

REPUBLIC OF KENYA



Enhancing Accountability

REPORT

THE NATIONAL ASSEMBLY
PAPERS LAID

DATE: 23 JUL 2025

DAY.

Wednesday

TABLED

BY:

CLERK-AT
THE-TABLE:

Hon. (Dr) Robert Fikere
on behalf of the LAM
Halima Suleman

PARLIAMENT
OF KENYA
LIBRARY

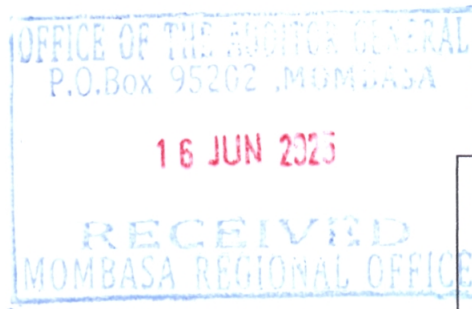
THE AUDITOR-GENERAL

ON

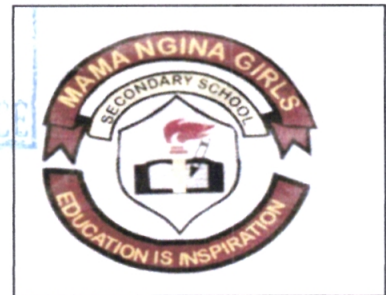
MAMA NGINA GIRLS
SECONDARY SCHOOL

FOR THE YEAR ENDED
30 JUNE, 2024

MOMBASA COUNTY



REVISED 2023/2024



MAMA NGINA GIRLS SECONDARY SCHOOL
ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED
30TH JUNE 2024

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

**MAMA NGINA GIRLS SECONDARY SCHOOL
PUBLIC SECONDARY SCHOOL**

Annual Report and Financial Statements For the year ended 30th June 2024

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1. Acronyms and Definition of Key Terms

A. Acronyms.

BOM	Board of Management
CEB	County Education Board
IPSAS	International Public Sector Accounting Standards
KCSE	Kenya Certificate of Secondary Education
PFM	Public Finance Management
PSASB	Public Sector Accounting Standards Board
FY	Financial Year
FDSE	Free Day Secondary Education
TSC	Teachers Service Commission
SMASSE	Strengthening of Mathematics and Science in Secondary Education
MOE	Ministry Of Education

B. Definition of Key Terms

Comparative Year- Means the prior period.

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2. Key School Information and Management

(a) Background information

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

The school was registered on 9th February 1989 as double stream under registration number G/A/631/69, on 7th March 2011 was registered as triple stream under registration number PU/S/3/631/11, on 29th April 2024 was registered as four stream under registration number PU/S/3/631/13 and is currently categorized as a National public school established, owned or operated by the Government. On 10th January 2024 the school relocated to Shimo la Tewa and the school was re-registered on 8th April 2024 under registration number 01S00300591

The school is a boarding school and had 1,123 number of students as at 30th June 2024. It has 5 streams and 45 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	Dr. Rukiya H. Swaleh	Chairman- Parent	06/06/2022
2	Mrs. Mwanamisi Omar	Secretary - Principal	06/06/2022
3	Mrs. Saadu Rashid	Member	06/06/2022
4	Ms. Husna A. Mbarak	Member	06/06/2022
5	Dr. Sophie Uyoga	Member	06/06/2022
6	Dr. Shem Patta	Member	06/06/2022
7	Mwnaharusi Khamisi	Member	06/06/2022
8	Onesmus Mulwa	Member	06/06/2022
9	Hamai Hemedi	Member	06/06/2022
10	Qs Eric Mwanyumba	Member – Rep CEB	06/06/2022
11	Ms. Sophie Dzombo	Member Rep Teachers	06/06/2022
12	Fatma Saad	Member- Sponsor	06/06/2022
13	Dr. Faiz Shee	Member-Sponsor	06/06/2022
14	Khalid O. Shariff	Member - Community	06/06/2022
15	Hamisa Zaja	Member Special Needs	06/06/2022
16*	Mr Jeremiah	Member -P.A Chairperson Co-opted	06/06/2022
17**	Mdm Rosebella	Member - Co-opted	06/06/2022
18***	Grace Gerge	Member – co-opted	06/06/2022

MAMA NGINA GIRLS SECONDARY SCHOOL**PUBLIC SECONDARY SCHOOL****Annual Report and Financial Statements For the year ended 30th June 2024**

The functions of the School Board of Management are to:

- 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, of 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	1. Mwanahamisi Omar 2. Rukiya H. Swaleh 3. Khalid O. Shariff 4. Dr. Shem Patta	Principal BOM Chairlady BOM Member BOM Member	6 out of 6 6 out of 6 4 out of 6 6 out of 6
2	Audit Committee	1. Dr. Rukiya Swaleh 2. Dr. Faiz Shee 3. Khalid Shariff 4. Mdm Husna Mbarak 5. Mdm Mwanaharusi 6. Mrs. Mwanahamisi Omar	BOM Chair BOM Member " " " " " " " "	2 out of 3 3 out of 3 2 out of 3 2 out of 3 0 out of 3 2 out of 3 2 out of 3
3	Finance, procurement and general purposes Committee/ Development Committee	1. Qs E. Mwanyumba 2. Khalid Shariff 3. Dr. Shem Patta 4. Jemeriah 5. Dr. Rukiya Harith 6. Mrs. Mwanahamisi Omar	Chairman Member " " " "	8 out of 8 5 out of 8 5 out of 8 8 out of 8 5 out of 8 8 out of 8

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4	Academic Commitee	1. Dr. Rukiya Swaleh 2. Dr. Faiz Shee 3. Khalid Shariff 4. Mdm Husna Mbarak 5. Mdm Mwanaharusi 6. Mrs. Mwanahamisi Omar 7. Shem Patta	Chair Member “ “ “ “ Principal/Secretary	4 out of 4 4 out of 4 2 out of 4 3 out of 4 4 out of 4 4 out of 4 3 out of 4
6	Discipline and welfare Committee	1. Dr. Sophie Uyoga 2. Onesmus Mulwa 4. Fatima Saad 5. Hamisa Zaja 6. Hamadi Hemed K. 7. Husna Mubarak 8. Rukiya Harith 9. Mrs. Omar Mwanahamis	Chair Member “ “ “ “ “	3 out of 3 3 out of 3 out of 3 3 out of 3 1 out of 3 2 out of 3 1 out of 3 3 out of 3

**MAMA NGINA GIRLS SECONDARY SCHOOL
PUBLIC SECONDARY SCHOOL**

Annual Report and Financial Statements For the year ended 30th June 2024

(d) School operation Management

For the financial year ended 30th June, 2024 the School's day-to-day management was under the following persons:

Ref:	Designation	Name	Identification
1	Principal	Mrs. Mwanahamisi Omar	TSC No. 350221
2	Deputy Principal 1	Emily chilande	TSC No.416484
3	Deputy Principal 2	Esther mbaga	TSC NO 416724
4	School Bursar	Mr. Basil Barasa Haduba	ID NO. 8389074

(e) Schools contacts

Post Office Box: 81074 - 80100
Telephone: 0721-743742
E-mail: mamanginagirls.highschool@gmail.com
Website: www.mamanginagirls.co.ke
Facebook:

(f) School Bankers

The school operated 9 number of bank accounts in the following banks;

s/n	Account Name	Branch	Bank Account Number	Active/dormant
1	Kcb Main Account	Mvita	1264854285	Active
2	Tuition Account	Mvita	1261263170	Active
3	Operations Account	Mvita	1261262220	Active
4	Equity A/C	Digo Road	0460293773687	Active
5	NBK A/C	Treasury Square	01021007512800	Active
6	Gratuity A/C	Mvita	1261262942	Active
7	Bom Savings Account	Mvita	1261263499	Active
8	Infrastructure Ac	Mvita	1170742394	Active
9	Kcb NG-CDF	Treasury Square	08020464581	Dormant

MPESA Pay Bill No. 522123

Account 67610K- KCB attached to:

- KCB bank account Number: 1264854285

**MAMA NGINA GIRLS SECONDARY SCHOOL
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(g) Independent Auditors

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

**MAMA NGINA GIRLS SECONDARY SCHOOL
PUBLIC SECONDARY SCHOOL**

Annual Report and Financial Statements For the year ended 30th June 2024

3. Summary Report of Performance of The School

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

a) Financial performance:

I) Surplus/ deficit for the year and a comparison of the same for the last three years

S/N	Account	2023-2024	2022-2023	2021-2022
1	Surplus/deficit (Tuition)	431,154	1,813	(37,235)
2	Surplus/deficit (Operation)	(1,120,845)	(644,880)	64,369,853
3	Surplus/deficit (Main)	(1,438,259)	(1,234,665)	3,528,447

II)Capitation grants from the Ministry of Education for the last three years

S/N	Account	2023-2024	2022-2023	2021-2022
1	Tuition	2,692,381	2,721,504	2,972,911
2	Operation	13,075,979	12,060,434	134,401,906
	Total	15,768,360	14,781,938	237,374,817

III) A three-year overview of growth of other income(s) earned by the school.

S/N	Account	2023-2024	2022-2023	2021-2022
1	Main	88,980,887	81,863,006	65,736,607

IV) A three-year overview of growth in expenditure of the school

S/N	Account	2023-2024	2022-2023	2021-2022
1	Tuition	2,261,227	2,719,691	3,010,147
2	Operation	14,196,824	75,672,471	70,032,052
3	Main	90,207,227	83,097,671	62,208,159

**MAMA NGINA GIRLS SECONDARY SCHOOL
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Annual Report and Financial Statements For the year ended 30th June 2024

VI) Movement of debtors and creditors of the school over the last three years

S/N	Particulars	2023-2024	2022-2023	2021-2022
1	Debtors	11,842,757	9,415,908	8,331,400
2	Creditors	9,728,530	18,067,622	21,048,64

b) Teacher Student ratio:

1. Number of teachers recruited/posted to the school within the year	5
2. Number of teachers transferred within the year	3
3. Number of teachers retired during the year	1
4. Number of teachers employed by TSC	43
5. Number of teachers employed by BOM	3
6. Subject allocation: (i) Maths	10 teachers
(ii) English	5 teachers
(iii) Kiswahili	10 teachers
(iv) Chemistry	12 teachers
(v) Biology	8 teachers
(vi) Physics	4 teachers
(vii) Business studies	2 teachers
(viii) Agriculture	2 teacher
(ix) Geography	6 teachers
(x) History and government	5 teachers
(xi) CRE	5 teacher
(xii) IRE	5 teacher
(xiii) Home science	2 teacher
(xiv) Computer	1 teacher
(xv) French	1 teacher
(xvi) Arabic	1 teacher
Shortage ; English	

**MAMA NGINA GIRLS SECONDARY SCHOOL
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Annual Report and Financial Statements For the year ended 30th June 2024

c) The mean score in the 2021-2023 KCSE:

S/N	Description	2023	2022	2021
1.	Performance of the school	B-	C+	B-
2.	School mean score	7.8523	7.457	8.078
3.	Number of students transited to higher learning	185	135	160

d) Number of Candidates in the 2021-2023 KCSE:

S/N	Description	2023	2022	2021
1.	KCSE candidates	237	195	197

e) The capacity of the school:

S/N	Description	2023/24
1.	Number of students	1,123
2.	Dormitories	3
3.	Dining hall	1
4.	Laboratories :- ICT lab	1
	Home science lab	1
	Physics lab	1
	Chemistry/biology lab	2
5.	Toilets	63
6.	Kitchen	1

**MAMA NGINA GIRLS SECONDARY SCHOOL
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Annual Report and Financial Statements For the year ended 30th June 2024

f) Development projects carried out by the school:

Projects	Source of funds	Status	Initial Cost (Kshs)	Amount Spent (Kshs)	Expected completion time
Dining hall /kitchen	M.E.O	Waiting handover	95,740,045	92,786,590	Sept-2024
Perimeter wall	Parent obligation	Work in progress	37,905,000	8,000,000	Dec -2025

Name: Mrs Mwanahamisi Omar

Sign:

School Principal



**MAMA NGINA GIRLS SECONDARY SCHOOL
PUBLIC SECONDARY SCHOOL**

Annual Report and Financial Statements For the year ended 30th June 2024

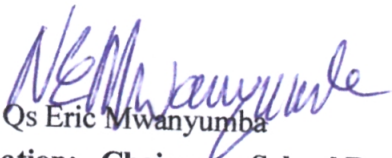
4. Statement of School Management Responsibility

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

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

The Board of Management of mama ngina girls 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 2024, and of the school's financial position as at that date.


Name: Qs Eric Mwanyumba

Designation: Chairman, School Board of Management

Date: 10th June 2025


Name: Mrs Mwanahamisi Omar

Designation: School Principal & Secretary to Board of Management

Date: 10th June 2025


Name: Mr Basil Barasa Haduba

Designation: Bursar/ Finance Officer

Date: 10th June 2025

REPUBLIC OF KENYA

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



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

Enhancing Accountability

REPORT OF THE AUDITOR-GENERAL ON MAMA NGINA GIRLS SECONDARY SCHOOL FOR THE YEAR ENDED 30 JUNE, 2024 – MOMBASA COUNTY

PREAMBLE

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

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

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

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of Mama Ngina Girls Secondary School – Mombasa County set out on pages 1 to 23, which comprise the statement of

Report of the Auditor-General on Mama Ngina Girls Secondary School for the year ended 30 June, 2024 – Mombasa County

assets and liabilities as at 30 June, 2024, the statement of receipts and payments, statement of cash flows and statement of budgeted versus actual amounts for the year then ended and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of Mama Ngina Girls Secondary School at 30 June, 2024 and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Basic education Act No 14 of 2013 and the Public Finance Management Act, 2012.

Basis for Qualified Opinion

1. Inaccurate School Fund Income – Parents Contribution

The statement of receipts and payments and Note 4 to the financial statements reflects Kshs.78,649,614 being the School fund income contributed by the parents while the same item is reflected as Kshs.74,707,928 under the statement of cashflow. The resulting variance of Kshs.3,941,686 was not reconciled.

In the circumstances, the accuracy of the School fund income amount of Kshs.78,649,614 could not be confirmed.

2. Inaccurate infrastructure Expenses

The statement of receipts and payments and Note 8 to the financial statements reflect payments for infrastructure amount of Kshs.102,488,033. The infrastructure payments differ with amount reflected in the statement of Cashflows of Kshs.115,524,840 being acquisition of assets /infrastructure during the period under review. Significant accounting policies Note 10.2 specifies the School recognizes all expenses when the event occurs and the related cash has been paid by the School. The variance of Kshs.13,036,807 between the two financial statements balances was not explained or reconciled.

In the circumstances, the accuracy and completeness of infrastructure expenses of Kshs.102,488,033 could not be confirmed.

3. Boarding and School Fund payments

The statement of receipts and payments and Note 9 to the financial statements reflects Kshs.90,419,146 being the boarding and school fund payments from parents' contributions while the same item is shown as Kshs.83,772,224 under the statement of cashflow. Significant accounting policies Note 10.2 specifies the school recognizes

3. Boarding and School Fund payments

The statement of receipts and payments and Note 9 to the financial statements reflects Kshs.90,419,146 being the boarding and school fund payments from parents' contributions while the same item is shown as Kshs.83,772,224 under the statement of cashflow. Significant accounting policies Note 10.2 specifies the school recognizes expenditure arising from operations when the event occurs irrespective of receipt of cash. The resulting variance of Kshs.6,646,922 between the two financial statements balances was not reconciled and the accrued expenditure details provided.

In the circumstances, the accuracy and validity of the boarding and School funds payments of Kshs.90,419,146 could not be confirmed.

4. Non-disclosure of Stock/Inventory of Text Books

The annual report and financial statements on other important disclosures - Note 19 reflects stock/inventory balance of Kshs.1,396,869. However, text books were not included in this balance.

In the circumstances, the accuracy and completeness of inventory balance of Kshs.1,396,869 could not be confirmed.

5. Misallocation of Miscellaneous Income

The statement of receipts and payments and Note 5 to the financial statements reflects miscellaneous income of Kshs.10,331,273. Review of the documents provided for audit revealed that interest income of Kshs.627,521 was generated from on call fixed deposits. However, the interest income was classified as Government grant for infrastructure and not included in miscellaneous income.

In the circumstances, the accuracy and completeness of miscellaneous income of Kshs.10,331,273 could not be confirmed.

6. Long Outstanding Student Accounts Receivables

The statement of assets and liabilities and Note 13 to the financial statements reflects accounts receivables amount of Kshs.11,842,757 (Kshs.9,415,908 - 2022-2023). The amount is due from fees arrears of Kshs.11,259,577, other non-fees receivables of Kshs.499,680 and RD cheques of Kshs.83,500. Ageing analysis of the receivables indicates that an amount of Kshs.3,858,785 had been overdue for over 3 years. Management has not shown measures put in place to ensure the unpaid amount is collected and banked promptly.

In the circumstances, the recoverability of the students' receivables amounting to Kshs.11,842,757 could not be confirmed.

The audit was conducted in accordance with International Standards for Supreme Audit Institutions (ISSAIs). I am independent of the Mama Ngina Girls 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.

Emphasis of Matter

Budgetary control and performance

The statement of comparison of budget and actual amounts for the year ended 30 June, 2024 indicates that the school had final revenue budget amount of Kshs.74,877,615 against actual receipts of Kshs.127,967,783 resulting to an over-realization of Kshs.53,090,168 or 70.9% of the budget. Similarly, the school expended Kshs.85,658,256 against an approved expenditure budget of Kshs.74,877,615 resulting in net over-absorption of Kshs.10,780,641 or 14.4% of the budget.

The over-realization and over absorption show that budget estimates prepared were not realistic, thereby undermining the fiscal responsibility by the management to prepare estimates that are complete and accurate.

My opinion is not modified in respect of this matter.

Key Audit Matters

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

Other Matter

In the audit report of the previous financial year, several issues were raised under the Report on Financial Statements and Report on Lawfulness and Effectiveness in Use of Public Resources. Although the Management has indicated that some of the issues have been resolved under the progress on follow up on prior year auditor's recommendations section, the Management did not provide evidence on their resolution nor did they provide the timeframe of resolution of the unresolved matters.

Other Information

The Management is responsible for the Other Information set out on page iii to xii which comprise of Key school Information and Management, Summary report of Performance

of the School and Statement of school Management Responsibilities. The Other Information does not include the financial statements and my audit report thereon.

In connection with my audit on the Mama Ngina Girls Secondary School financial statements, my responsibility is to read the other information and in doing so, consider whether the other information is materially inconsistent with the financial statements or my knowledge obtained in the audit or otherwise appears to be materially misstated. If based on the work I have performed, I conclude that there is a material misstatement of this Other Information, I am required to report that fact. I have nothing to report in this regard.

My opinion on the financial statements does not cover the Other Information and accordingly, I do not express an audit opinion or any form of assurance conclusion thereon.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN THE USE OF PUBLIC RESOURCES

Conclusion

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

Basis for Conclusion

1. Delayed Completion of School Perimeter Wall

The statement of receipts and payments and Note 8 to the financial statements reflect payments for infrastructure of Kshs.102,488,033. Included in the amount is payments for construction of classrooms of Kshs.96,763,787. Records reviewed revealed that the payments included costs of construction of a School boundary wall which was awarded to a local contractor at a contract sum of Kshs.37,905,000. The contractor took over the site on 21 November, 2023 and works were expected to be completed within three (3) months. However, physical verification in April 2025 revealed the works were not completed. Management response on the delayed completion of the project indicated the construction works was at 1318 meters or 49% of the boundary wall complete while 327 meters not complete. The contractor had been paid Kshs.11,100,00 or 29% of the contract sum.

Further, due to the security exposure resulting from non-completion of the boundary wall, the School had continued to incur Kshs.84,000 per month for security reinforcements by the Kenya Police.

In the circumstances, Management was in breach of the law

2. Accuracy of Student Enrollment Data

Review of enrolment records revealed that the number of students as per NEMIS module and School register reflected an excess of 254 students in the NEMIS system. The variance resulted from failure by the school to update the students who had been transferred to other schools in the NEMIS system. As a result, the School received over disbursement from the Ministry of Education amounting to Kshs.564,837.

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

The audit was conducted in accordance with ISSAI 3000 and ISSAI 4000. The standards require that I comply with ethical requirements and plan and perform the audit to obtain assurance about whether the activities, financial transactions and information reflected in the financial statements comply in all material respects, with the authorities that govern them. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Basis for Conclusion

1. Ineffective Audit Committee

The audit of the annual report and financial statements revealed that the Board of Management had established an audit committee. Review of Board minutes indicated that the audit committee had met at least three times during the year under review. However, the minutes did not indicate whether the Board reviewed the School's management of risk, internal controls and governance or followed up on the implementation of the recommendations of internal and external auditors.

In the circumstances, the effectiveness of internal controls and risk management could not be confirmed.

2. Failure to Develop a School Improvement Plan

Review of operational records established that Management had not developed an improvement plan. The school improvement plan assists the school to keep focus in achieving the planned targets, prioritize on School needs, ensuring prudent utilization of resources and to improve accountability.

In the circumstances, the effectiveness of progressive School improvement could not be confirmed.

3. Ineffective Revenue Management System

The statement of receipts and payments and Note 4 to the financial statements reflects School fund income - parents' contributions amount of Kshs.77,636,443. Audit review revealed that School fees was acknowledged received through physical receipts and the amounts collected was then recorded manually on batch ledgers of each receipt book. The revenue collected was being recorded manually despite the existence of an ERP system that was mainly procured to process and record student fee payments. The system had the following weaknesses:

- (i) It had limited functionalities, for instance, it does not support any form of reporting.
- (ii) It does not have a backup system and therefore risks of loss of data.

Further, details such as: the purchase costs, user department requirements, specifications, security controls built into the system and end users' capabilities for the system were not provided for audit verification. Thus, value for money of the system and effectiveness in collection of revenue could not be confirmed.

In the circumstances, the effectiveness of internal controls over the collection of revenue 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 the Management and Board of Management

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 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 its 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 comply with the authorities which govern them and that public resources are applied in an effective way.

The Board of Management 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

My responsibility is to conduct an audit of the financial statements in accordance with Article 229(4) of the Constitution, Section 35 of the Public Audit Act, 2015 and the International Standards for Supreme Audit Institutions (ISSAIs). The standards require that, in conducting the audit, I obtain reasonable assurance about whether the financial statements as a whole are free from material misstatements, whether due to fraud or error and to issue an auditor's report that includes my opinion in accordance with Section 48 of the Public Audit Act, 2015. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISSAIs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

In conducting the audit, Article 229(6) of the Constitution also requires that I express a conclusion on whether or not in all material respects, the activities, financial transactions and information reflected in the financial statements are in compliance with the authorities that govern them and that public resources are applied in an effective way. In addition, I

consider the entity's control environment in order to give an assurance on the effectiveness of internal controls, risk management and governance processes and systems in accordance with the provisions of Section 7 (1) (a) of the Public Audit Act, 2015.

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

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


FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

24 June, 2025

6. Statement Of Receipts and Payments for the Year Ended 30th June 2024

Description Of Vote Head	Note	2023-24	2022-23
		Kshs	Kshs
Receipts			
Government grants for tuition	1	2,692,381	2,721,504
Government grants for operations	2	13,075,979	12,060,434
Government Grants for infrastructure	3	106,627,521	290,396
School fund income- parents' contributions	4	78,649,614	65,596,983
Miscellaneous incomes	5	10,331,273	16,266,023
Total Receipts		211,376,768	96,935,341
Payments			
Tuition	6	2,261,227	2,719,691
Operations	7	14,196,824	12,705,315
Infrastructure	8	102,488,033	62,967,156
Boarding and school fund	9	90,419,146	83,097,671
Total Payments		209,365,230	161,489,833
Surplus/Deficit		2,011,538	(64,554,491)

The school financial statements were approved on 10/06/2025 and signed by:


Name: QS Eric Mwanyumba

Chair BOM

Date: 10th June 2025


Name: Mrs Mwanahamisi Omar
School Principal/ Secretary to BOM

Date: 10th June 2025


Name: Mr Basil Barasa
Bursar/ Finance Officer

Date: 10th June 2025

**MAMA NGINA GIRLS SECONDARY SCHOOL
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7. Statement of Assets and Liabilities As At 30th June 2024

Description	Note	2023/24	2022/23
		Kshs	Kshs
Financial Assets			
Cash and cash equivalents			
Bank balances	10	19,918,921	28,679,832.39
Cash balances	11	24,637	18,131
Total cash and cash equivalent		19,943,558	28,697,963
Account's receivables	13	11,842,757	9,415,908
Total financial assets (a)		31,786,315	38,113,871
Financial liabilities			
Accounts payables	14	(9,728,530)	(18,067,622)
Total Financial Labilities (b)		(9,728,530)	(18,067,622)
Net financial assets (a-b)		22,057,786	20,046,248
Represented by			
Accumulated fund b/fwd	15	20,046,248	84,600,740
Surplus/deficit for the year		2,011,538	(64,554,491)
NET ASSETS		22,057,786	20,046,248

The school's financial statements were approved on 10/06/ 2025 and signed by:


Name: QS Eric mwanyumba
Chair BOM


Name: Mrs Mwanahamisi Omar
School Principal/ Secretary to BOM


Name: Mr Basil Barasa
Bursar/ Finance Officer

Date: 10th June 2025

Date: 10th June 2025

Date: 10th June 2025

**MAMA NGINA GIRLS SECONDARY SCHOOL
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Annual Report and Financial Statements For the year ended 30th June 2024

8. Statement of Cash Flows for the Year Ended 30th June 2024

Description	Note	2023/24	2022/23
		Kshs	Kshs
Cash from Operating Activities			
Receipts			
Government grants for tuition	1	2,692,381	2,721,504
Government grants for operations	2	13,075,979	12,060,434
Government grants for infrastructure	3	106,193,148	290,396
School fund income- parents contributions/ fees		74,707,928	80,822,519
Other income	5	10,331,273	
Total receipts		207,000,709	95,894,854
Payments			
Cash outflows for tuition	6	2,261,227	2,719,691.
Cash outflows for operations	7	14,196,824	12,705,315
Cash outflows Boarding/lunch and school fund payments		83,772,224	86,122,718
Total payments		100,230,275	101,547,724
Net cash inflow/outflow from operating activities		106,770,434	(5,652,869)
Cash flow from investing activities			
Acquisition of assets		(115,524,840)	(62,967,156)
Proceeds from sale of Assets			
Proceeds from investments			
Purchase of investments			
Net cash inflow/outflows from investing activities		(115,524,840)	(62,967,156)
Cash flow from Financing activities			
Proceeds from borrowings/ loans			
Repayment of principal borrowings			
Net cash inflow/outflow from financing activities			
Net increase/decrease in cash and cash equivalents		(8,754,406)	(68,620,025)
Cash and cash equivalent at beginning of the 2023/24		28,697,964	97,317,989
Cash and cash equivalent at end of the 2023/24		19,943,558	<u>28,697,963</u>

**MAMA NGINA GIRLS SECONDARY SCHOOL
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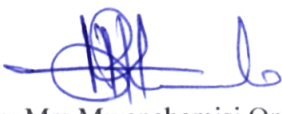
Annual Report and Financial Statements For the year ended 30th June 2024

The school's financial statements were approved on 10/06/2025 and signed by:


Name: QS Eric Mwanyumba

Chair BOM

Date: 10th June 2025


Name: Mrs Mwanahamisi Omar
**School Principal/ Secretary to
BOM**

Date: 10th June 2025


Name: Mr Basil Barasa
Bursar/ Finance Officer

Date: 10th June 2025

**MAMA NGINA GIRLS SECONDARY SCHOOL
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Annual Report and Financial Statements For the year ended 30th June 2024

9. Statement Of Budgeted Versus Actual Amounts for The Year Ended 30th June 2024

Receipt/Expenses Item	Original Budget	Adjustments	Final Budget	Actual On Comparable Basis	% Of Utilization
	a	b	c=a+b	d	e=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs
Receipts					
(1) Capitation Grant on Tuition					
Reference Materials					
Exercise Books					
Laboratory Equipment					
Internal Exams					
Teaching / Learning Materials	2,800,000		2,800,000	2,692,381	96%
Exams And Assessment					
(2) Capitation Grant on Operations					
Personnel Emoluments					
Repairs And Maintenance	5,550,000		5,550,000	4,261,100	77%
Other votes	8,620,000		8,620,000	7,047,545	82%
Electricity And Water					
Medical	850,000		850,000	894,305	-105%
Administration Costs					
Activity	660,000		660,000	873,305	132%
Gratuity					
3) FDSE for infrastructure					
Maintenance & Improvement MoE					
M&I parents' contribution					
Economic Stimulus Programs					
Transition Infrastructure Grants					

**MAMA NGINA GIRLS SECONDARY SCHOOL
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Receipt/Expenses Item	Original Budget	Adjustments	Final Budget	Actual On Comparable Basis	% Of Utilization
	a	b	c=a+b	d	e=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs
Administration Block					
(4) Fees Charged on Parents					
others	21,389,550		21,389,550	24,983,279	117%
Repairs And Maintenance	2,110,000		2,110,000	2,507,314	119%
Local Transport / Travelling					
Development fee				10,277,731	
Medical					
Administration Costs					
Activity	841,890		841,890	958,091	114%
SMASSE					
Fee On Boarding Equipment and Stores	32,056,175		32,056,175	38,910,028	121%
5) Miscellaneous Income					
Loans / Borrowing					
Rent income					
Income From Farming Activities					
Insurance Compensation					
Income From Posho Mill					
Income From Bus Hire					
Fee For Hire of Ground and Equipment				10,198,273	
Tender fee				133,000	
Income From Any Other Investment					
Total Income	74,877,615	0	74,877,615	127,967,783	171%
(6) Expenditure For Tuition					
Textbooks					
Reference Materials					

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Receipt/Expenses Item	Original Budget	Adjustments	Final Budget	Actual On Comparable Basis	% Of Utilization
	a	b	c=a+b	d	e=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs
Exercise Books					
Laboratory Equipment					
Internal Exams					
Teaching / Learning Materials	2,800,000		2,800,000	2,261,227	81%
Chalks					
Exams And Assessment					
Teachers Guides					
Administration Costs					
Bank Charges					
(7) Expenditure For Operations					
Personnel Emoluments					
Repairs, Maintenance & Improvements	5,550,000		5,550,000	3,866,758	70%
Local Transport / Travelling	8,620,000		8,620,000	9,308,316	108%
Electricity, Water and Conservancy					
Medical	850,000		850,000	376,800	44%
Administration Costs					
Activity Expenses	660,000		660,000	644,950	98%
Gratuity					
SMASSE					
(8) Expenditure For infrastructure					
Construction of classrooms					
Construction of LAB					
Construction of DORMS					
Purchase of furniture					

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Receipt/Expenses Item	Original Budget	Adjustments	Final Budget	Actual On Comparable Basis	% Of Utilization
	a	b	c=a+b	d	e=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs
Purchase of equipment					
Purchase of machinery					
(9) Expenditure For school fund/lunch					
Others	21,389,550		21,389,550	24,910,744	115%
Repairs, Maintenance and Improvements	2,110,000		2,110,000	3,351,716	159%
Local Transport / Travelling					
Electricity, Water and Conservancy					
Medical Expenses					
Administration Costs					
Activity	841,890		841,890	1,252,935	149%
Gratuity					
Boarding Equipment and Stores	32,056,175		32,056,175	44,419,181	140%
Expenditure For Income Generating Activity					
Insurance Costs					
Other Expenses On Investments					
Rent Expenses					
Acquisition Of Assets					
Totals	74,877,615		74,877,615	85,658,256	114%

NOTES TO PROPOSED BUDGET

1. The over expenditure votes was due to the following issues which was urgently need and was not budgeted for:

- Electrical and plumbing cost at tuition block
- Temporarily fence
- Re-location cost
- Construction of store , drainage and garbage area
- Night police officer for security-kshs 84,000 per month
- Other security guards -kshs 78,000 per month
- Construction of car parking
- Landscaping cost

2. There were underutilization of because the amount disbursed was less than the amount budgeted.

10. Significant Accounting Policies

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

1. Statement of compliance and basis of preparation

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

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

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

2. Recognition of receipts and payments

The school recognises all receipts from various sources when the event occurs, and the related cash has been received by the school. In addition, the school recognises all expenses when the event occurs, and the related cash has been paid out by the school. Income arising from school fees is recognised when the event occurs whether cash is received or not. Expenditure arising from operations is recognised when the event occurs irrespective of receipt of cash.

3. In-kind contributions

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

4. Cash and cash equivalents

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

**MAMA NGINA GIRLS SECONDARY SCHOOL
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Annual Report and Financial Statements For the year ended 30th June 2024

5. Accounts Receivable

For the purposes of these financial statements, imprests and advances to authorised public officers and/or institutions which were not surrendered or accounted for at the end of the financial year are treated as receivables. Accounts receivables also include school fees billed to parents for services rendered but not paid. This is an enhancement to the cash accounting policy. Other accounts receivables are disclosed in the financial statements.

6. Accounts Payable

For the purposes of these financial statements, deposits, and retentions held on behalf of third parties have been recognized as accounts payables. This is in recognition of the government practice of retaining a portion of contracted services and works pending the fulfilment of obligations by the contractor and to hold deposits on behalf of third parties. Payables also include expenditures incurred for the purchase of goods, works and services that have been rendered and not settled. This is an enhancement to the cash accounting policy adopted for public secondary schools. Other liabilities are disclosed in the financial statements.

7. Non-current assets

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

8. Budget

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

9. Comparative figures

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

10. Subsequent events

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended 30th June 2024.

**MAMA NGINA GIRLS SECONDARY SCHOOL
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Annual Report and Financial Statements For the year ended 30th June 2024**

11. Notes To the Financial Statements

1 Government Grants for Tuition

Description	2023/24	2022/23
	Kshs	Kshs
Reference Materials		
Exercise Books		
Laboratory Equipment		
Internal Exams		
Teaching / Learning Materials	2,682,381	2,721,504
Deposit	10,000	
Total	2,692,381	2,721,504

2 Government Grants for Operations

Description	2023/24	2022/23
	Kshs	Kshs
Personnel Emoluments		
Repairs And Maintenance	7,047,545	4,011,000
Local Transport / Travelling	4,261,100	
Electricity And Water		
Medical	894,305	196,300
Administration Costs		
Activity	873,029	568,587
Other Vote Heads (specify)*		7,284,547
Total	13,075,979	12,060,434

3 Government Grants for infrastructure

Description	2023/24	2022/23
	Kshs	Kshs
Maintenance & Improvement	106,000,000	
other		
Administration Block		
Bank interest	627,521	290,396
Total	106,627,521	290,396

**MAMA NGINA GIRLS SECONDARY SCHOOL
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Annual Report and Financial Statements For the year ended 30th June 2024

4 School Fund Income - Parents Contribution/Fees

Description	2023/24	2022/23
	Kshs	Kshs
Development fund	10,277,731	
Repairs and maintenance	2,507,314	2,205,041
Local transport / travelling		
Electricity and water		
Medical		
Administration costs		
Activity	958,091	864,904
Fee on Boarding Equipment and stores	38,910,028	41,523,069
others	25,996,450	21,003,969
Total	78,649,614	65,596,983

5 Miscellaneous Incomes

Description	2023/24	2022/23
	Kshs	Kshs
Rent Income		
Income From Farming Activities		
Home science		325,872
Income From Posho Mill		
swimming		135,644
Fee For Hire of Ground and Equipment	10,198,273	14,494,698
Income From Grants and Donations*		
Tender fee	133,000	95,000
Dividends Income		
Admission materials		1,214,809
Other Income (specify)*		
Total	10,331,273	16,266,023

**MAMA NGINA GIRLS SECONDARY SCHOOL
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6 Tuition payments

Description	2023/24	2022/23
	Kshs	Kshs
Exercise Books		
Textbooks		
Reference materials		
Laboratory Equipment		
Teaching / Learning Materials	2,261,227	2,719,691
Exams And Assessment		
Teachers Guides		
Bank Charges		
Others (specify)		
Total	2,261,227	2,719,691

7 Operations payments

Description	2023/24	2022/23
	Kshs	Kshs
Personnel Emoluments		
Service Gratuity		
Administration Cost		
Repairs And Maintenance & Improvements	3,866,758	2,995,113
Local Transport / Travelling		
Electricity And Water		
Medical	376,800	79,685
Activity Expenses	644,950	
Insurance Cost		132,320
Others (specify)	9,308,316	9,498,197
Total	14,196,824	12,705,315

MAMA NGINA GIRLS SECONDARY SCHOOL
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8 Infrastructure payments

Description	2023/24	2022/23
	Kshs	Kshs
Construction of classrooms	96,763,787	62,954,436
administration	2,424,246	
boarding	2,000,000	
operation	1,300,000	
Purchase of equipment		
Purchase of apparatus		
Drilling of boreholes		
Others; retention fee		12,720
Total	102,488,033	62,967,156

9 Boarding And School Fund

Description	2023/24	2022/23
	Kshs	Kshs
Development funds	6,695,700	
Bom salaries		3,053,352
Repairs And Maintenance & Improvements	3,352,716	1,963,566
Local Transport / Travelling		
jomaki		35,000
Home science		390,608
Administration Costs		1,357,755
Other votes	24,910,744	20,102,471
Caution money		185,000
Service gratuity	1,023,305	1,972,940
Fee On Boarding Equipment and Stores	44,206,262.00	38,991,360
Hire of facility cost	8,897,084.00	14,917,619
Insurance Cost (Life Property)	1,252,935	
Loan Principal Repayment		
Loan Interest Repayment	80,400	16,000
Acquisition Of Assets		
PA expenses		112,000
Others (specify)		
Total	90,419,146	83,097,671

**MAMA NGINA GIRLS SECONDARY SCHOOL
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Annual Report and Financial Statements For the year ended 30th June 2024

10 Bank Accounts

Account Name & Currency	Status	Bank Account Number	2023/24	2022/23
	Active/Dormant		Kshs	Kshs
Tuition Account	Active	1261263170	433,683	22,528
Operations Account	Active	1261262220	2,067,313	3,187,684
Equity a/c	Active	0460293773687	2,384,940	1,137,434
Kcb main account	Active	1264854285	83,379	(49,279)
Kcb a/c CDF	Dormant	08020464581	114	114
gratuity a/c	Active	1261262942	1,554,374	1,241,203
Bom savings account	Active	1261263499	403,645	1,043,646
Infrastructure ac	Active	1170742394	13,219,006	22,108,979
NBK A/C	Active	01021007512800	(227,533)	7,522
TOTAL			19,918,921	28,679,832

11 Cash In Hand

Description	2023/24	2022/23
	Kshs	Kshs
Tuition a/c		
Operation a/c	5,716	
Main a/c	26,266	11,941
Infrastructure a/c	(7,345)	6,190
Total	24,637	18,131

12 Short Term Investments

Description	2023/24	2022/23
	Kshs	Kshs
Cooperative Shares		
Treasury Bills		
Fixed Deposit accounts		
Bank interest		
Total		

**MAMA NGINA GIRLS SECONDARY SCHOOL
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13 Accounts Receivable

Description	2023/24	2022/23
	Kshs	Kshs
Fees Arrears	11,259,577	8,832,726
Other Non-Fees Receivables	499,680	499,680
Rd cheques (list/schedule attached)	83,500	83,500
Imprest (list/schedule attached)		
Rent arrears		
Total	11,842,757	9,415,908

13 b) Ageing Analysis of Accounts Receivable

Description	2023/24		2022/23	
	Kshs		Kshs	
Less than 1 year	3,941,686		4,555,593	%
Between 1- 2 years	3,038,758		420,348	%
Between 2-3 years	420,348		3,305,822	%
Over 3 years	3,858,785		552,963	%
Total	11,259,577		8,832,726	%

14 Accounts Payable

Description	2023/24	2022/23
	Kshs	Kshs
Trade Creditors (See Ageing Below and Appendix 1)	9,349,477	4,216,545
Prepaid Fees	379,053	2,232,867
Retention Monies		14,573,378
Unpaid salaries and statutory deductions		25,776
Caution money		
Other payables		
Total	9,728,530	21,048,566

**MAMA NGINA GIRLS SECONDARY SCHOOL
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Annual Report and Financial Statements For the year ended 30th June 2024

14a. Ageing Analysis of Accounts Payable

Description	2023/24		2022/23	
	Kshs		Kshs	
		% of the total	Comparative FY	% of the total
Less than 1 year	6,349,477	%	424,455	%
Between 1- 2 years		%		%
Between 2-3 years		%		%
Over 3 years	3,000,000	%	3,000,000	%
Total	9,349,477	%	3,424,455	%

15 Fund Balance Brought Forward

Description	2023/24	2022/23
	Kshs	Kshs
Bank Balances	28,679,832	97,290,758
Cash Balances	18,131	27,230
Short Term Investments		
Receivables	9,415,908	8,331,406
Payables	(18,067,622)	(21,048,654)
Total	20,046,248	84,600,740

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Other important disclosure notes

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

16 Non-current Liabilities Summary

Description	2023/24	2022/23
	Kshs	Kshs
Bank Loans		
Outstanding Leases		
Hire Purchase		
Gratuity And Leave Provision		
Others (specify)		
Total		

17 Biological assets

Description	Numbers	2023/24	2022/23
		Kshs	Kshs
Cattle			
Goats			
Trees			
Coffee Or Tea Plantation			
Poultry			
Others (specify)			
Total			

18 Borrowings

Description	Kshs	Kshs
Borrowings at beginning of the year		
Borrowings during the year		
Repayments during the year		
Balance at the end of the year		

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Other important disclosure notes**19 Stock/ Inventory**

Description	2023/24	2022/23
	Kshs	Kshs
Food stuffs	1,230,299	967,991
Lab consumables	49,570	241,520
Farm produce		
Medication	117,000	54,500
Construction Materials		
Total	1,396,869	1,264,011

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20 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:
1	Non-disclosure of investment assets and investment receipts	. We also wish to point out that since the school has had a good relationship with KCB and being a reputable recognized bank in Kenya and in addition the government grants were received in the same bank, we opted to invest funds in fixed and on call deposits in the same bank. In future we the management are committed to improve the accuracy of financial records and seek more clarification and options before investing. Authority to invest the funds were granted by the BOM and since then the school had been investing the funds	resolved	
2	Inaccuracies in the financial statements	The inclusion of the payables and receivables is a modification of the cash accounting and therefore the figures captured in receipts and payments have to	resolved	

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Ref No.	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe:
		differ with the figures in the cash flow. The miscellaneous income in the receipts and payments was merged with the school fund receipts in the cash flow statement cash flow statement strictly is on cash basis while the statement of receipts is modified cash basis.		
3	Failure to transfer infrastructure funds from operational bank account	The Kshs 40 million grant was receipted on 3 rd July 2023 vide receipt number 83398 and casted in the next financial year 2023/2034. The infrastructure funds were transferred to the infrastructure bank account 1170742394 on 7 th July 2023 and were invested in fixed/ on call deposit.	resolved	
4	Inconsistencies of school fund income-parent contributions	The school maintained manual accounting records therefore revenue collected was receipted in manual receipt books and there were adequate internal controls and counterfoil receipt	resolved	

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Ref No.	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe:
		book register was in place. All revenue collected was duly receipted and posted in the cashbook		
5	Long outstanding receivables and payables	Efforts made by the school to collect arrears are hampered by instructions given by the ministry where schools are barred from withholding KCSE certificates as a strategy to enforce fees arrears payment for students who left the school with huge balances. Reference is made to PS circular MOE.HQS/3/6/116 (53) dated 8 th November, 2022	Not Resolved	
6	Irregular transfer of funds to KESSHA	KESSHA gets authority to spend from the Ministry of Education Directors based on the budgets presented to fund the activities. In this regard KESSHA receives funds meant to support or supplement co-curricular activities from the Sub-Counties upwards	Not Resolved	
7	Employees earning less than a third of basic pay	The anomaly was noted with concern and the management will ensure compliance in regard	resolved	

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Ref No.	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe:
		to the one third basic pay rule and going forward no approval of loans will be done by management with request from staff and Sacco's which will be bypassing the rule.. The management has also taken a step to enlighten the workers on the one third basic		
8	Unconfirmed students' enrollment	The school maintained accurate data which was shared with MOE offices including the CDEs office. It's our belief that the correct data we shared should be the same even at the CDEs office. The school management may have no control over the discrepancies in the data at the CDEs office. Further, we wish to point out that school population had been growing over the years and as such there may have been some changes due to transfers of students	Not Resolved	
9	Budgetary and Control performance	The auditors' observations and recommendations were positively noted. We wish to highlight	Not Resolved	

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Ref No.	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe:
		that the budgeted receipts differed with the actual receipts because not all funds budgeted for were received from the GOK and the parent's contribution. The low revenue received was attributed to economic challenges caused by the country's financial state. The over expenditure was caused by infrastructural activities not budgeted for but undertaken due to challenges relocation of the school		



Sign

Date: 10th June 2025

Principal

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12. Annexes

Annex I - Analysis of Pending Accounts Payable

Supplier Of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance Current 2023/24	Outstanding Balance Comparative 2022/23	Comments
	A	b	C	d=a-c		
	Kshs	Kshs	Kshs	Kshs		
Construction Of Buildings						
1. Lizam ent	12,000,000	June 2018	9,000,000	3,000,000	3,000,000	
2. Jotamu Company	745,010	July 2023	428,960	316,050		
3. Jiwanjee co .ltd	1,664,523	July 2023	444,000	1,220,523		
Supply Of Goods						
4. Veg Circle	1,636,600	July 2023	1,112,000	524,600		
5. Venty General Supplies	3,790,245	July 2023	1,072,000	2,718,245		
6 Margram Butchery	2,150,059	July 2023	5,800,000	1,570,059		
Supply Of Services						
7						
Grand Total	20,927,052		17,856,960	9,349,477	3,000,000	

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Annex 2 – Summary of Fixed Assets Register

Asset Class	Historical Cost b/f (Kshs) 1 st July 2023	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost c/f (Kshs) 30 th June 2024
Land	22,000,000	160,000,000		182,000,000
Administration block	172,221,401	115,524,840		287,746,241
Motor Vehicles	1,660,000			1,660,000
Office Equipment, Furniture and Fittings	2,644,362			2,644,362
Staff houses and power house	9,965,418,			9,965,418
ICT Equipment	1,832,970			1,832,970
Tools And Apparatus	3,362,250			3,362,250
Other Machinery and Equipment	37,592,975			37,592,975
Moque	4,000,000			4,000,000
Water tanks	148,000			148,000
Dinning hall and kitchen	95,740,046			95,740,046
Dormitories block	99,531,699			99,531,699
TOTAL	450,699,121	275,524,840		726,223,961

