

REPUBLIC OF KENYA



Enhancing Accountability

THE NATIONAL ASSEMBLY
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DATE: 03 DEC 2024

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REPORT

Hon. Kimani Ichung'wa
(Leader of the Majority Party)

CLERK-AT
THE-TABLE:

Anastacia

OF

THE AUDITOR-GENERAL

ON

MARYHILL GIRLS HIGH SCHOOL

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

KIAMBU COUNTY



MARYHILL GIRLS' HIGH SCHOOL

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED
30th June 2021

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

MARYHILL GIRLS HIGH SCHOOL
Annual Report and Financial Statements
For the year ended 30th June 2021

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I. ACRONYMS AND GLOSSARY OF TERMS

Provide a list of all applicable acronyms and glossary of terms e.g.

BOM	Board of Management
CEB	County Education Board
IPSAS	International Public Sector Accounting Standards
KCSE	Kenya Certificate of Secondary Education
PFM	Public Finance Management
PSASB	Public Sector Accounting Standards Board
FY	Financial Year
FDSE	Free Day & Secondary Education
BES	Boarding Equipment & Stores
EWC	Electricity Water & Conservancy
L.T & T	Local Transport & Travel
M & I	Maintenance & Improvement
RMI	Repairs Maintenance & Improvement

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II. KEY SCHOOL INFORMATION AND MANAGEMENT

(a) Background information

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

The school was registered in 08/06/2021 under registration number 22S00300708 and is currently categorized as a National public school established, owned or operated by the Government.

The school is a day/boarding school and had 2325 number of students as at 30th June 2021. It has 10 streams and 105 teachers of which 9 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	Mr. Anthony Mwaura	Chairman	4/3/2019
2	Mrs. Jacinta Waweru Ngure	Secretary - Principal	4/3/2019
3	Dr. Jane Karambu	Vice Chair	4/3/2019
4	Arch. Stephen Muiru	P.A Chair- Co-Opted	4/3/2019
5	Joseph Gachau	Member -Rep Parents/Local Community	4/3/2019
6	David Gachoki	Member -Rep Parents/Local Community	4/3/2019
7	Lydia Kwamboka	Member- Rep Parents/Local Community	4/3/2019
8	Martha Muthuku	Member- Co-Opted	4/3/2019
9	Prof. Fred Wamunyokoli	Member – Rep Ceb	4/3/2019
10	Fr. Francis Kiarie	Member - Sponsor	4/3/2019
11	Sr. Benedette Munyao	Member - Sponsor	4/3/2019
12	Eng. Patrick Mwangi	Member - Community	4/3/2019
13	Mr. Maina Ruo	Member Special Needs	4/3/2019
14	Musa Kathanje	Member	4/3/2019
15	Qs George Karita	Member	4/3/2019
16	Ms. Malinda Ndinda	Member	4/3/2019
17	Edwin Irungu	Member	4/3/2019
18	Mr. Joseph Waweru	Member Rep Teachers	4/3/2019
19	Faith Musonik	Rep Students	4/3/2019

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KEY SCHOOL INFORMATION AND MANAGEMENT (Continued)

The functions 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 paragraph 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			
2	Audit Committee	Dr. Jane Karumbu QS George Karita Eng. Patrick Mwangi Lydia Kwamboka Jacinta Waweru-Ngure	Chairperson Member Member Member	0/0
3	Finance, Procurement And General Purposes Committee	Musa Kathanje David Gachoki Arch. Stephine Muiro Jacinta Waweru Martha Mutuku Josep Gachau	Chairperson Member Member Member Member	2/2
4	Academic Committee	Prof. Fred . Wamunyokoli Mr. Joseph Waweru Mr. David Gachoki Mrs. Roselyne Kiama Dr. Jane Kathuku Joseph Gachau	Chairpeson Member Member Member Member member	4/4
5	Development Committee	Arch. Stephen Muiro Eng. Patrick Mwangi Qs. George Karita Mr. Anthony Mwaura Mr. Maina Ruo Lydia Kwamboka	Chairpeson Member Member Member Member Member	0/0
6	Discipline and welfare Committee	Mr. Edwin Irungu Sr. Bendette Munyao Ms. Malinda Ndinda	Chairpeson Member Member	1/1

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Ref:	Name of Committee	Names of Members	Designation	Number of meetings attended during the year
		Ms. Martha Mutuku Mr. Maina Ruo	Member Member	
7	Adhoc Committee (if any during the year)			0/0

(d) School Operation Management

For the financial year ended 30th June 2021 the School day-to-day management was under the following persons:

Ref:	Designation	Name	TSC/ID Number
1	Principal	Jacinta Waweru Ngure	322613
2	Deputy Principal	Peter Mbuchiri Njoroge	431795
3	Deputy principal	Peris Gachoki Mabuti	478393
4	School Bursar	Mary Muriithi	27848912

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KEY SCHOOL INFORMATION AND MANAGEMENT (Continued)

(e) Schools contacts

Post Office Box: 9-01000-Thika
Telephone: 0704983017
E-mail: maryhillgirls@yahoo.com
Website: www.maryhillgirls.com
Facebook:
Twitter:

(f) School Bankers

The following school operated 11 number of bank accounts in the following banks: (Ensure all accounts including CDF accounts are included)

1. Name of Bank: Kenya commercial bank
Branch: Thika
Account Number: 1102191027

2 Name of Bank: Kenya commercial bank
Branch: Thika
Account Number: 1102191361

3 Name of Bank: Kenya commercial ban
Branch: Thika
Account Number: 1123666822

4 Name of Bank: Kenya commercial bank
Branch: Thika
Account Number: 1102165883

5 Name of Bank: Kenya commercial bank
Branch: Thika
Account Number: 1100169415

6 Name of Bank: Equity bank
Branch: Thika
Account Number :0090277588428

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7 Name of Bank: Equity bank
Branch: Thika
Account Number :1550267870554

8 Name of Bank: Carritas bank
Branch: Thika
Account Number :1002022000811

9 Name of Bank: Co-operative bank
Branch: Thika
Account Number :02120734995400

10 Name of Bank: Co-operative bank
Branch: Thika
Account Number :01129734995400

11 Name of Bank: Kenya commercial bank
Branch: Thika
Account Number :1139521764

12 MPESA Pay Bill No. 522123 attached to 1102165883 bank account

13 MPESA Pay Bill No. 400222 attached to 01129734995400 bank account

(g) Independent Auditors

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

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III. SUMMARY REPORT OF PERFORMANCE OF THE SCHOOL

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

a) Financial performance:

S/NO	PERFORMANCE	YEAR ENDED 30TH JUNE 2021	YEAR ENDED 2020	YEAR ENDED 2019
1	FINANCIAL			
	SURPLUS/DEFICIT	(5,936,463.43)	844,372.68	17,296,833.94
	DIRECT CAPITATION GRANTS	8,329,595.65	44,859,511.68	9,796,847.95
	INFRASTRUCTURE GRANTS	6,375,514.16	3,617,500.00	5,256,000.00
	TOTAL GRANTS	14,705,109.81	48,477,011.68	15,052,847.95
	ENROLMENT	2,068.00	1,806.00	1,619.00
	RATIO OF CAPITATION GRANTS PER STUDENT	1:7111	1:26842	1:9297
	OTHER INCOMES	70,326,745.12	98,473,909.60	40,399,594.50
	GROWTH OF OTHER INCOMES	(28,147,164.48)	58,074,315.10	
	EXPENDITURE/PAYMENTS	90,968,318.36	146,106,548.60	52,162,558.21
	DEBTORS/RECEIVABLES	47,797,637.09	52,512,796.33	12,650,617.00
	CREDITORS/PAYABLES	53,937,200.07	51,494,207.22	6,265,825.00
	CASH AND CASH EQUIVALENTS	21,092,964.40	3,298,567.66	4,604,639.50

b) 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

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include how many teachers the school has for each subject in order to indicate shortage/ allocation of resources.

NON-FINANCIAL	Jan - June 2021
ENROLLED STUDENTS	2068
NUMBER OF STREAMS	35
TSC TEACHERS	92
BOM TEACHERS	5
TOTAL NUMBER OF TEACHERS	97
TEACHER SHORTAGE	15
TEACHER-STUDENT RATIO	1:21

c) Mean score in the 2019-2021 KCSE:

YEAR	ENTRANCE	MEAN SCORE	REMARKS
2020	351	9.889	GOOD
2019	339	9.919	GOOD
2018	335	8.8179	GOOD

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.

YEAR	ENTRANCE	MEAN SCORE	STUDENTS TRANSITIONED	COMMENT
2020	351	9.889	346	GOOD
2019	339	9.919	327	GOOD
2018	335	8.8179	319	GOOD

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<i>TOTAL NO OF STUDENTS</i>	1025		992	
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d) Number of Candidates in the 2019-2021 KCSE:

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

<i>YEAR</i>	<i>NUMBER OF STUDENTS</i>
2020	351
2019	339
2018	335
<i>TOTAL NUMBER OF STUDENTS</i>	1103

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e) 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.

<i>YEAR</i>	<i>STUDENTS</i>	<i>DORMS</i>	<i>DINNING HALL</i>	<i>LABO</i>	<i>TOILETS</i>	<i>SHOWERS</i>	<i>CLINIC</i>	<i>LIBRARY</i>
<i>2020</i>	<i>2060</i>	<i>6</i>	<i>1</i>	<i>6</i>	<i>177</i>	<i>164</i>	<i>1</i>	<i>1</i>
<i>2019</i>	<i>1806</i>	<i>5</i>	<i>1</i>	<i>6</i>	<i>177</i>	<i>164</i>	<i>1</i>	<i>1</i>
<i>2018</i>	<i>1652</i>	<i>5</i>	<i>1</i>	<i>6</i>	<i>177</i>	<i>164</i>	<i>1</i>	<i>1</i>

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f) 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

<i>NO</i>	<i>PROJECTS</i>	<i>SOURCE OF FUNDS</i>
<i>1</i>	<i>DORMITORY(800 bed capacity</i>	<i>PARENTS CONTRIBUTION</i>
<i>2</i>	<i>8 CLASS ROOM</i>	<i>G.O.K GRANTS</i>
<i>3</i>	<i>32 DOOR ABLUTION BLOCK & SEPTIC TANKS</i>	<i>PARENTS CONTRIBUTION</i>
<i>4</i>	<i>SWIMMING POOL</i>	<i>DONATION</i>



Sign

School Principal

MARYHILL GIRLS HIGH SCHOOL
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IV. 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.

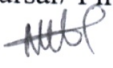
The Board of Management of (*Maryhill Girls High School*) accepts responsibility for the school's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS).

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.

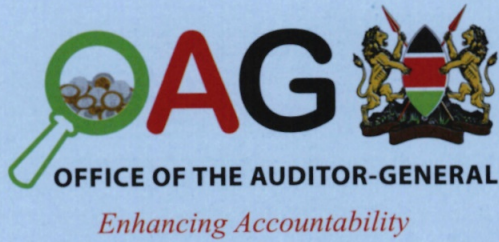
Name: Anthony Ng'ang'a Mwaura
Designation: Chairman, School Board of Management
Sign: 
Date: 30/6/2021

Name: Jacinta Waweru Ngure
Designation: School Principal & Secretary to Board of Management
Sign: 
Date: 30/6/2021



Name: Mary Muriithi
Designation: Bursar/ Finance Officer
Sign: FOR: 
Date: 30/6/2021

REPUBLIC OF KENYA



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Website: www.oagkenya.go.ke

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

REPORT OF THE AUDITOR-GENERAL ON MARYHILL GIRLS HIGH SCHOOL FOR THE SIX (6) MONTHS PERIOD ENDED 30 JUNE, 2021 – KIAMBU COUNTY

PREAMBLE

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

- A. Report on the Financial Statements that considers whether the financial statements are fairly presented in accordance with the applicable financial reporting framework, accounting standards and the relevant laws and regulations that have a direct effect on the financial statements.
- B. Report on Lawfulness and Effectiveness in Use of Public Resources which considers compliance with applicable laws, regulations, policies, gazette notices, circulars, guidelines and manuals and whether public resources are applied in a prudent, efficient, economic, transparent and accountable manner to ensure 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 controls, risk management and governance systems are properly designed and were working effectively in the financial period 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

Adverse Opinion

I have audited the accompanying financial statements of Maryhill Girls High School – Kiambu County set out on pages 1 to 18, which comprise of the statement of financial assets and financial liabilities as at 30 June, 2021, and the statement of receipts and payments, the statement of cash flows and the statement of budgeted versus actual

Report of the Auditor-General on Maryhill Girls High School for the Six (6) Months period ended 30 June, 2021 – Kiambu County

amounts for the six (6) months' 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, because of the significance of the matters discussed in the Basis for Adverse Opinion section of my report, the financial statements do not present fairly, the financial position of Maryhill Girls High School – Kiambu County as at 30 June, 2021 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 do not comply with the Public Finance Management Act, 2012 and the Basic Education Act, 2013.

Basis for Adverse Opinion

1. Unsupported Acquisition of Assets

The statement of cash flows reflects net cash flows from investing activities amount of Kshs.23,730,861 from acquisition of assets which was not supported with procurement and acquisition documentations.

In the circumstances, the accuracy and propriety of acquired assets of Kshs.23,730,861 could not be confirmed.

2. Unsupported Financial Statements Balances

Management did not provide ledgers for all the balances reflected in both the statement of receipts and payments for the year ended 30 June, 2021 and the statement of financial assets and financial liabilities as at 30 June, 2021. It was therefore not clear how the balances in the financial statements were arrived at in the absence of ledgers.

In the circumstances, the accuracy and completeness of the financial statements could not be confirmed.

3. Inaccuracies in Capitation Grants

The statement of receipts and payments reflects capitation grants for tuition and operations amount of Kshs.2,374,736 and Kshs.12,330,374 both totalling Kshs.14,705,110 as disclosed in Notes 1 and 2 to the financial statements. Review of the NEMIS capitation disbursements made to the School reflects an amount of Kshs.27,403,273 resulting to an unexplained variance of Kshs.12,698,163.

In the circumstances, the accuracy and completeness of capitation grants for tuition and operations of Kshs.2,374,736 and Kshs.12,330,374 could not be confirmed

4. Unsupported Infrastructure Projects

The School undertook construction of eight (8) classrooms and thirty two (32) door ablution and two (2) septic tanks and an eight hundred (800) capacity dormitory construction at a project cost of Kshs.21,887,240 and Kshs.79,000,000 respectively.

However, the following irregularities were noted:

- a) Documents to show approval of the projects were not provided for audit review.
- b) The School infrastructure plan was not in place.
- c) The Board of Management minutes on the construction were not provided.
- d) The bank statement showing availability of funds in the school infrastructure account at the date of approval was not provided.
- e) The quarterly progress report to CDE was not provided.
- f) Documents to show how the projects were procured including the tender evaluation reports, bid documents for all the tenderers, advert, opening and evaluation minutes were not provided for audit review.
- g) The certificates of practical completion for the two projects was not provided.

In the circumstances, the accuracy and value for money for the expenditure incurred could not be confirmed.

5. Unsupported Cash and Cash Equivalents

The statement of financial assets and financial liabilities reflects Kshs.21,092,964 in respect to cash and cash equivalents. However, the School did not prepare bank reconciliation statements for all the eleven (11) bank accounts and for two (2) Mpesa paybill accounts. In addition, the School did not provide cash books for seven (7) bank accounts out of eleven (11) bank accounts held. Further, Management did not appoint a board of survey to confirm bank and cash balances as at 30 June, 2021.

In the circumstances, the accuracy and completeness of the cash and cash equivalents balance could not be confirmed.

6. Long Outstanding Receivables

The statement of financial assets and financial liabilities reflects accounts receivables balance of Kshs.47,797,637 in respect of fees arrears as disclosed in Note 11 to the financial statements. Included in the balance are receivables amounting to Kshs.34,870,211 which had been outstanding for more than two (2) years. 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 Kshs.47,797,637 could not be confirmed.

The audit was conducted in accordance with the International Standards for Supreme Audit Institutions (ISSAIs). I am independent of the Maryhill Girls High 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 adverse opinion.

Emphasis of Matter

1. Budgetary Control and Performance

The statement of budgeted versus actual amounts reflects final receipts budget and actual on comparable basis of Kshs.103,002,854 and Kshs.83,234,143 respectively resulting to an under-funding of Kshs.19,768,711 or 19% of the budget.

However, the School spent a balance of Kshs.76,687,048 against actual receipts of Kshs.83,234,143 resulting to an under-utilization of Kshs.6,547,095 or 8% of actual receipts.

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

2. Unbudgeted Other Receipts

The statement of receipts and payments and as disclosed in Note 4 to the financial statements reflects an amount of Kshs.16,131,602 in respect to school fund income - other receipts which include Kshs.3,031,084 relating to receipts from house rent, school canteen, hymn books, Covid-19 masks and student ID cards which were unbudgeted sources.

My opinion is not modified in respect of these matters.

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.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution, because of the significance of the matters discussed in the Basis for Adverse Opinion and Basis for Conclusion on Lawfulness and Effectiveness in Use of Public Resources sections of my report, based on the audit procedures performed, I confirm that public resources have not been applied lawfully and in an effective way.

Basis for Conclusion

1. Unconfirmed Students Enrolment Data

The statement of receipts and payments reflects capitation grants for tuition, capitation grants for operations and infrastructure grants totalling Kshs.14,705,110. Comparison of data from National Education Management and Information System (NEMIS) with records from the County Director of Education revealed that during the financial period 2020/2021, NEMIS reflected 1,819 students while records from the County Director of Education had 1,560 students, resulting to a variance of two hundred and fifty nine (259).

In the circumstances, excess students not enrolled in NEMIS do not benefit from Government capitation thus disadvantaging them from the rest.

2. Unapproved Fees on Parents Association Support Programme

The statement of receipts and payments and as disclosed in Note 3 to the financial statements reflects school fund income - parents' contribution amount of Kshs.54,195,143 which includes Kshs.5,500 per student per term for students in Forms 1 to 3 and Kshs.7,000 for those in Form 4 charged as capacity building. In addition, the amount includes Kshs.20,000 per student per year in Form One and Kshs.10,000 per student per year in Forms 2 to 4 as development fund which had not been approved by the Ministry of Education through the County Education Board. This was contrary to Government Circular No. MOE.HQS/3/13/3 dated 16 June, 2021 on guidelines on implementation of Free Day and Secondary Education programme which stipulates that parents will only pay for school uniforms, boarding related costs as reflected in the boarding fees structure and lunch for the day scholars.

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

3. Failure to Transfer Infrastructure Funds from Operations Bank Account

The statement of receipts and payments reflects operations grants amount of Kshs.12,330,374 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.8,196,000 in respect of infrastructure grants which were to be transferred to infrastructure bank account for maintenance and improvement of the School's facilities. However, the bank statements and cashbooks to show the amount transferred were not provided for audit review. This was contrary to the Ministry of Education Circular 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 circular.

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

The statement of receipts and payments and as disclosed in Note 7 to the financial statements reflects payments for boarding and school fund payments amount of Kshs.74,448,671 which includes Kshs.7,632,901 in respect of administration cost which

Report of the Auditor-General on Maryhill Girls High School for the Six (6) Months period ended 30 June, 2021 – Kiambu County

further includes Kshs.800,000 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.800,000 could not be confirmed.

5. Unbalanced Budget

Review of the statement of budgeted versus actual amounts indicated that the School final budget amounted to Kshs.103,002,854 against final budget expenditure of Kshs.86,257,072 resulting to unbalanced budget by Kshs.16,745,782. This is contrary to Regulation 33(c) of Public Finance Management (National Government) Regulations, 2015 which states that budget shall be balanced.

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

6. Failure to Prepare School Improvement Plan

During the 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 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 EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

As required by Section 7(1)(a) of the Public Audit Act, 2015, because of the significance of the matters discussed in the Basis for Adverse Opinion, Basis for Conclusion on Lawfulness and Effectiveness in Use of Public Resources and Basis for Conclusion on Effectiveness of Internal Controls, Risk Management and Governance sections of my

report, based on the audit procedures performed, I confirm that internal controls, risk management and overall governance were not effective.

Basis for Conclusion

Lack of Ownership Documents

Annex 2 to the financial statements reflects summary of fixed assets register which includes land and motor vehicles. However, land ownership documents and motor vehicle log books were not provided for audit.

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

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

Responsibilities of Management and those Charged with Governance

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

In preparing the financial statements, Management is responsible for assessing the School's ability to continue to sustain its services, disclosing, as applicable, matters related to sustainability of services and using the applicable basis of accounting unless Management is aware of the intention to terminate the School or to cease operations.

Management is also responsible for the submission of the financial statements to the Auditor-General in accordance with the provisions of Section 47 of the Public Audit Act, 2015.

In addition to the responsibility for the preparation and presentation of the financial statements described above, Management is also responsible for ensuring that the activities, financial transactions, and information reflected in the financial statements are in compliance with the authorities which govern them, and that public resources are applied in an effective way.

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

governance and risk management, and ensuring the adequacy and effectiveness of the control environment.

Auditor-General's Responsibilities for the Audit

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

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

Further, in planning and performing the audit of the financial statements and audit of compliance, I consider internal controls in order to give an assurance on the effectiveness of internal controls, risk management and overall governance processes and systems in accordance with the provisions of Section 7(1)(a) of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. My consideration of the internal controls would not necessarily disclose all matters in the internal controls 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 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

Report of the Auditor-General on Maryhill Girls High School for the Six (6) Months period ended 30 June, 2021 – Kiambu County

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

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

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


17 September, 2024


MARYHILL GIRLS' HIGH SCHOOL
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VI. STATEMENT OF RECEIPTS AND PAYMENTS PERIOD TO 30TH JUNE 2021

DESCRIPTION OF VOTE HEAD	Note	Jan-June2021 Kshs	2019-2020 Kshs
RECEIPTS			
Capitation grants for tuition	1	2,374,735.75	3,717,600.68
Capitation grants for operations & infrastructure	2	12,330,374.06	44,759,411.00
School Fund Income- Parents' Contributions	3	54,195,143.58	94,925,907.00
School Fund Income- Other receipts	4	16,131,601.54	3,548,002.60
Proceeds from borrowings		-	-
TOTAL RECEIPTS		<u>85,031,854.93</u>	<u>146,950,921.28</u>
PAYMENTS			
Payments for Tuition	5	5,231,789.06	8,284,785.10
Payments for operations and infrastructure	6	11,287,857.94	57,154,563.00
Boarding and school fund payments	7	74,448,671.36	80,667,200.50
TOTAL PAYMENTS		<u>90,968,318.36</u>	<u>146,106,548.60</u>
SURPLUS/DEFICIT		<u>(5,936,463.43)</u>	<u>844,372.68</u>

The school financial statements were approved on and signed by:

Name: Anthony Ng'ang'a Mwaura
Designation: Chairman, School Board of Management
Sign: 
Date: 30/6/2021

Name: Jacinta Waweru Ngunjiri
Designation: School Principal & Secretary to Board of Management
Sign: 
Date: 30/6/2021

Name: Mary Muriithi
Designation: Bursar/ Finance Officer
Sign: FOR: 
Date: 30/6/2021



MARYHILL GIRLS HIGH SCHOOL
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VII. STATEMENT OF FINANCIAL ASSETS AND FINANCIAL LIABILITIES AS AT 30TH JUNE 2021

	Note	Jan-June2021 Kshs	2019-2020 Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	8	21,035,923.40	3,406,505.99
Cash Balances	9	57,041.00	(107,938.33)
Short term Investment	10	-	-
Total Cash and Cash Equivalents		21,092,964.40	3,298,567.66
Account's receivables	11	47,797,637.09	52,512,796.33
TOTAL FINANCIAL ASSETS		68,890,601.49	55,811,363.99
FINANCIAL LIABILITIES			
Accounts Payable	12	70,509,908.15	51,494,207.22
NET FINANCIAL ASSETS		(1,619,306.66)	4,317,156.77
REPRESENTED BY			
Fund balance b/fwd 1st July...	13	4,317,156.77	3,472,784.09
Surplus/Deficit for the year		(5,936,463.43)	844,372.68
NET FINANCIAL POSITION		(1,619,306.66)	4,317,156.77

The School's financial statements were approved on and signed by:

Name: Anthony Ng'ang'a Mwaura
Designation: Chairman, School Board of Management

Sign:

Date: 30/6/2021

Name: Jacinta Waweru Ngure
Designation: School Principal & Secretary to Board of Management

Sign:



Date: 30/6/2021

Name: Mary Muriithi
Designation: Bursar/ Finance Officer

Sign:

for:

Date: 30/6/2021

MARYHILL GIRLS HIGH SCHOOL
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VIII. STATEMENT OF CASH FLOWS FOR THE PERIOD ENDED 30TH JUNE 2021

		Jan-June 2021 Kshs	2020-2021 Kshs
Receipts from operating activities			
Capitation grants for tuition	1	2,374,735.75	3,717,600.68
Capitation grants for operations	2	12,330,374.06	44,759,411.00
School fund income- Parents contributions/ fees	3	54,195,143.58	94,925,907.00
School fund income- other receipts	4	16,131,601.54	3,548,002.60
Total receipts		85,031,854.93	146,950,921.28
Payments			
Payments for Tuition		5,231,789.06	8,284,785.10
Payments for operations		11,287,857.94	57,154,563.00
Boarding and school fund payments		74,448,671.36	80,667,200.50
Total payments		90,968,318.36	146,106,548.60
Net cash flow from operating activities	a	(5,936,463.43)	844,372.68
Cashflow From Investing Activities			
Proceeds from Sale of Assets		-	-
Acquisition of Assets		23,730,860.17	-
Proceeds from investments		-	-
Net cash flows from Investing Activities	b	23,730,860.17	-
NET Cashflow From Financing Activities			
Proceeds from borrowings/ loans			
Repayment of principal borrowings			
Net cash flows from Investing Activities	c		
NET Increase In Cash & Cash Equivalent		17,794,396.74	844,372.68
Cash & cash equivalent at BEGINNING of the year	10	3,298,567.66	2,454,194.98
Cash and cash equivalent at END of the year		21,092,964.40	3,298,567.66

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.

MARYHILL GIRLS' HIGH SCHOOL
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IX. STATEMENT OF BUDGETED VERSUS ACTUAL AMOUNTS FOR THE YEAR ENDED 30TH JUNE 2021

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS						
<i>(1) CAPITATION GRANT ON TUITION</i>						
Exercise books			0	627,550	(627,550)	0.0%
Teaching/learning materials	4,284,896	0	4,284,896	1,097,289	3,187,607	390.5%
Internal exams			0	649,897	(649,897)	0.0%
<i>(2) CAPITATION GRANT ON OPERATIONS</i>					-	
Electricity and water	1,166,352.00		1,166,352	714,579	451,773	61.3%
Local transport / travelling	1,166,352.00		1,166,352	714,579	451,773	61.3%
MIF Grant	5,170,000.00		5,170,000	6,375,514	(1,205,514)	123.3%
Personal Emoluments	6,414,936.00		6,414,936	3,930,229	2,484,707	61.3%
Administration costs	971,960.00		971,960	595,473	376,487	61.3%
Activity	1,551,000.00		1,551,000	-	1,551,000	0.0%
<i>(3) FEES CHARGED ON PARENTS</i>					-	
Fee on Boarding Equipment and Stores	34,625,102.50		34,625,102.50	39,178,287	(4,553,184)	113.1%
Repairs and maintenance						42.3%

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	2,583,323.50		2,583,323.50	1,091,987	1,491,337	
Electricity, water and Conservancy	5,943,702.00		5,943,702.00	5,730,829	212,873	96.4%
Local transport / travelling	1,913,934.00		1,913,934.00	446,905	1,467,029	23.4%
Activity	825,132.00		825,132.00	94,000	731,132	11.4%
Administration Costs	2,564,589.00		2,564,589.00	1,451,802	1,112,787	56.6%
Personal Emoluments	9,758,443.50		9,758,443.50	5,398,917	4,359,527	55.3%
OTHER INCOME			-		-	
KNEC	16,584,033.00		16,584,033.00	12,308,562	4,275,471	74.2%
School Farm	2,280,000.00		2,280,000.00	665,896	1,614,104	29.2%
KUCCPS	384,500.00		384,500.00	119,560	264,940	31.1%
Cup/mug/plate	1,214,598.00		1,214,598.00	13,000	1,201,598	1.1%
House Rent			-	176,700	(176,700)	0.0%
Bakery	3,600,000.00		3,600,000.00	1,852,588	1,747,412	51.5%
TOTAL INCOME	103,002,854	0	103,002,854	83,234,143	19,768,711	80.8%
(1) EXPENDITURE FOR TUITION						
Library Materials	177,122.00		177,122.00	-	177,122.00	0%
Exercise books	1,750,000.00		1,750,000.00	-	1,750,000.00	0%
Laboratory equipments and apparatus						321%

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	1,289,500.00		1,289,500.00	4,138,670.06	(2,849,170.06)	
Teaching/learning materials	1,068,274.00		1,068,274.00	1,092,039.00	(23,765.00)	102%
Bank charges	-		-	1,080.00	(1,080.00)	0%
PAYMENTS FOR OPERATIONS AND INFRASTRUCTURE ACCOUNT						
Electricity and water	1,166,352.00		1,166,352.00	703,772.00	462,580.00	60%
Local transport / travelling	1,166,352.00		1,166,352.00	500,000.00	666,352.00	43%
MIF Grant	5,170,000.00		5,170,000.00	6,375,500.00	(1,205,500.00)	123%
Personal Emoluments	6,414,936.00		6,414,936.00	2,509,982.90	3,904,953.10	39%
Administration costs	971,960.00		971,960.00	791,589.00	180,371.00	81%
Activity	1,551,000.00		1,551,000.00	406,894.04	1,144,105.96	26%
Bank Charges			-	120.00	(120.00)	0%
BOARDING AND SCHOOL FUND PAYMENTS						
Fee on Boarding Equipment and Stores	34,625,103		34,625,103	34,184,525	440,577.93	99%
Repairs and maintenance	2,583,324		2,583,324	406,623	2,176,700.10	16%
Electricity, water and Conservancy	5,943,702		5,943,702	3,102,553	2,841,148.62	52%
Local transport / travelling	1,913,934		1,913,934	3,284,634	(1,370,700.30)	172%
Activity	825,132		825,132			4%

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				35,220	789,912.00	
Administration Costs	2,564,589		2,564,589	7,632,902	(5,068,312.86)	298%
Personal Emoluments	9,758,444		9,758,444	7,615,532	2,142,911.65	78%
Bakery	2,800,000		2,800,000	1,804,539	995,461.00	64%
School Farm	1,860,000		1,860,000	1,061,322	798,678.00	57%
School canteen	800,000		800,000	750,851	49,149.00	94%
Bank Charges	750,851		750,851	300	750,551.00	0%
Insurance	904,098		904,098	86,000	818,098.00	10%
Student ID cards	26,400		26,400	26,400	-	100%
KUCCPS	176,000		176,000	176,000	-	100%
TOTAL	86,257,072	0	86,257,072	76,687,048	9,570,023	89%

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

- i. Xxx
- ii. Xxx

MARYHILL GIRLS HIGH SCHOOL
Annual Report and Financial Statements
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XI. NOTES TO THE FINANCIAL STATEMENTS

1 CAPITATION GRANT FOR TUITION

	Jan-June 2021 Kshs	2019-2020 Kshs
Exercise books	627,549.96	-
Teaching/learning materials	1,097,288.60	3,717,600.68
Internal exams	649,897.19	-
Total	2,374,735.75	3,717,600.68

2 CAPITATION GRANT FOR OPERATIONS

	Jan-June 2021 Kshs	2019-2020 Kshs
Electricity and water	714,578.84	1,387,418.00
Local transport / travelling	714,578.84	1,387,418.00
MIF Grant	6,375,514.16	27,373,000.00
TIG Grant	-	5,000,000.00
Personal Emoluments	3,930,228.92	7,809,241.00
Administration costs	595,473.30	1,155,939.00
Activity	-	646,395.00
Medical & Insurance	-	-
Total	12,330,374.06	44,759,411.00

3 PARENTS CONTRIBUTION/FEES - SCHOOL FUND ACCOUNT

	Jan-June 2021 Kshs	2019-2020 Kshs
Fee on Boarding Equipment and Stores	39,178,286.86	50,566,575.00
Repairs and maintenance	1,091,986.92	5,578,767.00
Electricity, water and Conservancy	5,730,828.72	6,126,942.00
Local transport / travelling	446,904.80	5,190,970.00
Activity	94,000.17	1,255,702.00
Administration Costs	1,451,802.27	3,209,333.00
Personal Emoluments	5,398,916.84	7,908,920.00
Insurance	129,982.00	1,658,445.00
Medical	612,031.00	411,162.00
Donations	-	13,019,091.00
Uniform Fee	60,404.00	-
Total	54,195,143.58	94,925,907.00

MARYHILL GIRLS HIGH SCHOOL
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NOTES TO THE FINANCIAL STATEMENTS (Continued)

4 OTHER RECEIPTS – SCHOOL FUND ACCOUNT

	Jan-June 2021 Kshs	2019-2020 Kshs
KNEC	12,308,562.00	-
School Farm	665,896.00	1,032,090.50
KUCCPS	119,560.00	500.00
Cup/mug/plate	6,500.00	267,000.00
House Rent	176,700.00	295,000.00
Bakery	1,852,588.45	933,603.00
school canteen	845,817.09	199,221.10
Hymn book	6,500.00	267,000.00
COVID 19 Masks	126,778.00	39,004.00
Tender Income		228,000.00
Clubs		96,355.00
Student ID cards	22,700.00	160,800.00
Bus Hire		10,000.00
Interest income		19,429.00
Total	<u>16,131,601.54</u>	<u>3,548,002.60</u>

5 PAYMENTS FOR TUITION

	Jan-June 2021 Kshs	2019-2020 Kshs
Library Materials	-	1,473,020.20
Exercise books	-	-
Laboratory equipments and apparatus	4,138,670.06	-
Teaching/learning materials	1,092,039.00	1,857,296.60
chalks	-	-
Internal exams	-	-
Reference books	-	4,953,283.30
Bank charges	1,080.00	1,185.00
Total	<u>5,231,789.06</u>	<u>8,284,785.10</u>

MARYHILL GIRLS HIGH SCHOOL
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NOTES TO THE FINANCIAL STATEMENTS (Continued)

6 PAYMENTS FOR OPERATIONS

	Jan-June 2021 Kshs	2019-2020 Kshs
Electricity and water	703,772.00	2,026,821.00
Local transport / travelling	500,000.00	4,275,243.00
MIF Grant	6,375,500.00	37,069,600.00
Personal Emoluments	2,509,982.90	9,331,839.00
Administration costs	791,589.00	3,552,336.00
Activity	406,894.04	895,969.00
Medical & Insurance	-	-
Bank Charges	120.00	2,755.00
Rent	-	-
TOTAL	11,287,857.94	57,154,563.00

7 BOARDING AND SCHOOL FUND PAYMENTS

	Jan-June 2021 Kshs	2019-2020 Kshs
Fee on Boarding Equipment and Stores	34,184,524.57	39,396,335.00
Repairs and maintenance	406,623.40	5,218,152.00
Electricity, water and Conservancy	3,102,553.38	3,532,880.00
Local transport / travelling	3,284,634.30	5,970,433.00
Activity	35,220.00	1,371,210.00
Administration Costs	7,632,901.86	10,674,720.00
Personal Emoluments	7,615,531.85	8,192,020.00
Bakery	1,804,539.00	937,400.00
School Farm	1,061,322.00	1,805,614.50
School canteen	750,851.00	405,431.00
Bank Charges	300.00	1,365.00
Clubs	86,000.00	29,000.00
Insurance	120,456.00	865,237.00
KNEC	12,210,652.00	22,000.00
Medical	1,874,962.00	1,212,211.00
Tender income	64,000.00	183,872.00
House rent	11,200.00	263,620.00
Hymn Books	-	180,000.00
Covid 19 Masks	-	230,400.00
Student ID cards	26,400.00	175,300.00
KUCCPS	176,000.00	-
TOTAL	74,448,671.36	80,667,200.50

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

8 BANK ACCOUNTS

Name of Bank, Account No. & currency	Bank Account Number	Jan-June 2021 Kshs	2019-2020 Kshs
Tuition Account	1102191027	2,101,692.40	86,652.89
Operations Account	1102191361	8,125,454.95	2,602,787.22
School Fund Account/Boarding	1102165883	3,378,213.85	(4,246,153.62)
Savings Account-development	1100169415	127,977.80	127,977.80
Income generating activities Account	1139521764	125,049.19	159,472.65
Co-operative account (development account)	01129734995400	2,896,105.66	3,796,402.66
Co-operative dollar Account	02120734995400	245,061.40	512,779.30
Carritas Account	1002022000811	1,499,964.00	-
Equity canteen account	0090277588428	393,326.91	60,909.84
Equity Harambee Account	1550267870554	308,801.00	308,801.00
Infrastructural Account	1123666822	1,834,276.24	(3,123.75)
Total		21,035,923.40	3,406,505.99

9 CASH IN HAND

Description	Jan-June 2021 Kshs	2019-2020 Kshs
Tuition Account	-	-
Operation Account	2,286.00	2,286.00
School Fund account	-	(110,224.33)
Income generating	54,755.00	52,759.00
Infrastrucure account	-	(6,950.00)
Total	57,041.00	(107,938.33)

10 SHORT TERM INVESTMENTS

Description	Jan-June 2021 Kshs	2019-2020 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	Jan-June 2021 Kshs	2019-2020 Kshs
Fees arrears	47,621,655.09	52,240,595.33
Salary advances	158,079.00	164,162.00
Imprest	-	-
KCB Prepaid cards	17,903.00	108,039.00
NSSF	-	-
NHIF	-	-
Total	47,797,637.09	52,512,796.33

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

Description	Jan-June 2021 Kshs	2019-2020 Kshs
Fees arrears for current year	4,916,652.29	17,370,384.00
Fees arrears for the previous year	7,834,791.47	6,315,025.45
Fees arrears for prior periods (over two years)	34,870,211.33	28,555,185.88
Total	47,621,655.09	52,240,595.33

12 ACCOUNTS PAYABLE

Description	Jan-June 2021 Kshs	2019-2020 Kshs
Trade creditors (See ageing below appendix 1)	53,937,200.07	36,003,644.24
Prepaid fees	16,479,748.08	15,379,265.98
Pocket money	86,460.00	111,297.00
Caution Money	6,500.00	-
Total	70,509,908.15	51,494,207.22

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

Description	Jan-June 2021 Kshs	2019-2020 Kshs
Trade creditors for current year	53,937,200.07	36,003,644.24
Trade creditors for the previous year	-	-
Trade creditors for prior periods (over two years)	-	-
Total	53,937,200.07	36,003,644.24

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

13 FUND BALANCE BROUGHT FORWARD

Description	Jan-June 2021	2019-2020
	Kshs	Kshs
Bank balances	21,035,923.40	3,406,505.99
Cash balances	57,041.00	(107,938.33)
Short Term Investments	-	-
Receivables	47,797,637.09	52,512,796.33
Payables	<u>(70,509,908.15)</u>	<u>(51,494,207.22)</u>
Total	<u>(1,619,306.66)</u>	<u>4,317,156.77</u>

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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	Jan-June 2021	2019-2020
	Kshs	Kshs
Bank loan(s)	-	-
Outstanding Leases	-	-
Hire purchase	-	-
Gratuity and leave provision	-	-
Total	-	-

15 Biological assets

Description	Jan-June 2021	2019-2020
	Kshs	Kshs
Cattle	-	-
Goats	-	-
Rabbits	-	-
Trees	-	-
Coffee or tea plantation	-	-
Poultry	-	-
Total	-	-

16 Borrowings

Description	Jan-June 2021	2019-2020
	Kshs	Kshs
a) Borrowings		
Borrowing at beginning of the year	-	-
Borrowings during the year	-	-
Repayments of during the year	-	-
Balance at end of the year	-	-

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Other important disclosure notes

17 Stock/ Inventory

Description	Jan-June 2021	2019-2020
	Kshs	Kshs
Stock/Inventory		
Stock/ inventory at beginning of the year	-	-
Stock/ inventory purchased during the year	-	-
Stock/ inventory issued during the year	-	-
Balance at end of the year	<u>-</u>	<u>-</u>

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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.

Ref No.	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)

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ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2,021.00	Outstanding Balance 2020	Comments
	a	b	c	d=a-c		
	Kshs	Kshs	Kshs	Kshs	Kshs	
Construction of buildings						
Sub-Total						
Supply of goods						
1. Wamboga Vegetable Transporters	880,100.00	06-01-21	-	880,100.00		
2. Promising General Merchant	2,127,150.00	06-01-21	-	2,127,150.00		
3. Bannis Portrait Farm	61,120.00	06-01-21	-	61,120.00		
4. Bovis Ltd	21,600.00	06-01-21	-	21,600.00		
5. Kangoo Super Butchery	528,000.00	06-01-21	-	528,000.00		
6. Diana International Ltd	237,050.00	06-01-21	-	237,050.00		
7. Edix Suppliers	483,000.00	06-01-21	-	483,000.00		
8. St Matia Mulumba Mission Hospital	49,360.36	06-01-21	-	49,360.36		
9. Assumption Sisters	57,600.00	06-01-21	-	57,600.00		

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Farm						
10. Huiusque Logistics Ltd	147,398.00	06-01-21	-	147,398.00		
11. Dynamic Central Stores	87,450.00	06-01-21	-	87,450.00		
12. Tele-Electric solutions Ltd	17,530.00	06-01-21	-	17,530.00		
13. Humprey Roukes Omollo	73,100.00	06-01-21	-	73,100.00		
14. Algo Feeds Ltd	123,355.00	06-01-21	-	123,355.00		
Sub-Total	4,893,813.36			4,893,813.36		
Supply of services						
15. Pestfree and Sanitation Contracors	147,660.00	06-01-21	-	147,660.00		
16. Lanes Enterprises Ltd	83,800.00	06-01-21	-	83,800.00		
17. Jimec Enterprises	147,000.00	06-01-21	-	147,000.00		
18. Heri Healthcare Consulting Limited	1,063,049.00	06-01-21	-	1,063,049.00		
19. Kenya Power and Ligtning	784,773.00	06-01-21	-	784,773.00		
20. James Mungai	7,500.00	06-01-21	-	7,500.00		
21. Charles Mungai	10,500.00	06-01-21	-	10,500.00		
22. National Police service-Aps	34,000.00	06-01-21	-	34,000.00		
23. Safaricom Plc	27,495.00	06-01-21	-	27,495.00		
24. Turning point	6,000.00	06-01-21	-	6,000.00		

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solutions		
25. Bluevalley Enterprises Ltd	16,014,678.00	25-12-20
26. Widson Services Ltd	30,716,931.71	
Sub-Total	49,043,386.71	
Grand Total	53,937,200.07	

-	16,014,678.00	
-	30,716,931.71	
-	49,043,386.71	
-	53,937,200.07	

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ANNEX 2 – SUMMARY OF FIXED ASSETS REGISTER

Asset class	Date purchased	Location	Unit	Opening Balance 1st Jan 2021	Additions during the year	Disposals during the year	Balance as at the end of the year ended 30th June 2021
Land 1			Acres				
Land 2							
Buildings and structures			No	83	4	0	87
Motor vehicles			No				
Office equipment, furniture and fittings			No				
ICT Equipment, and Other ICT Assets			No				
Tools and apparatus			No				
Textbooks							

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Other Machinery and Equipment							
Heritage and cultural assets							
Intangible assets- software							
Total							

(The School should ensure that a detailed fixed assets register is maintained).

ASSET REGISTER

Asset class-Buildings and structures

Name/ Description of Buildings and structures	Unit	Opening Balance 1st Jan 2021	Additions during the year	Disposals during the year	Balance as at the end of the year ended 30th June 2021
45 Student capacity Classrooms	No.	33	8	0	41
Dormitories	No.	6	0	0	6
Administration Block	No.	1	0	0	1
Science Laboratories	No.	6	0	0	6
Multipurpose hall 1200 capacity	No.	1	0	0	1
Ablution Block	No.	2	2	0	4
Store houses	No.	2	0	0	2
Boreholes	No.	2	0	0	2

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100001 Plastic Tanks	No.	10	0	0	10
Farm Houses	No.	1	0	0	1
Entry and Exit Gates	No.	2	0	0	2
Staff Houses -3 Bedroom	No.	1	0	0	1
Staff Houses -2 Bedroom	No.	13	0	0	13
Staff Houses-Single rooms	No.	5	0	0	5
Sports Goal Posts (Pairs)	No.	6	0	0	6
Total		91	10	0	101

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TRIAL BALANCE AS AT 30TH JUNE 2021			
		DR	CR
Cash and Cash equivalents			
	Bank Balances	21,035,923	
	Cash Balances	57,041	
	Short term investments	-	
	Receivables	47,797,637	
Payments			
	Payments for Tuition	5,231,789	
	Payments for operations	11,287,858	
	Boarding and school fund payments	74,448,671	
Receipts			
	Capitation grants for tuition		2,374,736
	Capitation grants for operations		12,330,374
	School Fund Income- Parents' Contributions		54,195,144
	School Fund Income- Other receipts		16,131,602
	Proceeds from borrowings-payables		70,509,908
	Prior Year Adjustment		
	Fund Balance b/f		4,317,157
	TOTAL	159,858,920	159,858,920