

REPUBLIC OF KENYA



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Hon. Samuel
Chepkunga, MP

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M. Mudo

THE AUDITOR-GENERAL

ON

NTHUKULA ABC SECONDARY SCHOOL

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

MAKUENI COUNTY



(NTHUKULA ABC SECONDARY)
PUBLIC SECONDARY SCHOOL

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED
30th June 2022

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

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I. KEY SCHOOL INFORMATION AND MANAGEMENT**(a) Background information**

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

The school was registered in 11/4/2011 under registration number PU/S/2/5843/11 and is currently categorized as a sub county public school established, owned or operated by the Government.

The school is a day/boarding mixed school and had 173 number of students as at 30th June 2022. It has one stream and 11 teachers of which 3 teachers are employed by the School Board of Management.

(b) School Board of Management - Board Members

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

Ref:	Name of Board Member		Designation	Date of appointment
1	Jeremiah	Mutuku	Chairman	31/7/2019
2	Godwin	Mwatu	Secretary - Principal	31/7/2019
3	John	Maundu	Member	31/7/2019
4	Phillip	Mutuku	Member	31/7/2019
5	Jane	Kimeu	Member	31/7/2019
6	Boniface	Muatha	Member	31/7/2019
7	Daniel	Kyule	Member	31/7/2019
8	Lucia	Muli	Member – Rep CEB	31/7/2019
9	Patricia	Mwania	Member Rep Teachers	31/7/2019
10	Deacon	Nzuki	Rep - Sponsor	31/7/2019
11.	Agnes	Kavisi	Rep-Sponsor	31/7/2019
12.	Shadrack	Nywali	Rep-Sponsor	31/7/2019
13.	Patricia	Juma	Member - Community	31/7/2019
14.	Ignatius	Ndolo	Member Special Needs	31/7/2019
15.	Emmanuel	Masui	Rep Students	31/7/2019

KEY SCHOOL INFORMATION AND MANAGEMENT (Continued)

The function of the School Board of Management include:

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

(c) Committees of the Board

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

1	Executive Committee	1.Jeremiah Mutuku	chairman	Nil
			secretary	
		2.Godwin Mwatu		Nil
		3.Daniel Kyule	Member	Nil
		4.Phillip Mutuku	Member	Nil
		5.Deacon Nzuki	Member	Nil
2	Audit Committee	6.John Maundu	Member	Nil
		1.Godwin Mwatu	Chairman	Nil
		2.Jeremiah Mutuku	Secretary	Nil
		3.Deacon Nzuki	Member	Nil
		4.Daniel Kyule	Member	Nil
3	Finance,procurement and general purposes Committee	5.Phillip Mutuku	Member	Nil
		1.John Maundu	Chairman	Nil
		2.Godwin Mwatu.	Secretary	Nil
		3.Jeremiah Mutuku	Member	Nil
4	Academic Committee	4.Joel Muteti	Member	Nil
		1.Patricia Mwanja	Chairperson	Nil
			Secretary	
		2.Bonface Muatha		Nil
		3.Patricia Juma	Member	Nil
5	Development Committee	4.Godwin Mwatu	Member	Nil
		5.Jeremiah Mutuku	Member	Nil
		1.John Maundu	chairman	4 out 04

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		2. Godwin Mwatu	Secretary	4 out of 4
		3. Daniel Kyule	Member	4 out of 4
		4. Jermiah Mutuku	Member	4 out of 4
		5. Agnes Kavisi	Member	4 out of 4
		6. Shadrack Nywali	Member	4 out of 4
		1. Godwin Mwatu	Chairman	Nil
		2. Lucia Mbolonzi	Secretary	Nil
		3. Deacon Nzuki	Member	Nil
		4. Jeremiah Mutuku	Member	Nil
		5. Daniel Kyule	Member	Nil
6	Discipline and welfare Committee			
		1. Regina Mutiso	Chairperson	1 out of 1
		2. Annastacia Malii	Secretary	1 out of 1
		3. Patricia Mwanja	Member	1 out of 1
		4. Joseph Mutuku	Member	1 out of 1
		5. Patrick Mailu	Member	1 out of 1
7	Adhoc Committee (if any during the year)			

(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/ID Number
1	Principal	Godwin Ngungi Mwatu	272522
2	Deputy Principal	Regina Mutindi Mutiso	347437
3	School Bursar	Annastacia Mukii Malii	26592726

KEY SCHOOL INFORMATION AND MANAGEMENT (Continued)

(e) Schools contacts

Post Office Box: 58 kilala-Makueni
Telephone: 0701194400
E-mail:
Website:
Facebook:
Twitter:

(f) School Bankers

The school operated 5 number of bank accounts in the following banks:

1. Name of Bank: Equity
Branch: wote
Account Number: 0670294022531 (School fund account)
2. Name of Bank: Equity
Branch: wote
Account Number: 0670294022551 (Operations account)
3. Name of bank: Equity
Branch: Wote
Account Number: 0670294022568 (Tuition account)
4. Name of bank: Equity
Branch: Wote
Account Number: 0670277401531 (CDF account)
5. Name of bank: Equity
Branch: Wote
Account Number: 0670281938245 infrastructure account)
6. MPESA Pay Bill No. 247247 attached to 0670294022531 (School fund account)

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(g) Independent Auditors

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

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II. SUMMARY REPORT OF PERFORMANCE OF THE SCHOOL

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

Financial performance:

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

YEARS/ACCOUNTS	2021/2022	2021/2020(6 MONTHS)	2020	2019
TUITION	(231,825.60)	(40,687.75)	29,872.00	(88,729.04)
OPERATION	(253,038.10)	66,834.40	4,200.00	537,776.35
SCHOOL FUND	1,242,206.00	362,473.50	274,335.00	(149,360.00)
infrastructure	400,200.00	0.00	0.00	0.00
cdf	360.00	0.00	0.00	0.00
SURPLUS/ DEFICIT	1,157,902.30	388,620.65	308,407.00	299,687.31

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

YEARS/ACCOUNTS	2021/2022	2021/2020(6 MONTHS)	2020	2019
TUITION	557,139.40	193,275.25	272,798.00	486,341.96
OPERATION	2,415,581.90	1,209,325.40	1,723,050.00	2,299,837.35
CAPITATION	2,972,721.30	1,402,600.65	1,995,848.00	2,786,179.31

Ratio of capitation grant per student over the last three years

YEARS/ACCOUNTS	2021/2022	2021/2020(6 MONTHS)	2020	2019
CAPITATION	2,972,721.30	1,402,600.65	1,995,848.00	2,786,179.31
NO OF STUDENTS	174	175	148	151
RATIO	1std:shs17,085	1std:shs 8,015	1std:shs13,486	1std:shs18,452

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

YEARS/ACCOUNTS	2021/2022	2021/2020(6MONTHS)	2020	2019
BOARDING/ LUNCH	Nil	Nil	Nil	Nil
CDF	1,500,000.00	Nil	Nil	Nil
TOTAL	1,500,000.00	Nil	Nil	Nil

- *A three-year overview of growth in expenditure of the school*

YEARS/ACCOUNTS	2021/2022	2021/2020(6 MONTHS)	2020	2019
EXPENDITURES				
TUITION	788,965.00	233,963.00	242,926.00	575,071.00
OPERATION	2,668,620.00	1,142,491.00	1,838,850.00	1,762,061.00
SCHOOL FUND	3,359,490.00	1,266,210.00	1,272,729.00	2,615,367.00
INFRASTRUCTURE	1,800.00	Nil	Nil	Nil
CDF	1,500,500.00	Nil	Nil	Nil
TOTALS	8,319,375.00	2,642,664.00	3,354,505.00	4,952,499.00

- *Movement of debtors and creditors of the school over the last three years*

YEARS/ACCOUNTS	2021/2022	2021/2020(6 MONTHS)	2020	2019
DEBTORS	1,004,216.00	424,998.00	476,574.50	203,093.00
CREDITORS	712,588.00	456,445.00	708,176.00	1,098,951.00
CURRENT RATIO	1.41	0.93	0.67	0.14

- *Movement of cash and bank balances over the last three years*

YEARS/ACCOUNTS	2021/2022	2021/2020(6 MONTHS)	2020	2019
CASH	144,532.45	32,344.45	58,173.45	10,344.00
BANK	564,074.38	629,333.08	439,200.43	500,516.38
TOTALS	708,606.83	661,677.53	497,373.88	510,860.38

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

a) **Teacher Student ratio:**

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

TEACHERS	RECRUITED	TRANSFERRED	RETIRRED	TSC	BOM	TOTALS
NO OF TEACHERS	Nil	Nil	Nil	8	3	11
NO OF STUDENTS						173
RATIO						1tch:16stds

SUBJECT COMPULSORY/ SELECTIVE	TEACHERS		NO OF STUDENTS
	TSC	BOM	
Mathematics(compulsory)	1	1	173
English(compulsory)	2	Nil	173
Kiswahili(compulsory)	2	1	173
Biology	1	1	151
Physics	1	Nil	115
Chemistry(compulsory)	1	1	173
History	1	Nil	140
Geography	2	1	124
Cre	2	Nil	140
French	1	Nil	100
Business studies	1	Nil	111

b) Mean score in the 2021 KCSE:

Give performance of the school for each over the last three years. Include the number of students that have since transitioned to institutions of higher learning. Include the mean score and comment on improvement or otherwise as compared to the school's set score.

GRADE	NO OF CANDIDATES
A	0
A-	0
B+	0
B	0
B-	1
C+	0
C	0
C-	4
D+	7
D	7
D-	12
E	0

c) Number of Candidates in the 2022 KCSE:

Tabulate the number of candidates sitting for KCSE over the last three years.

YEARS/ KCSE	2021/2022	2021/2020(6 MONTHS)	2020	2019
CANDIDATES	43	31	26	33

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d) Capacity of the school:

Indicate the number of students in the school vis a vie the facilities like the dormitories, the dining hall, the laboratories, toilets and other amenities. This information will provide useful details for the Ministry of Education.

FACILITY	NO OF STUDENTS
2 DORM(BOYS-1)	25
(GIRLS-1)	30
Dinning hall- Nil	173
Laboratory- Nil	173
Toilets-20	173
Classrooms-4	173

a) **Development projects carried out by the school:**

Development projects carried out in the year and ongoing projects including a disclosure of project fund sources in a tabular format

PROJECT	SOURCE OF FUND	STATUS
Boys dormitory	Kaiti NG-CDF	On going

Sign

School Principal

NTHUKULA A.B.C SEC. SCHOOL
P. O Box 58 - 90305,
KILALA-MAKUENI

Date.....

19/8/24

III. STATEMENT OF SCHOOL MANAGEMENT RESPONSIBILITY

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

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

The Board of Management of *(NTHUKULA ABC SECONDARY)* 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: Jeremiah Mwendwa Mutuku
Designation: Chairman, School Board of Management
Sign: *Jh*
Date: 19/8/24

Name: Godwin Ngungi Mwatu
Designation: School Principal & Secretary to Board of Management
Sign: *Godwin Ngungi Mwatu*
Date: 19/8/24

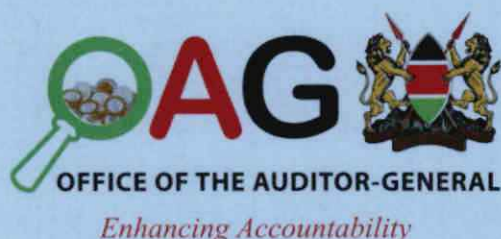
NTHUKULA A.B.C SEC. SCHOOL
P. O Box 58 - 90305,
KILALA-MAKUENI

Name: Annastacia Mukii Malii
Designation: Bursar/ Finance Officer
Sign: *AC*
Date: 19/8/24

Date.....

REPUBLIC OF KENYA

Telephone: +254-(20) 3214000
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 NTHUKULA ABC SECONDARY SCHOOL FOR THE YEAR ENDED 30 JUNE, 2022 – MAKUENI COUNTY

PREAMBLE

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

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

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

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of Nthukula ABC Secondary School – Makueni County set out on pages 15 to 33, which comprise of the statement of

Report of the Auditor-General on Nthukula ABC Secondary School for the year ended 30 June, 2022 – Makueni County

receipts and payments for the year ended 30 June, 2022, the statement of assets and liabilities as at 30 June 2022, statement of cash flows for the year ended 30 June, 2022, 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 Nthukula ABC Secondary School – Makueni County as at 30 June, 2022 and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Public Finance Management Act, 2012 and the Basic Education Act, 2013.

Basis for Opinion

Review of the financial statements revealed omissions and errors as explained below;

1. Inaccuracies in the Financial Statements

- i. The statement of financial assets and financial liabilities reflects total cash and cash equivalent of Kshs.708,607 which differs from Kshs.708,246 in the statement of cash flows resulting unexplained variance of Kshs.361.
- ii. The statement of cash flows reflects school fund income-parents' contributions/fees of Kshs.4,289,308 which differs from Kshs.4,599,696 in the statement of receipts and payments and as reflected in Note 3 to the financial statements resulting in unexplained variance of Kshs.310,388.
- iii. The statement of cash flows reflects school fund income-parents' contributions/fees of Kshs.1,203,685 for the previous year (2020/2021) which differs from Kshs.1,628,683 in the statement of receipts and payments and as reflected in Note 3 to the financial statements resulting in unexplained variance of Kshs.424,998.
- iv. The statement of cash flows reflects payments for tuition of Kshs.583,143 which differs from Kshs.788,965 in Note 5 to the financial statements resulting an unexplained variance of Kshs.205,822.
- v. The statement of cash flows reflects payments for tuition of Kshs.233,963 for the previous year (2020/2021) which differs from kshs.163,244 in Note 5 to the financial statements resulting an unexplained variance of Kshs.70,719.

- vi. The statement of cash flows reflects payments for operations of Kshs.2,506,164 which differs from Kshs.2,268,620 in Note 6 to the financial statements resulting an unexplained variance of Kshs.237,544.
- vii. The statement of cash flows reflects payments for Boarding and school fund payments of Kshs.2,802,798 which differs from kshs.3,359,490 in Note 7 to the financial statements resulting an unexplained variance of Kshs.556,692.
- viii. The statement of cash flows reflects payments for Boarding and School Fund of Kshs.257,766 for the previous year (2020/2021) which differs from Kshs.1,266,210 in Note 7 to the financial statements resulting an unexplained variance of Kshs.1,008,444.
- ix. The statement of receipts and payments reflects infrastructure account of Kshs.200 and CDF account of Kshs.360. However, no supporting documents for these amounts were not provided and neither were they explained under notes to the financial statements.
- x. The statement of budgeted versus actual amounts reflects actual on comparative basis total income and total expenditure amounts of Kshs.6,568,201 and Kshs.11,120,283 respectively while the statement of receipts and payments reflects Kshs.7,574,977 and Kshs.6,417,075 respectively in the statement of receipts and payments resulting unexplained variance of Kshs.1,006,776 and Kshs.4,703,208 respectively.

In the circumstances, the accuracy of the financial statements cannot be confirmed.

2. Unsupported Payables

The statement of financial assets and financial liabilities reflects payables balance of Kshs.3,280,854 as disclosed in Note 12 to the financial statements. However, the school did not provide any supporting documents for the accounts payable including invoices, delivery notes, LPOs/LSOs and interim or completion certificates.

In the circumstances, the accuracy and completeness of trade payables balance of Kshs.3,280,854 could not be confirmed.

3. Outstanding Accounts Receivables

The statement of financial assets and financial liabilities reflects accounts receivable balance of Kshs.4,251,814 and as disclosed in Note 11 to the financial statements. Included in the balance are receivables amounting to Kshs.3,247,598 which had been outstanding for the previous year. However, there was no policy on the impairment of

long outstanding fees arrears casting doubt on the fair statement of the accounts receivables balance.

In the circumstances, the accuracy and full recoverability of the outstanding receivables balance of Kshs3,247,598 could not be confirmed.

The audit was conducted in accordance with the International Standards for Supreme Audit Institutions (ISSAIs). I am independent of Nthukula ABC 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 opinion.

Emphasis of Matter

Budgetary Control and Performance

The statement of budgeted versus actual amounts reflects final receipts budget and actual on comparable basis of Kshs.7,452,340 and Kshs.6,568,201 respectively resulting to an under-funding of Kshs.884,139 or 12% of the budget. However, the School spent a balance of Kshs.11,120,283 against actual receipts of Kshs.6,568,201 resulting to an over-utilization of Kshs.4,552,082.

The over-utilization implies that expenditure was over and above the approved budget which may have been irregular.

My opinion is not modified in respect of this matter.

Key Audit Matters

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

Other Matter

Unresolved Prior Year Matters

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

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution, 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. Late Submission of Financial Statements for Audit

During the year under review, Management submitted the financial statements to the Auditor-General on 11 July, 2023 instead of the statutory deadline of 30 September, 2022. This was contrary to the Ministry of Education circular Ref.No:MOE/DSAS/FIN/17/1/17 dated 19 August, 2021 which stated that the School's financial statements should be ready by 30 September, 2021 in compliance which Section 81 of the Public Finance Management Act, 2012 on preparation of the financial statements.

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

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

The statement of receipts and payments reflects operations grants amount of Kshs.2,415,581 as disclosed in Note 2 to the financial statements from the Ministry of Education credited in the operations bank account. Included in the amount is Kshs.913,000 in respect of infrastructure grants which were to be transferred to infrastructure bank account for maintenance and improvement of the School's facilities. However, Management had not transferred the amount to the infrastructure account as at 30 June, 2022. This was contrary to the Ministry of Education Circular Ref No: MOE.HQS/3/13/3 dated 16 June, 2021 which directed that infrastructure grants as well as maintenance and improvement funds should be transferred to the school infrastructure account fifteen (15) days upon receipt of the funds in the operations account.

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

3. Irregular Use of Cash to Procure Goods, Works and Services

The statement of receipts and payments reflects Boarding and School Fund payments and as disclosed in Note 7 to the financial statements reflects an amount of Kshs.3,359,490 in respect to boarding and school fund payments. Included in this is an

amount of Kshs.1,850,625 for lunch programme/boarding equipment stores. Included in this amount are cash payments of Kshs.592,720 to purchase goods and services for construction materials instead of procuring using other suitable methods. This was contrary to the procedure governing low value procurement. Further, the audit could not establish whether the goods procured were taken on charge by the person responsible for the stores.

In the circumstances, the School may not have received value for money for the expenditure incurred.

4. Irregular Transfer of Funds to Kenya Secondary Schools Heads Association

The statement of receipts and payments reflects boarding and school fund payments amount of Kshs.3,359,490 as disclosed in Note 7 to the financial statements. Included in the expenditure is an amount of Kshs.161,000 transferred to Kenya Secondary Schools Heads Association (KESSHA). However, KESSHA is a welfare organization that draws its membership from School Principals only. The organization is not defined in Government Funding system and there is no assurance that it has implemented effective, efficient, and transparent financial management and internal control systems to manage the funds transferred by schools.

In the circumstances, value for money transferred to KESSHA amounting to Kshs.161,000 could not be confirmed.

5. Unconfirmed Student Enrollment Data

The statement of receipts and payments reflects capitation grants for tuition, capitation grants for operations and infrastructure grants totalling Kshs.1,402,600. Comparison of data from National Education Management and information System (NEMIS) with records in the School revealed that during the financial period, During the financial year 2021/2022, the NEMIS reported a total number of between 116 to 175 students during the three (3) terms while the enrolment record provided by Nthukula ABC Secondary School indicated a total of between 143 to 168 students during the same period. This led to an over funding of Kshs.21,113 during the year ended 30 June, 2022.

In the circumstances, over-funding of the School resulted from inaccurate student enrollment data.

6. Long Outstanding Payables

The statement of financial assets and financial liabilities and as disclosed in Note 12 to the financial statements reflects payables balance of Kshs.3,280,854. However, included in the balance are trade payables balance of Kshs.2,080,621 which had been outstanding for more than two (2) years. This was contrary to Section 53 (8) of the Public Procurement

and Asset Disposal Act, 2015 which states that 'an Accounting Officer shall not commence any procurement proceedings until satisfied that sufficient funds to meet the obligations of the resulting contract (s) are reflected in approved budget estimates'.

In the circumstances, Management was in breach of the law and there is risk loss of public funds through litigations, interests and penalties.

7. Failure to Prepare School Improvement Plan

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

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

The audit was conducted in accordance with ISSAI 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 THE EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

As required by Section 7(1)(a) of the Public Audit Act, 2015 and based on the audit procedures performed except for the matter(s) described in the Basis for Conclusion, on Effectiveness of Internal Controls, Risk Management and Governance sections 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. Lack of Internal Audit Function and Audit Committee

During the year under review, the School had not constituted an audit committee and an internal audit unit as required by Regulation 166 (1) and (2) of the Public Finance Management (National Government), 2015 which states that, the internal audit unit of a

National Government entity to assess effectiveness of the School through an internal performance appraisal commenting on its effectiveness in the annual report to The National Treasury.

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

2. Incomplete Assets Register

Annex 2 to the financial statements reflects a summary of fixed assets register with no historical values. Additionally, the assets register provided for audit review lacked mandatory information for both existing and acquired assets including dates of acquisition, persons responsible, assets' location, assets' values net of depreciation and amortization and current market values.

In the circumstances, the safe custody and ownership of the school's fixed assets could not be confirmed.

3. Inadequate Number of Board Committee Meetings

During the financial year 2021/2022, it was noted that the School had seven Committees of the Board. However, there were no supporting documents provided to show that six Board Committees held any meetings during the financial year under review.

In the circumstances, the adequacy of the Board to provide oversight on School activities could not be confirmed.

The audit was conducted in accordance with the ISSAI 2315 and ISSA 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 the International Public Sector Accounting Standards (Cash Basis) and for maintaining effective internal control as Management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error and for its assessment of the effectiveness of internal controls, risk management and governance.

In preparing the financial statements, Management is responsible for assessing the School's ability to sustain 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 are in compliance with the authorities which govern them, and that public resources are applied in an effective way.

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

Auditor-General's Responsibilities for the Audit

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

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

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

Because of its inherent limitations, internal controls may not prevent or detect misstatements and instances of noncompliance. 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 control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by Management.
- Conclude on the appropriateness of Management's use of applicable basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the School's ability to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the School to cease to sustain its services.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the School to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

I communicate with Management regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that are identified during the audit.

I also provide Management with a statement that I have complied with relevant ethical requirements regarding independence and communicate with them all relationships and other matters that may reasonably be thought to bear on my independence and where applicable, related safeguards.


FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

20 November, 2024

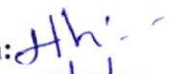
(NTHUKULA ABC SECONDARY)
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V. STATEMENT OF RECEIPTS AND PAYMENTS PERIOD TO 30TH JUNE 2022

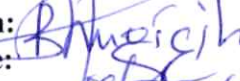
DESCRIPTION OF VOTE HEAD	Note	2021-2022	2020-2021
		Kshs	Kshs
RECEIPTS			
Capitation grants for tuition	1	557,139.40	193,275.25
Capitation grants for operations	2	2,415,581.90	1,209,325.40
School Fund Income- Parents' Contributions	3	4,599,696.00	1,628,683.00
School Fund Income- Other receipts	4	2,000.00	0.00
Infrastructure account		200.00	0.00
Cdf account		360.00	
TOTAL RECEIPTS		7,574,977.30	3,031,283.65
PAYMENTS			
Payments for Tuition	5	788,965.00	233,963.00
Payments for operations	6	2,268,620.00	1,142,491.00
Boarding and school fund payments	7	3,359,490.00	1,266,209.50
TOTAL PAYMENTS		6,417,075.00	2,642,663.50
SURPLUS/DEFICIT		1,157,902.30	388,620.15

The school financial statements were approved on 15/4/23 2022 and signed by:


Name: Jeremiah Mutuku

Sign: 
 Date: 19/8/24
 Chair BOM

Name: Godwin Mwatu

Sign: 
 Date: 19/8/24
 School Principal/
 Secretary to BOM

Name: Annastacia Malii

Sign: 
 Date: 19/8/24
 Bursar/
 Finance Officer

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VI. STATEMENT OF FINANCIAL ASSETS AND FINANCIAL LIABILITIES AS AT 30TH JUNE 2022

	Note	2021-2022	2020-2021
		Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	8	564,074.38	629,333.08
Cash Balances	9	144,532.45	32,344.45
Short term Investment	10	0.00	0.00
Total Cash and cash equivalent		708,606.83	661,677.53
Account's receivables	11	4,251,814.00	3,424,863.00
TOTAL FINANCIAL ASSETS		4,960,420.83	4,086,540.53
FINANCIAL LIABILITIES			
Accounts Payables	12	(3,280,854.00)	(3,564,876.00)
NET FINANCIAL ASSETS		1,679,566.83	521,664.53
REPRESENTED BY			
Accumulated Fund b/fwd	13	521,664.53	133,044.38
Surplus/Deficit for the year		1,157,902.30	388,620.15
NET FINANCIAL POSITION		1,679,566.83	521,664.53

The School's financial statements were approved on 15/4/23 2022 and signed by:

Name: Jeremiah Mutuku
Chairman BoM

Sign: 

Date: 19/8/24

Name: Godwin Mwatu
School Principal/Secretary to BoM

Sign: 

Date: 19/8/24

Name: Annastacia Malii
Bursar/Finance

Sign: 

Date: 19/8/24

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STATEMENT OF CASH FLOWS FOR THE PERIOD ENDED 30TH JUNE 2022

		2021-2022	2020-2021
		Kshs	Kshs
Receipts for operating income			
Capitation grants for tuition	1	557,139.40	193,275.25
Capitation grants for operations	2	2,415,581.90	1,209,325.40
School fund income- Parents contributions/ fees	3	4,289,308.00	1,203,685.00
School fund income- other receipts	4	0.00	0.00
Total receipts		7,262,029.30	2,606,286.15
Payments			
Payments for Tuition		583,143.00	163,244.00
Payments for operations		2,506,164.00	1,026,225.00
Boarding and school fund payments		2802,797.94	257,765.74
Total payments		5,892,104.94	1,447,234.74
Net cash flow from operating activities		1,369,924.36	1,159,051.41
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets		0.00	0.00
Acquisition of Assets		0.00	0.00
Proceeds from investments		0.00	0.00
Purchase of investments		0.00	0.00
Net cash flows from Investing Activities		0.00	0.00
CASHFLOW FROM BORROWING ACTIVITIES			
Proceeds from borrowings/ loans		0.00	0.00
Repayment of principal borrowings		0.00	0.00
Net cash flow from financing activities		0.00	0.00
NET INCREASE IN CASH AND CASH EQUIVALENTS			0.00
Cash and cash equivalent at BEGINNING of the year		661,677.53	497,373.88
Cash and cash equivalent at END of the year		708,246.38	661,677.53

The above presentation of cash flow statement uses the direct method of cash flow presentation which is encouraged under IPSAS. Schools' should therefore adopt the direct method of cashflow as recommended by PSASB.

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SMASSE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(3) FEES CHARGED ON PARENTS								
Othervoteheads	600,600.00	0.00	600,600.00	449,250.00	151,350.00	75.00		
Repairs and maintenance	117,000.00	0.00	117,000.00	85,655.00	31,345.00	74.00		
Local transport / travelling	0.00	0.00	0.00	0.00	0.00	0.00		
Electricity and water	0.00	0.00	0.00	0.00	0.00	0.00		
Medical	0.00	0.00	0.00	0.00	0.00	0.00		
Administration costs	0.00	0.00	0.00	8,635.00	3,065.00	74.00		
Activity	11,700.00	0.00	11,700.00	0.00	0.00	0.00		
SMASSE	0.00	0.00	0.00	0.00	0.00	0.00		
Fee on Boarding Equipment and Stores/Lunch	3,436,000.00	0.00	3,436,000.00	3,051,940.00	384,060.00	89.00		
OTHER INCOME								
Rent income	0.00	0.00	0.00	0.00	0.00	0.00		
Income from farming activities	0.00	0.00	0.00	0.00	0.00	0.00		
Insurance compensation	0.00	0.00	0.00	0.00	0.00	0.00		
Income from Posho mill	0.00	0.00	0.00	0.00	0.00	0.00		
Income from Bus Hire	0.00	0.00	0.00	0.00	0.00	0.00		
Fee for hire of ground and equipment	0.00	0.00	0.00	0.00	0.00	0.00		
Interest income	0.00	0.00	0.00	0.00	0.00	0.00		
Income from any other investment	0.00	0.00	0.00	0.00	0.00	0.00		
TOTAL INCOME	7,452,340.00	0.00	7,452,340.00	6,568,201.30	884,139.50	540.00		
(1) EXPENDITURE FOR TUITION								

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Textbooks and reference materials	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Exercise books	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Laboratory equipment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Internal exams	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Teaching / learning materials	663,040.00	0.00	663,040.00	583,143.00	79,897.00	88.00			
Chalks	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Exams and assessment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Teachers guides	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Administration costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Bank Charges	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(2) EXPENDITURE FOR OPERATIONS									
Other voteheads	1,504,000.00	0.00	1,504,000.00	1,939,339.00	435,339.00	29.00			
Repairs, maintenance & improvements	800,000.00	0.00	800,000.00	400,000.00	400,000.00	50.00			
Local transport / travelling	0.00	0.00	0.00	0.00	0.00	0.00			
Electricity, water and conservancy	0.00	0.00	0.00	0.00	0.00	0.00			
Medical	0.00	0.00	0.00	0.00	0.00	0.00			
Administration costs	0.00	0.00	0.00	0.00	0.00	0.00			
Activity Expenses	240,000.00	0.00	240,000.00	134,625.00	105,375.00	56.00			
Gratuity	0.00	0.00	0.00	32,200.00	0.00	0.00			
SMASSE	0.00	0.00	0.00	0.00	0.00	0.00			
(3) EXPENDITURE FOR SCHOOL FUND									

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Other vote heads	600,600.00	0.00	600,600.00	1,469,965.00	869,365.00	24.00
Repairs, maintenance and improvements	117,000.00	0.00	117,000.00	17,010.00	99,990.00	245.00
Local transport / travelling	0.00	0.00	0.00	0.00	0.00	0.00
Electricity, water and conservancy	0.00	0.00	0.00	0.00	0.00	0.00
Medical Expenses	0.00	0.00	0.00	0.00	0.00	0.00
Administration costs	0.00	0.00	0.00	0.00	0.00	0.00
Activity	11,700.00	0.00	11,700.00	8,000.00	3,700.00	32.00
Gratuity	0.00	0.00	0.00	0.00	0.00	0.00
Lunch programme	0.00	0.00	0.00	0.00	0.00	0.00
Boarding Equipment and Stores	0.00	0.00	0.00	0.00	0.00	0.00
Expenditure for Income Generating Activity	0.00	0.00	0.00	0.00	0.00	0.00
Insurance costs	0.00	0.00	0.00	0.00	0.00	0.00
Other expenses on investments	0.00	0.00	0.00	0.00	0.00	0.00
Rent Expenses	0.00	0.00	0.00	0.00	0.00	0.00
Bank Charges	0.00	0.00	0.00	0.00	0.00	0.00
Loan Interest Repayment	0.00	0.00	0.00	0.00	0.00	0.00
Loan Principal Repayment	0.00	0.00	0.00	0.00	0.00	0.00
Acquisition of Assets	0.00	0.00	0.00	0.00	0.00	0.00
TOTALS	11,388,680.00	0.00	11,388,680.00	11,120,283.30	3,031,369.30	1,115.00

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

- i. *Overutilization-othervoteheads Payments for gratuity were made for retired secretary and salary for a teacher to cover one on maternity leave*

ii. *Underutilization*
Teaching/learning materials-The ones bought for previous year were in use

Activity-The schools calender had few activities for funding

IX. SIGNIFICANT ACCOUNTING POLICIES

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

1. Statement of compliance and basis of preparation

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

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

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

2. Recognition of receipts and payments

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

3. In-kind contributions

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

4. Cash and cash equivalents

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

SIGNIFICANT ACCOUNTING POLICIES (Continued)

5. Accounts Receivable

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

6. Accounts Payable

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

7. Non-current assets

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

8. Budget

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

9. Comparative figures

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

10. Subsequent events

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

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X. NOTES TO THE FINANCIAL STATEMENTS

1 CAPITATION GRANT FOR TUITION

Textbooks and reference materials	0.00	0.00
Exercise books	0.00	0.00
Laboratory equipment	0.00	0.00
Internal exams	0.00	0.00
Teaching / learning materials	557,139.40	193,275.25
Chalks	0.00	0.00
Exams and assessment	0.00	0.00
Teachers guides	0.00	0.00
Total	557,139.40	193,275.25

2 CAPITATION GRANT FOR OPERATIONS

Other vote heads	1,542,531.90	655,075.40
Maintenance & Improvement	838,250.00	554,250.00
Local transport / travelling	0.00	0.00
Electricity and water	0.00	0.00
NHIF (Eduafya)	34,800.00	0.00
Administration costs	0.00	0.00
Activity	0.00	0.00
Total	2,415,581.90	1,209,325.40

3 PARENTS CONTRIBUTION/FEEES - SCHOOL FUND ACCOUNT

Other vote heads	669,651.00	222,891.00
Repairs and maintenance	131,225.00	42,150.00
Local transport / travelling	0.00	0.00
Electricity and water	0.00	0.00
Boarding equipment & stores/Lunch	3,785,610.00	1,359,307.00
Administration costs	0.00	0.00
Activity	13,210.00	4,335.00
Total	4,599,696.00	1,628,683.00

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

4 OTHER RECEIPTS – SCHOOL FUND ACCOUNT

Fee on Boarding Equipment and Stores	0.00	0.00
Rent income	0.00	0.00
Income from farming activities	0.00	0.00
Insurance compensation	0.00	0.00
Income from Posho mill	0.00	0.00
Income from Bus Hire	0.00	0.00
Tender	2,000.00	0.00
Income from grants and donations*	0.00	0.00
Interest income	0.00	0.00
Dividends income	0.00	0.00
Total	2,000.00	0.00

(Include an explanation on the kind and source of grants/ donations received by the school.)

5 PAYMENTS FOR TUITION

Textbooks and reference materials	0.00	0.00
Exercise books	0.00	0.00
Laboratory equipment	0.00	0.00
Internal exams	0.00	0.00
Teaching / learning materials	786,925.00	232,943.00
Chalks	0.0	0.00
Exams and assessment	0.00	0.00
Teachers guides	0.00	0.00
Administration Costs	0.00	0.00
Bank Charges	2,040.00	1,020.00
Total	788,965.00	233,963.00

NOTES TO THE FINANCIAL STATEMENTS (Continued)

6 PAYMENTS FOR OPERATIONS

	2021-2022	2020-2021
	Kshs	Kshs
Othervoteheads	2,053,495.00	1,104,011.00
Service Gratuity	80,500.00	0.00
Administration Cost	0.00	0.00
maintenance & improvements account	0.00	0.00
Local transport / travelling	0.00	0.00
Electricity and water	0.00	0.00
Medical	134,625.00	38,480.00
Activity Expenses	0.00	0.00
SMASSE	0.00	0.00
Insurance Cost	0.00	0.00
Bank Charges	0.00	0.00
Acquisition of Assets	0.00	0.00
TOTAL	2,268,620.00	1,142,491.00

7 BOARDING AND SCHOOL FUND PAYMENTS

	2021-2022	2020-2021
	Kshs	Kshs
Othervoteheads	1,431,855.00	534,740.00
Service Gratuity	0.00	0.00
Repairs and maintenance & Improvements	17,010.00	24,580.00
Local transport / travelling	50,000.00	0.00
Activity fee	8,000.00	0.00
Medical Expenses	0.00	0.00
Administration costs	0.00	0.00
Lunch Programme/Boarding equipment and stores	1,850,625.00	706,889.50
Bank Charges	0.00	0.00
Expenses on Income Generating Activities	0.00	0.00
Fee on Boarding Equipment and Stores	0.00	0.00
Maintenance &Improvement account	2,000.00	0.00
Insurance Cost (Life Property)	0.00	0.00
Loan Principal repayment	0.00	0.00
Loan Interest repayment	0.00	0.00
Acquisition of Assets	0.00	0.00
TOTAL	3,359,490.00	1,266,209.50

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

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

8 BANK ACCOUNTS

Tuition Account	0670294022568	38,148.21	110,390.81
Operations Account	0670294022551	3,765.26	437,213.36
School Fund Account/Boarding	0670294022531	121,600.91	81,728.91
Cdf Account	0670277401531	360.00	
Parent Association Development Account			
Income generating activities Account			
Infrastructural Account	0670281938245	400,200.00	
Total		564,074.38	629,333.08

9 CASH IN HAND

Tuition Account	0.00	0.00
Operation Account	55,729.00	514.00
School Fund account	88,803.45	31,830.45
Total	144,532.45	32,344.45

10 SHORT TERM INVESTMENTS

Cooperative shares	0.00	0.00
Treasury Bills	0.00	0.00
Fixed deposit	0.00	0.00
Equity stock	0.00	0.00
Other investments	0.00	0.00
Total	0.00	0.00

NOTES TO THE FINANCIAL STATEMENTS (Continued)

11 ACCOUNTS RECEIVABLE

Description	2021-2022	2020-2021
	Kshs	Kshs
Fees arrears	4,205,814.00	3,378,863.00
Other non-fees receivables	0.00	0.00
NSSF	46,000.00	46,000.00
Imprest	0.00	0.00
Total	4,251,814.00	3,424,863.00

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

Description	2021-2022	2020-2021
	Kshs	Kshs
Fees arrears for current year	1,004,216.00	429,998.00
Fees arrears for the previous year	3,247,598.00	2,999,865.00
Fees arrears for prior periods (over two years)	0.00	0.00
Total	4,251,814.00	3,424,863.00

12 ACCOUNTS PAYABLE

Description	2021-2022	2020-2021
	Kshs	Kshs
Trade creditors (See ageing below and appendix 1)	3,280,854.00	3,564,876.00
Prepaid fees	0.00	0.00
Retention monies	0.00	0.00
Total	3,280,854.00	3,564,876.00

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

Description	2021-2022	2020-2021
	Kshs	Kshs
Trade creditors for current year	743,788.00	456,445.00
Trade creditors for the previous year	456,445.00	3,108,431.00
Trade creditors for prior periods (over two years)	2,080,621.00	0.00
Total	3,280,854.00	3,564,876.00

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

13 FUND BALANCE BROUGHT FORWARD

Bank balances	564,074.38	629,333.08
Cash balances	144,532.45	32,344.45
Short Term Investments	0.00	0.00
Receivables	4,251,814.00	3,424,863.00
Payables	(3,280,854.00)	(3,564,876.00)
Total	1,679,566.83	521,664.53

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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

Bank loan(s)	0.00	0.00
Outstanding Leases	0.00	0.00
Hire purchase	0.00	0.00
Gratuity and leave provision	0.00	0.00
Total	0.00	0.00

15 Biological assets

Cattle	0.00	0.00
Goats	0.00	0.00
Trees	0.00	0.00
Coffee or tea plantation	0.00	0.00
Poultry	0.00	0.00
Total	0.00	0.00

16 Borrowings

a) Borrowings	0.00	0.00
Borrowing at beginning of the year	0.00	0.00
Borrowings during the year	0.00	0.00
Repayments of during the year	0.00	0.00
Balance at end of the year	0.00	0.00

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Other important disclosure notes


17 Stock/ Inventory

2021 – 2022						
Item	Beginning of the year	Purchases during the year	ksh@	Total ksh	Issues	Balance at the end of the year
1. Maize	81kgs	80 bags of (90kgs each) 83 kgs	4,500.00	364,150.00	80bags(of 90kgs each) 74 kgs	1 bag (90kgs)
2. Beans	6kgs	45 bags of 90kgs each 9kgs	10,800.00	487,080.00	43 bags (of 90kgs each) 75 kgs	1 bag(90kgs) 30kgs
3. Sugar	Nil	16 bags (of 50kgs each) 10 kgs	7,500.00	121,500.00	15bags(of 50kgs each) 10 kgs	1 bag (50kgs)
4. Rice	2bags(25kgs) 17kgs	21bags of 25kgs each	3,000.00	63,000.00	23bags(of 25kgs each) 14kgs	3kgs
5. Cooking oil	3 ltrs	14jerrycans (of 20ltrs each)	6,000.00	84,000.00	14 jerrycans 3 ltrs	0
6. Salt	21 pkts	14 bales (of 40 pkts each)	800.00	11,200.00	13bales(of 40pkts each) 25 pkts	36 pkts
7. Onions	0	180kgs	120.00	21,600.00	175 kgs	5 kgs
8. Milk	0	70 cartons	720.00	50,400.00	68 cartons	2 cartons
9. Tealeaves	2 pkts	36 pkts	130.00	4,680.00	37 pkts	1 pkt
10. Maize four	0	8bales(of 12pkts each)	1,750.00	14,000.00	6 bales 8 pkts	1 bale 4pkts
11. Wheat flour	0	5bales(of 12pkts each)	1,900.00	9,500.00	5 bales	0
TOTALS				37,220.00	1,231,110.00	

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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.



BLIC SECONDARY SCHOOLS - (NTHUKULA ABC SECONDARY)
 Reports and Financial Statements
 for the year ended 30th June 2022

NEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

Supply of goods					
Vulo merchants limited	206,470.00		125,030.00	81,440.00	62,410.00
Multy chemicals limited	30,500.00		15,000.00	15,500.00	0.00
Kisyungii general merchants	316,810.00		227,350.00	89,460.00	0.00
Jackson Nzioka	18,160.00		5,000.00	13,160.00	0.00
Donny stores	1,387,943.00		299,397.00	1,088,546.00	1,387,943.00
Aspet school supplies	524,259.00		164,219.00	360,040.00	252,215.00
Zeema enterprises				26,810.00	26,810.00
Mathew maswili				15,280.00	15,280.00
Kim investment				69,000.00	69,000.00
Blue print supplies				358,750.00	358,750.00
Magori furnishing				179,700.00	179,700.00
Magilgrim business services				4,000.00	4,000.00
Nonzil ventures				35,000.00	35,000.00
Wattspark fire appliances				195,408.00	195,408.00
Pyramid consultants				105,000.00	105,000.00
Nasp general supplies				30,000.00	30,000.00
Idoto general supplies				55,760.00	55,760.00
Bookflyer precise publishers				170,000.00	170,000.00
Magles current enterprises				24,000.00	24,000.00
Pearsharp enterprises				43,500.00	43,500.00
Mosoda publishers				15,000.00	15,000.00
Benkib consultants				11,800.00	11,800.00
Naridadi glass&hardware				142,010.00	142,010.00
Maypal longistics				56,500.00	56,500.00
Avil tours & travel				35,000.00	35,000.00
total	2,484,142.00		835,996.00	3,206,664.00	3563,676.00

ANNEX 2 – SUMMARY OF FIXED ASSETS REGISTER

Land 1 freehold 0.74ha						
Land 2						
Buildings and structures(LIST ATTACHED)						
Motor vehicles						
Office equipment, furniture and fittings (LIST ATTACHED)						
ICT Equipment, and Other ICT Assets(LIST ATTACHED)						
Tools and apparatus(LIST ATTACHED)						
Textbooks diverse subjects(LIST ATTACHED)						
Other Machinery and Equipment(LIST ATTACHED)						
Heritage and cultural assets						
Intangible assets- soft ware						
Total						

NTHUKULA ABC SECONDARY SCHOOL

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ASSET CLASS	DATE PURCHASED	LOCATION	HISTORICAL COST B/F (KSH) 1 ST JULY 2021	ADDITIONAL DURING THE YEAR (KSH)	DISPOSAL DURING THE YEAR (KSH)	HISTORICAL COST C/F (KSH) 30 TH JUNE 2022
LAND FREEHOLD			0.74 ha	0	0	0.74 ha

NTHUKULA ABC SECONDARY SCHOOL

REPORTS AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30TH JUNE, 2022.

Asset class: **BUILDING AND STRUCTURES**

ASSET CLASS	DATE PURCHASED	LOCATION	HISTORICAL COST B/F (KSH) 1 ST JULY 2022	ADDITIONAL DURING THE YEAR (KSH)	DISPOSAL DURING THE YEAR (KSH)	HISTORICAL COST C/F (KSH) 30 TH JUNE 2021
60 students capacity classrooms		School compound	4	1	0	5
Dormitories		School compound	2	1	1	2
Principal's office		Administration block	1	0	0	1
Secretary's office		Administration block	1	0	0	1
Account's office		Administration block	1	0	0	1
Deputy's office		School compound	1	0	0	1
Staffroom office		School compound	1	0	0	1
Science lab		n/a	0	1	0	1
Store		School compound	1	0	0	1
Entry and exit gate		School compound	1	0	0	1
Students' toilets		School compound	20	0	0	20
Staff washrooms		School compound	2	0	0	2
Sport goal posts(pair)		Field area	1	0	0	1

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Asset class :**OFFICE EQUIPMENTS ,FURNITURES AND FITTINGS**

A T CLASS	DATE PURCHASED	LOCATION	HISTORICAL COST B/F (KSH) 1 ST JULY 2022	ADDITIONAL DURING THE YEAR (KSH)	DISPOSAL DURING THE YEAR (KSH)	HISTORICAL COST C/F (KSH) 30 TH JUNE 2021
Principal's office						
- Visitors' Chairs		Principal's office	2	0	0	0
- Chairs		Principal's office	2	1	2	1
- Office tables		Principal's office	1	0	0	1
- Metallic cabinet		Principal's office	1	0	0	1
- Wooden cabinet		Principal's office	1	0	0	1
Secretary's office						
- Chairs		Secretary's office	1	0	0	1
- Table		Secretary's office	1	0	0	1
- Printer		Secretary's office	1	0	0	1
- Cpu		Secretary's office	1	0	0	0
- Printer		Secretary's office	1	0	0	0
- computer		Secretary's office	1	0	0	0
Deputy's office						
- chairs		Deputy's office	2	0	0	2
- tables		Deputy's office	1	0	0	0
Account's office						
- chairs		Account's office	2	0	0	0
- tables		Account's office	1	0	0	0
- stapler		Account's office	1	1	1	1
- paper punch		Account's office	1	1	1	1
Staffroom office						
- chairs		Staffroom office	11	10	9	12
- tables		Staffroom office	2	0	0	2
- hoover		Staffroom office	1	0	0	1
- TV		Staffroom office	3	0	1	2
- Office lockers		Staffroom office	13	0	0	13
Students						
- Chairs		Classrooms	282	30	10	302
- Lockers		Classrooms	287	30	15	302
- beds		dormitories	83	10	1	92

NTHUKULA ABC SECONDARY SCHOOL

ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH . 30TH JUNE 2022

LABORATORY EQUIPMENTS

Column1	Column2	Column3	Column4	Column5	
ASSET CLASS	HISTORICAL COST	ADDITIONAL	DISPOSALS	HISTORICAL COST	
PHYSICS DEPARTMENT	BF 1ST JULY 2021	DURING THE YEAR	DURING THE YEAR	C/F 30TH JUNE 2022	
TRIANGULAR GLASS PRISM	0	45	19		26
RECTAGULAR GLASS PRISM	15	37	28		24
SEMI-CIRCULAR GLASS PRISM	3	15	8		10
MICROMETER SCREW GAUGES	6	9	6		9
AMMETR	25	30	7		42
VOLMETER	40	20	16		44
MILLIAMETERS	3	4	5		2
GALVANOMETER	8	20	11		17
BAR MAGNET	5	9	6		8
NICHROME WIRE	10	30	23		17
DIRECTIONAL COMPASES	2	5	0		7
SPRING BALANCES	10	5	10		5
METAL BLOCK MASSES	70	55	61		64
VERNIER CALLIPERS	20	30	40		10
PENDULUM BOBS	30	19	30		19
RING AND BALL APPARATUS	10	12	20		2
SWITCHES	27	43	33		37
SPIRAL SPRINGS	63	22	43		42
JOACEYS	45	15	31		29
VARIABLE RESISTOR	3	6	4		5
WHITE SCREEN	27	33	28		32
MIRROR HOLDER	40	20	42		18
PLANE MIRRORS	40	20	42		18
HALF METER RULE	30	15	22		23
CAPACITOR	4	7	4		7
RESISTORS	4	7	4		7
THERMISTORS	10	6	4		12
MILLIMETER SCALES	20	15	16		19

CONCAVE LENSE	10	6	4	12
CONVEX LENSE	50	30	75	65
CONVEX MIRRORS	10	12	18	4
CONCAVE MIRRORS	20	15	22	13
SOFT BOARDS	5	7	1	11
CELL HOLDERS	70	30	50	50
BULB HOLDER	20	4	16	8
OPTICAL PINS	28	45	23	50

CHEMISTRY

GLASS BEAKERS

500ML	10	22	10	12
200ML	30	60	32	58
100ML	25	55	35	45
400ML	15	25	17	3
250ML	5	10	15	0

CONICAL FLASK

250ML	40	55	52	43
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VOLUMETRICK FLASK

100ML	10	13	16	7
250ML	20	40	30	30

PLASTIC BEAKERS

100ML	40	64	27	77
250ML	30	15	32	13
200ML	10	5	15	0
50ML	5	9	10	4

GLASS MEASURING CYLINDER

100ML	15	29	16	28
50ML	14	20	16	18
10ML	25	38	35	28
20ML	20	17	19	18

PLASTIC MEASURING CYLINDER

NTHUKULA ABC SECONDARY SCHOOL

ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH . 30TH JUNE 2022

LABORATORY EQUIPMENTS

Column1	Column2	Column3	Column4	Column5	
ASSET CLASS	HISTORICAL COST	ADDITIONAL	DISPOSALS	HISTORICAL COST	
PHYSICS DEPARTMENT	BF 1ST JULY 2021	DURING THE YEAR	DURING THE YEAR	C/F 30TH JUNE 2022	
TRIANGULAR GLASS PRISM	0	45	19		26
RECTAGULAR GLASS PRISM	15	37	28		24
SEMI-CIRCULAR GLASS PRISM	3	15	8		10
MICROMETER SCREW GAUGES	6	9	6		9
AMMETR	25	30	7		42
VOLMETER	40	20	16		44
MILLIAMETERS	3	4	5		2
GALVANOMETER	8	20	11		17
BAR MAGNET	5	9	6		8
NICHROME WIRE	10	30	23		17
DIRECTIONAL COMPASES	2	5	0		7
SPRING BALANCES	10	5	10		5
METAL BLOCK MASSES	70	55	61		64
VERNIER CALLIPERS	20	30	40		10
PENDULUM BOBS	30	19	30		19
RING AND BALL APPARATUS	10	12	20		2
SWITCHES	27	43	33		37
SPIRAL SPRINGS	63	22	43		42
JOACEYS	45	15	31		29
VARIABLE RESISTOR	3	6	4		5
WHITE SCREEN	27	33	28		32
MIRROR HOLDER	40	20	42		18
PLANE MIRRORS	40	20	42		18
HALF METER RULE	30	15	22		23
CAPACITOR	4	7	4		7
RESISTORS	4	7	4		7
THERMISTORS	10	6	4		12
MIL METER SCALES	20	15	16		19

100ML	10	5	10	5
50ML	15	8	11	12
10ML	13	17	18	12
WASH BOTTLES				
500ML	20	9	15	14
250ML	12	6	12	6
BOILING TUBES				
GLASS TUBES	70	280	12	338
PLASTIC STOPPERED BOTTLES				
PLASTIC DROPPER	45	30	33	42
TESTTUBE HOLDERS	15	26	20	21
GLASS RODS	40	2	5	37
TEST TUBE WASH BRUSHES	2	15	12	5
BURETTES				
500ML	13	25	16	22
PIPETTES				
25ML	14	29	16	27
STANDS AND CLAMPS				
WIRE QUAZE AND STAND	15	15	10	20
THERMOMETER	20	25	16	29
STOP WATCH	35	20	30	25
METALLIC SPATULA	20	38	20	38
BUNSEN BURNER	20	15	18	17
ELECTRONIC WEGHING BALANCE	5	10	14	1
PLASTIC FUNNELS	50	69	58	61
METTALIC CLIPS	26	40	40	26
GAS PIPES	37	15	27	25
WHITE TILES	25	15	1	39
TEST TUBE RACKS	35	15	21	29
SPATULAS	25	45	33	37
PH CHART PAPER	20	15	20	15
EVAPORATING DISH	30	15	20	25

BIOLOGY				4
MICROSCOPE	1	3	0	12
MORTAR AND PESTLE	15	5	8	53
COVER SLIPS	15	65	27	63
SURGICAL BLADES	35	70	42	27
MICROSCOPE SLIDES	14	13	0	
VISKING TUBING	12	3.5	14.5 1.2 METERS	19
HANDLENSE	17	2	0	

TOTAL

NTIJKULA ABC SECONDARY SCHOOL
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NET CLASS : TEXT BOOKS

ASSET CLASS	Form 1	Form2	Form 3	Form 4
Mathematics	106	106	112	71
English	106	106	112	71
Kiswahili	106	106	112	71
Biology	106	106	101	64
Chemistry	106	106	112	71
Physics	106	106	33	21
Geography	91	86	22	14
Dre	93	86	101	103
History	92	84	102	63
Agriculture	80	66	88	55
Business	94	84	56	38
Total	1,086	1,042	951	642

NTHUKULA ABC SECONDARY SCHOOL

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KITCHEN

ASSET CLASS	HISTORICAL COST BF 1ST JULY 2021	ADDITIONAL DURING THE YEAR	DISPOSALS DURING THE YEAR	HISTORICAL COST 2 C/F 30TH JUNE 2022
BOILERS				
150 LITERS	1		2	0
300 LITERS	1		0	0
SMALL IN SIZE	1		0	0
CUPS	54		12	24
PLATES	60		24	35
TABLE KNIVES	2		2	1
SERVING SPOONS	2		3	2
FLASKS	1(PILGRIM BUSINESS SERVICE)		0	1
FOOD DISHES	4		5	0
SPOONS	58		24	30
			TOTAL	
				162

