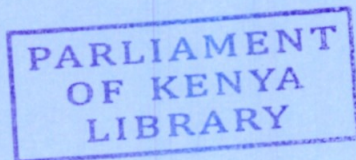


REPUBLIC OF KENYA



REPUBLIC OF KENYA

REPORT



THE NATIONAL ASSEMBLY PAPERS LAID	
DATE: 16 JUN 2026	DAY: Tuesday
TABLED BY: Hon. Naomi Wago, CBS MP (Deputy Majority Party Whip)	
CLERK-AT-THE-TABLE: Wanjala	

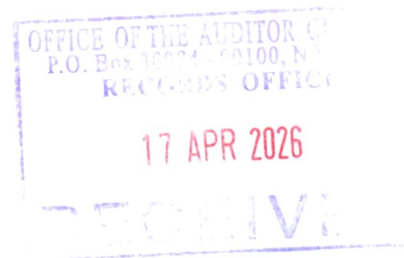
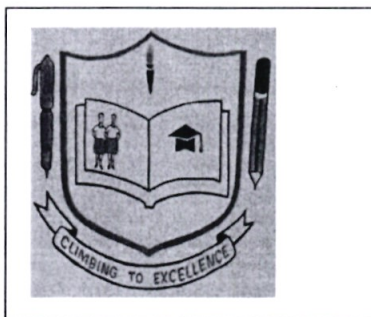
THE AUDITOR-GENERAL

ON

ST. CLARE GIRLS SECONDARY SCHOOL

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

EMBU COUNTY



ST CLARE GIRLS SECONDARY

ANNUAL REPORT AND FINANCIAL STATEMENTS

**FOR THE 6 MONTHS PERIOD ENDED
30TH JUNE 2021**

Transitional Financial Statements Prepared under the International Public Sector Accounting Standards (IPSAS)

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Annual Report and Financial Statements for the 6 months' period ended 30th June 2021

1. Acronyms and Definition of Key Terms

A. Acronyms.

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

B. Definition of Key Terms

Comparative Year- Means the prior period.

Annual Report and Financial Statements for the 6 months' period ended 30th June 2021**2. Key School Information and Management****(a) Background information**

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

The school was registered in 3/2010 under registration number GP/A/8172/10 and is currently categorized as a county public school established, owned or operated by the Government.

The school is a boarding school and had 163 number of students as at 30th June 2021. It has one streams and 11 teachers of which 2 teachers are employed by the School Board of Management.

(b) School Board of Management - Board Members

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

Ref:	Name of Board Member	Designation	Date of appointment
1	Rita Kawira Njiru	Chairman	14/5/2019
2	Sabina Kaburi	Secretary - Principal	14/5/2019
3	David Njeru	Member	14/5/2019
4	Eric Njeru	Member	14/5/2019
5	Eric Muthomi	Member	14/5/2019
6	Ann Kamau	PTA chair	14/5/2019
7	Joseph Nthiga	Member	14/5/2019
8	Fr. Stanley Ileri	Sponsor	14/5/2019
9	Alfred Ngari	Member	14/5/2019
10	Antony Maina	Special needs	14/5/2019
11	Beatrice Mwaniki	Member	14/5/2019
12	Jane Njeru	Member	14/5/2019
13	Humphrey Ileri	Member	14/5/2019
14	Nicasio Nyaga	Member	14/5/2019

Annual Report and Financial Statements for the 6 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 students 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

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

Ref:	Name of Committee	Names of Members	Designation	Number of meetings attended during the year
1	Executive Committee	Rita Kawira	Chairman	3 out of 3
		Sabina Kaburi	Secretary	3 out of 3
		Joseph Nthiga	V/chairman	2 out of 3
		Fr. Stanley Ireri		3 out of 3
		David Njeru		3 out of 3
		Ann kamau		3 out of 3
2	Audit Committee			
3	Finance,procurement and general purposes Committee/dev comm	Eric Njeru	Secretary	3 out of 3
		Eric Muthomi	Chairman	2 out of 3
		Ann Kamau		2 out of 3

Annual Report and Financial Statements for the 6 months' period ended 30th June 2021

		Joseph Nthiga		3 out of 3
				1 out of 3
4	Academic Committee	Beatrice Mwaniki	Chairman	2 out of 3
		Antony Maina	Secretary	2 out of 3
		John Muthee		3 out of 3
		Joseph Nthiga		2 out of 3
		Jane Njeru		2 out of 3
5	Development Committee	David Njeru		3 out of 3
		Joseph Nthiga		3 out of 3
		Sabina Kaburi		3 out of 3
		Antony Maina		3 out of 3
		Eric Muthomi		3 out of 3
		Humphrey Ileri		3 out of 3
6	Discipline and welfare Committee	Beatrice Mwaniki	secretary	3 out of 3
		Mary Kamene	chairman	3 out of 3
		Fr. Stanley	member	2 out of 3
		Alfred Ngari	member	3 out of 3
		Antony Maina		
7	Adhoc Committee (if any during the year)			

(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 Number
1	Principal	Sabina Kageni Kaburi	372135
2	Deputy Principal	Mary Kamene Makai	253410
3	School Bursar	Patrick Muriithi	

Annual Report and Financial Statements for the 6 months' period ended 30th June 2021

KEY SCHOOL INFORMATION AND MANAGEMENT (Continued)

(e) Schools contacts

Post Office Box: 2166--60100 Embu
Telephone: 0715898070
E-mail: stclaresgirls@ymail.com
Website:
Facebook:
Twitter:

(f) School Bankers

The following school operated 7 number of bank accounts in the following banks:

1. Name of Bank: KCB bank
Branch: Embu
Account Number: 1102866105-SCHOOL FUND AC
2. Name of Bank: KCB bank
Branch: Embu
Account Number: 1102865869-TUITION AC
3. Name of Bank: KCB bank
Branch: Embu
Account Number: 1102836214-OPERATION AC
4. Name of Bank: KCB bank
Branch: Embu
Account Number: 1257358030- INFRA AC
5. Name of Bank: KCB
Branch: Embu
Account Number: 1141050072.-DEVELOPMENT AC
6. Name of Bank: KCB
Branch: Embu
Account Number: 1257358464-GRATUITY AC

7. MPESA Pay Bill No. 522123 attached to bank account: 38317

(g) Independent Auditors

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

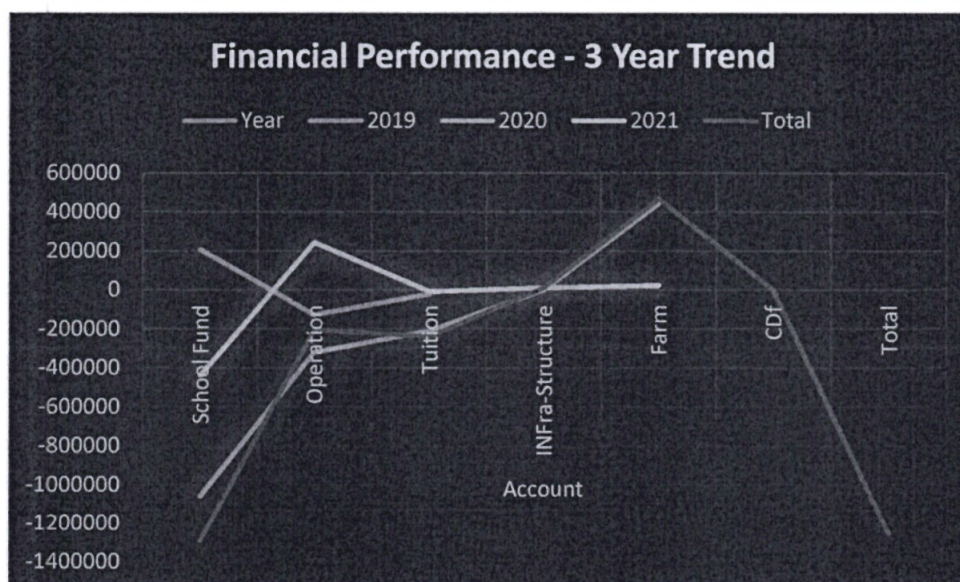
Annual Report and Financial Statements for the 6 months' period ended 30th June 2021**3. Summary Report of Performance of the School**

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

a) Financial performance

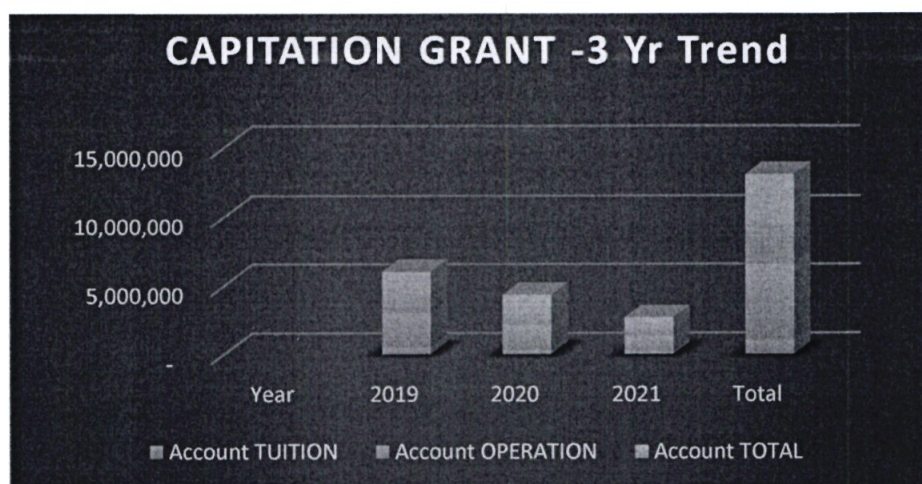
- *Surplus/ deficit for the year and a comparison of the same for the last three years*

4. Financial Performance - 3 Year Trend							
	Account						
	School Fund	Operation	Tuition	INFra-Structure	Farm	CDf	Total
Year							
2019	206030	-127252	-20888				57890
2020	-1057890	-319500	-207483	0	444400		-1140473
2021	-437261	242212	-9793.25	10747	22300		-171795
Total	-1289121	-204540	-238164	10747	466700	0	-1254378



Annual Report and Financial Statements for the 6 months' period ended 30th June 2021- *Capitation grants from the Ministry of Education for the last three years*

5.		TUITION	OPERATION	TOTAL
	Year			
	2019	525,510	2,488,505	3,014,015
	2020	306,011	1,877,000	2,183,011
	2021	184,033	1,164,108	1,348,141
	Total	1,015,554	5,529,613	6,545,167

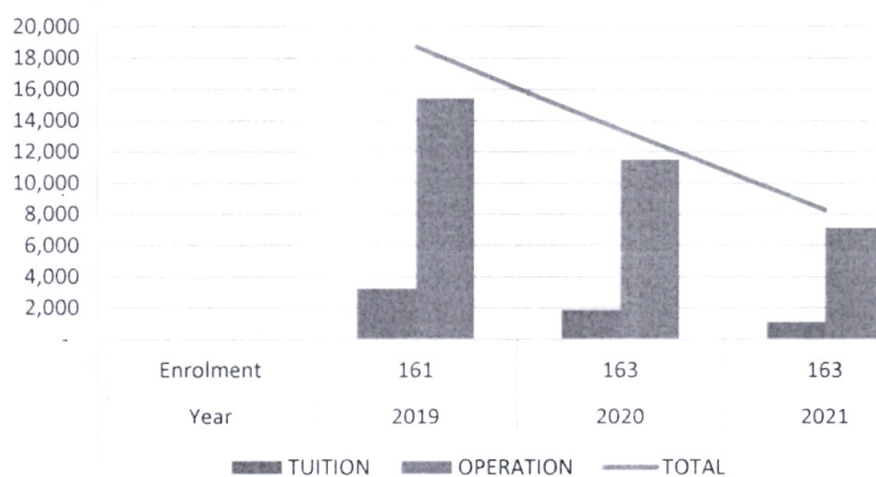


Annual Report and Financial Statements for the 6 months' period ended 30th June 2021

- Ratio of capitation grant per student over the last three years

Capitation Grant Per CHILd -3 Yr Trend					
		Account			
		TUITION	OPERATION	TOTAL	
Year	Enrolment				
2019	161	3,264	15,457	18,721	
2020	163	1,877	11,515	13,393	
2021	163	1,129	7,142	8,271	

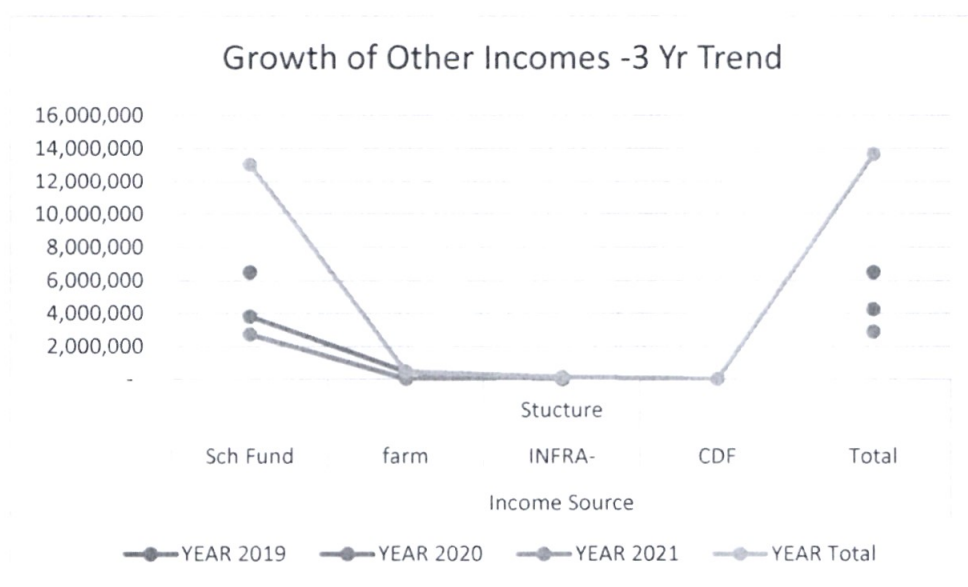
Capitation Grant Per CHILd -3 Yr Trend



Annual Report and Financial Statements for the 6 months' period ended 30th June 2021

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

		Sch Fund	farm	INFRA- Stucture	CDF	Total
YEAR						
	2019	6,493,080				6,493,080
	2020	3,817,838	444,400	-		4,262,238
	2021	2,729,149	22,300	140,873		2,892,322
	Total	13,040,067	466,700	140,873	-	13,647,640

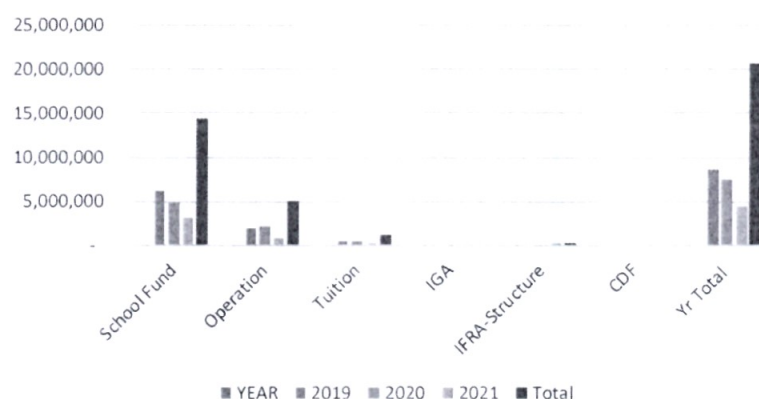


Annual Report and Financial Statements for the 6 months' period ended 30th June 2021

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

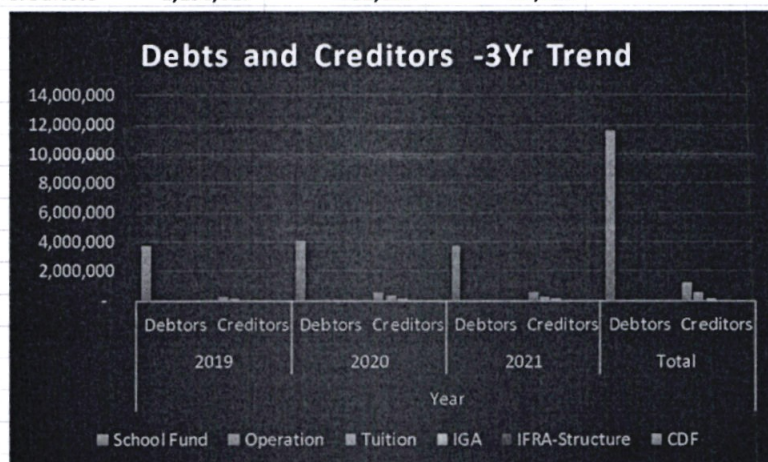
Expenditure -3Yr Trend							
	School Fund	Operation	Tuition	IGA	IFRA-Structur	CDF	Yr Total
YEAR							
2019	6,287,050	1,908,802	546,398				8,742,250
2020	4,875,728	2,196,500	513,494				7,585,722
2021	3,166,410	921,896	193,826		130,126		4,412,258
Total	14,329,188	5,027,198	1,253,718	-	130,126	-	20,740,230

Expenditure -3Yr Trend



Annual Report and Financial Statements for the 6 months' period ended 30th June 2021- *Movement of debtors and creditors of the school over the last three years*

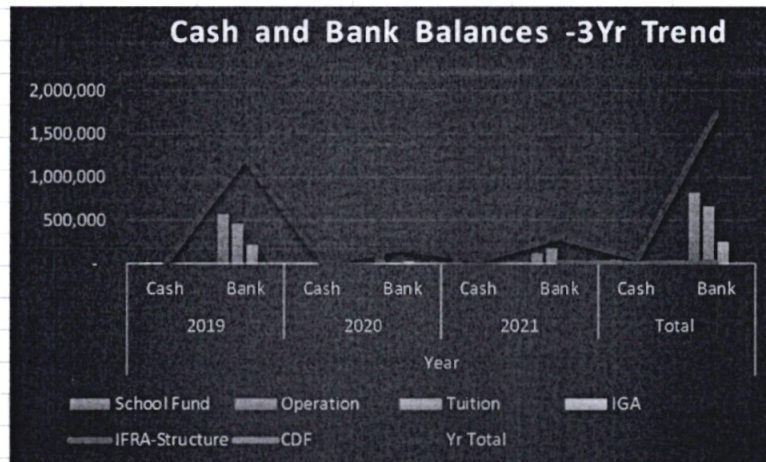
		Account						Yr Total
		School Fund	Operation	Tuition	IGA	IFRA-Structure	CDF	
2019	Debtors	3,732,150						3,732,150
	Creditors	203,887	32,184	-				236,071
2020	Debtors	4,081,415						4,081,415
	Creditors	495,359	289,634	33,000				817,993
2021	Debtors	3,755,210						3,755,210
	Creditors	499,371	211,007	34,525				744,903
Total	Debtors	11,568,775	-	-	-	-	-	11,568,775
	Creditors	1,198,617	532,825	67,525	-	-	-	1,798,967



Annual Report and Financial Statements for the 6 months' period ended 30th June 2021

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

		School Fund	Operation	Tuition	Account IGA	IFRA-Structure	CDF	Yr Total
2019	Cash	1,563	735					2
	Bank	572,269	461,788	208,938				1,242
2020	Cash	2,200	1,220					3
	Bank	135,163	10,395	34,455				180
2021	Cash	48,966	1,845					50
	Bank	116,258	183,728			10,747		310
Total	Cash	52,728	3,800	-	-	-	-	56
	Bank	823,690	655,911	243,393	-	10,747	-	1,733



Annual Report and Financial Statements for the 6 months' period ended 30th June 2021

b) Teacher Student ratio:

Ratio of students to Teachers	
Total enrolment	163
Total No of Teachers	11
Students : Teachers ratio	01:14

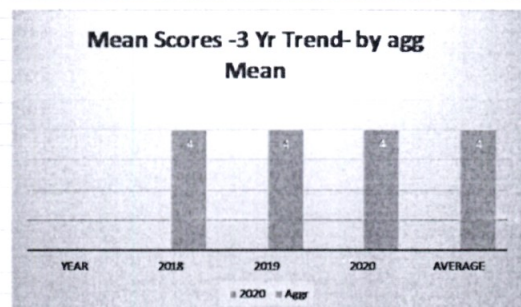
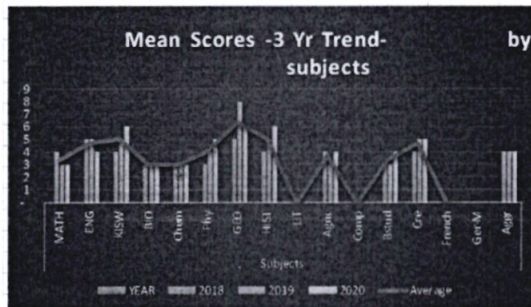
Teachers Turnover	
No of teachers recruited in the year	0
No of teachers transferred inwards in the year	0
No of teachers transferred outwards in the year	0
Net inflow of teachers	0

Teachers Employment	
No of teachers required by CBE	9
No of teachers employed by TSC	9
Shortage / Surplus No of teachers before BOM teachers	0
No of teachers employed by BOM	2
Surplus No of teachers	-2

Annual Report and Financial Statements for the 6 months' period ended 30th June 2021

c) The mean score in the 2018-2020 KCSE

Mean Scores -3 Yr Trend																
	Subjects															
YEAR	MATH	ENG	KISW	BIO	Chem	Phy	GEO	HIST	LIT	Agric	Comp	Bstud	Cre	French	Ger-M	A
2018	4	5	4	3	3	3	5	4		4		3	4			
2019	3	5	5	3	3	4	8	5		3		3	5			
2020	3	4	6	3	3	5	6	6		4		4	5			
Average	3	5	5	3	3	4	6	5	-	4	-	3	5	-		



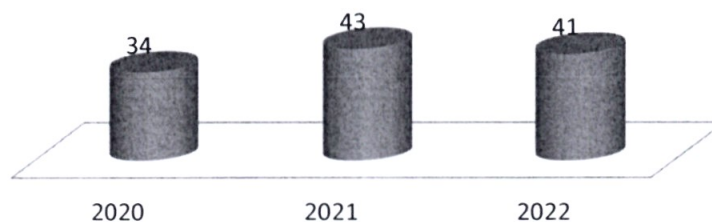
d) Number of Candidates in the 2020 KCSE:

YEAR	No of Candidates	Comment
2018	31-2 to higher learning	+0.0819
2019	28-4 to higher learning	+0.194
2020	34-2 to higher learning	0.00

	Number of CANDIDATES	
Year		
	2020	34
	2021	43
	2022	41

Number of CANDIDATES

■ Number of CANDIDATES



Annual Report and Financial Statements for the 6 months' period ended 30th June 2021

e) The capacity of the school:

6. Capacity Analysis

Area	Means of infrastructure measurement	Quantity of infrastructure required	Actual quantity of infrastructure available	
Classrooms	No	4	6	-2
Laboratories	No	2	2	0
Toilet Doors	No	12	12	0
Offices	No	1	4	-3
Dining Hall	Number of students well seated	163	163	0

Annual Report and Financial Statements for the 6 months' period ended 30th June 2021

Library	Number of students well seated	0	163	-163
Hostels	Number of Decker Beds well-spaced	163	163	0
Staffroom	Number of teachers well seated	11	11	0
Boardroom	Number of BOM members well seated	17	17	0
Textbooks	Average Students- Course book ratio	01:01	01:01	0
Water	Adequacy	adequate	adequate	adeq
Electricity	Adequacy	adequate	adequate	adeq

Annual Report and Financial Statements for the 6 months' period ended 30th June 2021

Staff housing	No of staff properly housed	11	3	8
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a) Development projects carried out by the school:

Projects	Source of funds	Status	Initial Cost (Kshs)	Amount Spent (Kshs)	Expected completion time

.....
School Principal

Annual Report and Financial Statements for the 6 months' period ended 30th June 2021

7. Statement of School Management Responsibility

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

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

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

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

.....

Name:

Designation: Chairman, School Board of Management **Date:**

.....

Name: ANGELIA NJIRU

Designation: School Principal & Secretary to Board of Management **Date:** 15/4/2026

.....

Name: PAULINE MURUTHI M

Designation: Bursar/ Finance Officer **Date:** 15/4/2026

REPUBLIC OF KENYA

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



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

REPORT OF THE AUDITOR-GENERAL ON ST. CLARE GIRLS SECONDARY SCHOOL FOR THE SIX (6) MONTHS PERIOD ENDED 30 JUNE, 2021 – EMBU COUNTY

PREAMBLE

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

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

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

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of St. Clare Girls Secondary School set out on pages 1 to 19, which comprise of the statement of financial assets and liabilities

as at 30 June, 2021, statement of receipts and payments statement of cash flows for the period ended 30 June, 2021, 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. Clare Girls Secondary School 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, 2012 and the Basic Education Act, 2013.

Basis for Qualified Opinion

1. Inaccuracies in the Financial Statements

1.1 Variances Between the Financial Statements and the Ledgers

During the audit, it was noted that the amounts in the financial statements differed with the supporting ledgers. This resulted in unreconciled variances as detailed below;

	Note	Amount Per Financial Statements (Kshs)	Amount Per Ledger (Kshs)	Unexplained Variance (Kshs)
Capitation-Operations	2	1,164,108	1,154,740	9,368
Payments for Tuition	5	193,826	191,935	1,891
Payments for Operations	6	921,896	906,464	15,432
Short Term Investment	10	88,000	0	88,000

1.2 Inconsistencies in Numbering of the Notes

The Notes in the statement of assets and liabilities varied with the explanatory notes as shown below;

Item	Notes as per Statement of Assets and Liabilities	Actual Explanatory Note
Bank Balances	8	10
Cash Balances	9	11
Short-term Investment	10	12
Account Receivables	11	13
Accounts Payables	12	14
Accumulated Fund Balance	13	15

In the circumstances, the accuracy, completeness, fair presentation of the above balances included in these financial statements could not be confirmed.

2. Long Outstanding and Unsupported Accounts Receivables

The statement of assets and liabilities reflects accounts receivables balance of Kshs.3,755,210 in respect of fees arrears as disclosed in Note 11 to the financial statements. Included in the balance is accounts receivables balance of Kshs.3,434,165 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 full recoverability of the accounts receivables balance. Further, ageing analysis of Kshs.3,434,165 was not supported by a detailed schedule.

In the circumstances, the accuracy, completeness and recoverability of the receivables balance of Kshs.3,434,165 could not be confirmed.

3. Unsupported Accounts Payables

The statement of assets and liabilities reflects payables balance of Kshs.1,122,970 as disclosed in Note 12 to the financial statements. However, the schedule provided for audit verification totalled Kshs.595,693 leaving a variance of Kshs.527,277 which was not explained.

In the circumstances, the accuracy and completeness of the accounts payables balance of Kshs.527,277 could not be confirmed.

4. Failure to Prepare Statement of Budgeted Versus Actual Amounts

In the period under review, Management did not prepare the statement of Budgeted versus actual amount as required by the Public Sector Accounting Standards Board reporting requirements.

In the circumstances, the financial statements are incomplete and the budgeted and actual receipts and expenditures and budget performance could not be confirmed.

The audit was conducted in accordance with the International Standards of Supreme Audit Institutions (ISSAIs). I am independent of St. Clare 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

Unaudited Opening Balances

I draw attention to the fact that prior to the 2020/2021 financial year, Public Secondary Schools in Kenya did not prepare financial statements for audit. Consequently, the Public Sector Accounting Standards Board prescribed 30 June, 2021 as the first-time adoption of the International Public Sector Accounting Standards (IPSAS) – Cash Basis of Accounting by Public Secondary Schools.

The financial statements for the six (6) months period ended 30 June, 2021 include comparative information. However, the comparative figures were based on unaudited figures. My audit procedures were, therefore, limited to the extent that comparative information does not contain misstatements that materially affect the current period's financial statements. Accordingly, I do not express an opinion or any form of assurance on the comparative information. My audit opinion on the current period financial statements is not modified in respect of this matter.

Key Audit Matters

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

Other Information

Management is responsible for the Other Information set out on page iii to xx which comprise of Key School Information and Management, Summary Report of Performance of the School and the Statement of School Management Responsibility. The Other Information does not include the financial statements and my audit report thereon.

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

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

REPORT ON LAWFULNESS AND EFFECTIVENESS IN THE USE OF PUBLIC RESOURCES

Conclusion

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

Basis for Conclusion

1. Overfunding of Capitation Grants and Unconfirmed Students Enrolment Data

The statement of receipts and payments reflects capitation grants for tuition and capitation grants for operations amount of Kshs.184,033 and Kshs.1,164,108 respectively

as disclosed in Note 1 and Note 2 to the financial statements. During the financial year 2020/2021, NEMIS reported one hundred and forty-one (141) students while the records from the School registers showed student enrolment as one hundred and twenty-seven (127) resulting in an unexplained variance of 14 students. As a result of the variances, the school was over-funded by an amount of Kshs.136,298 using a rate of Kshs.9,735 per student.

In the circumstances, the underfunding of the School may have affected service delivery to the students and the accuracy of the student enrolment data could not be confirmed.

2. Failure to Establish a Functional Procurement Unit

The School did not have an established procurement function managed by qualified procurement professional as required under Section 47(2) of the Public Procurement and Asset Disposal Act, 2015 and Regulation 33 of the Public Procurement and Asset Disposal Regulations, 2020. Procurement activities were undertaken by individuals lacking the requisite qualifications.

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

3. Irregularities in Procurement Processes

The statement of receipts and payments reflects an amount of Kshs.3,166,410 as the expenditure in relation to boarding and school fund expenses incurred for the procurement of various goods and services. Review of the School's procurement processes revealed the School failed to maintain complete procurement records, including tender documents, tender advertisements, bid evaluation reports, correspondences with supplier, contract documents, payment certificates, contract performance monitoring reports and inspection and acceptance committee reports. This was contrary to Section 68 of the Public Procurement and Asset Disposal Act, 2015 and limits audit trail and transparency.

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

4. Late Submission of Financial Statements for Audit

The financial statements for the period under review were submitted to the Office of the Auditor-General on 3 March, 2026, four and a half years late, instead of the recommended date 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 required that the Schools financial statements be ready by 30 September, 2021.

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

5. Poor Management of Textbooks

Physical verification showed that textbook storage facilities were inadequate resulting to the School storing extra textbooks in unsafe conditions such as floors hence susceptible to damage by water and other factors. Further, records of the issuance of textbooks to students were not provided for audit verification.

In the circumstances, value for money and proper controls on management of books could not be confirmed.

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

Review on the presentation and disclosure in the financial statements revealed the following anomalies,

- i) The statements were prepared using a wrong template i.e., Transitional financial statements under the International Public Sector Accounting Standards (IPSAS) instead of the cash basis IPSAS template.
- ii) The financial statements were not signed by the Chairperson of the Board as required.
- iii) The statement of receipts and payments is reflected as statement of financial performance.
- iv) The statement of receipts and payments, and statement of cash flows did not indicate references to the explanatory notes.

In the circumstances, Management was in breach of the PSASB reporting template.

7. Stalled Building Project

Physical inspection revealed that the School had a stalled building project intended to house a computer laboratory and library. The project commenced in 2019 but progressed through foundation, walling, fixed door and windows up to roofing level. Finishing mainly plastering, fixing glasses, ceiling, floor screeding and painting is yet to be done. No disclosures for the project have been reflected in the financial statements as required by the reporting template. In addition, project documents including the Bills of Quantities (BQ), payment vouchers, and payment schedules were not provided for audit verification. Stalled projects are an indication that the public has been denied benefits that would have accrued from the completed projects and that value for money invested in the projects has not been realized.

In the circumstances, value for money from the project could not be confirmed.

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

As required by Section 7(1)(a) of the Public Audit Act, 2015, based on the audit procedures performed, except for the effect of the matters described in the Basis for

Conclusion on Effectiveness of Internal Controls, Risk Management and Governance section of my report, I confirm that, nothing else has come to my attention to cause me to believe that internal controls, risk management and governance were not effective.

Basis for Conclusion

1. Non-Compliance with Minimum Number of Meetings

During the period under review, the School Board of Management comprised of fourteen (14) members serving under five (5) committees, namely: - the Executive Committee, Academic Committee, Discipline, Human Rights and Student Welfare, Audit Committee, and Infrastructural Committee, in addition to the full board. During the period under review full board held only two meetings, while Infrastructure and Academic committees convened only once each.

In the circumstances, the effectiveness of the Board of Management on oversight role could not be confirmed.

2. Lack of Land Ownership Documents

Annex 2 to the financial statements reflects summary of fixed assets register balance of Kshs.46,060,455. Included in the balance is Kshs.14,720,000 for land which had not been valued. Further, the original land title deed was not under the custody of the School as it is registered under "Kangeta Catholic Mission" hence the School cannot claim ownership of the parcel of land.

In the circumstances, the existence of effective measures in the management of assets could not be confirmed.

3. Lack of an Internal Audit Review

During the period under review, the School had not complied with Regulation 166(1) and (2) of the Public Finance Management (National Government) Regulations, 2015 which requires that, the internal audit unit of a national government entity to assess its own effectiveness through an internal performance appraisal commenting on its effectiveness in the annual report to The National Treasury.

In the circumstances, the effectiveness of the internal control mechanism at the School could not be confirmed.

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

Responsibilities of Management and those Charged with Governance

Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Public Sector Accounting Standards Cash Basis and for maintaining effective internal controls as Management determines is

necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error and for its assessment of the effectiveness of internal controls, risk management and governance.

In preparing the financial statements, Management is responsible for assessing the School's ability to continue as a going concern, disclosing, as applicable, matters related to going concern unless Management is aware of the intention 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 comply 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 governance and risk management, and ensuring the adequacy and effectiveness of the control environment.

Auditor-General's Responsibilities for the Audit

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

In conducting the audit, Article 229(6) of the Constitution also requires that I express a conclusion on whether or not in all material respects, the activities, financial transactions and information reflected in the financial statements are in compliance with the authorities that govern them and that public resources are applied in an effective way. In addition, I consider the entity's control environment in order to give an assurance on the effectiveness of internal controls, risk management and governance processes and systems in accordance with the provisions of Section 7(1)(a) of the Public Audit Act, 2015.

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

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


FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

22 May, 2026

Annual Report and Financial Statements for the 6 months' period ended 30th June 20216. Statement of Financial Performance for the Year Ended 30th June 2021

DESCRIPTION OF VOTE HEAD	Note	30.06.2021	2020
		Kshs	Kshs
RECEIPTS			
Capitation grants for tuition		184,033	306,011
Capitation grants for operations		1,164,108	1,877,000
School Fund Income- Parents' Contributions		2,729,149	3,817,838
School Fund Income- Other receipts		22,300	444,400
Infrastructure Income		140,873	-
TOTAL RECEIPTS		4,240,463	6,445,249
PAYMENTS			
Payments for Tuition		193,826	513,494
Payments for operations		921,896	2,196,500
Boarding and school fund payments		3,166,410	4,875,728
Infrastructure Expenses		130,126	-
TOTAL PAYMENTS		4,412,258	7,585,722
DEFICIT/SURPLUS		(171,795)	(1,140,473)

The school financial statements were approved on _____ 20 and signed by:

Name:

Chair BOM

Date:

Name: *Angelia Njiru*
School Principal/ Secretary to
BOM

Date: *15/4/2026*

Name: *Patience Muthuri M*
Bursar/ Finance Officer

Date: *15/4/2026*

Annual Report and Financial Statements for the 6 months' period ended 30th June 2021**7. Statement of Assets and Liabilities As At 30th June 2021**

	Note	30.06.2021	2020
		Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	8	336,920	180,013
Cash Balances	9	50,811	3,420
Short term Investment	10	88,000	5,477
Total Cash and cash equivalent		<u>475,730</u>	<u>188,909</u>
Account's receivables	11	3,755,210	4,081,415
TOTAL FINANCIAL ASSETS		4,230,941	4,270,324
FINANCIAL LIABILITIES			
Accounts Payables	12	1,122,970	1,068,425
NET FINANCIAL ASSETS		3,107,971	3,201,899
REPRESENTED BY			
Accumulated Fund b/fwd	13	3,279,765	4,342,372
Surplus/Deficit for the year		(171,795)	(1,140,473)
NET FINANCIAL POSITION		3,107,970	3,201,900

The school's financial statements were approved on _____ 20 and signed by:

Name:

Name: *Angela Njiru*Name: *Patricia Muthuri M*School Principal/ Secretary to
BOM

Bursar/ Finance Officer

Chair BOM

Date:

Date: *15/4/2026*Date: *15/4/2026*

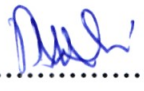
Annual Report and Financial Statements for the 6 months' period ended 30th June 20218. Statement of Cash Flows for the Year Ended 30th June 2021

		30.06.2021	2020
	Note	Kshs	Kshs
Receipts for operating income			
Capitation grants for tuition		184,033	306,011
Capitation grants for operations		1,164,108	1,877,000
School fund income- Parents contributions/ fees		3,061,674	3,501,873
School fund income- other receipts		20,300	427,400
Infrastructure Receipts		140,873	-
Total receipts		4,570,988	6,112,284
Payments			
Payments for Tuition		192,301	480,494
Payments for operations		1,000,523	1,939,050
Boarding and school fund payments		2,971,590	4,359,266
Infrastructure account payments		130,126	
Total payments		4,294,540	6,778,810
Net cash flow from operating activities		276,448	(666,526)
CASHFLOW FROM INVESTING ACTIVITIES			
Acquisition of Assets			-
Net cash flows from Investing Activities			-
CASHFLOW FROM BORROWING ACTIVITIES			
Net cash flow from financing activities		-	9,142
NET INCREASE IN CASH AND CASH EQUIVALENTS		276,448	(657,384)

Annual Report and Financial Statements for the 6 months' period ended 30th June 2021

Cash and cash equivalents at BEGINNING of the year		199,283	846,293
Cash and cash equivalent at END of the year		475,730	188,909

The school's financial statements were approved on _____ 20 and signed by:

.....	 	 
Name:	Name: ANGELA NJIRU	Name: Patrick Muthithi M
Chair BOM	School Principal/ Secretary to BOM	Bursar/ Finance Officer
Date:	Date: 15/4/2021	Date: 15/4/2021

Annual Report and Financial Statements For the year ended 30th June 2021

9. Statement Of Budgeted Versus Actual Amounts for The Year Ended 30th June 2021

Annual Report and Financial Statements for the 6 months' period ended 30th June 2021

10. Significant Accounting Policies

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

1. Statement of compliance and basis of preparation

Statement of Compliance

The financial statements have been prepared in accordance with the PFM Act and International Public Sector Accounting Standards (IPSAS). The entity has taken advantage of the transitional provisions under IPSAS 33, and therefore, these first/second/third/year financial statements are transitional financial statements.

Basis of Preparation

These financial statements have been prepared on a going concern basis and the accounting policies have been applied consistently throughout the period on an accrual basis unless otherwise specified (for example, statement of cash flow). Under an accrual basis, revenues are recognized when rights to assets are earned or levied rather than when cash is received, and expenses are recognized when obligations are incurred rather than when they are settled. The financial statements have been prepared and presented in Kenya Shillings to the nearest shilling. The accounting policies adopted have been consistently applied to all the years presented.

2. Recognition of revenue and expenditure

The school recognizes all revenue from various sources when earned and all expenses when incurred.

The capitation grants include recurrent and development grants. Recurrent capitation is recognised in the statement of financial performance while development grants are recognised in the statement of financial position after meeting the revenue recognition criteria. The conditional grants will be recognised as revenue upon fulfilment of the set conditions.

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 financial performance both as revenue and as expenditure in equal and opposite amounts; otherwise, the contribution is not recorded.

Annual Report and Financial Statements for the 6 months' period ended 30th June 2021

4. Cash and cash equivalents

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

5. Accounts Receivable

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

6. Accounts Payable

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

7. Non-current assets

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

8. Budget

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

9. Comparative figures

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

10. Subsequent events

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended 30th June 2021.

Annual Report and Financial Statements for the 6 months' period ended 30th June 2021

11. Notes to the Financial Statements

1 Government Grants for Tuition

	30.06.2021	2020
	Kshs	Kshs
LAB EQUIPMENT	-	4,320
T/L MATERIALS	184,033	301,691
TOTALS	184,033	306,011

2 Government Grants for Operations

	30.06.2021	2020
	Kshs	Kshs
boarding	9,368	
P/EMOLUMENT	412,117	468,612
L T/T	47,099	144,574
E W C	64,762	318,944
R M/I	566,000	722,500
ADMIN COST	64,762	124,570
MEDICAL	-	32,600
ACT	-	65,200
Total	1,164,108	1,877,000

Annual Report and Financial Statements for the 6 months' period ended 30th June 2021**3 Government Grants for infrastructure**

	30.06.2021	2020
	Kshs	Kshs
RMI	140,873	
TOTALS	140,873	

4 School Fund Income - Parents Contribution/Fees

	30.06.2021	2020
	Kshs	Kshs
-	-	
BOARDING	1,802,749	2,342,688
P/EMOLUMENT	362,400	468,900
L T/T	55,850	228,250
E W/C	273,600	373,400
R M/I	134,500	213,100
ADMIN COST	98,550	151,250
ACTIVITY	1,500	40,250
Sub-Total	2,729,149	3,817,838

Annual Report and Financial Statements for the 6 months' period ended 30th June 2021**5 Miscellaneous Incomes**

FARM	-	112,100
RENT	2,300	-
DEV/FUND	14,000	2,300
CONSTITUENCY BURSARY	6,000	322,000
TOTALS	22,300	444,4000

6 Tuition Payments

	30.06.2021	2020
	Kshs	Kshs
BES	-	4,320
LAB EQUIPMENT	132,740	92,700
T/L MATERIALS	61,086	416,474
Total	193,826	513,494

Annual Report and Financial Statements for the 6 months' period ended 30th June 2021**7 Operations payments**

	30.06.2021	2020
	Kshs	kshs
P/EMOLUMENT	495,165	460,763
L T/T	27,800	103,480
E W C	165,525	439,920
R M/I	11,990	71,205
ADMIN COST	80,543	199,487
ACTIVITY	-	241,240
INFRASTRUCTURE	140,873	680,405
TOTAL	921,896	2,196,500

8 Infrastructure Payments

	30.06.2021	2020
	Kshs	Kshs
RMI	130,000	
Bank charges	126	
Total	130,126	

Annual Report and Financial Statements for the 6 months' period ended 30th June 2021

9 Boarding and School Fund

	30.06.2021	2020
	Kshs	Kshs
TUITION	-	4,320
BOARDING	1,794,608	1,235,271
P/EMOLUMENT	187,854	802,019
L T/T	384,330	352,640
E W/C	80,565	349,140
R M/I	117,830	414,617
ADMIN COST	477,255	628,851
ACTIVITY	15,500	98,100
OPERATIONS	9,368	156,850
FARM	93,100	1,000
RENT	-	-
DEV/FUND	6,000	832,920
CONSTITUENCY BURSARY	-	-
TOTAL	3,166,410	4,875,728

Annual Report and Financial Statements for the 6 months' period ended 30th June 2021

10 Bank Accounts

Name of Bank, Account No. & currency	Bank Account Number	30.06.2021	2020
		Kshs	Kshs
KCB ACC..TUITION	1102865869	26,187	34,455
.....Bank -(Operation) c/f	1102836214	183,728	10,395
KCB EMBU (SCHOOL FUND)	1102866105	116,258	135,163
-		-	-
.....Bank(Infra-AC) c/fwd	1257358030	10,747	-
Total Bank Balances		336,920	180,013

11 Cash In Hand

Description	30.06.2021	2020
	Kshs	Kshs
Notes and Coins	50,811	3,420
Total	50,811	3,420

12 Short Term Investments

Description	30.6.2021	2020
	Kshs	Kshs
Cooperative Shares		
Treasury Bills		
Fixed Deposit accounts		
Other Investments	88,000	5,477
Total	88,000	5,477

Annual Report and Financial Statements for the 6 months' period ended 30th June 2021

13 Accounts Receivable

Description	30.6.2021	2020
	Kshs	Kshs
Fees Arrears	3,755,210	4,081,415
Other Non-Fees Receivables		
Salary Advances (list/schedule attached)		
Imprest (list/schedule attached)		
Rent arrears (list/schedule attached)		
Total	3,755,210	4,081,415

13 b) Ageing Analysis of Accounts Receivable

Description	30.6.2021		2020	
	Kshs		Kshs	
	Current FY	% of the total	Comparative FY	% of the total
Less than 1 year	296,005	7.8%	417,020	10.2%
Between 1- 2 years	25,040	0.6%	183,243	4.5%
Between 2-3 years			208,500	%
Over 3 years	3,434,165	91.6%	3,275,352	85.3%
Total	3,755,210	100%	4,081,415	100%

Annual Report and Financial Statements for the 6 months' period ended 30th June 2021

14 Accounts Payable

Description	30.6.2021	2020
	Kshs	Kshs
Trade Creditors (See Ageing Below and Appendix 1)	630,030	722,152
Prepaid Fees	378,067	241,290
Retention Monies		
Unpaid salaries and statutory deductions	114,873	104,983
Caution money		
Other payables		
Total	1,122,970	1,068,425

14a. Ageing Analysis of Accounts Payable

Description	30.6.2021		2020	
	Kshs		Kshs	
	Current FY	% of the total	Comparative FY	% of the total
Less than 1 year	973,760	86.7%	495,359	46.3%
Between 1- 2 years	1,200	0.1%	289,634	27.1%
Between 2-3 years	148,010	13.2%	283,432	26.6%
Over 3 years				%
Total	1,122,970	100%	1,068,425	100%

Annual Report and Financial Statements for the 6 months' period ended 30th June 2021
15 Fund Balance Brought Forward

Description	30.06.2021	2020
	Kshs	Kshs
Bank balances	195,863	336,369
Cash balances	3,420	2,298
Short Term Investments	-	507,626
Receivables	4,085,735	3,732,150
Payables	(1,005,252)	(236,071)
Total	3,279,766	4,342,372

Annual Report and Financial Statements for the 6 months' period ended 30th June 2021**Other important disclosure notes**

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

16 Non-current Liabilities Summary

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

17 Biological assets

Biological assets

Description	Numbers	30.06.2021	2020
		Kshs	Kshs
Cattle	5.00	200,000.00	150,000
Goats		-	
Trees	100.00	200,000.00	180,000
Coffee or tea plantation			
Poultry			
Total		400,0000	330,000

18 Borrowings

Description	30.6.2021	2020
Borrowings at beginning of the year		
Borrowings during the year		
Repayments during the year		
Balance at the end of the year		

Annual Report and Financial Statements for the 6 months' period ended 30th June 2021

Other important disclosure notes

19 Stock/ Inventory

Description	30.6.2021	2020
	Kshs	Kshs
Food stuffs	293,698	194,192
Lab consumables	200,568	364,268
Farm produce		
Medication		
Construction Materials		
TOTAL	494,266	556,460

20 Progress On Follow Up of Auditor Recommendations

The following is the summary of issues raised by the external auditor, and management comments that were provided to the auditor.

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

Sign and
Date

ST CLARE GIRLS SECONDARY SCHOOL

Annual Report and Financial Statements for 6 months' period ended 30th

June 2021

12. Annex I - Analysis of Pending Accounts Payable

				Outstanding Balance	Outstanding Balance	Comments
Supplier of Goods or Services	Original Amount	Date Contracted	Amount paid To- Date	30.06.2021	2020	
	Kshs	Kshs	Kshs	Kshs	Kshs	
Sub-Total						
Supply of goods						
mafuko industries	31095		03/03/2021	31095		
Nicholas mbogo	37800		03/03/2021	37800		
Daniel njuguna	33020		30/06/2021	33020		
peter murithi	5600		05/05/2021	5600		
convey providers	272180		05/06/2021	272180		
Gladys muthoni	2200		2/22019	2200		
mrs njagi	920		2/22020	920		
ivin win kenya	95200		2/22021	95200		
air pack industries	61800		03/03/2021	61800		
vicom uniforms	4300		04/04/2021	4300		
Roshen lab	30205		05/05/2021	30205		
Cyber schooltechsolutions	161000		30.5.2020	161000		
Water leaders k. ltd	150000		20.2.2021	150000		
Sub-Total	885320			885320		
Supply of services			03/03/2021	0		
K.p.l.c.	16100		03/03/2021	16100		
Employees	159,150		30/06/2021	159150		
fire marshals	59900		05/05/2021	59900		
bititech systems	2500	20.	05/06/2021	2500		

ST CLARE GIRLS SECONDARY SCHOOL

Annual Report and Financial Statements for 6 months' period ended 30th

June 2021

Sub-Total	237,650			237650		
Grand Total	1122970			1122970		

Annex 2 – Summary of Fixed Assets Register

Asset class	Historical Cost b/f	Additions during the year to June 2021	Disposals during the year to June 2021	Historical Cost c/f
	(Kshs)	(Kshs)	(Kshs)	(Kshs)
	1 st Jan 2021			30 th June 2021
Land 1	14,720,000			14720000
Land 2				0
Buildings and structures	26,800,000			26800000
Motor vehicles				0
Office equipment, furniture and fittings	1652000			1652000
ICT Equipment, and Other ICT Assets	1031800			1031800
Tools and apparatus	75850			75850
Textbooks	111730			111730
Other Machinery and Equipment	1408075			1408075
Heritage and cultural assets				0
Intangible assets- soft ware	261000			261000
Total	46,060,455			46060455

ST CLARE GIRLS SECONDARY SCHOOL

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June 2021**