

REPUBLIC OF KENYA



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OF KENYA
LIBRARY

REPORT:

08 NOV 2023

DAY
Wednesday

TABLED
BY:

Hon. Naomi Wago (Deputy
Majority Whip)

CLERK-AT
TABLE:
OF

Mado

THE AUDITOR-GENERAL

ON

**DALMAS MOKA SECONDARY
SCHOOL**

**FOR THE YEAR ENDED
30 JUNE, 2021**

TAITA/TAVETA COUNTY

Revised 30th June 2021.

OFFICE OF THE AUDITOR GENERAL
P. O. Box 30084 - 00100, NAIROBI
REGISTRY

21 JUL 2023

RECEIVED



DALMAS MOKA SECONDARY SCHOOL
PUBLIC SECONDARY SCHOOL

**ANNUAL REPORT AND FINANCIAL STATEMENTS
(REVISION)**

**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)

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I. KEY SCHOOL INFORMATION AND MANAGEMENT

[Customise the details in this section to suit your School]

(a) Background information

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

The school was registered in **31/08/2009** under registration number GP/A/7388/09 and is currently categorized as a Sub County, public school established, owned or operated by the Government.

The school is a day school and had 247 number of students as at **30th June 2021**. It has ONE stream and 11 teachers of which 3 teachers are employed by the School Board Of Management.

(b) School Board of Management - Board Members

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

Ref:	Name of Board Member	Designation	Date of appointment
1	NICHOLAS N. MWADIME	Chairman	18/06/2019
2	KABUYA JAMES PATRICK	Secretary - Principal	18/06/2019
3	MARTHA C. LUNDI	Member	18/06/2019
4	ARNOLD M. MWASHEGHWA	Member	18/06/2019
5	DORCUS M. KIRIGHA	Member	18/06/2019
6	EPHRAEM K. MWARUTA	Member-Co-opted	18/06/2019
7	MARIANA MJOMBA	Member-Co-opted	18/06/2019
8		Member – Rep CEB	18/06/2019
9	CRISPUS WANJE	Member Rep Teachers	18/06/2019
10	FABIAN M. KOMBO	Members - Sponsor	18/06/2019
11	FELIX M. MWANYUMBA	Member-Sponsor	18/06/2019
12	BERNADETA M. MWAMBURI	Member-Sponsor	18/06/2019
13	NOEL M. MALUSHA	Member - Community	18/06/2019
14	JACKSON M. MWANDOE	Member-Community	18/06/2019
15	JUSTIN M. MGHENDI	Member-Community	18/06/2019
16	VINCENT N. MWAZUI	Member-Community	18/06/2019
17	DZIGHAN B. KOMBO	Member-Community	18/06/2019
18		MemberSpecial Needs	18/06/2019
19	NOBERT ZOLLO	Rep Students	18/06/2019

KEY SCHOOL INFORMATION AND MANAGEMENT (Continued)

The function of the School Board of Management include:

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

(c) Committees of the Board

*Provide the names of the various committees of the Board established by the Board and the names of the committee members:
(SEE ATTACHED LIST OF COMMITTEES)*

Ref:	Name of Committee	Names of Members	Designation	Number of meetings attended during the year
1.	Executive Committee	-Nicolaus Nyambu -Joseph Kamau -Fabian Mwanyalo -Felix Mwanyumba	B.O.M Chairperson B.O.M Secretary P.A Chairperson B.O.M Member	Three
2	Academic Committee	Dzighan Bin Kombo Justine Mghendi - -	Chairperson Secretary Academic Director One Teacher One Parent	Two
3	Finance, procurement and general purposes Committee	-Felix Mwanyumba -Fabian Mwanyalo -Elhana Chao	Chairperson P.A Chairperson Accounts Clerk Two members P.A	Two

KEY SCHOOL INFORMATION AND MANAGEMENT (Continued)

(e) Schools contacts

Post Office Box: 20-80306 MGANGE
Telephone: 0727914640
E-mail: dalmasmokasec@gmail.com
Website: N/A

(f) School Bankers

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

1. Name of Bank: KENYA COMMERCIAL BANK
Branch: WUNDANYI
Account Number: **1119645840**
2. Name of Bank: KENYA COMMERCIAL BANK
Branch: WUNDANYI
Account Number: **1103791974**
3. Name of Bank: KENYA COMMERCIAL BANK
Branch: WUNDANYI
Account Number: **1103792237**
4. Name of Bank: KENYA COMMERCIAL BANK
Branch: WUNDANYI
Account Number: **1110128932**
5. Name of Bank: KENYA COMMERCIAL BANK
Branch: WUNDANYI
Account Number: **1107792991**
6. Name of Bank: KENYA COMMERCIAL BANK
Branch: WUNDANYI
Account Number: **1124554556**

MPESA Pay Bill No. attached to bank account - (N/A)

(g) Office of the Auditor General

Anniversary Towers, University Way
P.O. Box 30084
GPO 00100 Nairobi,
Kenya

11. 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:**

Under this section, the following information should be given:

- *Surplus/ deficit for the year and a comparison of the same for the last three years*
 - *Capitation grants from the Ministry of Education for the last three years*
 - *Ratio of capitation grant per student over the last three years*
 - *A three-year overview of growth of other income(s) earned by the school.*
 - *A three-year overview of growth in expenditure of the school*
 - *Movement of debtors and creditors of the school over the last three years*
 - *Movement of cash and bank balances over the last three years*
- Graphical presentation, ratios, tables, and pie charts should be used to show/ indicate trends.*

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

c) **Mean score in the 2021 KCSE:**

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

d) Number of Candidates in the 2021 KCSE:

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

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.

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

Sign
School Principal



18 JUL 2023




II. 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 *DALMAS MOKA 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 (IPSSAS).

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, 20XX, and of the school's financial position as at that date.

Name: NICHOLAS NYAMBU
Designation: Chairman, School Board of Management
Sign: 
Date: 18/7/2023

Name: KABUYA JAMES PATRICK
Designation: School Principal & Secretary to Board of Management
Sign: 
Date: 18/7/2023

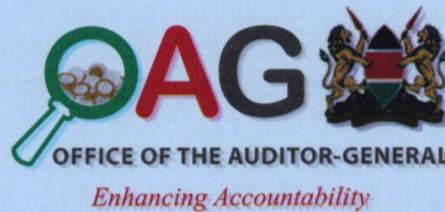
18 JUL 2023

Name: ELIANA WAWUDA CHAO
Designation: Bursar/ Finance Officer
Sign: 
Date: 18/7/2023

ACCOUNTS CLERK
DALMAS MOKA SEC. SCHOOL
P. O. Box 20 - 80306, MGANGE
18/7/2023
Date: 18/7/2023

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 DALMAS MOKA SECONDARY SCHOOL FOR THE YEAR ENDED 30 JUNE, 2021 – TAITA/TAVETA 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 Government achieves value for money and that such funds are applied for the intended purpose.
- 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, the risk management environment, and the internal controls developed and implemented by those charged with governance for orderly, efficient and effective operations of the entity.

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

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of Dalmas Moka Secondary School – Taita/Taveta County set out on pages 9 to 23, which comprise the statement of financial

assets and financial liabilities as at 30 June, 2021, and the statement of receipts and payments, statement of cash flows and statement of budgeted versus actual amounts for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of the Dalmas Moka Secondary School – Taita/Taveta 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 comply with the Public Finance Management Act, 2012 and the Basic Education Act, 2013.

Basis for Qualified Opinion

2.0 Unreconciled Variances

Amounts reflected in the statement of receipts and payments differ with those reflected in the statement of cash flows as summarized below;

	Statement of Receipts and Payments (Kshs.)	Balance as per Statements of Cash Flows and Budget (Kshs.)	Variance (Kshs.)
Capitation Grants for Operations	4,220,804	2,806,138	1,414,666
Payments for Operations	2,588,211	2,437,904	150,307

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

3.0 Inaccuracies in the Long Outstanding Account Payables

The statement of financial assets and financial liabilities reflects account payables balance of Kshs.1,591,475 as disclosed in Note 12 of the financial statements. However, the supporting schedule reflects an amount of Kshs.1,650,000 resulting in an unexplained variance of Kshs.58,525. Further, amounts reported in the schedule includes balances of Kshs.1,100,000, Kshs.305,802 and Kshs.44,728 being pending payments to a local supplier, NSSF deductions, and an amount owed to a Sacco respectively which have been outstanding for more than one year. In addition, though Management provided copies of the LPO's and delivery notes from the local supplier, other procurement documents including procurement and evaluation minutes were not provided for audit.

In the circumstances, the regularity of the procurement process and the accuracy of the account payables balance of Kshs.1,591,475 as at 30 June, 2021 could not be confirmed.

4.0 Unsupported Accounts Receivables Balance

The statement of financial assets and liabilities reflects account receivables balance of Kshs.4,513,401 as disclosed in Note 11 to the financial statements. This balance relates to the fee's arrears for the current and prior years whose analysis, basis of computation and supporting documents indicating arrears of each student were not provided for audit.

In the circumstances, the accuracy and completeness of the account's receivables balance of Kshs.4,513,401 could not be confirmed.

5.0 Unsupported Expenditure - Payments for Tuition

The statement of receipts and payments reflects payments for tuition amount of Kshs.424,615 as disclosed in Note 5 to the financial statements. However, this expenditure that related to teaching and learning materials has not been supported.

In the circumstances, the regularity of payments for tuition expenditure of Kshs.424,615 could not be confirmed.

6.0 Unsupported Cash and Cash Equivalents

The statement of financial assets and liabilities reflects cash and cash equivalents balance of Kshs.369,030 as disclosed in Notes 8 and 9 to the financial statements. Included in this balance are Kshs.5,109 and Kshs.17,845 relating to savings and infrastructure account respectively that have not been supported by cash book, bank statements and bank reconciliation statements.

In the circumstances, the accuracy and completeness of the cash and cash equivalents balance of Kshs.369,030 could not be confirmed.

7.0 Unreconciled Fund Balance Brought Forward

The statement of financial assets and liabilities reflects fund balance brought forward of Kshs.1,646,566 as disclosed in Note 13 of the financial statements. However, Management has not supported or provided the reconciliation of the disclosed balance.

In the circumstances, the accuracy and completeness of the fund balance brought forward of Kshs.1,646,566 could not be confirmed.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the Dalmas Moka Secondary School Management in accordance with ISSAI 130 on 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.

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 THE USE OF PUBLIC RESOURCES

Conclusion

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

Basis for Conclusion

1.0 Irregular Procurement of Goods and Services

The statement of receipts and payments reflects payments for tuition amount of Kshs.424,615 as disclosed in Note 5 to the financial statements. This amount includes teaching and reference materials amount of Kshs.306,400 out of which an amount of Kshs.289,000 was not supported by procurement documentation to indicate identification, evaluation and award to the supplier. This is contrary to Regulation 107(b) of the Public Procurement and Asset Disposal Regulations, 2020 which requires a public entity to contract for goods or services using a system that is fair and competitive.

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

2.0 Non-Compliance in Utilization of Infrastructure Funds

The statement of receipts and payments reflects a total of Kshs.4,220,804 in respect to capitation grants for operations/infrastructure as disclosed in Note 2 of the financial statements. Review of the operations cash book revealed that the School received an amount of Kshs.879,500. However, the amount was not transferred to the capital infrastructural accounts and was spent in the operations account. This was contrary to the Ministry of Education circular reference MOE.HQS/3/6/36 dated 14 January, 2021 on guidelines on management of infrastructure funds remitted from the Ministry of Education.

In the circumstances, Management was in breach of the Ministry of Education guidelines on utilization of infrastructure funds.

3.0 Non-Compliance with the Public Sector Accounting Standards and Reporting

Review of the annual report and financial statements submitted for audit revealed the following inadequacies and inconsistencies: -

- i. Items in the table of contents and the annual report financial statements are not properly numbered as per the reporting template;
- ii. Key School Information and Management (Part g) on the name of the auditor of the school is reflected as independent auditor instead of Auditor General, Office of the Auditor-General;
- iii. The statement of cash flow does not conform to the IPSAS template as items under operating activities do not agree with the balances disclosed in the statement of receipts and expenditure while the opening cash and cash equivalents has not been supported;
- iv. The statement of budgeted versus actual amounts has errors under capitation grant on operations/ infrastructure and payment for operations/ infrastructure;
- v. Some amounts and balances in the statement of receipts and payments, statements financial assets and liabilities and statement of cash flow differ with the relevant notes to the financial statements; and
- vi. The amounts and balances in the financial statements and notes have not been rounded off to the nearest shilling.

In the circumstances, the financial statements as prepared do not comply with the Public Sector Accounting Standards Board reporting template.

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Basis for Conclusion

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 control as Management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error and for its assessment of the effectiveness of internal controls, risk management and 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 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 control that might be material weaknesses under the ISSAIs. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

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


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

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


CPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

11 October, 2023

DALMAS MOKA SECONDARY SCHOOL
PUBLIC SECONDARY SCHOOL
Annual Report and Financial Statements
For the year ended 30th June 2021

I. STATEMENT OF RECEIPTS AND PAYMENTS

DESCRIPTION OF VOTE HEAD	Note	2021	2020
			Kshs
RECEIPTS			
Capitation grants for tuition	1	372,424.00	-
Capitation grants for operations/Infrastructure	2	4,220,804.00	-
School Fund Income- Parents' Contributions	3	1,401,717.00	-
School Fund Income- Other receipts	4	1,562,839.00	-
Proceeds from borrowings			
TOTAL RECEIPTS		7,557,784.00	-
PAYMENTS			
Payments for Tuition	5	424,615.00	-
Payments for operations/Infrastructure	6	2,588,211.00	-
Boarding and school fund payments	7	2,900,568.00	-
TOTAL PAYMENTS		5,913,394.00	-
SURPLUS/DEFICIT		1,644,390.00	-

The financial statements were approved on.....2021 and signed by:

Sign *[Signature]*
 Name **NICHOLAS MWAMBE**
 Chair Bom
 Date **14/7/2023**

Sign *[Signature]*
 Name **KAGUYA P. JAMES**
 School principal
 (secretary to Bom)
 Date **18/7/2023**

Sign *[Signature]*
 Name **ELIANA CHAO**
 Finance officer
 Bursar
 Date **18/07/23**
ACCOUNTS CLERK
 DALMAS MOKA SEC. SCHOOL
 P.O. Box 20 - 80306, NGANGE
 Date: **18/07/23** Sign: *[Signature]*

18 JUL 2023

DALMAS MOKA SECONDARY SCHOOL
PUBLIC SECONDARY SCHOOL
Annual Report and Financial Statements
For the year ended 30th June 2021

II. STATEMENT OF FINANCIAL ASSETS AND LIABILITIES

	Note	2020-2021	2019-2020
		Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	8	365,540.00	
Cash Balances	9	3,490.00	
Short term Investment	10	0.00	
Total Cash and Cash Equivalents		369,030.00	
Accounts Receivable	11	4,513,401.00	
TOTAL FINANCIAL ASSET		4,882,431.00	
FINANCIAL LIABILITIES			
Accounts Payable	12	1,591,475.00	
NET FINANCIAL ASSETS		3,290,956.00	
REPRESENTED BY			
Fund balance b/fwd 1 st Jan 2020	13	1,646,566.00	
Surplus/Deficit for the year		1,644,390.00	
NET FINANCIAL POSITION		3,290,956.00	-

The financial statements were approved on.....2021 and signed by:

Sign *[Signature]*
 Name **MICHAEL MWANIMBE**
 Chair BOM

Sign *[Signature]*
 Name **KARUNA P. JAMES**
 School principal
 (secretary to BOM)

18 JUL 2023

Sign *[Signature]*
 Name **EUNA W. CHHO**
 Finance officer
 Bursar

Date **18/6/23**

ACCOUNTS CLERK
 DALMAS MOKA SEC. SCHOOL
 P.O. Box 20 - 80306, NGANGE
 Date: **18/7/23** Sign: *[Signature]*

**DALMAS MOKA SECONDARY SCHOOL
PUBLIC SECONDARY SCHOOL**

Annual Report and Financial Statements

For the year ended 30th June 2021

STATEMENT OF CASH FLOW

	Kshs	2021	Kshs	2020
Receipts from operating activities				
Capitation grants for tuition		372,423.50		
Capitation grants for operations		2,806,138.00		
School fund income- Parents contributions/ fees		1,401,717.00		
School fund income- other receipts		1,562,839.00		
Total receipts		6,143,117.50		
Payments				
Payments for Tuition		424,615.00		
Payments for operations		2,437,904.00		
Boarding and school fund payments		2,900,568.00		
		5,763,087.00		
		3,800,030.50		
Net cash flow from operating activities				
CASH FLOW FROM INVESTING ACTIVITIES				
Proceeds from Sale of Assets		-		-
Acquisition of Assets- Abolition block/classrooms		-		-
Proceeds from investments		-		-
Net cash flows from Investing Activities		-		-
NET CASHFLOW FROM FINANCING ACTIVITIES				
Proceeds from borrowings/ loans		-		-
Repayment of principal borrowings		-		-
Net cash flows from Financing Activities		-		-
NET INCREASE IN CASH AND CASH EQUIVALENT				
Cash and cash equivalent at BEGINNING of the year-1-1-2020		3,431,000.35		
Cash and cash equivalent at END of the year-30-6-2021		369,030.15		

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Receipt/Expense Item	Original Budget		Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	b					
RECEIPTS							
(1) CAPITATION GRANT ON TUITION							
Textbooks and Learning materials	1,077,440.00	0	0	1,077,440.00	372,423.50	705,016.50	0.36
Teachers guides	0	0	0		-	-	
Reference/Library	0	0	0		-	-	
(2) CAPITATION GRANT ON OPERATIONS/INFRASTRUCTURE							
Personnel emoluments/Other	2,444,000.00	0	0	2,444,000.00	1,034,638.00	1,409,362.00	0.42
Repairs and maintenance/Infrastructure	1,300,000.00	0	0	1,300,000.00	1,771,500.00	1,122,500.00	1.36
(3) FEES CHARGED ON PARENTS							
Lunch	4,680,000.00	0	0	4,680,000.00	1,401,717.00	3,278,283.00	0.29
Fee on Boarding Equipment and Stores							
OTHER INCOMES							
Excess Fees	0.00	0	0	0.00	1,562,839.00	0.00	0.00
Bursary							

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<i>Income from Bus Hire</i>									
<i>sales bore hole water</i>									
TOTAL INCOME	8,331,440.00	0	8,331,440.00	6,143,117.50	6,515,161.50	0.55			
(1) EXPENDITURE FOR TUTION									
Textbooks and reference materials	1,077,440.00	0	1,077,440.00	424,615.00	652,825.00	0.39			
					-	-			
PAYMENTS FOR OPERATIONS/INFRASTRUCTURE									
Other Voteheads(LTT,ADM	2,444,000.00	0	2,444,000.00	2,437,904.00	6,096.00	0.99			
Repairs and maintenance & improvements	1,300,000.00	0	0.00	0.00	0.00	0.00			0.00
BOARDING AND SCHOOL FUND PAYMENTS									
Lunch Programme	4,680,000.00	0	4,680,000.00	2,900,568.00	1,779,432.00	0.62			
Fee on Boarding Equipment and Stores									
Acquisition of Assets	-		-						
TOTAL	8,331,440.00	-	8,331,440.00	5,763,087.00	1,786,263.00	0.69			

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	Nhif			89,907.00	
	Nssf			89,907.00	
	Total			4,220,804.00	-
3	PARENTS CONTRIBUTION/FEES - SCHOOL FUND ACCOUNT				
				2021	2020
				Kshs	Kshs
	Fees on Boarding Equipment and Stores			1,401,717.00	
	Other Voteheads			-	
	Total			1,401,717.00	-
4	OTHER RECEIPTS – SCHOOL FUND ACCOUNT				
				2021	2020
				Kshs	Kshs
	Transfers-Prize giving			1,562,839.00	
	Bursary				
	Students Identity card				
	Total			1,562,839.00	-

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5 PAYMENTS FOR TUITION			
		2020-2021	2019-2020
			Kshs
	Textbooks and reference materials	424,615.00	-
	Exercise books	-	-
	Bank Charges		
	Total	424,615.00	-
6 PAYMENTS FOR OPERATIONS/ INFRASTRUCTURE			
		2020-2021	2019-2020
			Kshs
	Other Voteheads(LTT,ADM	2,437,904.00	
	Activity Expenses		
	Nhif	60,400.00	
	Nssf	89,907.00	
	Bank Charges		
	TOTAL	2,588,211.00	-

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7	BOARDING AND SCHOOL FUND PAYMENTS			2020-2021	2019-2020
				Kshs	Kshs
	Lunch Programme			2,900,568.00	-
	Insurance Cost (Life Property)			-	
	Other Voteheads			-	
	TOTAL			2,900,568.00	-
	<i>Expenses on income generating activities** should include all costs relating to the school earnings on other receipts as recorded in note 4. These costs should include farm maintenance, posho mill maintenance, ground maintenance and costs incurred during hire of school bus among others.</i>				

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8 BANK ACCOUNTS		Bank Account Number	2021	2020
Name of Bank, Account No. & currency			Kshs	Kshs
1	Tuition Account	1103792237	5,583.20	
2	Operations Account	1103791974	230,266.05	
3	School Fund Account/Boarding	1119645840	106,735.55	
4	Savings Account-P.T.A	1107792991	5,109.40	
5	Infrastructure Account	1124554556	0.00	
6	C.D.F ACCOUNT	1110128932	17,845.95	
	Total		365,540.15	-
9	CASH IN HAND			
	Description		2021	2020
			Kshs	Kshs
	Tuition Account		0.00	-
	Operation Account			-
	School Fund account		3,490.00	
	Total		3,490.00	-

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10	SHORT TERM INVESTMENTS		
	Description	2021	2020
		Kshs	Kshs
	Cooperative shares	-	-
	Treasury Bills	-	-
	Total	-	-

11	ACCOUNTS RECEIVABLE		
	Description	2021	2020
		Kshs	Kshs
	Fees arrears	4,499,401.00	
	Other non-fees receivables		
	Salary advances	14,000.00	
	Imprest		
	Total	4,513,401.00	-



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

Description	2021	2020
	Kshs	Kshs
Fees arrears for current year	2,602,480.00	
Fees arrears for the previous year		
Fees arrears for prior periods (over two years)	1,910,921.00	
Total	4,513,401.00	

12 ACCOUNTS PAYABLE

Description	2021	2020
	Kshs	Kshs
Trade creditors (See ageing below and appendix 1)	1,591,475.00	
Prepaid fees	-	
Caution money		
Total	1,591,475.00	-

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

Description	2021	2020
Trade creditors for current year	1,591,475.00	-
Trade creditors for the previous year	-	-
Trade creditors for prior periods (over two years)	-	-
Total	1,591,475.00	-
13 FUND BALANCE BROUGHT FORWARD		
Description	2021	2020
	Kshs	Kshs
Bank balances	365,540.15	-
Cash balances	3,490.00	-
Short Term Investments	-	-
Receivables	4,513,401.00	-
Payables	1,591,475.00	-
Total	3,290,956.15	-

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Other important disclosure notes				
14	Non-current Liabilities Summary			
Description	2020-2021	2019-2020		
	Kshs	Kshs		
Bank loan(s)	-	-		
Gratuity and leave provision	-	-		
Total	-	-		

15 Biological assets				
Description	Numbers	2020-2021	2019-2020	
		Kshs	Kshs	
Trees	50	1,500,000.00	-	
Coffee or tea plantation		-	-	
Poultry		-	-	
Total		1,500,000.00	-	

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	Borrowings				
	Description		2021	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		-	-	
17	Stock/ Inventory				
	Description		2021	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		-	-	

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TUITION ACCOUNT TRIAL BALANCE AS AT 30.06.2021				ADJUSTMENTS AS AT 30.06.2021					
VOTEHEAD	CAPITATION	DEBIT	CREDIT	DEBIT	CREDIT	VOTEHEAD	CAPITATION	DEBIT	CREDIT
Opening bank balance 01-7-2020			58,470.70			Opening bank balance 01-7-2020			
	GRANT Kshs.	Kshs.	Kshs.	Kshs.	Kshs.		GRANT Kshs.	Kshs.	Kshs.
Tuition /Learning materials		423,475.00	372,423.50			Tuition /Learning materials			
Sundry Creditors						Sundry Creditors			
Bank charges		1,836.00				Bank charges			
Bank balance		5,583.20				Bank balance-30-6-2021			
TOTAL		430,894.20	430,894.20						

**OPERATIONS ACCOUNT TRIAL BALANCE AS AT
 30.06.2021**

		ADJUSTMENTS		AS AT 30.06.2021					
VOTEHEAD	CAPITATION	DR	CR	DEBIT	CREDIT	VOTEHEAD	CAPITATION	DR	CR
	Kshs.	Kshs.	Kshs.	Kshs.	Kshs.		Kshs.	Kshs.	Kshs.
Cash						Cash		-	
Bank Balance 01-7-2020			6,227.80			Bank Balance 01-7-2020			
EWC						EWC			
LT T						LT T			
MIF grant						MIF grant			
Personal emolument/Other		2,437,904.00	2,131,688.25			Personal emolument			
Admin cost						Admin cost			
Activity		89,800.00				Activity			
Medical and insurance						Medical and insurance			
Nhif		60,400.00	61,200.00			Nhif			
Nssf			89,907.00			Nssf			
Nts Sacco			324,434.00			Main fund account			
Main Fund		750,746.00	320,857.00						

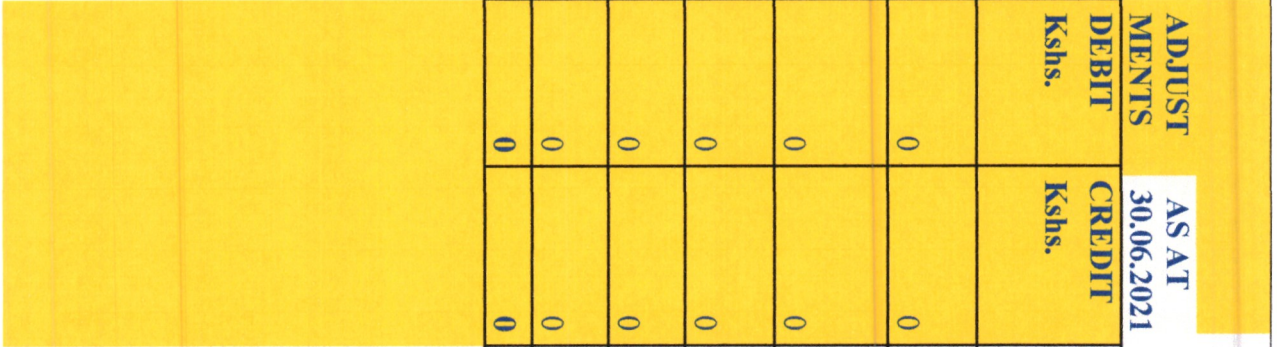
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Account									
Tuition		110,000.00	15,000.00			Infrastructure account			
Infrastructure account			879,500.00						
Sundry creditors		134,672.00				Sundry creditors			
Bank charges						Bank charges			
Bank balance-30-6-2021		230,266.05				Bank balance-30-6-2021			
Cash balance-30-6-2021						Cash balance-30-6-2021			
TOTALS	0	3,813,788.05	3,828,814.05	0.00	0.00	TOTALS	0	0.00	0.00

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INFRASTRUCTURE PROJECTS ACCOUNT TRIAL
BALANCE

AS AT 30.06.2021				ADJUST MENTS		AS AT 30.06.2021			
	GRANTS	DR	CR	DEBIT	CREDIT		GRANTS	DR	CR
PROJECT	Kshs.	Kshs.	Kshs.	Kshs.	Kshs.	PROJECT	Kshs.	Kshs.	Kshs.
Opening Bank bal.	0	0	0	0	0	Opening Bank bal.	0	0	0
Ablution blocks, 10 toilets	0	0	0	0	0	Ablution blocks, 10 toilets	0	0	0
Classrooms, 2 units	0	0	0	0	0	Classrooms, 2 units	0	0	0
Bank charges	0	0	0	0	0	Bank charges	0	0	0
Bank balance	0	0	0	0	0	Bank balance	0	0	0
TOTALS	0	0	0	0	0	TOTALS	0	0	0



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SCHOOL MAIN FUND ACCOUNT
TRIAL BALANCE
AS AT 01.07.2021

				ADJUSTMEN		AS AT 01.07.2021				
				TS						
VOTEHEAD	APPROVED ESTIMATES	DR Kshs.	CR Kshs.	DEBIT Kshs.	CRE DIT Kshs.	VOTEHEAD	APPROVED ESTIMATES	DR Kshs.	CR Kshs.	
Cash opening balance-1-7-2020			0.00			Cash opening balance-1-7-2020				
Bank opening balance-1-7-2020			131,846.55			Bank opening balance-1-7-2020				
BES		1,544,789.00	1,448,716.50			BES				
Sales of borehole water						Sales of borehole water				
Fees Arrears 2020/2021			927,427.00			Fees Arrears 2020/2021				
Feea Arrears 2019						Fees Arrears 2019				
Nhif						Nhif				
Nssf						Nssf				
Bursary		1,392,823.00	1,392,823.00			Bursary				
Fee prepayment			143,945.00			Fee prepayment				
Pize Giving		129,300.00	128,630.00			Prize Giving				
Excess fees income		11,746.50	7,200.00			Excess Fees Income				
Tuition Account		376,000.00				Tuition Account				
Operation		714,804.00	105,500.00			Operation Account				

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Account									
Sundry Creditors 2020/2021					Sundry Creditors				
Cash balance-30- 6-2021		3,490.00			Cash balance-30-6- 2021				
Bank balance- 30-6-2021		106,735.55			Bank balance-30-6- 2021				
		4,279,688.05		4,286,088.05					

NB:- 1.REFER TO CASH FLOW STATEMENT

Cash and cash equivalent at the beginning of the year 01/01/2020 is a balancing figure, this is because the previous year's fund balance or accumulated balance does not give the accurate amount.

2.REFER TO NOTES TO THE FINANCIAL STATEMENT

NOTE 15

BIOLOGICAL ASSETS

The value of trees found in the school land is an estimation figure of Ksh. 1,500,000 referring to approximately 50 trees at Ksh. 30,000 each.

Prepared by:-


ELIANA CHAO

ACCOUNTS CLERK

DALMAS MOKA SECONDARY SCHOOL

ACCOUNTS CLERK
DALMAS MOKA SEC. SCHOOL
P. O. Box 20 - 80306, MGANGE

Date: 18/01/2020 Sign: 