

REPUBLIC OF KENYA



OFFICE OF THE AUDITOR-GENERAL

Enhancing Accountability

REPORT

THE NATIONAL ASSEMBLY
PAPERS LAID

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*Return
Hon. Owen Bayo Obonyo
Deputy majority leader
Mumia*

THE AUDITOR-GENERAL

ON

NG'ETHU SECONDARY SCHOOL

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

KIAMBU COUNTY



OFFICE OF THE AUDITOR GENERAL
P. O. Box 30084 - 00100, NAIROBI
REGISTRY
17 JUL 2023
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NG'ETHU SECONDARY SCHOOL
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED
30TH JUNE 2022

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

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1. 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 Kiambu County, Gatundu North Sub-County

The school was registered in 22/10/2019 under registration number 22500300417 and is currently categorized as a Sub County (*National, Extra County, county and Sub County*) public school established, owned or operated by the Government.

The school is a day/boarding school and had 209 numbers of students as at 30th June 2022. It has 02 streams and 14 teachers of which 4 teachers are employed by the School Board of Management.

(b) School Board of Management - Board Members

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

1	Mr. John Matheri	Chairman	07/04/2022
2	Ms. Margaret W. Nyamũ	Secretary- Principal	23/05/2022
3	Ms. Clara Wangui Magairo	Member	07/04/2022
4	Ms. Joyce Wangari Gaturũ	Member	07/04/2022
5	Ms. Margaret Nduta Kariuki	Member	07/04/2022
6	Ms. Patrick Mugane	Member	07/04/2022
7	Mr. Lawrence Kairi (co-opted)	Co-opted Member/PTA Chairman	23/05/2022
8	Mr. Samuel Mbugua Kiarie	Member – Rep CEB	07/04/2022
9	Mr. Fanuel Njai	Member Rep Teachers	07/04/2022
10	Josphat Chege Kimani	Member – Sponsor	07/04/2022
11	Solomon Kimani Njenga	Member – Community	07/04/2022
12	Anthony Matheri Mukuha	Member-Special Needs	07/04/2022
13	Shalon Mtakale Amkaka	Member-Rep Students	07/04/2022
14	Hannah Njeri Wainaina	Member-Sponsor	07/04/2022
15	Edward Wainaina Githua	Member-Rep Special group	07/04/2022
16	Eng Philip Githinji	Co-opted Member	23/05/2022
17	Ms. Eunice Ndanu Mwema	Co-opted Member	23/05/2022

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

			Number of specified members
1	Executive Committee	1. Mr. John Matheri 2. Mr. Lawrence Kairu 3. Ms. Hannah Wainaina 4. Mr. Samwel Kiarie 5. Ms. Margaret Nyamu	Chairperson Member Member Member Member 1 out of 1
2	Audit Committee	1. Mr. Josphat Chege 2. Eng Githinji 3. Ms. Eunice Muema	Chairperson Member Member 1 out of 1
3	Finance, procurement and general purposes Committee	1. Mr. John Matheri 2. Mr. Lawrence Kairu 3. Mr. Josphat Chege 4. Ms. Clara Wangui 5. Mr. Edward Githua 6. Mr. Solomon Kim ani	Chairperson Member Member Member Member Member 1 out of 1
4	Academic Committee	1. Ms. Hannah Njeri Wainaina 2. Ms. Joyce Gaturu 3. Mr. Samuel Kiarie 4. Mr. Anthony Matheri 5. Mr. John Matheri 6. Mr. Lawrence Kairu	Chair person Member Member Member Member Member 1 out of 1

5	Development Committee	1. Mr. Solomon Kimani 2. Mr. Lawrence Kairu 3. Mr. John Matheri 4. Ms. Clara Wangui 5. Mr. Fanuel Njai 6. Ms. Margaret Nyamu	Chaiperson Member Member Member secretary Member	1 out of 1
6	Discipline and welfare Committee	1. Mr. Samuel Kiarie 2. Ms. Hannah Njei 3. Ms. Margaret Nduta 4. Mr. Jospat Chege 5. Mr. Patrick Njihia	Chaiperson Member Member Member Member	0
7	Adhoc Committee (if any during the year)	N/A	N/A	0

(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	Margaret Nyamu	375212
2	Deputy Principal	Fanuel Njai	270836
3	School Bursar	Grace Wambui	I.D 14567455

(d) Schools contacts

Post Office Box: 2369-01000
 Telephone: 0724533485
 E-mail: ngethuschool69@gmail.com
 Website: N/A
 Facebook: N/A
 Twitter: N/A

(e) School Bankers

School operated four numbers of bank accounts in the following banks:

1. Name of Bank: KCB
Branch: THIKA
Account Number: 1106601599
2. Name of Bank: KCB
Branch: THIKA
Account Number: 1106603621
3. Name of Bank: KCB
Branch: THIKA
Account Number: 1102207985

4. Name of Bank: KCB
 Branch THIKA
 Account Number: 1266961232

MPESA Pay Bill No. 522123 (Business number) attached to KCB bank account 1102207985

(f) Independent Auditors

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

11. 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 2020	Year 2021	Year 2021 -2022
Surplus / Deficit	53,203	-383533.95	-955,012
Capitation grant	4,763,225	3,577,175	5,496,931
Ratio of Capitation grant per student	16,424.90	13,199.90	26,301.10
Other incomes(school fund by parents)	2,932,890	2,675,540	5,893,851
Expenditures	7,559,660	7,141,735	12,585,866
Debtors	3,333,842.15	2,873,688	2,919,728
Creditors	398,512	349,761	496,617
Cash and Bank balances	1,178,273.60	206,142.60	351,946

b) **Teacher Student ratio:1st July, 2021-30th June,2022**

<i>Number of teachers recruited and posted to the school within the year</i>	<i>Number of teachers that were transferred / retired</i>	<i>Number of teachers employed by TSC</i>	<i>Number of teachers employed by BOM</i>
1 (ONE)	1(ONE TRANSFER) N.B The principal was transferred in May 2022	11 (ELEVEN)	5 (FIVE)

Number of teachers per subject

subjects	Number of teachers (Excluding Bom teachers)
English	2
Kiswahili	3
Maths	2
Biology	2
Physics	1
Chemistry	3
History	2
CRE	3
Geography	0
Agriculture	1
Business Studies	0

Year 2022

Total population of students = 209

Number of teachers = 11

Teachers students ratio = 1:19

c) Mean score in the 2019 KCSE: 2.40

year	Mean score	Total Number of candidates	Number of students transitioned to institutions of higher learning	KCSE Target	Remarks (Deviation)
2019	2.40	36	0	3.0	0.14
2020	2.537	67	0	3.0	+0.137
2021	2.533	75	0	3.0	-0.004

d) Number of Candidates in the 2022 KCSE: 45

Year	Total Number of Candidates
2019	36
2020	67
2021	75

NG'ETHU SECONDARY SCHOOL

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

e) Capacity of the school:

<i>Year</i>	<i>Total population</i>
2020	290
2021	271
2022	209

Physical Facilities

<i>Facilities</i>	<i>Number</i>
<i>Dormitories</i>	2
<i>Dining Hall</i>	0
<i>Laboratories</i>	2
<i>Toilets</i>	
<i>Girls</i>	12
<i>Boys</i>	6
<i>Classrooms</i>	9
<i>Library</i>	1
<i>Playground</i>	0

f) Development projects carried out by the school:

<i>Year</i>	<i>Type of projects identified</i>	<i>Projected cost (Kshs)</i>	<i>Project carried out</i>	<i>Actual cost</i>	<i>Source of funding</i>	<i>Status of project</i>
2021-2022	<i>Classroom block phase 1</i>	1,556,992	<i>Classroom block substructure (part)</i>	1,083,700	MOE (MIF)	<i>Ongoing</i>

.....

 School Principal

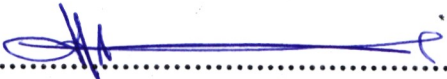
1. Statement Of School Management Responsibility

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

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

The Board of Management of (*Ng'ethu 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: Mr. John Matheri

Designation: Chairman, School Board of Management

Date: 4/06/2023



Name: Ms. Margaret W. Nyamu

Designation: School Principal & Secretary to Board of Management

Date: 4/06/2023



Name: Ms. Grace Wambui Mbau

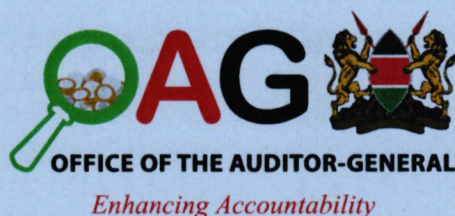
Designation: Bursar/ Finance Officer

Date: 4/06/2023

PRINCIPAL
NGETHU SEC. SCHOOL
P.O. BOX 2369 THIKA

REPUBLIC OF KENYA

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



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

REPORT OF THE AUDITOR-GENERAL ON NG'ETHU SECONDARY SCHOOL FOR THE YEAR ENDED 30 JUNE, 2022 – KIAMBU 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, the risk management environment and the internal controls developed and implemented by those charged with governance for orderly, efficient and effective operations of the entity.

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

The three parts of the report 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 Ng'ethu Secondary School – Kiambu County set out on pages 1 to 19, which comprise of the statement of financial

Report of the Auditor-General on Ng'ethu Secondary School for the year ended 30 June, 2022 – Kiambu County

assets and financial liabilities, and the statement of receipts and payments, statement of cash flows and the 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 the Ng'ethu Secondary School – Kiambu County as at 30 June, 2022, and of its financial performance and its cash flows for the year then ended, in accordance with the 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 the Financial Statements

The statement of comparison of budget and actual amounts reflects on capitation grant for operations income of Kshs.3,144,536. which is at variance with the statement of receipts and payments amount of Kshs.4,486,390.80 by Kshs.1,341,854.

Further, the payments for operations of Kshs.5,084,404 is at variance with the statement of receipts and payments of Kshs.5,150,460 by Kshs.102,056 and boarding school fund payments of Kshs.6,140,170 is at variance with the statement of receipts and payments of an amount Kshs.6,328,973 by Kshs.188,170. In addition, the amount reflected in the statement of cash flows were unsupported.

In the circumstances, the accuracy of the statement of cash flows, the statement of comparison of budget and actual amounts and the disclosure notes could not be confirmed.

2. Misstatement of School Fund Income-Parents' Contribution

The statement of receipts and payments reflects an amount of Kshs.5,893,851 on school fund income-parents' contribution. However, the ledger provided for audit reflects an amount of Kshs.5,403,244 resulting in an unexplained variance of Kshs.490,627.

In the circumstances, the accuracy and completeness of the school fund income -parents' contribution of Kshs.5,893,851 could not be confirmed.

3. Misstatement of School Fund Income-Other Receipts

The statement of receipts and payments reflects an amount of Kshs.240,070 on school fund income-other receipts. However, the ledger provided for audit reflects an amount of Kshs.466,430 resulting in an unexplained variance of Kshs.226,360.

In the circumstances, the accuracy and completeness of the school fund income -other receipts of Kshs.240,070 could not be confirmed.

4. Unsupported Expenditure on Tuition

The statements of receipts and payments reflects payments for tuition amount of Kshs.1,106,433. Included in this is unsupported amount of Kshs.95,250 in respect to teachers' guides as disclosed in Note 5 to the financial statements.

In the circumstances, the accuracy and completeness of payments for tuition of Kshs.95,250 could not be confirmed.

5. Unsupported Cash Balances

The statement of financial assets and financial liabilities reflects a cash and cash equivalents balance of Kshs.21,725. However, cash survey report was not provided in support of this cash balance.

In the circumstances, accuracy and completeness of cash balances of Kshs.21,725 could not be confirmed.

6. Unsupported Accounts Receivables

The statement of financial assets and financial liabilities reflects a balance of Kshs.2,919,728 in respect of accounts receivables. Included in this balance is an opening balance of Kshs.2,873,688 whose debtors listing was not provided for audit. Further, receivable repayments for the year were understated by an amount of Kshs.31,260.

In the circumstances, the accuracy and completeness of the accounts receivables of Kshs.2,919,728 could not be confirmed.

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

Key Audit Matters

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

Other Matter

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution, based on the audit procedures performed, except for the matters described in the Basis for Conclusion on Lawfulness and Effectiveness in Use of Public Resources section of my report, I confirm that, nothing else has come to my attention to cause me to believe that public resources have not been applied lawfully and in an effective way.

Basis for Conclusion

1. Errors in the Presentation of the Financial Statements

Comparison of the financial statements and the prescribed template recommended by the Public Sector Accounting Standards Board (PSASB) reflected omissions and errors in the presentation of the financial statements as detailed below: -

- i. The alphabetic numbering of Key School Information and Management is incorrect;
- ii. Page iv-The generic information on back ground information has not been edited; and
- iii. Page 17- Progress on follow up of auditor's recommendation is not signed.

In the circumstances, the financial statements prepared and presented for audit did not comply with the Public Sector Accounting Standards Board reporting template of June, 2022.

2. Failure to Prepare an Annual Procurement Plan

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

In the circumstances, Management was in breach of the regulations

3. Stalled Project.

The School Management commenced the construction of classrooms on 15 November, 2021 after it was approved by the County Director of Education – Kiambu County. The project was to be implemented through labour based method at a sum of Kshs.11,319,642 which was to be funded by the Ministry of Education through capitation development. The project was to be implemented in three parts: ground floor at a sum of Kshs.4,611,422, first floor at a sum of Kshs.3,056,850 and second floor at a sum of Kshs.3,651,350. The ground floor was to be implemented in three phases, phase one at a cost of Kshs.1,556,992, phase two at a cost of Kshs.1,429,970 and phase three at a cost of Kshs.1,624,480. As at the time of audit, a total amount of Kshs.1,083,700 had been paid towards the project. The last payment towards this project was made of 26 April, 2022 which is the last date the workers were on site. The project has since stalled at 9% completion.

In the circumstances, the value for money on the expenditure of Kshs.1,083,700 on the construction of a classroom could not be confirmed.

4. Single Sourcing of Building Materials

The statement of receipts and payments reflects an amount Kshs.5,150,460 in respect of operations. Included in this amount is Kshs.1,083,700 expenditure on repairs maintenance and improvements. Review of this expenditure revealed that Kshs.220,000 was paid for the supply of labour during the construction of a dormitory. The supplier was not competitively selected since there was no advertisement for the labor requirement, no quotation from the supplier and no evidence that more than three suppliers were conducted to supply their services. Subsequently no evaluation was done or contract agreement signed for the building works undertaken. This was contrary to Regulation 71(2) of the Public Procurement and Asset Disposal Regulations, 2020 which states that the head of the user department shall initiate the procurement process through a requisition as per the approved procurement plan. The requisition is to be submitted to the head of the procurement function for processing which shall be accompanied by among other requirements, specifications, bills of quantities, technical drawings, or terms of reference and reasonable expected date of delivery.

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

5. Loss of Textbooks

Review of the school textbook issuance records revealed that, a total of one hundred and seventeen (192) text books had not been returned/surrendered after being issued to students. This was contrary to Regulation 139(1) of the Public Finance Management - (National Government) Regulations, 2015.

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

6. Excess Supply of Textbooks by the Ministry of Education

An inspection of the school library revealed that the school had unutilized textbooks totalling to four thousand seven hundred and thirty-six (4,736) pieces. This was as a result of oversupply of textbooks by the Ministry of Education through Kenya Institute of Curriculum Development.

In the circumstances, the Ministry did not comply to the one book per student policy and value for money on the excess supply of text books may not be achieved.

7. Non-Compliance with the Guidelines on Capitation Grant

The statement of receipts and payments reflects capitation grants for tuition amount of Kshs.1,010,542 and capitation for operations amount of Kshs.4,486,391 as disclosed in Notes 1 and 2 respectively. However, receipts were not issued to individual students and assigned list with individual student's names and admission numbers provided to support the receipt of funds as per the requirements of Clause IV of. Ministry of Education, of 16 June, 2021.

In the circumstances, Management was in breach of the Ministry of Education guidelines.

8. Incomplete Staff Files

The statement of receipts and payments reflects an amount of Kshs.5,150,460 in respect of payments for operations as disclosed in Note 6 to the financial statements. Included in this amount is Kshs.367,463 of staff remuneration expenses. Review of the school Board of Management (BOM) staff files revealed that their files lacked personal identification details, signed contracts/agreements and appointment letters. This is contrary to Part II, B.12 of the Human Resource Policies and Procedures Manual for the Public Service May, 2016 which requires (a) candidate on first appointment shall provide the following documents: (i) National Identity Card; (ii) Birth Certificate; (iii) KRA tax PIN; (iv) Original academic and professional certificates duly authenticated by the issuing authority; (v) Certificate of good conduct from the Directorate of Criminal Investigations; (vi) Colour passport size photograph; and (vii) Bank account details.

In the circumstances, Management was in breach of the Human Resource Policies and Procedures Manual for the Public Service

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

As required by Section 7(1)(a) of the Public Audit Act, 2015, based on the audit procedures performed, except for the matters described in the Basis for Conclusion on Effectiveness of Internal Controls, Risk Management and Governance section of my report, I confirm that, nothing else has come to my attention to cause me to believe that internal controls, risk management and overall governance were not effective.

Basis for Conclusion

1. Lack of Controls in the Management of Cash

During the period under review, the school made cash withdrawals from the School income fund account amounting to Kshs.1,645,000.

However, the following inconsistencies were noted:

- i. The Accounting Officer had not approved the establishment of an imprest facility including the maximum amount for the specific purpose of that facility as required by Regulation 92 of the Public Finance Management (National Government) Regulations, 2015 since the amount withdrawn varied from time to time;
- ii. A memorandum cash book to record all receipts and payments and the balance on hand as required by Regulation 93(14) of the Public Finance Management-(National Government) Regulations, 2015 was not prepared; and
- iii. More cash withdrawals were made without evidence of surrender of the full amount as per Regulation 93(15) of the Public Finance Management-National Government Regulations, 2015 that stipulates that for an imprest holder to have his or her funds replenished, he or she shall send an abstract and analysis of his memorandum cash book, plus originals of the supporting payment vouchers to accounts division.

Further, review of the cash books and bank reconciliations of the four (4) bank accounts held by the school as disclosed in Note 8 to the financial statements revealed that, cash survey at the end of the financial year was not done and bank reconciliations did not capture the date they were done. Further, the bank reconciliations were not reviewed and therefore not in compliance with Regulation 90(1) of the Public Finance Management (National Government) Regulations, 2015.

In the circumstances, the effectiveness of the controls on cash management could not be ascertained.

2. Unsupported Disclosure of Inventories

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

In the circumstances, the existence of the controls on inventory management could not be confirmed.

3. Non-Disclosure of Fixed Assets

Annex 2 of the approved financial reporting template for secondary schools requires a school to disclose all its fixed assets. However, School did not disclose its fixed assets as required by the template. Further, the school did not maintain a fixed asset register.

In the circumstances, existence of proper control systems of assets management to prevent theft, security threats, losses, wastage and misuse could not be confirmed.

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

Responsibilities of Management and those Charged with Governance

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

In preparing the financial statements, Management is responsible for assessing the School's ability to continue 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 abolish 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 the 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 overall governance and risk management, and ensuring the adequacy and effectiveness of the control environment.

Auditor-General's Responsibilities for the Audit

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

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

Further, in planning and performing the audit of the financial statements and audit of compliance, I consider internal controls in order to give an assurance on the effectiveness of internal controls, risk management and overall governance processes and systems in accordance with the provisions of Section 7(1)(a) of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. My consideration of the internal control would not necessarily disclose all matters in the internal control that might be materials weaknesses under the ISSAIs. A material weakness is a condition in which the design or operation of one or more of the internal controls components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.


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

I communicate with 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.


CPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

12 October, 2023

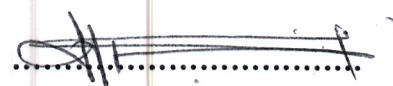
NG'ETHU SECONDARY SCHOOL

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

II. Statement Of Receipts and Payments Period To 30th June 2022

Receipts			
Capitation grants for tuition	1	1,010,541.60	463,663.00
Capitation grants for operations	2	4,486,390.80	3,113,512.05
School fund income- parents' contributions	3	5,893,851.00	3,072,540.00
School fund income- other receipts	4	240,070.00	108,486.00
Proceeds from borrowings			
Total Receipts		11,630,853.40	6,758,201.05
Payments			
Payments for tuition	5	1,106,433.00	543,930.00
Payments for operations	6	5,150,460.00	3,310,006.00
Boarding and school fund payments	7	6,328,973.00	3,310,006.00
Total Payments		12,585,866.00	7,141,735.00
Surplus/Deficit		-955,012.60	-383,533.95

The school financial statements were approved on 4/06/ 2023 and signed by:



Name: JOHN MATHEW
Chair BOM

Date: 4/06/23



Name: Margaret W. Nyand
School Principal/ Secretary to BOM

Date: 04/06/23



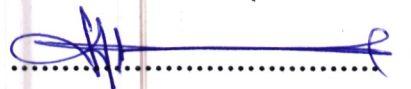


Name: Grace W. Mbulu
Bursar/ Finance Officer

Date: 4/06/2023

III. Statement of Financial Assets and Financial Liabilities as at 30th June 2022

Description			
Financial Assets			
Cash and cash equivalents			
Bank balances	8	330,201.00	1,217,770.60
Cash balances	9	21,745.00	
Short term investment	10		
Total cash and cash equivalent		351,946.00	1,217,770.60
Account's receivables	11	2,919,728.00	2,873,688.15
Total financial assets		3,271,674.15	4,091,458.75
Financial liabilities			
Accounts payables	12	496,617.00	361,389.00
Net financial assets		2,775,057.15	3,730,069.75
Represented by			
Accumulated fund b/fwd	13	3,730,069.75	4,113,603.70
Surplus/deficit for the year		-955,057.60	-383,533.95
Net financial position		2,775,057.15	3,730,069.75

The school's financial statements were approved on 4/06/ 2023 and signed by:

		
Name: John Mathen	Name: Margaret W. Nyam	Name: Grace Mbay
Chair BOM	School Principal/ Secretary to BOM	Bursar/ Finance Officer
Date: 4/6/23	Date: 04/06/23	Date: 4/6/23

NG'ETHU SECONDARY SCHOOL
P.O. BOX 420 THIRI
SIGN

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

Description			
Operating activities			
Receipts			
Capitation grants for tuition	1	1,010,541.60	514,273.00
Capitation grants for operations	2	4,486,390.80	3,125,140.05
School fund income- parents contributions/ fees	3	6,376,431.00	3,481,622.00
School fund income- other receipts	4	1,204,000.00	1,839,000.00
Total receipts		13,077,363.40	8,960,035
Payments			
Payments for tuition	5	1,106,433.00	543,930.00
Payments for operations	6	6,384,018.00	3,179,902.00
Boarding and school fund payments	7	6,452,737.00	3,302,161.00
Total payments		13,943,188.00	8,920,538.00
Net cash flow from operating activities		-865,824.60	39,497.05
Cash flow from investing activities			
Proceeds from sale of assets			
Acquisition of assets			
Proceeds from investments			
Purchase of investments			
Net cash flows from investing activities			
Cash flow from borrowing activities			
Proceeds from borrowings/ loans			
Repayment of principal borrowings			
Net cash flow from financing activities			
Net increase in cash and cash equivalents		-865,824.60	39,497.05
Cash and cash equivalent at beginning of the year		1,217,770.60	1,178,273.55
Cash and cash equivalent at end of the year		351,946.00	1,217,770.60

NG'ETHU SECONDARY SCHOOL
Reports and Financial Statements for the year ended 30th June 2022

	Original Budget	Actual Budget	Actual and Comparative	Budget	% of Expenditure
Smasse					
(3) Fees Charged on Parents					
Others	1,341,600.00	1,341,600.00	1324608.00	16,992.00	98%
Repairs And Maintenance	208,000.00	208,000.00	221,845.00	(13,845.00)	106%
Local Transport / Travelling					
Electricity And Water					
Medical					
Administration Costs					
Activity	26,000.00	26,000.00	54,700.00	(28,700.00)	210%
Smasse		0	0	0	
Fee On Boarding Equipment and Stores	5,506,500.00	5,506,500.00	4,292,698.00	1,213,802.00	78%
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	7,563,040.00	0	7,563,020.00	5,701,530.00	1,861,790.00
					79%

NG'ETHU SECONDARY SCHOOL REPORTS AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 th JUNE 2022									
(1) Expenditure For Tuition									
Textbooks And Reference Materials	0	0	0	0	0	0	0	0	
Exercise Books	397010.00		397,010.00		449,480.00		-52,470.00		113%
Laboratory Equipment	237,800.00		237,800.00		269,139.00		(31,339.00)		113%
Internal Exams	152,250.00		152,250.00		249,732.00		(97,482.00)		164%
Teaching / Learning Materials	76,560.00		76,560.00		4,000.00		76,560.00		5%
Chalks	29,580.00		29,580.00		37,500.00		(7,920.00)		126%
Exams And Assessment									
Teachers Guides	5,9160.00		5,9160.00		95,250.00		-36,090.00		161%
Administration Costs									
Bank Charges									
(2) Expenditure For Operations									
Others	2,596,370.00		2,596,370.00		3,880,404.00		(1,284,034.00)		149%
Repairs, Maintenance & Improvements	1,450,000.00		1,450,000.00		1,083,700.00		366,300.00		75%
Local Transport / Travelling									
Electricity, Water and Conservancy									
Medical	579,710.00		579,710.00		3000.00		576,710.00		0.5%
Administration Costs									
Activity Expenses	435,000.00		435,000.00		81,300.00		353,700.00		19%
Gratuity									
Smasse									

NG'ETHU SECONDARY SCHOOL

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

	Original Budget	Actual Budget	Actual vs Original Budget	Budget Utilization Difference	% of Utilization
(3) Expenditure For School Fund					
Others	1,341,600.00	1,341,600.00	1,499,773.00	(158,173.00)	111%
Repairs, Maintenance and Improvements	208,000.00	208,000.00	87,720.00	120,280.00	42%
Local Transport / Travelling					
Electricity, Water and Conservancy					
Medical Expenses					
Administration Costs					
Activity	26,000.00	26,000.00	81,300.00-	(55,300.00)	312%
Gratuity					
Lunch Programme					
Boarding Equipment and Stores	5,506,500.00	5,506,500.00	4,472,010.00	1,034,490.00	81%
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	13095540.00	13095540.00	12213008.00	805,232.00	105%

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

VI. Significant Accounting Policies

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

1. Statement of compliance and basis of preparation

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

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

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

2. Recognition of receipts and payments

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

3. In-kind contributions

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

4. Cash and cash equivalents

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

Significant Accounting Policies (Continued)

- 5. Accounts Receivable**
For the purposes of these financial statements, imprests and advances to authorised public officers and/or institutions which were not surrendered or accounted for at the end of the financial year are treated as receivables. This is in recognition of the government practice where the imprest payments are recognized as expenditure when fully accounted for by the imprest or AIE holders. This is an enhancement to the cash accounting policy. Other accounts receivables are disclosed in the financial statements.
- 6. Accounts Payable**
For the purposes of these financial statements, deposits and retentions held on behalf of third parties have been recognized as accounts payables. This is in recognition of the government practice of retaining a portion of contracted services and works pending fulfilment of obligations by the contractor and to hold deposits on behalf of third parties. This is an enhancement to the cash accounting policy adopted by National Government Ministries and agencies. Other liabilities including pending bills are disclosed in the financial statements. Pending bills consist of unpaid liabilities at the end of the financial year arising from contracted goods or services during the year or in past years.
- 7. Non-current assets**
Non-current assets are expensed at the time of acquisition while disposal proceeds are recognized as receipts at the time of disposal. However, the acquisitions and disposals are reflected in the school fixed asset register a summary of which is provided as a memorandum to these financial statements.
- 8. Budget**
The budget is developed on the same accounting basis (cash basis), the same accounts classification basis, and for the same period as the financial statements. The *school's* budget was approved by the School Board of Management. A comparison of the actual performance against the comparable budget for the financial year under review has been included in the financial statements.
- 9. Comparative figures**
Where necessary comparative figures for the previous financial year have been amended or reconfigured to conform to the required changes in presentation.
- 10. Subsequent events**
There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended 30th June 2022.

VII. Notes To the Financial Statements

1 Capitation Grant for Tuition

Description	2021/2022	2020/2021
Textbooks And Reference Materials	0	0
Exercise Books	376,680.60	144,942.00
Laboratory Equipment	231,175.00	166,779.00
Internal Exams		
Teaching / Learning Materials	84,903.00	60,012.00
Chalks	32,978.00	13,384.00
Exams And Assessment	210,621.00	53,534.00
Teachers Guides		
Total	1,010,541.60	463,663.00

2 Capitation Grant for Operations

Description	2021/2022	2020/2021
Personnel Emoluments	2,981,540.80	1,924,336.05
Repairs And Maintenance	1,355,000.00	1,160,000.00
NSSF	67,150.00	21,976.00
NHIF	22,500.00	7,200.00
Medical	60,200.00	-
Administration Costs		
Activity		
Total	4,486,390.80	3,113,512.05

3 Parents Contribution/Fees - School Fund Account

Description	2021/2022	2020/2021
Personnel emoluments	1,324,608.00	477,255.00
Repairs and maintenance	221,845.00	73,400.00
Boarding equipment and stores	4,292,698.00	2,115,135.00
Infrastructure		397,000.000
Medical		
Administration costs		
Activity	54,700.00	9,750.00
Total	5,893,851.00	3,072,540.00

NG'ETHU SECONDARY SCHOOL
Reports and Financial Statements for the year ended 30th June 2022

Notes To the Financial Statements (Continued)

4 Other Receipts – School Fund Account

Description		
Fee On Boarding Equipment and Stores		
Uniforms	208,570.00	102,736.00
Income From Farming Activities		
Insurance Compensation		
Medical		5,750.00
P A. Fund	31,500.00	
Fee For Hire of Ground and Equipment		
Income From Grants and Donations*		
Interest Income		
Dividends Income		
Total	240,070.00	108,486.00

5 Payments For Tuition

Description		
Textbooks And Reference Materials	0	0
Exercise Books	449,480.00	212,520.00
Laboratory Equipment	269,139.00	141,870.00
Internal Exams		
Teaching / Learning Materials	4,000.00	4,550.00
Chalks	37,500.00	8,800
Exams And Assessment	249,732.00	138,780.00
Teachers Guides	95,250.00	35,750.00
Administration Costs		
Bank Charges	1,332.00	1,690.00
Total	1,106,433.00	543,930.00

NG'ETHU SECONDARY SCHOOL
Reports and Financial Statements for the year ended 30th June 2022

Notes To the Financial Statements (Continued)

6 Payments For Operations

Description		
Personnel Emoluments	3,880,404.00	1,571,189.00
Service Gratuity		
Administration Cost	252.00	3,600.00
Repairs And Maintenance & Improvements	1,083,700.00	1,488,040.00
Local Transport / Travelling		
Electricity And Water		
Medical	3,000.00	-
Activity Expenses	81,300.00	188,500.00
NSSF	76,504.00	27,470.00
NHIF	25,300.00	9000.00
Bank Charges		
Acquisition Of Assets		
Total	5,150,460.00	3,287,799.00

7 Boarding And School Fund Payments

Description		
Personnel Emoluments	1,499,773.00	315,715.00
Service Gratuity		
Repairs And Maintenance & Improvements	87,720.00	596,235.00
Local Transport / Travelling		
Electricity And Water		
Activity	55,150.00	-
Administration Costs		
Uniforms	208,570.00	84,916.00
Medical	5,750.00	
Expenses On Income Generating Activities		
Fee On Boarding Equipment and Stores	4,472,010.00	2,313,140.00
Rent Expenses		
Insurance Cost (Life Property)		
Loan Principal Repayment		
Loan Interest Repayment		
Acquisition Of Assets		
Total	6,388,973.00	3,310,006.00

NG'ETHU SECONDARY SCHOOL
Reports and Financial Statements for the year ended 30th June 2022

Notes To the Financial Statements (Continued)

8 Bank Accounts

Name of Bank			
Current			
Tuition Account		180,818.90	276,710.30
Operations Account		276,710.30	842,425.35
School Fund Account/Boarding		15,485.95	95,896.96
Savings Account			
Parent Association Development Account			
Income Generating Activities Account			
Infrastructural Account		122,786.00	2,738.00
Total		330,201.00	1,217,770.60

9 Cash In Hand

Description		
Tuition Account		
Operation Account	97.0	
School Fund account	27,648.00	
Total	27,745.00	

10 Short Term Investments

Description		
Cooperative Shares		
Treasury Bills		
Fixed Deposit		
Equity Stock		
Other Investments		
Total		

Notes To the Financial Statements (Continued)

11 Accounts Receivable

Description		
Fees Arrears	2,919,728.15	2,873,688.15
Other Non-Fees Receivables		
Salary Advances		
Imprest		
Total	2,919,728.15	2,873,688.15

Description		
Fees Arrears For Current Year	124,475.00	62,232.00
Fees Arrears For The Previous Year	2,795,253.15	2,811,456.15
Fees Arrears For Prior Periods (Over Two Years)		
Total	2,919,728.15	2,873,688.15

12 Accounts Payable

Description		
Trade Creditors (See Ageing Below and Appendix 1)	268,211.00	292,289.00
Prepaid Fees	199,406.00	
Retention Monies	29,000.00	69,100.00
Total	496,617.00	361,389.00

Description		
Trade Creditors for Current Year	159,616.00	183,694.00
Trade Creditors for The Previous Year		
Trade Creditors for Prior Periods (Over Two Years)	108,595.00	108,595.00
Total	268,211.00	292,289.00

NG'ETHU SECONDARY SCHOOL
Reports and Financial Statements for the year ended 30th June 2022

Notes To the Financial Statements (Continued)

13 Fund Balance Brought Forward

Description		
Bank Balances	330,201.00	1,217,770.60
Cash Balances	21,745.00	
Short Term Investments	0	0
Receivables	2,919,728.15	2,873,688.15
Payables	496,617.00	361,389.00
Total	3,534,927.75	4,452,847.75

Other important disclosure notes

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

14 Non-current Liabilities Summary

Description		
Bank Loan(S)	0	0
Outstanding Leases	0	0
Hire Purchase	0	0
Gratuity And Leave Provision		
Total	0	0

15 Biological assets

Description			
Cattle	0		
Goats	0		
Trees	0		
Coffee Or Tea Plantation	0		
Poultry	0		
Total			

Notes To the Financial Statements (Continued)

16 Borrowings

Description		
a) Borrowings		
Borrowing at beginning of the year		
Borrowings during the year		
Repayments of during the year		
Balance at end of the year		

Other important disclosure notes

17 Stock/ Inventory


Description		
b) Inventory		
Stock/ inventory at beginning of the year	162,668.5	0
Stock/ inventory purchased during the year	1,503,450.00	609,940.00
Stock/ inventory issued during the year	(1,412,218.00)	(447,271.50)
Balance at end of the year	91,232.00	162,668.5

**NG'ETHU SECONDARY SCHOOL
Reports and Financial Statements for the year ended 30th June 2022**

18 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.

(b) Summary of issues raised by the external auditor, and management comments that were provided to the auditor.				


 Sign and Date _____
 Principal
 P.O. BOX 2369 THIKA
 SIGN.....

Annex 1 - Analysis of Pending Accounts Payable

Construction Of Buildings									
1.									
2.									
3.									
Sub-Total									
Supply Of Goods									
4. Water								91,379.00	
5. Electricity								18,207.00	
6. gilmalex fashions								50,030.00	
Sub-Total								159,616.00	
Supply Of Services									
7. fees arrears								124,475.00	
8.									
9.									
Sub-Total								124,475.00	
Grand Total								284,091.00	

Annex 2 – Summary of Fixed Assets Register

Land 1								
Land 2								
Buildings And Structures								
Motor Vehicles								
Office Equipment, Furniture And Fittings								
ICT Equipment, And Other ICT Assets								
Tools And Apparatus		Ng'ethuSec.Sch.	107,030.00				107,030.00	
Textbooks		Ng'ethuSec.Sch.	396,448.80				396,448.80	
Other Machinery AndEquipment								
Heritage And Cultural Assets								
Intangible Assets- Soft Ware								
Total								