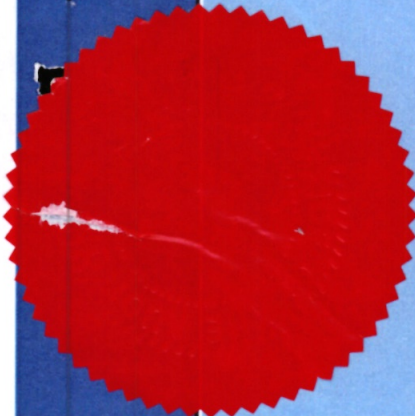


REPUBLIC OF KENYA



Enhancing Accountability



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REPORT

OF

THE NATIONAL ASSEMBLY PAPERS LAID	
DATE: 03 DEC 2024	DAY: Tuesday
TABLED BY:	Hon. Kimani Ichungwah (Leader of the Majority Party)
CLERK-AT THE-TABLE:	Anastacia

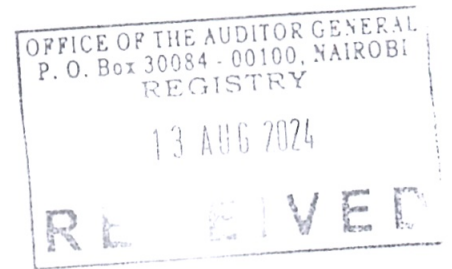
THE AUDITOR-GENERAL

ON

**ST. ANNES MUTHALE GIRLS SECONDARY
SCHOOL**

**FOR THE SIX (6) MONTHS PERIOD ENDED
30 JUNE, 2021**

KITUI COUNTY



ST ANNES MUTHALE GIRLS SECONDARY SCHOOL

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE SIX MONTHS PERIOD ENDED

30th June 2021

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

ST ANNES MUTHALE GIRLS SECONDARY SCHOOL

Annual Report and Financial Statements

For the six months period ended 30th June 2021

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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 Kitui County, Kitui west Sub-County

The school was registered on 1970 under registration number 15S30000802 and is currently categorized as a National public school established, owned or operated by the Government.

The school is a Girls boarding school and had 1,299 students as at 30th June 2021. It has six streams and sixty teachers of which ten 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	William Maema	Chairman	2019
2	Hellen Opondo	Secretary - Principal	2020
3	Carolynah Mutua	V/ Chairman	2019
4	Philip Nzengu	Member	2019
5	Fr. Anthony Mutio	Sponsor	2019
6	Purity Mulului	Teachers Rep	2019
7	Angeline Kikumu	Member	2019
8	Naomi M.Mangutu	Member	2019
9	Ondieki George Morara	Member	2019
10	Samuel Muthama	Member	2019
11	Robert Kiattu	Member	2019
12	Dorcas Halima Peter	Member	2019
14		Member	
15		Members	
16		Members	
17		Members	

ST ANNES MUTHALE GIRLS SECONDARY SCHOOL
Annual Report and Financial Statements
For the six months period ended 30th June 2021

KEY SCHOOL INFORMATION AND MANAGEMENT (Continued)

The function of the School Board of Management include:

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

(c) Committees of the Board

Ref:	Name of Committee	Names of Members	Designation	Number of meetings attended during the year
1	Executive Committee	William Maema	Chairman	3
		Hellen opondo	Secretary	3
		Carolinah Mutua	Member	3
		Fr, Anthony Mutio	Member	3
		Philip Nzengu	Member	3
2	Academic Committee	George Ondieki	Chairman	2
		Purity Mulului	Secretary	2
		Hellen opondo	Member	2
		Carolyn Mutua	Member	2
3	Finance,procurement and general purposes Committee	Hellen Opondo	Member	2
		Fr. Anthony Mutio	Member	2
		Andrew Mbuku	Member	2

Annual Report and Financial Statements

For the six months period ended 30th June 2021

KEY SCHOOL INFORMATION AND MANAGEMENT (Continued)

4	Infrastructure Committee	Hellen opondo	Member	2
		Andrew Mbuku	chair	2
		Josephine Ngugi	Member	2
		Fr. Anthony	Member	2
5	Discipline and welfare Committee	Josephine Ngugi	Member	1
		Halima Peter	Member	1
		Angeline Mumbe	Member	1
			Member	1
6	Adhoc Committee (if any during the year)	N/A	N/a	

(d) School Operation Management

was under the following persons:

Ref:	Designation	NAME	TSC Number
1	Principal	HELLEN OPONDO	304451
2	Deputy Principal-Adm	JOSEPHINE NGUGI	323013
3	School Bursar	LINNEAUS MBUVI	NAC/74698- KASNEB

Annual Report and Financial Statements**For the six months period ended 30th June 2021****KEY SCHOOL INFORMATION AND MANAGEMENT (Continued)****(e) Schools contacts**

Post Office Box:	P.O BOX 20-90203-TULIA
Telephone:	0726331829
E-mail:	muthaleg@yahoo.com
Website	www.muthalegirls.sc.ke
Facebook:Twiter	N/A

(f) School Bankers

The school operated accounts in the following banks:

1	Name of Bank:	National Bank
	Branch:	Kitui
	Account type	Boarding
	Account Number	01021051514701
2	Name of Bank:	National Bank
	Branch:	Kitui
	Account type	Operations
	Account Number	01021051514702
3	Name of Bank:	National Bank
	Branch:	Kitui
	Account type	Tuition
	Account Number	01021051514700
4	Name of Bank:	National Bank
	Branch:	Kitui
	Account type	Infrastructure
	Account Number	01025138735100
5	Name of Bank:	Kenya Commercial Bank
	Branch:	Kitui
	Account type	Boarding
	Account Number	1270695991
6	Name of Bank:	Equity bank
	Branch:	Kitui
	Account type	Boarding
	Account Number	0720293122103

(g) Independent Auditors

Office of the Auditor General

Anniversary Towers, University Way

P.O. Box 30084

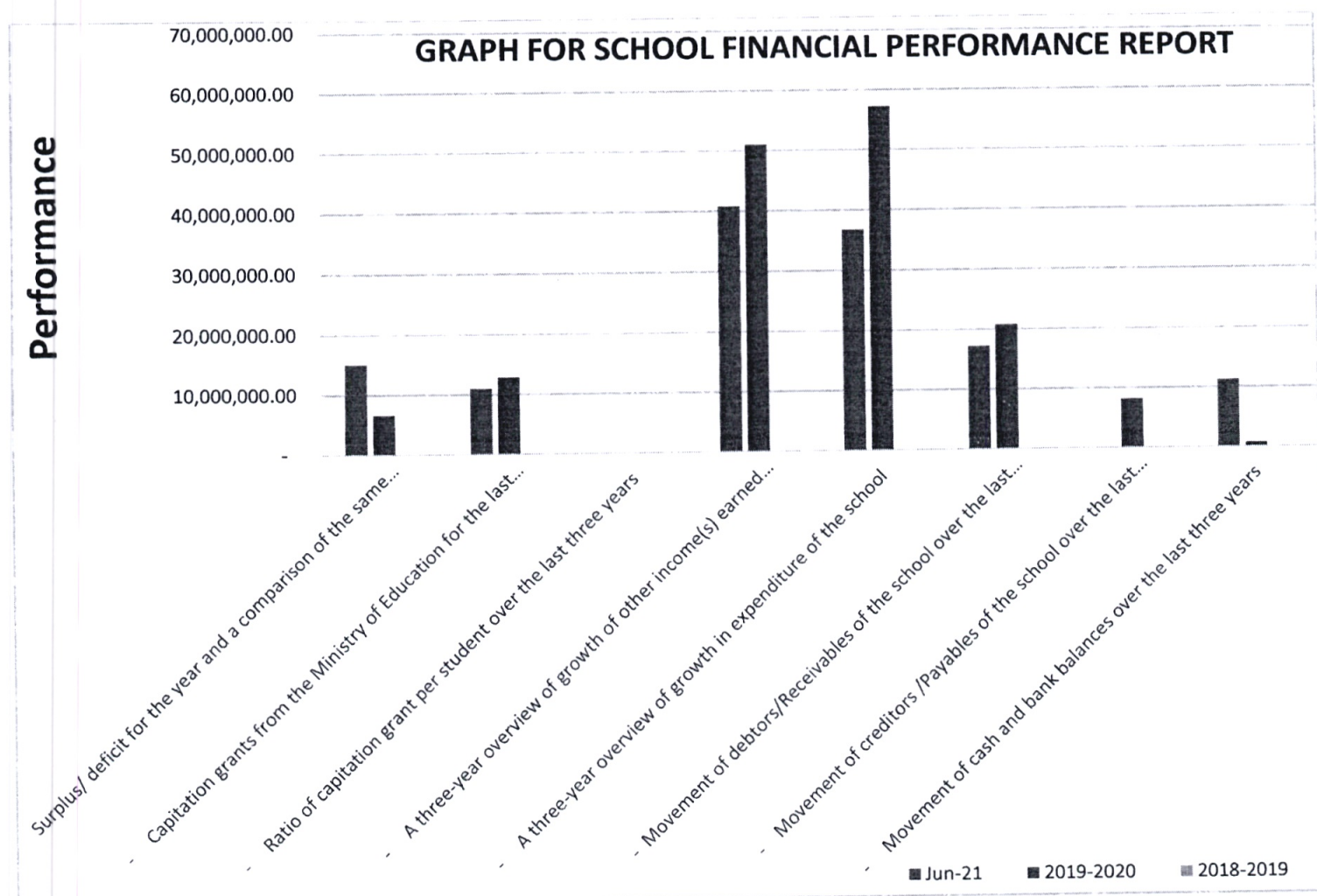
GPO 00100

Nairobi, Kenya

II SUMMARY REPORT OF PERFORMANCE OF THE SCHOOL

The following is a table summary report of the performance of the school

a) Financial performance:	Jun-21	2019-2020	2018-2019
- Surplus/ deficit for the year and a comparison of the same for the last three years	15,050,715.50	6,628,358.65	-
- Capitation grants from the Ministry of Education for the last three years	10,960,239.50	12,846,825.90	-
- Ratio of capitation grant per student over the last three years	9,964	11,349	-
- A three-year overview of growth of other income(s) earned by the school.	40,811,355.00	50,988,692.75	-
- A three-year overview of growth in expenditure of the school	36,720,879.00	57,207,160.00	-
- Movement of debtors/Receivables of the school over the last three years	17,203,083.60	20,815,949.60	-
- Movement of creditors /Payables of the school over the last three years	-	8,107,486.00	-
- Movement of cash and bank balances over the last three years	11,250,338.29	694,242.79	-



ST ANNES GIRLS SECONDARY SCHOOL

Annual Report and Financial Statements

For the six months period ended 30th June 2021

II SUMMARY REPORT OF PERFORMANCE OF THE SCHOOL

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

	Jun-21	2019-2020	2018-2019
b) Teacher Student ratio:			
The Teacher to student ratio	26/1	23/1	23/1
Number of Teachers recruited and posted to the school within the year	3	2	4
Number of Teachers that were transferred/ retired during the period	2	2	1
Number of Teachers employed by TSC	42	40	38
Number of Teachers employed by BOM.	8	9	8
Number of Teachers the school has for each subject in order to indicate shortage/ allocation of resources			
	NO.of Teachers		
SUBJECTS			
MATHS	11	10	10
ENGLISH	8	6	5
KISWAHILI	6	5	5
CHEMISTRY	6	5	6
PHYSICS	6	6	5
BIOLOGY	6	6	6
HISTORY	8	7	6
CRE	10	8	7
AGRICULTURE	2	2	2
BUSINESS STUDIES	3	3	2
GEOGRAPHY	8	7	6
COMPUTER STUDIES	1	1	1
c) Mean score in the 2021 KCSE: 8.030			
performance of the school for each over the last three years			
Number of students that have since transitioned to institutions of higher learning	224	230	224
Mean score	8.03	0.21	0.21
comment on improvement or otherwise as compared to the school's set score.			
d) Number of Candidates in the 2021 KCSE:			
Number of candidates sitting for KCSE over the last three years.	228	235	229
e) Capacity of the school:			
Number of students in the school	1299	1132	1042
Number of Classrooms	25	23	22
Number of Dinning hall,	1	1	1
Number of labolatories,	3	3	3
Number of Toilets	69	54	54
Number of Dormitories	8	7	6

ST ANNES MUTHALE GIRLS SECONDARY SCHOOL

Annual Report and Financial Statements

For the six months period ended 30th June 2021

f) Development projects carried out by the school:

Project	Source of fund	Initial cost (Ksh)	Amount spent (Ksh)	Expected Completion Time
N/A				

THE PRINCIPAL
ST. ANNES MUTHALE GIRLS SCHOOL
2021
Sign
P.O. Box 20690203 TULIA
Email: muthaleg@yahoo.com
School Principal

ST ANNES MUTHALE GIRLS SECONDARY SCHOOL
Annual Report and Financial Statements
For the six months period ended 30th June 2021

III. STATEMENT OF SCHOOL MANAGEMENT RESPONSIBILITY

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

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

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

The Board of Management is of the opinion that the school's financial statements give a true and fair view of the state of the school's transactions during the financial year ended 30th June, 2021, and of the school's financial position as at that date.

Name: *Carolynah Mutua*
Designation: *M* Chairman, School Board of Management
Sign: *[Signature]*
Date: *26/7/2021*

Name: *Hellen Ojondo*
Designation: *Hellen Ojondo* School Principal & Secretary to Board of Management
Sign: *[Signature]*
Date: *26/7/2021*

THE PRINCIPAL
ST. ANNES MUTHALE GIRLS SEC SCHOOL
P.O. Box 20500243, TULIA
Email: muthaleg@yahoo.com
Sign: *[Signature]*

Name: *[Signature]*
Designation: Bursar/ Finance Officer
Sign: *[Signature]*
Date: *26/7/2021*

REPUBLIC OF KENYA



Enhancing Accountability

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

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

REPORT OF THE AUDITOR-GENERAL ON ST. ANNES MUTHALE GIRLS SECONDARY SCHOOL FOR THE SIX (6) MONTHS PERIOD ENDED 30 JUNE, 2021 - KITUI 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 the intended purpose.
- C. Report on the Effectiveness of Internal Controls, Risk Management and Governance which considers how the entity has instituted checks and balances to guide internal operations. This responds to the effectiveness of the governance structure, risk management environment and internal controls, developed and implemented by those charged with governance for orderly, efficient and effective operations of the entity.

An unmodified opinion does not necessarily mean that an entity has complied with all relevant laws and regulations, and that its internal control, 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 St. Annes Muthale Girls Secondary School - Kitui County set out on pages 1 to 16, which comprise of the statement of financial assets and financial liabilities as at 30 June, 2021 and the statement of receipts and payments, statement of cash flows and statement of budgeted versus

Report of the Auditor-General on St Annes Muthale Girls Secondary School for the six (6) months period ended 30 June, 2021 - Kitui County

actual amounts for the period then ended and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of St. Annes Muthale Girls Secondary School - Kitui County as at 30 June, 2021 and of its financial performance and its cash flows for the period then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Public Finance Management Act, and the 2012 Basic Education Act, 2013.

Basis for Qualified Opinion

1. Unsupported Cash Balances

The statement of financial assets and financial liabilities reflects cash and cash equivalents balance of Kshs.11,250,338 as disclosed in Note 8 and 9 to the financial statements. Included in the balance is cash in hand balance of negative Kshs.23,843. However, the balance was not supported by a board of survey certificate.

In the circumstances, the accuracy, completeness and fair presentation of cash in hand balance of Kshs.11,250,338 could not be confirmed.

2. Long Outstanding Accounts Receivables

The statement of financial assets and financial liabilities and as disclosed in Note 11 to the financial statements reflects accounts receivables balance of Kshs.17,203,083. Included in the balance is an amount of Kshs.1,328,628 being fees arrears for previous year and Kshs.12,495,974 arrears for over two (2) years. In addition, significant accounting policies on accounts receivables as disclosed in Note 10 is silent on the treatment of students' fee balances which is a major source of income for the School.

In the circumstances, the accuracy, completeness and recoverability of the long outstanding receivables could not be confirmed.

The audit was conducted in accordance with the International Standards for Supreme Audit Institutions (ISSAIs). I am independent of the St. Annes Muthale 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 budgeted and actual amounts reflects final receipts budget and actual on comparable basis of Kshs.44,350,246 and Kshs.44,350,246 respectively. However, the School spent an amount of Kshs.33,401,444 against actual receipts of Kshs.44,350,246 resulting to an under-utilization of Kshs.10,948,802 or 25% of the actual receipts. In addition, the budget was not balanced.

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

My opinion is not modified in respect of this matter.

Key Audit Matters

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

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

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

Basis for Conclusion

1. Failure to Open a Separate Bank Account

The statement of receipts and payments reflects School funds income-other receipts amount of Kshs.3,526,892 from own generated income as disclosed in Note 4 to the statement of receipts and payments. However, Management did not maintain a separate bank account for other receipts. Other receipts funds were commingled with the School fund parents' contribution account. This was in contravention to the Ministry of Education Circular Ref. No: MOE.HQS/3/13/3 dated 16 June, 2021 on guidelines on implementation of Free Day Secondary Education (FDSE) which required Schools with income generating activities to open separate bank accounts for the same.

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

2. Lack of a Procurement Plan

The statement of receipts and payments reflects an amount of Kshs.51,771,594 and Kshs.36,720,879 in respect of receipts and payments respectively. However, during the year under review, Management did not prepare an annual procurement plan as part of budget preparation process. This was contrary to Regulation 40 of the Public Procurement and Asset Disposal Regulations, 2020 which states that a procuring entity prepare a procurement plan for each financial year as part of the annual budget preparation process. It was not possible to confirm that procurements were done efficiently and effectively.

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

3. Excess Distribution of Set Books to the School

During the period under review, the Ministry of Education distributed set books to the School through Kenya Institute of Curriculum Development (KICD). Review of text book records revealed that the Institute distributed four thousand seven hundred and sixty (4,760) set books to the School. However, only three thousand nine hundred and seventy-six (3,976) set books were issued to the students, resulting to unexplained excess of seven hundred and eighty-four (784) books that were not required by the School.

In the circumstances, value for money on the excess text books could not be confirmed.

4. Non-Compliance with Public Sector Accounting Standards Board Reporting Requirements

The financial statements omitted important disclosures such as the stock inventory and summary fixed asset register. Management was therefore in breach of Public Sector Accounting Standards Board (PSASB) guidelines. Further, lack of relevant information may affect users reliance on the financial statements for decision making.

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

5. Late Submission of Financial Statements

During the period under review, Management submitted the financial statements to the Auditor-General on 18 March, 2024 instead of the statutory deadline of 30 September, 2021. This was contrary to the Ministry of Education circular Ref.MOE/DSAS/FIN/17/1/17 dated 19 August, 2021 which stated that the School's financial statements should be ready by 30 September, 2021 in compliance which Section 81 of the Public Finance Management Act, 2012 on preparation of the financial statements.

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

The audit was conducted in accordance with the ISSAI 4000. The standard requires that I comply with ethical requirements and plan and perform the audit to obtain assurance about whether the activities, financial transactions and information reflected in the

financial statements comply, in all material respects, with the authorities that govern them. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

REPORT ON THE EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

As required by Section 7(1)(a) of the Public Audit Act, 2015, based on the audit procedures performed, I confirm that nothing has come to my attention to cause me to believe that internal controls, risk management and governance were not effective.

Basis for Conclusion

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

Responsibilities of Management and those Charged with Governance

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

Those charged with governance are responsible for overseeing the School's financial reporting process, reviewing the effectiveness of how Management monitors compliance with relevant legislative and regulatory requirements, ensuring that effective processes

and systems are in place to address key roles and responsibilities in relation to governance and risk management, and ensuring the adequacy and effectiveness of the control environment.

Auditor-General's Responsibilities for the Audit

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

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

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

Because of its inherent limitations, internal controls may not prevent or detect misstatements and instances of non-compliance. Also, projections of any evaluation of effectiveness to future periods are subject to the risk that controls may become inadequate because of changes in conditions, or that the degree of compliance with the School's policies and procedures may deteriorate.

As part of an audit conducted in accordance with ISSAIs, I exercise professional judgment and maintain professional skepticism throughout the audit. I also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls.

Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by Management.

Conclude on the appropriateness of Management's use of the applicable basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the School's ability to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the School to cease to sustain its services.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the School to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

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

I also provide Management with a statement that I have complied with relevant ethical requirements regarding independence and to 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

04 November, 2024

Report of the Auditor-General on St Annes Muthale Girls Secondary School for the six (6) months period ended 30 June, 2021 - Kitui County

ST ANNES MUTHALE GIRLS SECONDARY SCHOOL
Annual Report and Financial Statements
For the six months period ended 30th June 2021

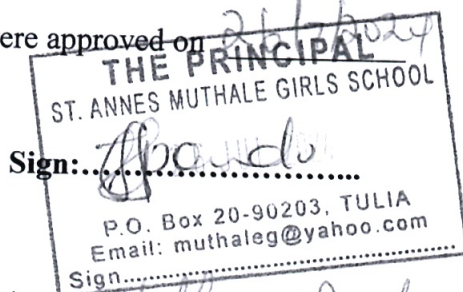
v. STATEMENT OF RECEIPTS AND PAYMENTS PERIOD TO 30TH JUNE 2021

DESCRIPTION OF VOTE HEAD	Note	Jun-21	2019-2020
		Kshs	Kshs
RECEIPTS			
Capitation grants for tuition	1	1,390,975.50	1,920,100.00
Capitation grants for operations	2	9,569,264.00	10,926,725.90
School Fund Income- Parents' Contributions	3	37,284,463.00	43,031,492.75
School Fund Income- Other receipts	4	3,526,892.00	7,957,200.00
Proceeds from borrowings		-	-
TOTAL RECEIPTS		51,771,594.50	63,835,518.65
PAYMENTS			
Payments for Tuition	5	1,090,990.00	1,867,250.00
Payments for operations	6	3,193,580.00	10,221,261.00
Boarding and school fund payments	7	32,436,309.00	45,118,649.00
TOTAL PAYMENTS		36,720,879.00	57,207,160.00
SURPLUS/DEFICIT		15,050,715.50	6,628,358.65


The school financial statements were approved on 26/7/2024

and signed by:

Sign: 



Sign: 

Sign: 

Name: Charolynah Mutua
 Chair BOM

Name: Hellen Opondo
 School principal/Secretary to BOM

Name: Linnelaw Mbwiri
 Bursar

Date: 26/7/2024

Date: 26/7/2024

Date: 26/7/2024

ST ANNES MUTHALE GIRLS SECONDARY SCHOOL

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VI. STATEMENT OF FINANCIAL ASSETS AND FINANCIAL LIABILITIES

	Note	Jun-21	2019-2020
		Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	8	11,274,181.72	679,902.22
Cash Balances	9	(23,843.43)	14,340.57
Short term Investment	10	-	-
Total Cash and cash equivalent		11,250,338.29	694,242.79
Account's receivables	11	17,203,083.60	20,815,949.60
TOTAL FINANCIAL ASSETS		28,453,421.89	21,510,192.39
FINANCIAL LIABILITIES			
Accounts Payables	12	-	8,107,486.00
NET FINANCIAL ASSETS		28,453,421.89	13,402,706.39
REPRESENTED BY			
Accumulated Fund b/fwd	13	13,402,706.39	6,774,347.74
Surplus/Deficit for the year		15,050,715.50	6,628,358.65
NET FINANCIAL POSITION		28,453,421.89	13,402,706.39

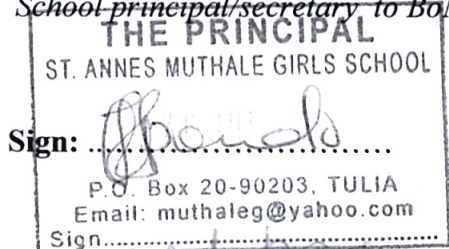
The School's financial statements were approved on 26/7/2024 and signed by:

Name: Carolynah Mutua
 H Chairman, BoM

Sign: [Signature]

Date: 26/7/2024

Name: Hellen Opondo
 School principal/secretary to BoM



Sign: [Signature]

Date: 26/7/2024

Name: Linncaus mburu
 Bursar/Finance officer

Sign: [Signature]

Date: 26/7/2024

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VI. CASH FLOWS STATEMENT FOR THE PERIOD ENDED 30TH JUNE 2021

	Jun-21	2019-2020
	Kshs	Kshs
CASHFLOW FROM OPERATING ACTIVITIES		
Receipts for operating income		
Capitation grants for tuition	1,390,975.50	
Capitation grants for operations	9,569,264.00	
School fund income- Parents contributions/ fees	40,172,804.00	
School fund income- other receipts	3,461,417.00	
Total receipts	54,594,460.50	
Payments		
Payments for Tuition	1,090,990.00	
Payments for operations	3,193,580.00	
Boarding and school fund payments	40,543,795.00	
Total payments	44,828,365.00	
Net cash flow from operating activities	9,766,095.50	
CASHFLOW FROM INVESTING ACTIVITIES		
Proceeds from Sale of Assets	-	-
Acquisition of Assets-Dormitory	-	-
Proceeds from investments	-	-
Purchase of investments	-	-
Net cash flows from Investing Activities	-	-
CASHFLOW FROM BORROWING/FINANCING		
Proceeds from borrowings/ loans	-	-
Repayment of principal borrowings	-	-
Net cash flow from financing activities	-	-
NET INCREASE IN CASH AND CASH EQUIVALENTS	9,766,095.50	-
Cash and cash equivalent at BEGINNING of the year	694,242.79	
Cash and cash equivalent at END of the year	10,460,338.29	

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

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VIII. STATEMENT OF BUDGETED VERSUS ACTUAL AMOUNTS FOR THE YEAR ENDED 30TH JUNE 2021

Receipt/expenses Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
	Kshs	Kshs			Kshs	Kshs
RECEIPTS						
(1) CAPITATION GRANT ON TUITION						
Exercise books	-	-	-	-	-	-
Laboratory equipment	-	-	-	-	-	-
Teaching / learning materials	1,028,380.5	-	1,028,380.5	1,028,380.5	-	100.00
Chalks	-	-	-	-	-	-
Internal exams	-	-	-	-	-	-
Tuition materials	362,595.0	-	362,595.0	362,595.0	-	-
TOTAL	1,390,975.50	-	1,390,975.50	1,390,975.50	-	100.00
(2) CAPITATION GRANT ON OPERATIONS						
Personnel emoluments	-	-	-	-	-	-
Administration costs	-	-	-	-	-	-
Repairs and maintenance	3,686,000.0	-	3,686,000.0	3,686,000.0	-	100.00
Local transport / travelling	-	-	-	-	-	-
Electricity and water	-	-	-	-	-	-
Medical	-	-	-	-	-	-
Activity	-	-	-	-	-	-
Othervoteheads	5,883,264.0	-	5,883,264.0	5,883,264.0	-	100.00
TOTAL	9,569,264.00	-	9,569,264.00	9,569,264.00	-	100.00

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Receipt/expenses Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
	Kshs	Kshs			Kshs	Kshs
(3) FEES CHARGED ON PARENTS						
Other voteheads	12,986,195.0	-	12,986,195.0	12,986,195.0	-	100.00
Administration costs	1,039,100.0	-	1,039,100.0	1,039,100.0	-	100.00
Activity	5,586.0	-	5,586.0	5,586.0	-	100.00
Fee on Boarding and stores	18,231,891.0	-	18,231,891.0	18,231,891.0	-	100.00
Repairs Mantainance	918,685.0	-	918,685.0	918,685.0	-	100.00
OTHER INCOME			-		-	-
Rent income	48,000.0	-	48,000.0	48,000.0	-	100.00
Tender	13,000.0	-	13,000.0	13,000.0	-	100.00
income from bus hire	147,550.0	-	147,550.0	147,550.0	-	100.00
TOTAL INCOME	33,390,007.0	-	33,390,007.0	33,390,007.0	-	100.00

ST ANNES MUTHALE GIRLS SECONDARY SCHOOL
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Receipt/expenses Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
	Kshs	Kshs			Kshs	Kshs
(1) EXPENDITURE FOR TUITION						
Exercise books	-	-	-	-	-	-
Laboratory equipment	291,740.0	-	291,740.0	291,740.00	-	100.00
Exams and assessment	745,880.0	-	745,880.0	745,880.00	-	100.00
Teaching / learning materials	53,370.0	-	53,370.0	53,370.00	-	100.00
Chalks	-	-	-	-	-	-
Bank Charges	-	-	-	-	-	-
TOTAL	1,090,990.00	-	1,090,990.00	1,090,990.00	-	100.00
(2) EXPENDITURE FOR OPERATIONS/INFRASTRUCTURE						
Personnel emoluments	2,388,580.0	-	2,388,580.0	2,388,580.0	-	100.00
Rmi-Infrastructure	2,102,000.0	-	2,102,000.0	2,102,000.0	-	100.00
Local transport / travelling	-	-	-	-	-	-
Electricity, water and conservancy	-	-	-	-	-	-
Medical	-	-	-	-	-	-
Administration costs	15,000.0	-	15,000.0	15,000.0	-	100.00
Activity Expenses	-	-	-	-	-	-
Other voteheads	790,000.0	-	790,000.0	790,000.0	-	100.00
TOTAL	5,295,580.00	-	5,295,580.00	5,295,580.00	-	100.00

Commentary on significant underutilization (below 90% of utilization) and overutilization above 100%]

ST ANNES MUTHALE GIRLS SECONDARY SCHOOL

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Receipt/expenses Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
	Kshs	Kshs			Kshs	Kshs
(3) EXPENDITURE FOR SCHOOL FUND						
Electricity water	2,054,245.00	-	2,054,245.0	2,054,245.0	-	100.00
Boarding Equipment and stores	11,721,156.00	-	11,721,156.0	11,721,156.0	-	100.00
RMI	83,171.00	-	83,171.0	83,171.0	-	100.00
LTT	704,700.00	-	704,700.0	704,700.0	-	100.00
Rent Expenses	17,600.00	-	17,600.0	17,600.0	-	100.00
Administration	5,255,374.00	-	5,255,374.0	5,255,374.0	-	100.00
Personnel Emoluments	4,188,164.00	-	4,188,164.0	4,188,164.0	-	100.00
Tender fee	30,000.00	-	30,000.0	30,000.0	-	100.00
Other Voteheads	2,960,464.00	-	2,960,464.0	2,960,464.0	-	100.00
TOTALS	27,014,874.00	-	27,014,874.00	27,014,874.00	-	100.00

Commentary on significant underutilization (below 90% of utilization) and overutilization above 100%]

VIII. 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.

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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 2021.

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X. NOTES TO THE FINANCIAL STATEMENTS

1 CAPITATION GRANT FOR TUITION

	Jun-21	2019-2020
	Kshs	Kshs
Textbooks	-	-
Exercise books	-	-
Laboratory Equipments	-	-
Teaching/learning materials	1,028,381.00	1,920,100.00
Internal exams	-	-
Reference materials	-	-
Tuition	362,594.50	-
Total	1,390,975.50	1,920,100.00

2 CAPITATION GRANT FOR OPERATIONS/INFRASTRUCTURE

	Jun-21	2019-2020
	Kshs	Kshs
Personnel emoluments	-	-
Repairs and maintenance	3,686,000.00	-
Local transport / travelling	-	-
Electricity and water	-	-
Medical	-	-
Administration costs	-	-
Activity	-	-
Other voteheads	-	-
Other voteheads	5,883,264.00	-
Moest Grant	-	10,926,725.9
Total	9,569,264.00	10,926,725.9

3 PARENTS CONTRIBUTION/FEEES - SCHOOL FUND ACCOUNT

	Jun-21	2019-2020
	Kshs	Kshs
Personnel emoluments	-	-
Repairs and maintenance	944,440.00	1,597,771.00
Local transport / travelling	-	-
Electricity and water	-	2,400.00
Other voteheads	15,111,735.00	23,143,834.00
Administration costs	1,076,155.00	33,360.00
Activity	5,586.00	866,460.00
Fee on BES and Lunh Programme	20,146,547.00	17,387,667.75
Total	37,284,463.00	43,031,492.75

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

4 OTHER RECEIPTS – SCHOOL FUND ACCOUNT

	Jun-21	2019-2020
	Kshs	Kshs
Rent Income	46,400.00	23,000.00
Pocket Money	36,059.00	-
Empty Jericans	4,000.00	2,200.00
Prepayments	2,039,359.00	-
Bus Hire	147,550.00	-
Development fund	6,000.00	-
Bursary	361,753.00	-
Uniform	872,771.00	-
Transfer from operation Account	-	7,900,000.00
Tender Fee	13,000.00	32,000.00
Total	3,526,892.00	7,957,200.00

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

5 PAYMENTS FOR TUITION

	Jun-21	2019-2020
	Kshs	Kshs
Textbooks	-	-
Exercise books	-	1,560,000
Laboratory Equipments	291,740.00	-
Teaching/learning materials	53,370.00	101,150.00
Exams and assessments	745,880.00	206,100.00
Reference materials	-	-
Bank charges	-	-
	-	-
Total	1,090,990.00	1,867,250.00

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

6 PAYMENTS FOR OPERATIONS/INFRASTRUCTURE

	Jun-21	2019-2020
	Kshs	Kshs
Personnel emoluments	2,388,580.00	1,775,849.00
Other Voteheads	790,000.00	-
Administration Cost	15,000.00	345,206.00
Repairs and maintenance & improvements	-	-
Local transport / travelling	-	102,811.00
Electricity and water	-	97,395.00
Transfer Boarding	-	7,900,000.00
Activity Expenses	-	-
Infrastructure Expenses	-	-
TOTAL	3,193,580.00	10,221,261.00

7 BOARDING AND SCHOOL FUND PAYMENTS

	Jun-21	2019-2020
	Kshs	Kshs
Boarding Equipment and stores	11,721,156.00	18,297,130.00
Personnel emoluments	4,188,164.00	6,712,428.00
Pocket Money	40,223.00	-
Repairs and maintenance & Improvements	83,171.00	6,070,883.00
Local transport / travelling	704,700.00	1,250,657.00
Electricity and water and conservancy	2,054,245.00	1,838,490.00
Medical Expenses	-	4,000.00
Administration costs	5,255,374.00	9,795,601.00
Prepayments	3,531,673.00	-
Activity Expenses	-	1,029,335.00
House Rent	17,600.00	119,825.00
Tenders	30,000.00	300.00
Bursary	341,753.00	-
Uniform	1,600.00	-
Other Voteheads	4,215,350.00	-
Hire of ground and School Bus	251,300.00	-
TOTAL	32,436,309.00	45,118,649.00

Expenses on Other voteheads * includes cost of NSSF, NHIF & KUDHEIHA Deductions

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

8 BANK ACCOUNTS

Name of Bank, Account No. & currency	Bank Account Number	Jun-21	2019-2020
		Kshs	Kshs
Tuition Account	01021051514700	353,378.20	53,392.70
Operations Account	01021051514702	4,675,795.40	402,111.40
School Fund Account/Boarding	0720293122103	1,636,319.27	(532,438.73)
Savings Account	01242051640000	295,428.85	295,428.85
Savings account-Kcb	1270695991	2,146,227.00	396,375.00
Infrastructure Account	01025138735100	2,167,033.00	65,033.00
Total		11,274,181.72	679,902.22

9 CASH IN HAND

Description	Jun-21	2019-2020
	Kshs	Kshs
Tuition Account	-	-
Operation Account	2,378.00	2,378.00
School Fund account	(26,221.43)	11,962.57
Parent Association Development Account	-	-
Infrastructure Account	-	-
Total	(23,843.43)	14,340.57

10 SHORT TERM INVESTMENTS

Description	Jun-21	2019-2020
	Kshs	Kshs
Cooperative shares	-	-
Treasury Bills	-	-
Fixed deposit	-	-
Equity stock	-	-
Other investments	-	-
Total	-	-

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

11 ACCOUNTS RECEIVABLE

Description	Jun-21	2019-2020
	Kshs	Kshs
Fees arrears	17,203,083.60	20,815,949.60
Other non-fees receivables	-	-
Salary advances	-	-
Imprest	-	-
Total	17,203,083.60	20,815,949.60

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

Description	Jun-21	2019-2020
	Kshs	Kshs
Fees arrears for current year	3,378,481.00	8,319,975.00
Fees arrears for the previous year	1,328,628.00	1,976,373.00
Fees arrears for prior periods (over two years)	12,495,974.60	10,519,601.60
Total	17,203,083.60	20,815,949.60

12 ACCOUNTS PAYABLE

Description	Jun-21	2019-2020
	Kshs	Kshs
Trade creditors (See ageing below and appendix 1)	-	7,817,877.00
Prepaid fees	-	289,609.00
Total	-	8,107,486.00

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

Description	Jun-21	2019-2020
	Kshs	Kshs
Trade creditors for current year	-	7,817,877.00
Trade creditors for the previous year	-	-
Trade creditors for prior periods (over two years)	-	-
Total	-	7,817,877.00

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NOTES TO THE FINANCIAL STATEMENTS (Continued)
13 FUND BALANCE BROUGHT FORWARD

Description	Jun-21	2019-2020
	Kshs	Kshs
Bank balances	11,274,181.72	679,902.22
Cash balances	(23,843.43)	14,340.57
Receivables	17,203,083.60	20,815,949.60
Payables	-	8,107,486.00
Total	28,453,421.89	13,402,706.39

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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

Description					Jun-21	2019-2020
					Kshs	Kshs
Bank loan(s)	N/A				-	-
Outstanding Leases	N/A				-	-
Hire purchase	N/A				-	-
Gratuity and leave provision	N/A				-	-
Total						-

15 Biological assets

Description	Numbers	Opening Balan	Increase during the year	Disposals during the year	At the end of the year	Jun-21	2019-2020
						Kshs	Kshs
Cattle		-	-	-	-	-	-
Goats		-	-	-	-	-	-
Trees		-	-	-	-	-	-
Coffee or tea		-	-	-	-	-	-
Pigs & Donkeys		-	-	-	-	-	-
Poultry	0	0	0	0	0	-	-

16 Borrowings

Description					Jun-21	2019-2020
					Kshs	Kshs
a) Borrowings						
Borrowing at beginning of the year	N/A				-	-
Borrowings during the year	N/A				-	-
Repayments of during the year	N/A				-	-
Balance at end of the year	N/A				-	-