11-2024


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 *Iloodokilani 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: Leboo Saisa
Designation: Chairman, School Board of Management
Sign:
Date: 20-11-2024

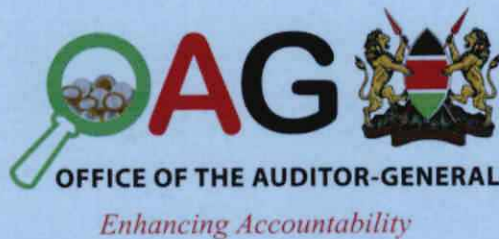


Name: Kennedy Ongwae
Designation: School Principal & Secretary to Board of Management
Sign: 
Date: 20-11-2024

Name: Titus Molonko
Designation: Bursar/ Finance Officer
Sign: 
Date: 20/11/2024



REPUBLIC OF KENYA



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

REPORT OF THE AUDITOR-GENERAL ON ILOODOKILANI SECONDARY SCHOOL FOR THE YEAR ENDED 30 JUNE, 2022 – KAJIADO 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 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.

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

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of Iloodokilani Secondary School - Kajiado County set out on pages 1 to 17, which comprise of the statement of financial

assets and liabilities as at 30 June, 2022, statement of receipts and payments, statement of cash flows and statement of comparison of budget and actual amounts for the year then ended and 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 Iloodokilani Secondary School - Kajiado 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 the Basic Education Act, 2013.

Basis for Qualified Opinion

1. Inaccuracies in Capitation Grants

The statement of receipts and payments reflects capitation grants for tuition and operations amounts of Kshs.735,719 and Kshs.3,320,328 as disclosed in Notes 1 and 2 to the financial statements. Review of the NEMIS capitation disbursements made to the school against the amount receipted by the school revealed an amount tuition amount of Kshs.776,299 and operation amount of Kshs.3,457,322, resulting in an unexplained variance of tuition amounts of Kshs.40,580 and operation amounts of Kshs.136,994.

In the circumstances, the accuracy and completeness of capitation grants for tuition and operation of Kshs.735,719 and Kshs.3,320,328 could not be confirmed.

2. Unsupported Accounts Receivable

The statement of assets and liabilities reflects accounts receivable balance of Kshs.7,250,500 as disclosed in Note 10 to the financial statements. However, the supporting schedules and invoices amounting to Kshs.893,655 were not provided for audit review.

In the circumstances, the accuracy and completeness of accounts receivables balance of Kshs.7,250,500 as at 30 June, 2022 could not be confirmed.

3. Variances in the Financial Statements

Review of statement of receipts and payments revealed the following variances;

- i. The statement of receipts and payments reflects school fund income - other receipts of Kshs.5,678,748 which differs from Kshs.4,678,748 reflected in Note 4 to financial

statement resulting in a variance of Kshs.1,000,000. Further, note 4 to financial statement on school fund income - other receipts reflects Kshs.4,678,748 which differs from recomputed amount of Kshs.5,678,748 resulting to an unexplained variance of Kshs.1,000,000. The difference was not reconciled.

- ii. Note 5 to the financial statements reflects payments for tuition of Kshs.697,356 for year 2020/2021 which differs from recomputed amount of Kshs.453,356 resulting in a variance of Kshs.244,000. The difference was not reconciled.

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

4. Cash and Cash Equivalents

4.1 Net Increase in Cash and Cash Equivalents

The statement of cashflows reflects Nil net increase in cash and cash equivalents for current year and year 2020/2021 respectively. However, the statement of assets and liabilities reflects accounts receivables balances of Kshs.7,250,500 and Kshs.6,356,845 for current year and year 2020/2021 respectively resulting in an increase in accounts receivables by Kshs.893,655.

Further, the statement of assets and liabilities reflects accounts payable of Kshs.945,068 and Kshs.814,194 for current year and year 2020/2021 respectively reflecting an increase of Kshs.130,874. However, the increase in accounts receivables and accounts payables of Kshs.893,655 and Kshs.130,874 were not used to adjust the net increase in cash and cash equivalents.

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

4.2 Unsupported Cash and Cash Equivalents

The statement of assets and liabilities reflects cash and cash equivalents balance of Kshs.525,796. Included in the balance is Kshs.299,702 in relations to infrastructural account which was not supported with a cashbook for infrastructural account.

It was also established that there was no segregation of duties in collection, recording and banking of cash and cash equivalents and preparation of the bank reconciliation statements.

Further, the cashbook was not checked and confirmed by a delegated official on monthly basis and board of survey certificate were not provided for audit review.

In the circumstances, the accuracy and completeness of cash and cash equivalents balance of Kshs.525,796 as at 30 June, 2022 could not be confirmed.

Key Audit Matter

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

Other Matter

Unresolved Prior Year Audit 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 which have remained unresolved 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 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. Over Funding of Capitation Grants

The statement of receipts and payments reflects capitation grants for tuition and capitation grants for operations amounts of Kshs.735,719 and Kshs.3,320,328, respectively, as disclosed in Notes 1 and 2 to the financial statements. During the financial year, NEMIS reported an accumulated number of six hundred and seventy-one (671) students, while the enrolment records provided by the school indicated an accumulated number of one hundred and fifty-two (152) students, resulting in an unexplained variance of five hundred and nineteen (519) students. As a result of the variances, the School was overfunded by an amount of Kshs.2,067,083.

In the circumstances, the overfunding of the School may have affected service delivery to the other schools which did not receive capitation for students and value for money could not be confirmed.

2. Unconfirmed Students Enrolment Data

The statement of receipts and payments reflects capitation grants for tuition, capitation grants for operations and infrastructure grants totalling Kshs.4,056,047. Comparison of data from National Education Management and Information System (NEMIS)

Report of the Auditor-General on Iloodokilani Secondary School for the year ended 30 June, 2022 - Kajiado County

with records from the County Director of Education revealed that during the financial year/period 2021/2022, NEMIS reflected of an accumulated number of six hundred and seventy one (671) students, while the enrolment records provided by the school indicated an accumulated number of one hundred and fifty two (152) students, resulting in an unexplained variance of five hundred and nineteen (519) students. As a result of the variances, the school was overfunded by an amount of Kshs.2,067,082.90. This was contrary to the Ministry of Education Circular MOE.HQS/3/13/3 dated 16 June, 2021 on implementation of Free Day Secondary Education (FDSE) which requires all learners be registered in NEMIS and the principals to ensure their records are accurate.

In the circumstances, overfunding of the School may have affected service delivery to the students.

3. Under Supply of Books

During the year under review, the Ministry of Education distributed textbooks to public secondary schools through the Kenya Institute of Curriculum Development (KICD). However, examination of records revealed that the Institute distributed two hundred and forty-nine (249) books to the school while the total student population in the various classes to be issued with the books was three hundred and ninety-six (396), resulting in an unexplained undersupply of textbooks of one hundred and forty-seven (147) books.

In the circumstances, the value for money on the under supply of one hundred forty-seven (147) textbooks could not be confirmed.

4. Failure to Transfer Infrastructure Funds from Operations Bank Account

The statement of receipts and payments reflects operations grants amount of Kshs.3,320,328 as disclosed in Note 2 to the financial statements from the Ministry of Education credited in the operations bank account. Included in the amount is Kshs.895,500 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.111,000 was transferred to infrastructure account, leaving a balance of Kshs.783,500 as at 30 June, 2022. This was contrary to the Ministry of Education Circular Ref. No: MOE.HQS/3/13/3 dated 16 June, 2021 which directed that infrastructure grants as well as maintenance and improvement funds 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 the law.

5. 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 as follows;

- i. The other important disclosures like biological assets, borrowings and stock/inventory were not made to the financial statement.
- ii. Annex 1 on analysis of pending accounts payables and Annex 2 on summary of fixed assets register were not prepared.
- iii. The statement of budgeted versus actual amounts did not disclose the totals figures for the original budget, adjustments, final budget, actual on comparable basis, budget utilization and % of utilization.

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.

6. Lack of Procurement Plan

The statement of receipts and payments reflects an amount of Kshs.13,032,627 and Kshs.11,954,909 in respect of total receipts and payments respectively. However, during the year, Management did not prepare an annual procurement plan as part of the annual budget preparation process. This was contrary to Regulation 40 of the Public Procurement and Asset Disposal Regulations, 2020 which states that 'a procuring entity prepare a procurement plan for each financial year as part of the annual budget preparation process'.

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

7. Late Submission of Financial Statements for Audit

During the year under review, Management submitted the financial statements to the Auditor-General on 16 February, 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 which 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.

The audit was conducted in accordance with ISSAI 4000. The standard requires that I comply with ethical requirements and plan and perform the audit to obtain assurance about whether the activities, financial transactions and information reflected in the financial statements comply, in all material respects, with the authorities that govern them. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

REPORT ON 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 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. Failure to Prepare School Improvement Plan

During the year 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.

2. Lack of Internal Audit Function and Audit Committee

During the year under review, the School had not constituted an audit committee and an internal audit unit as required by Regulation 166(1) and (2) of the Public Finance Management (National Government), 2015 which states that, the internal audit unit of a National Government entity to assess effectiveness of the School through an internal performance appraisal commenting on its effectiveness in the annual report to The National Treasury.

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

3. Lack of Ownership Documents

Annex 2 to the financial statements reflects summary of fixed assets register balance of Kshs.56,340,500. Included in the balance is land with a balance of Kshs.16,200,000. However, land ownership documents were not provided for audit.

In the circumstances, the accuracy, completeness and ownership of land could not be confirmed.

4. Lack of Fixed Asset Register

Annex 2 to the financial statements reflects summary of fixed assets register balance of Kshs.56,340,500. However, it was established that school assets were not tagged. This

was contrary to Section 143(1) of Public Finance Management (National Government) Regulations, 2015 prescribes that the Accounting Officer shall be responsible for maintaining a register of assets under his or her control or possession as prescribed by the relevant laws.

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 the financial statements in accordance with International Public Sector Accounting Standards (Cash Basis) and for such internal control 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

11 October, 2024

Iloodokilani secondary school

Reports and Financial Statements For the year ended 30th June 2022

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

DESCRIPTION OF VOTE HEAD	Note	2021-2022	2020-2021
		Kshs	Kshs
RECEIPTS			
Capitation grants for tuition	1	735,719	265,806
Capitation grants for operations	2	3,320,328	1,833,397
School Fund Income- Parents' Contributions	3	3,297,832	2,416,111
School Fund Income- Other receipts	4	5,678,748	4,443,609
TOTAL RECEIPTS		13,032,627	8,958,923
PAYMENTS			
Payments for Tuition	5	843,372	697,356
Payments for operations	6	3,066,683	1,064,127
Boarding and school fund payments	7	8,044,854	4,677,853
TOTAL PAYMENTS		11,954,909	6,439,336
SURPLUS/DEFICIT		1,077,718	2,519,587

The school financial statements were approved on 20-11 2024 and signed by



Name: Leboo Saisa

Chair BOM

Date: 20/11/2024



Name: Kennedy Ongwae
School Principal/ Secretary to BOM

Date: 20-11-2024

THE PRINCIPAL
ILOODOKILANI SEC. SCHOOL
20 NOV 2024
P. O. Box 600 - 01100, KAJIADO
SIGN:



Name: Etnis Molonko

Bursar/ Finance Officer

Date: 20/11/2024

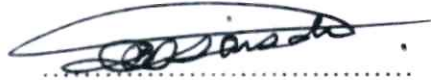
Iloodokilani secondary school

Reports and Financial Statements For the year ended 30th June 2022

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

Description	Note	2021-2022 Kshs	2020-2021 Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	8	525,796	704,057
Cash Balances	9	0.00	17,016
Total Cash and cash equivalent		<u>525,796</u>	<u>721,073</u>
Accounts receivables	10	7,250,500	6,356,845
TOTAL FINANCIAL ASSETS		<u>7,776,296</u>	<u>7,077,918</u>
FINANCIAL LIABILITIES			
Accounts Payables	11	945,068	814,194
NET FINANCIAL ASSETS		<u>6,831,228</u>	<u>6,263,724</u>
REPRESENTED BY			
Accumulated Fund b/fwd	12	5,753,510	3,744,137
Surplus/Deficit for the year		1,077,718	2,519,587
NET FINANCIAL POSSITION		<u>6,831,228</u>	<u>6,263,724</u>

The school's financial statements were approved on 20-11-2024 and signed by



Name: Leboo Saisa

Chair BOM

Date: 20/11/2024



Name: Kennedy Ongwae

School Principal/ Secretary to BOM

Date: 20-11-2024

THE PRINCIPAL
ILOODOKILANI SEC. SCHOOL
20 NOV 2024
P. O. Box 600 - 01100, KAJIADO
SIGN:



Name: Titus Molonko

Bursar/ Finance Officer

Date: 20-11-2024

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

Description		2021-2022	2020 – 2021
		Kshs	Kshs
Receipts for operating income			
Capitation grants for tuition	1	735,719	265,806
Capitation grants for operations	2	3,320,328	1,833,397
School fund income- Parents contributions/ fees	3	3,297,832	2,416,111
School fund income- other receipts	4	5,678,748	4,443,609
Total receipts		13,032,627	8,958,923
Payments			
Payments for Tuition	5	843,372	697,356
Payments for operations	6	3,066,683	1,064,127
Boarding and school fund payments	7	8,044,854	4,677,853
Total payments		11,954,909	6,439,336
cash flow from operating activities		1,077,718	2,519,587
Net cash flow from operating activities		1,077,718	2,519,587
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets		-	-
Acquisition of Assets		-	-
Proceeds from investments		-	-
Purchase of investments		-	-
Net cash flows from Investing Activities		-	-
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			
Cash and cash equivalent at BEGINNING of the year		721,073	733,846
Cash and cash equivalent at END of the year		525,796	721,073

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

Receipt/expenses Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	A	B	c=a+b	d	e=e-d	f=d/c %
	Kshs	Kshs			Kshs	Kshs
RECEIPTS						
<i>(1) CAPITATION GRANT ON TUITION</i>						
Teaching / learning materials	1,036,000	-	1,036,000	735,719	300,281	71%
Total	1,036,000		1,036,000			
<i>(2) CAPITATION GRANT ON OPERATIONS</i>						
Personnel emoluments	1000,000	-	1000,000	1,437,035.13	437,035.13	143.7%
Repairs and maintenance	125,0000	-	125,0000	1,117,500	132,500	89.4%
Local transport / travelling	295,000	-	295,000	258,702.14	36,297.86	87.695%
Electricity and water	627,500	-	627,500	253,545.30	373,954.7	40.41%
Medical	500,000	-	500,000	500,000	0.00	100%
Administration costs	427,500	-	427,500	253,545.20	1,173,954.80	59.31%

Uood'at'ni Reports and Financial Statements For the year ended 30th June 2022

Activity	375,000	-	37,500	0.00	375,000	0.00%
(3) FEES CHARGED ON PARENTS						
Personnel emoluments	955,000	-	955,000	548,850	406,150	57.47%
Repairs and maintenance	500,000	-	500,000	267,050	232,950	53.41%
Local transport / travelling	237,500	-	237,500	115,710	121,790	48.72%
Electricity and water	1,225,000	-	1,225,000	667,300	557,700	54.47%
Medical	0.00	-	0.00	0.00	0.00	0.00 %
Administration costs	500,000	-	500,000	492,205	7,795	98.44%
Activity	125,000	-	125,000	74,910	50,090	59.93%
Fee on Boarding Equipment and Stores	5,207,500	-	5,207,500	3,599,995	1,607,505	69.13%
OTHER INCOME	0.00		0.00			
TOTAL INCOME						
(1) EXPENDITURE FOR TUITION						
Textbooks and reference materials	100,000	-	100,000	0.00	0.00	0.00
Exercise books	489,600	-	489,600	0.00	0.00	0.00%

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Reports and Financial Statements For the year ended 30th June 2022

Laboratory equipment	500,000	-	500,000	169,800	330,200	33.96 %
Internal exams	25,000	-	25,000	0.00		0.00%
Teaching / learning materials	161,750	-	161,750	74,000	87,750	45.75%
Stationeries	32,750	-	32,750	73,250	40,500	223.70%
Administration costs	50,000	-	50,000	224,102	275,898	44.82
TOTAL	1,359,100		1,359,100	541,152	817,948	39.82 %
(2) EXPENDITURE FOR OPERATIONS						
Personnel emoluments	1,301,946.80	-	1,301,946.828	1,544,414	(242467.17)	118.62%
Repairs, maintenance & improvements	1,925,000	-	1,925,000	953,400	971,600	49.53%
Local transport / travelling	295,000	-	295,000	0.00	295,000	0.00%
Electricity, water and conservancy	50,000	-	50,000	10,000	40,000	20%
Medical	500,000	-	500,000	500,000	0	100%
Administration costs	500,000	-	500,000	125,094	374,906	25%
Activity Expenses	925,000	-	925,000	142,800	782,200	15.44%
SMASSE	50,000	-	50,000	50,000	0.00	100%

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Reports and Financial Statements For the year ended 30th June 2022

Lab chemicals & equipment	0.00	-	270,560	270,560	270,560	
TOTAL	5,817,506.83		5,817,506.83	3,596,267.87	2,221,238.96	61.82%
(3) EXPENDITURE FOR SCHOOL FUND						
Personnel emoluments	500,000	-	500,000	371,600	128,400	74.32%
Repairs, maintenance and improvements	500,000	-	500,000	270,440	229,560	54.088%
Local transport / travelling	275,000	-	275,000	131,490	143,510	47.81
Electricity, water and conservancy	390,000	-	390,000	213,610	176,390	54.77%
Medical Expenses	51,000	-	51,000	20,220	30,780	39.65%
Administration costs	645,200	-	645,200	1,180,030	(534,830)	182.89%
Activity	125,000	-	125,000	378,970	(253,970)	303.18%
Boarding Equipment and Stores	5,963,850	-	5,963,850	3,761,449	2,202,401	63%
TOTALS	8,450,050		8,450,050		-	-

Below are the reasons for significant underutilization and overutilization (below 90% of utilization and overutilization above 100%)

- *The above budgeted income and expenses is allocation for the whole year 2021/2022 financial year which has been prepared with full hope that all the actual income budgeted will be realised, the school however has a staggering amount of fee arrears caused by continuous ravaging droughts and bad economic conditions which has cause many*

parents lose the source of their income .government fdse fund was not released as expected i.e activity vote head not funded.

- The school projected a total of 250 students as the base number for appropriation while the actual number of students has not reached the intended 250 students which had affected the actual income and expenses.*
- The continuous sky rocketing and fluctuation of prices of commodities.*
- Specific vote heads i.e activity which require more funding but the amount allocated is very little.*

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.

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**

Description	2021-2022	2020-2021
	Kshs	Kshs
Teaching / learning materials	735,719	51,306
Exercise books	0.00	71,000
Laboratory equipment	0.00	103,055
Admin expenses	0.00	45
Stationeries	0.00	40,400
Total	735,719	265,806

2 Capitation Grant for Operations

Description	2021-2022	2020-2021
	Kshs	Kshs
Teaching / learning materials	735,719	51,306
Exercise books	0.00	71,000
Laboratory equipment	0.00	103,055
Admin expenses	0.00	45
Stationeries	0.00	40,400
Total	735,719	265,806

3 Parents Contribution/Fees - School Fund Account

Description	2021-2022	2020-2021
	Kshs	Kshs
Teaching / learning materials	735,719	51,306
Exercise books	0.00	71,000
Laboratory equipment	0.00	103,055
Admin expenses	0.00	45
Stationeries	0.00	40,400
Total	735,719	265,806

4 Other Receipts – School Fund Account

Description	2021-2022	2020-2021
	Kshs	Kshs
Fee on Boarding Equipment and Stores	4,354,533	3,011,259
PTA	200,080	626,900
Income from Bus Hire	110,000	0.00
Miscellaneous(plate, cup &id)	29,550	0.00
CDF account	498,500	310,000
operation account	486,085	495,450
Total	4,678,748	4,443,609

5 Payments for Tuition

Description	2021-2022	2020-2021
	Kshs	Kshs
Laboratory equipment	269,800	123,000
Teaching / learning materials	74,000	175,900
Stationeries	100,070	153,850
Administration Costs	399,502	606
Total	843,372	697,356

6 Payments For Operations

Description	2021-2022	2020-2021
	Kshs	Kshs
Personnel emoluments	1,399,904	702,720
Administration Cost	125,094	99,607
Repairs and maintenance & improvements	953,400	0.00
Electricity and water	10,000	0.00
Activity Expenses	142,800	94,500
Nssf	29,450	40,300
Nhif	115,060	27,000
Lab chemicals & Equipment	270,560	100,000
Stationeries	20,415	0.00
TOTAL	3,066,683	1,064,127

7 Boarding And School Fund Payments

Description	2021-2022	2020-2021
	Kshs	Kshs
Personnel emoluments	371,600	70,000
Repairs and maintenance & Improvements	270,440	846,870
Local transport / travelling	131,490	183,440
Electricity and water	213,610	117,514
Medical Expenses	20,220	1,220
Administration costs	1,180,030	521,711
Activity	407,706	148,165
Tuition	115,360	62,118
Boarding Equipment and Stores	3,939,816	1,634,705
Bus Insurance Cost & related expenses	272,017	259,790
Pta development	520,195	45,000
Reversed fee	40,000	60,000
Farm work	17,100	2,200
Stationeries	45,450	0.00
Expenses on cdf account	499,820	725,120
TOTAL	8,044,854	4,677,853

8 Bank Accounts

Name of Bank, Account No. & currency	Bank Account Number	2021-2022 Kshs	2020-2021 Kshs
Tuition Account	1116531763	33,958	50,391
Operations Account	1116531607	70,694	303,134
School Fund Account/Boarding	0860298658857	120,916	332,557
Infrastructural Account	1221591355	299,702	16,129
Cdf account	0860268507299	526	1,846
Total		525,796	704,057

9 CASH IN HAND

Description	2021-2022 Kshs	2020-2021 Kshs
School Fund account	0.00	17,016
Total	0.00	17,016

10 Accounts Receivable

Description	2021-2022 Kshs	2020-2021 Kshs
Fees arrears	7,238,000	6,356,845
Salary advances	12,500	0.00
Total	7,250,500	6,356,845

Description	2021-2022 Kshs	2020-2021 Kshs
Fees arrears for current year	1,886,345	2,532,360
Fees arrears for the previous year	2,532,360	1,079,550
Fees arrears for prior periods (over two years)	2,819,295	2,744,935
Total	7,238,000	6,356,845

11 Accounts Payable

Description	2021-2022	2020-2021
	Kshs	Kshs
Trade creditors	650,397	664,610
Prepaid fees	294,671	149,584
Total	945,068	814,194

Description	2021-2022	2020-2021
	Kshs	Kshs
Trade creditors for current year	650,397	664,610
Total	650,397	664,610

12. Fund Balance Brought Forward

Description	2021-2022 Kshs	2020-2021 Kshs
Bank balances	704,057	719,922
Cash balances	17,016	13,924
Receivables	5,977,505	3,824,485
Payables	(945,068)	(814,194)
Total	5,753,510	3,744,137

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.

13. Biological assets

Description	Numbers	2021-2022 Kshs	2020-2021	2020-2021 Ksh
	2021-2022			
Cattle	7	260,000	7	260,000
Trees	20	4,000	20	4,000
Total	27	264,000	27	264,000

14 Stock/ Inventory

Description	2021-2022 KShs	2020-2021 KShs
a) Borrowings		
Stock/ inventory at beginning of the year	520,260	493,800
Stock/ inventory purchased during the year	1,766,100	1,577,106
Stock/ inventory issued during the year	(1,685,672)	(1,550,646)
Balance at end of the year	600,750	520,260



12 Progress On Follow Up Of Auditor Recommendations

The following is the summary of issues raised by the external auditor, and management comments that were provided to the auditor.

Ref No.	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe:

Annex 1 - Analysis Of Pending Accounts Payable
ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance	Outstanding Balance As at 30 th June,2022	Comments
	a	B	c	d=a-c		
	Kshs	Kshs	Kshs	Kshs	Kshs	
Supply of goods						
1. PEMWA GENERAL SUPPLIER		JULY 2022			32,560	
2. LEMOLINGA COMPANY LTD		JULY 2022			43,110	
3. MOSES MERITEI KEKAYAYA		JULY 2022			54,450	
4. TETAI ENE MAIKA		JULY 2022			24,000	
5. MWANGIZE HARDWARE & SHOP		JULY 2022			24,247	
6. PORKA BOOKSHOP		JULY 2022			26,820	
7. KWEBACK ENTERPRISES					100,000	
8. EMPIRIS CYBER CAFE					175,400	
9. WEBKO ENTERPRISES					169,810	
Sub-Total					650,397	
Grand Total					650,397	

Annex 2 – Summary Of Fixed Assets Register

Asset class	Date purchased	Type of asset/no available	Location	Historical Cost b/f (Kshs) 1st July 2021	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost c/f (Kshs) 30th June 2022
Land	N/A	Land	Mile 46 kajiado west.	16,200,000			16,200,000
Buildings and structures	-		-	31,500,000			31,500,000
Motor vehicles	07/08/2020	School bus	-	6,590,000		depreciation(329,500)	6,260,500
Office equipment, furniture and fittings				300,000	90,000		390,000
ICT Equipment, and Other ICT Assets	-			300,000	110,000		410,000
Tools and apparatus		-		450,000-			450,000
Textbooks				1000,000			1000,000
Other Machinery and Equipment		Generator		100,000			100,000
Intangible assets- soft ware	2020	Zeraki analytics		25,000			25,000
Total				56,465,000	200,0000	(329,500)	56,335,500