

REPUBLIC OF KENYA



*Enhancing Accountability*

THE NATIONAL ASSEMBLY  
PAPERS LAID

**REPORT**

DATE: **26 NOV 2024**

DAY:

*Tuesday*

**OF**

TABLED  
BY:

*Hon. Naomi Wago  
Deputy Majority Whip*

CLERK-AT  
THE-TABLE:

*Lomale*



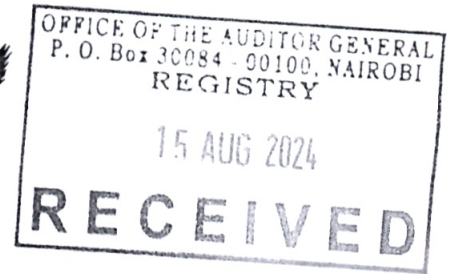
**THE AUDITOR-GENERAL**

**ON**

**ENOOMATASIANI GIRLS SECONDARY  
SCHOOL**

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

**KAJIADO COUNTY**



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**ENOOMATASIANI GIRLS SECONDARY SCHOOL  
PUBLIC SECONDARY SCHOOL**

**ANNUAL REPORT AND FINANCIAL STATEMENTS**

**FOR THE FINANCIAL YEAR ENDED  
30<sup>th</sup> June 2022**

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

**ENOOMATASIANI GIRLS SECONDARY SCHOOL**  
**Report and Financial Statements**  
**For the year ended 30<sup>th</sup> June 2022**

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**ENOOMATASIANI GIRLS SECONDARY SCHOOL**  
**Reports and Financial Statements**  
**For the year ended 30<sup>th</sup> June 2022**

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**I. KEY SCHOOL INFORMATION AND MANAGEMENT**

**(a) Background information**

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

The school was registered in 16/11/04 under registration number GP/A/2432/2004 and is currently categorized as an Extra County public school established, owned or operated by the Government.

The school is a boarding school and had 1314 number of students as at 30<sup>th</sup> June 2022. It has 6 streams and 53 teachers of which 5 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	Dr. Joseph N. Marete	Chairman	14/5/2019
2	Mrs. Tabitha Mbaabu	Secretary - Principal	14/5/2019
3	Dr. Dorcas Mbithe	Member	14/5/2019
4	Mr. Peter Kungu Njenga	Member	14/5/2019
5	Mrs. Veronica Nduta	Member	14/5/2019
6	Mrs. Winfred K. Kiruki	Member	14/5/2019
7	Mr. Patrick K. Nyaga	Member – Rep CEB	14/5/2019
8	Mr. David Kisali	Member Rep Teachers	14/5/2019
9		2 Members - Sponsor	14/5/2019
10	Mr. Stephen Munene Ituma	Member - Community	14/5/2019
11	Hon. Josphine Seper	Member Special Needs	14/5/2019
12	Regina Naipante	Rep Students	14/5/2019
13	Mr. Solomon Gicharu Macharia	Sponser	14/5/2019
14	Mr. Samuel Kimani Ndirangu	Sponser	14/5/2019

**ENOOMATASIANI GIRLS SECONDARY SCHOOL**  
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**KEY SCHOOL INFORMATION AND MANAGEMENT (Continued)**

**The function of the School Board of Management include:**

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

**(c) Committees of the Board**

Ref:	Name of Committee	Names of Members	Designation	Number of meetings attended during the year
1	<b>Executive Committee</b>	Dr. Joseph Marete Mrs. Tabitha Mbabu Hon. Josphine Seper	BOM Chair BOM Sec Member	4 out of 6
2	Audit Committee			
3	Finance, procurement and general purposes Committee	Mrs. Tabitha Mbabu Mr. Stephen Menene Mr. David Kilel	Secretary Chairperson Member	3 out of 6
4	Academic Committee			
5	Infrastructure Committee	Mrs. Tabitha Mbabu Mr. Stephen Menene Mr. David Kilel	Secretary Chairperson Member	5 out of 6
6	Discipline and welfare Committee	Mrs. Tabitha Mbabu Mr. David Kilel Mrs. Veronicah Mucene M/s Sophia Katampoi Mr. David Kisali	Secretary Member Chair Member Member	3 out of 6

**ENOOMATASIANI GIRLS SECONDARY SCHOOL**  
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**(d) School operation Management**

For the financial year ended 30<sup>th</sup> June 2022 the School day-to-day management was under the following persons:

Ref:	Designation	Name	TSC Number/ID
1	Principal	Tabitha Mbabu	224359
2	Deputy Principal- Academic	Doroty Kinuthia	337416
3	Deputy Principal - Discipline	Bernice Nderitu	388132
3	School Bursar	Martin Musembi	ID: 26011727

**(e) Schools contacts**

Post Office Box: 97-208, Ngong Hills  
 Telephone: 0746 011 116  
 E-mail: enoomatasianschool@gmail.com

**(f) School Bankers**

The school operated 7 bank accounts in the following banks:

1. Name of Bank: Absa Bank  
 Branch: Karen  
 Account Number: 2022994967  
 School Fund Account
2. Name of Bank: Absa Bank  
 Branch: Karen  
 Account Number: 2022994975  
 Operation Account
3. Name of Bank: Absa Bank  
 Branch: Karen  
 Account Number: 2022994983  
 Tuition Account
4. Name of Bank: Absa Bank  
 Branch: Ngong  
 Account Number: 2041186049  
 Infrastructure Account
5. Name of Bank: Absa Bank  
 Branch: Karen  
 Account Number: 0653543719  
 Savings Account

**ENOOMATASIANI GIRLS SECONDARY SCHOOL**

**Report and Financial Statements**

**For the year ended 30<sup>th</sup> June 2022**

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6. Name of Bank: Absa Bank  
Branch: Karen  
Account Number: 0653581971  
Savings Account
7. Name of Bank: Equity Bank  
Branch: Ngong Branch  
Account Number: 073026420572  
C.D.F Account

MPESA Pay Bill No. **547434** attached to **2022994967** School fund bank account

**(g) Independent Auditors**

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

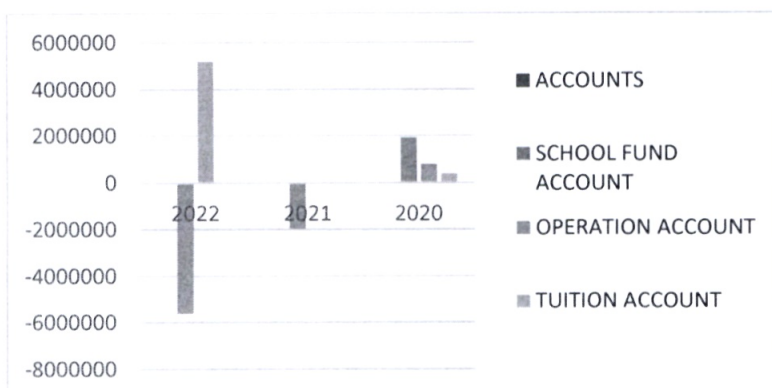
**ENOOMATASIANI GIRLS SECONDARY SCHOOL**  
**Report and Financial Statements**  
**For the year ended 30<sup>th</sup> June 2022**

**II. SUMMARY REPORT OF PERFORMANCE OF THE SCHOOL**

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

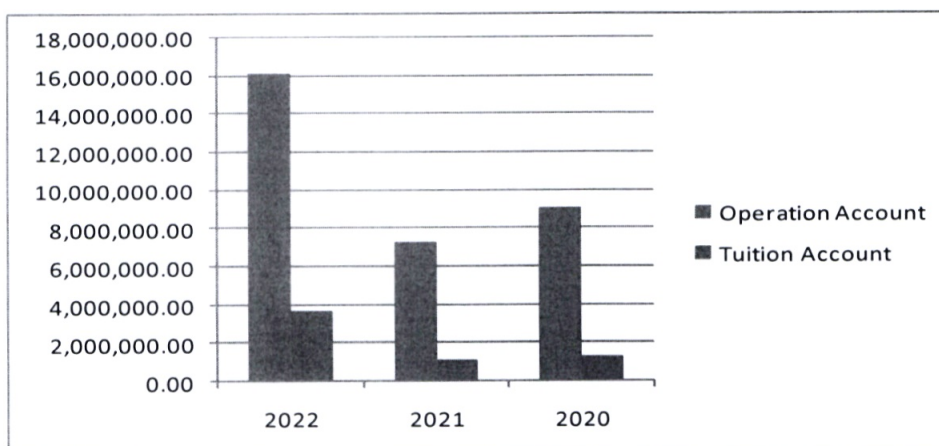
a) **Financial performance:**

SN	ACCOUNTS	2022	2021	2020
1	SCHOOL FUND ACCOUNT	(5,803,831)	(1,970,135)	1,897,127
2	OPERATION ACCOUNT	5,172,870	(9,836)	771,768
3	TUITION ACCOUNT	32,482	176	377,341
	<b>TOTAL</b>	<b>(440,329)</b>	<b>(1,979,795)</b>	<b>4,301,829</b>
	<b>Increase/Decrease</b>	<b>1,539,466</b>	<b>(6,281,624)</b>	<b>-</b>



**SUMMARY REPORT OF RATIO OF CAPITATION PER STUDENT**

SN	ACCOUNTS	2022	2021	2020
1	Operation Account	16,123,828	7,298,631	9,116,050
2	Tuition Account	3,692,690	1,164,046	1,321,796
	<b>Total</b>	<b>19,816,517</b>	<b>8,462,677</b>	<b>10,437,846</b>
	Increase/Decrease	11,353,840	(1,975,169)	
	No of Students	1270	1111	876
	Ratio of Capitation per Student	1:15604	1:7618	1:11916

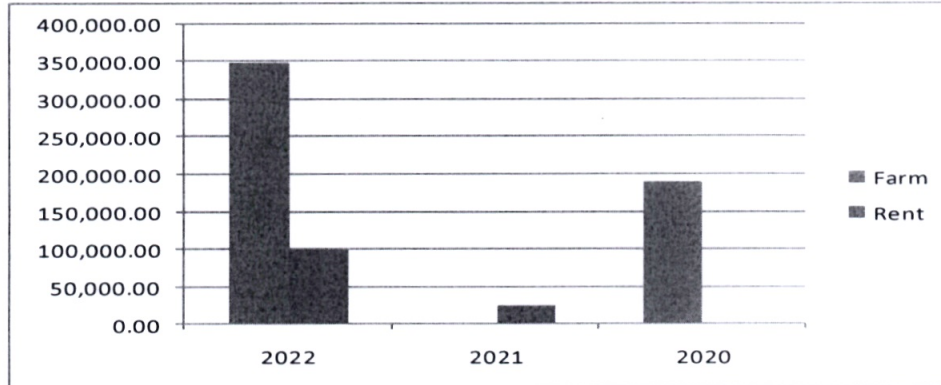


# ENOOMATASIANI GIRLS SECONDARY SCHOOL

## Report and Financial Statements

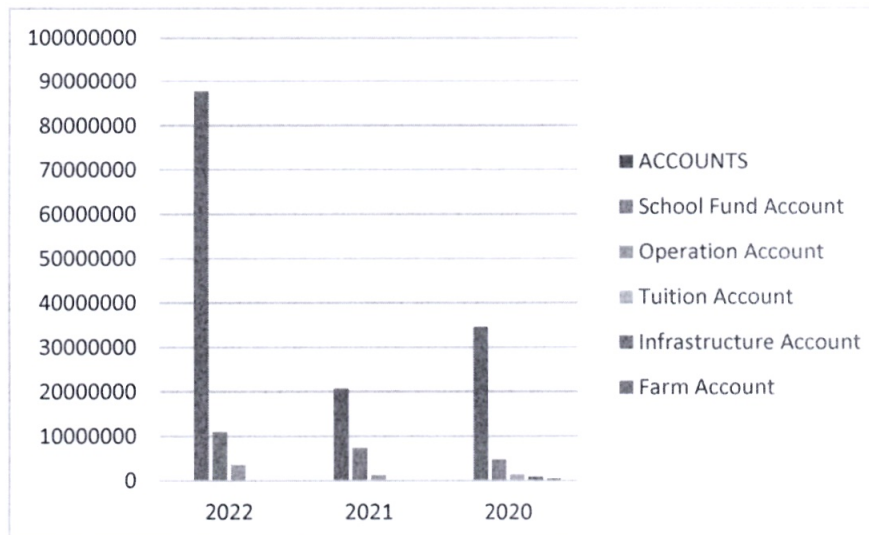
For the year ended 30<sup>th</sup> June 2022

OVERVIEW OF NET GROWTH OF OTHER INCOME(S)			
ACCOUNTS	2022	2021	2020
Farm	349,620	-	191,130
Rent	99,900	25,430	1,500
<b>Total</b>	<b>449,520</b>	<b>25,430</b>	<b>192,630</b>



### OVERVIEW OF GROWTH IN EXPENDITURE OF THE SCHOOL

ACCOUNTS	2022	2021	2020
School Fund Account	87,699,543	20,658,085	34,516,417
Operation Account	10,950,958	7,308,467	4,745,606
Tuition Account	3,660,208	1,163,870	1,347,182
Infrastructure Account	-	-	824,047
Farm Account	-	-	365,930
<b>Total</b>	<b>102,310,709</b>	<b>29,130,422</b>	<b>41,799,182</b>
	<b>73,180,287</b>	<b>(12,668,760)</b>	



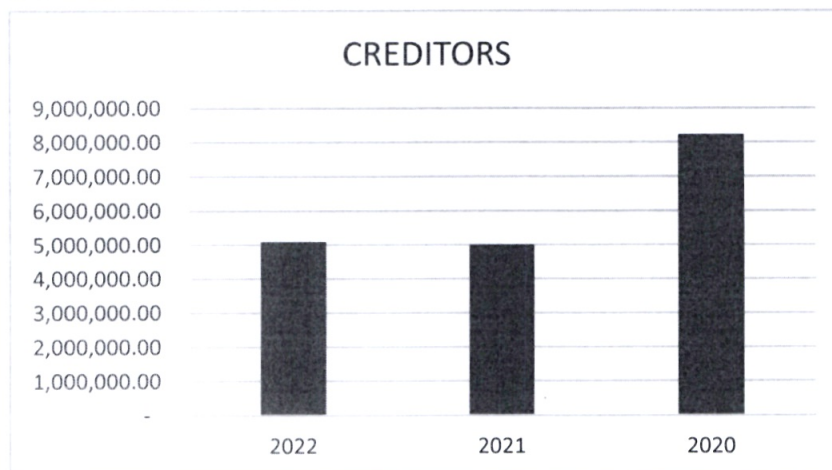
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ACCOUNTS- SCH FUND	2022	2021	2020
Debtors	7,007,233	5,889,788	3,363,578
<b>Total</b>	<b>7,007,233</b>	<b>5,889,788</b>	<b>3,363,578</b>
Increase / Decrease	1,117,445	2,526,210	



**MOVEMENT OF CREDITORS OF THE SCHOOL**

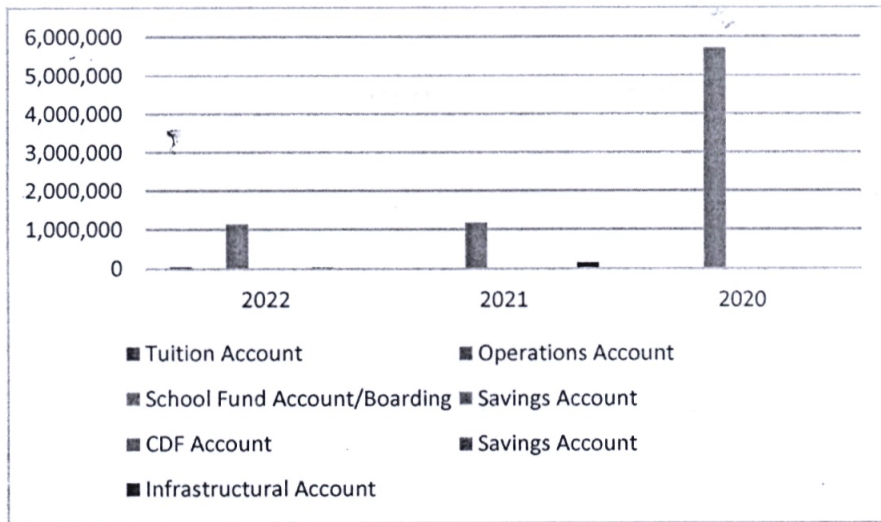
ACCOUNTS	2022	2021	2020
Creditors	5,089,616	4,994,495	8,220,564
Increase / Decrease	95,121	(3,228,069)	



**MOVEMENT OF CASH AND BANK BALANCES**

ACCOUNTS	2022	2021	2020
Tuition Account	33,454	972	796
Operations Account	21,797	3,460	13,037
School Fund Account/Boarding	1,132,287	1,186,537	5,699,857
Savings Account	4,236	27,222	-
CDF Account	-	-	-
Savings Account	27,501	4,193	-
Infrastructural Account	7,275	141,130	2,060
<b>Total</b>	<b>1,226,550</b>	<b>1,363,514</b>	<b>5,715,750</b>
Increase / Decrease	(136,964)	(4,352,236)	

**ENOOMATASIANI GIRLS SECONDARY SCHOOL**  
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**b) Teacher Student ratio:**

Between the month of July 2021 and June 2022, the status of the teaching staff is as follows;

There are 48 teachers posted by the Teacher Service Commission and 4 recruited by the Board of Management. We are grateful that 8 teachers have been posted to school after 2 have transferred. The ratio of teacher to student is 52:1314, an approximate 1 teacher for every 26 students.

**NUMBER OF TEACHERS IN THE FOLLOWING SUBJECTS (including BOM Teachers)**

subject	ENG	MAT	BIO	CHE	PH	HIST	CR	GE	AGR	COM	MUSIC	B/S	H/SCI	TOTAL
		H		M	Y		E	O		P				
No of teachers	11	12	8	10	5	8	9	6	2	1	1	5	2	52

**c) Mean score in the year 2019,2020,2021 KCSE:**

YEAR	ENROLMENT	MEAN	TRANSITION D+ and above	TRANSITION %	SCHOOL TARGET	COMMENTS
2021	167	5.66	156	93.4	7.5	B-
2020	128	6.5	128	100	7	C+
2019	99	6.622	98	98.99	7.2	C+

**ENOOMATASIANI GIRLS SECONDARY SCHOOL**  
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**d) Number of Candidates in the 2022 KCSE:**

YEAR	NUMBER OF CANDIDATES
2022	259
2021	167
2020	128
2019	99

**e) Capacity of the school:**

The school currently has a population of 1314 learners with the following facilities.

- 9 Dormitories
- 1 Dining hall
- 3 Science Laboratories
- 1 Computer lab
- 1 Home science lab
- 115 toilets

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

S/N	PROJECT	YEAR	STATUS	AMOUNT	SOURCE OF FUND
1	Water Tower/18 cubicles washroom with suspended slab	2021/2022	Complete	7,119,440.00	Parents
2	2 No. Classrooms with suspended slab	2021/2022	Complete	3,170,430.00	Maintenance & Improvement
3	3 No. Classroom – 2 <sup>nd</sup> floor	2021/2022	Complete	4,997,644.00	Maintenance & Improvement
4	Dormitory – 2 <sup>nd</sup> floor	2021/2022	Complete	13,122,970.00	Parents
5	Staff houses 3Bed room with suspended slab	2021/2022	Complete	3,953,400.00	Parents
6	1 No. Classroom with suspended slab	2021/2022	Complete	2,310,610.00	Parents

SECRETARY – B.O.M.  
 ENOOMATASIANI GIRLS' SEC. SCHOOL  
 P. O. Box 97 – 00208 NGONG HILLS  
 Date: 31/07/2024  
 Sign: Kpc.

Sign

School Principal

**ENOOMATASIANI GIRLS SECONDARY SCHOOL**

**Report and Financial Statements**

**For the year ended 30<sup>th</sup> June 2022**

**III. STATEMENT OF SCHOOL MANAGEMENT RESPONSIBILITY**

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

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


The Board of Management of *Enoomatasiani 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 30<sup>th</sup> June, 2022, and of the school's financial position as at that date.

**Name:** Joseph Marete  
**Designation:** Chairman, School Board of Management

**Sign:**

**Date:**

 31/7/24

**Name:** Tabitha Mbabu  
**Designation:** School Principal & Secretary to Board of Management

**Sign:**


**Date:**

SECRETARY - B.O.M.  
ENOOMATASIANI GIRLS' SEC. SCHOOL  
P. O. Box 97 - 00208 NGONG HILLS  
Date: 31/07/2024 Sign: 

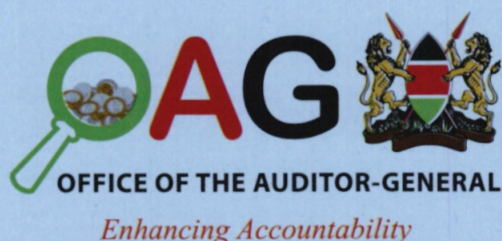
**Name:** Martin Musembi  
**Designation:** Bursar/ Finance Officer

**Sign:**

**Date:**

 31/7/24

# REPUBLIC OF KENYA



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Email: info@oagkenya.go.ke  
Website: www.oagkenya.go.ke

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

## **REPORT OF THE AUDITOR-GENERAL ON ENOOMATASIANI GIRLS SECONDARY SCHOOL FOR THE YEAR ENDED 30 JUNE, 2022 - KAJIADO COUNTY**

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### **PREAMBLE**

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

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

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

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

### **REPORT ON THE FINANCIAL STATEMENTS**

#### **Qualified Opinion**

I have audited the accompanying financial statements of Enoomatasiani Girls Secondary School - Kajiado County set out on pages 1 to 17, which comprise of the statement of

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

## **Basis for Qualified Opinion**

### **1. Unsupported Cash in Hand Balances**

The statement of financial assets and financial liabilities reflects cash and cash equivalents balance of Kshs.1,260,399 as disclosed in Note 8 and 9 to the financial statements. Included in this balance is a cash balance amount of Kshs.33,849. However, the cash balance was not supported by cash books and cash survey report.

In the circumstances, the accuracy, completeness, existence of cash balance amounting to Kshs.33,849 could not be confirmed.

### **2. Unsupported Income from Farming Activities**

The statement of receipts and payments reflects other receipts figure amounting to Kshs.449,520 as disclosed in Note 4 of the financial statements. Included in this amount is income from farming activities of Kshs.349,620. However, the receipt vouchers had no supporting documentation.

In the circumstances, the accuracy and completeness of other receipts amounting to Kshs.349,620 could not be confirmed.

## **2. Accounts receivables**

### **2.1. Long Outstanding Accounts Receivables**

The statement of financial assets and financial liabilities reflects accounts receivables balance of Kshs.7,007,233 in respect of fees arrears as disclosed in Note 11 to the financial statements. Included in the balance are receivables amounting to Kshs.1,798,014 which had been outstanding for more than two (2) years. However, there was no policy on the impairment of long outstanding fees arrears casting doubt on the fair statement of the accounts receivables balance.

## **2.2 Unsupported Accounts Receivables**

The statement of financial assets and financial liabilities reflects accounts receivables balance of Kshs.7,007,233 as disclosed in Note 11 to the financial statements. However, the supporting schedules and issued invoices were not provided for audit review.

In the circumstances, the accuracy, completeness and recoverability of the accounts receivables balance of Kshs.7,007,233 could not be confirmed.

## **3. Unsupported Accounts Payables**

The statement of financial assets and financial liabilities and as disclosed in Note 12 to the financial statements reflects payables balance amounting to Kshs.7,900,329. Included in the balance is a payables balance amounting to Kshs.2,488,110, whose respective tender and LPO/LSO were not provided for audit.

In the circumstances, the accuracy and completeness of the accounts payables of Kshs.7,900,329 could not be confirmed.

## **4. Unsupported Sitting Allowance Payments**

The statement of receipt and payments reflects boarding and school fund payments amounting to Kshs.87,699,543 as disclosed in Note 7 to the financial statements. Included in the amount are administration costs amount of Kshs.6,250,509. However, this amount includes sitting allowance payments amounting to Kshs.276,000 which was not adequately supported with signed attendance register and minutes.

In the circumstances, Board sitting allowance payments amounting to Kshs.276,000 could not be confirmed.

## **5. Variance in Land Value**

Annex two (2) to the financial statements reflects summary of fixed assets held by the School as at 30 June, 2022 valued at a computed historical cost amounting to Kshs.366,056,200. Included in the summary is land valued at a cost amounting to Kshs.250,000,000. However, the balance brought forward (2020/2021) of land is reflected an amount of Kshs.360,000,000 resulting a variance amount of Kshs.110,000,000 that has not been explained.

In the circumstances, the accuracy, completeness and ownership of land balance of Kshs.250,000,000 could not be confirmed.

## **6. Unsupported Payment for Construction Materials**

The statement of receipts and payments and as disclosed in Note 7 to the financial statements reflects boarding and school fund payments amounting to Kshs.87,699,543. Included in the amount is construction material payments of Kshs.26,566,298 made to various suppliers. However, the supporting procurement documents for the payments such as requisitions from user department, material usage inventory and costing of the projects were not provided for audit review.

In the circumstances, the construction materials payments of Kshs.25,566,298 could not be confirmed.

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

### **Key Audit Matters**

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

### **Other Matter**

### **Unresolved Prior Year Matters**

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

## **REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES**

### **Conclusion**

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

### **Basis for Conclusion**

#### **1. Late Submission of Financial Statements to the Auditor-General**

During the year under review, Management submitted the financial statements on 7 October, 2022 instead of the statutory deadline of 30 September,2022. This was contrary to the Ministry of Education circular Ref.MOE/DSAS/FIN/17/1/17 dated 19 August, 2021 which stated that the School's financial statements should be ready by

30 September, 2021 in compliance with Section 81 of the Public Finance Management Act, 2012 on preparation of the financial statements.

In the circumstances, Management breached the law.

## **2. Unconfirmed Students Enrolment Data**

The statement of receipts and payments reflects capitation grants for tuition and capitation grants for operations totalling Kshs.19,816,518. Comparison of data from National Education Management and Information System (NEMIS) with records from the County Director of Education revealed that during the financial year 2021/2022, NEMIS reflected seven hundred and sixty three (763) students while records from the County Director of Education had one thousand one hundred and twenty one (1121) students, resulting to an underfunding of the School by an amount of Kshs.3,007,251. This was contrary to the Ministry of Education Circular No:MOE.HQS/3/13/3 on implementation of Free Day Secondary Education (FDSE) which requires all learners be registered in NEMIS and the principals to ensure their records are accurate.

In the circumstances, underfunding of the School may have affected service delivery to the students.

## **3. Failure to Maintain a Separate Account for Own Generated Income**

The statement of receipts and payments as disclosed in Note 4 of the financial statements reflects other receipts amount of Kshs.449,520. Included in this amount is rent income and income from farming activities of Kshs.99,900 and Kshs.349,620 respectively. However, rent income is collected and banked in the operations account while income from farming activities is collected through the school fund account, contrary to Ministry of Education circular Ref. No: MOE.HQS/3/13/3 on guidelines on implementation of Free Day Secondary Education (FDSE) requiring schools with income generating activities to open separate bank accounts for the stream of income and account for it in accordance with financial regulations.

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

## **4. Irregular Salary Increments**

The statement of receipts and payments reflects an amount of Kshs.10,950,958 in respect to payment for operations as disclosed in Note 6 to the financial statements. Included in this amount is personnel emoluments of Kshs.4,617,046. Additionally, Note 7 to the financial statements reflects personnel emoluments of Kshs.1,556,844. However, review of the salary expenditures revealed that salary payments and increments were paid by the school without a salary structures and remuneration scales of the non-teaching staff which should be commensurate with their job description.

In the circumstances, the regularity of the salary payments could not be confirmed.

## **5. Irregular Payment to a Contractor**

The statement of receipts and payments and as reflect in Note 7 reflects boarding and school fund payments of Kshs.87,699,543. Included in the amount is acquisition of assets

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of Kshs.5,033,995. This includes a payment of Kshs.1,002,000 to a labour contractor for construction of three classrooms which did not have supporting documents such as certificate of works from the County Public Works office, scope of works for which the payments were made and reports on inspection from public works.

In the circumstances, value for money for construction payment could not be confirmed.

## **6. Lack of a Procurement Plan**

The statement of receipts and payments reflects total receipts and total payments of Kshs.101,712,230 and Kshs.102,310,709 respectively. However, during the year Management did not prepare an annual procurement plan as part of the annual budget preparation process. This was contrary to Regulation 40 of the Public Procurement and Asset Disposal Regulations, 2020 which states that 'a procuring entity prepare a procurement plan for each financial year as part of the annual budget preparation process'.

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

## **7. Failure to Prepare School Improvement Plan**

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

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

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

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

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

### **Conclusion**

As required by Section 7(1)(a) of the Public Audit Act, 2015 and based on the audit procedures performed, except for the matters described in the Basis for conclusion on Effectiveness of Internal Control, Risk Management and Governance section of my

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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. Inadequate Controls in the Management of School Text Books**

During the financial year under review, the School received 1,264 set books from the Ministry of Education as per the delivery notes and the consumable stores ledger. However, review of the records revealed that there was no record of movement of the books from the stores to the library and to the students. Also, the register of books indicating the title of book, date acquired and the serial numbers was not provided. Additionally, the stores record revealed that there was no stock take of books at the close of the financial year and records of lost books were not maintained.

Further, records showed a variance between the books received, issued and the balance in store resulting to 1,000 unaccounted for books with an estimated unit price of 600 per book totalling Kshs.600,000.

In the circumstances, the adequacy of internal controls on text books management could not be confirmed.

### **2. Incomplete Fixed Assets Register**

During the year under review, it was noted that the School had not prepared the asset register in line with the treasury general guidelines on asset and liability management 2020. Appendix 6 of the guideline provides the standard registers to be maintained by public entities. Although the School had prepared an asset list, important details of the assets like the land registration no, size of the land, no of buildings, textbooks details and their respective historical costs were not captured. Further, the list was not conclusive and did not list all the school's assets.

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

### **3. Lack of Insurance Cover for Fixed Assets**

Annex two (2) to the financial statements reflects fixed assets held by the School as at 30 June, 2021 valued at a historical cost of Kshs.366,056,200. However, there was no insurance cover for property and other assets to cover for any eventuality of fire, theft or any other unforeseen calamities.

In the circumstances, the adequacy of internal controls to mitigate against risks could not be confirmed.

### **4. Lack of Internal Audit Function and Board Committees**

During the year under review, the School had not constituted an audit committee and an internal audit unit as required by Regulation 166 (1) and (2) of the Public Finance

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Management (National Government), 2015 which states that, the internal audit unit of a National Government entity to assess effectiveness of the School through an internal performance appraisal commenting on its effectiveness in the annual report to The National Treasury.

Further, review of records and documents relating to the Board of Management for the School revealed that the Board of Management did not constitute a human rights and students' welfare committee as required in Section 61(2) of the Basic Education Act, 2013.

In the circumstances, the adequacy of the oversight role provided by the Board could not be confirmed.

#### **5. Failure to Prepare Procurement Documents**

The statement of receipts and payments reflects boarding and school fund payments of Kshs.87,699,543 as disclosed in Note 7 to the financial statements. The amount includes procurement of boarding equipment and stores of Kshs.26,626,055 and repairs and maintenance and improvements of Kshs.41,806,396. However, there were no supporting documents provided to show registered suppliers for different categories of supplies, tenders specifications and evaluation criteria, tender registers and advertisements for tenders. Additionally, there were no professional opinions prepared on evaluated and successful bidding and there were no contract agreements for goods and services tenders awarded.

In the circumstances, the adequacy of internal controls on procurement documentation could not be confirmed.

#### **6. Lack of Ownership Documents**

Annex 2 to the financial statements reflects summary of fixed assets held by the School as at 30 June, 2022 valued at a computed historical cost of Kshs.366,056,200. Included in the summary is land valued at Kshs.250,000,000. However, land ownership documents were not provided for audit.

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

The audit was conducted in accordance with ISSAI 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 control, risk management and governance.

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

Because of its inherent limitations, internal control 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 Fund's policies and procedures may deteriorate.

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by Management.
- Conclude on the appropriateness of the Management's use of applicable basis of accounting and based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the School's ability to 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 control that are identified during the audit.

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



**FCPA Nancy Gathungu, CBS**  
**AUDITOR-GENERAL**

**Nairobi**

**30 October, 2024**

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**V. STATEMENT OF RECEIPTS AND PAYMENTS PERIOD TO 30<sup>TH</sup> JUNE 2022**

DESCRIPTION OF VOTE HEAD	Note	2021-2022 Kshs	2020-2021 Kshs
<b>RECEIPTS</b>			
Capitation grants for tuition	1	3,692,690	1,164,046
Capitation grants for operations	2	16,123,828	7,298,631
School Fund Income- Parents' Contributions	3	81,446,192	18,662,520
School Fund Income- Other receipts	4	449,520	25,430
Proceeds from borrowings		-	-
<b>TOTAL RECEIPTS</b>		<b>101,712,230</b>	<b>27,150,627</b>
<b>PAYMENTS</b>			
Payments for Tuition	5	3,660,208	1,163,870
Payments for operations	6	10,950,958	7,308,467
Boarding and school fund payments	7	87,699,543	20,658,085
<b>TOTAL PAYMENTS</b>		<b>102,310,709</b>	<b>29,130,422</b>
<b>SURPLUS/DEFICIT</b>		<b>(598,479)</b>	<b>(1,979,795)</b>

The school financial statements were approved on 31/7/2024 and signed by:

Sign: 

Name: Joseph Marete

Chair BOM

Date: 31/7/24

Sign: 

Name: Tabitha Mbabu

School Principal/  
Secretary to BOM

Date: 31/07/2024

Sign: 

Name: Martin Musembi

Bursar/  
Finance Officer

Date: 31/7/24

SECRETARY - B.O.M.  
ENOOMATASIANI GIRLS' SEC. SCHOOL  
P. O. Box 97 - 00208 NGONG HILLS

Date: ..... Sign: 

**ENOOMATASIANI GIRLS SECONDARY SCHOOL**  
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**VI. STATEMENT OF FINANCIAL ASSETS AND FINANCIAL LIABILITIES AS AT 30<sup>TH</sup> JUNE 2022**

	Note	2021-2022 Kshs	2020-2021 Kshs
<b>FINANCIAL ASSETS</b>			
<b>Cash and Cash Equivalents</b>			
Bank Balances	8	1,226,550	1,363,514
Cash Balances	9	33,849	336,894
Short term Investment	10	-	-
<b>Total Cash and cash equivalent</b>		<b><u>1,260,399</u></b>	<b><u>1,700,408</u></b>
Account's receivables	11	7,007,233	5,889,788
<b>TOTAL FINANCIAL ASSETS</b>		<b>8,267,632</b>	<b>7,590,196</b>
<b>FINANCIAL LIABILITIES</b>			
Accounts Payables	12	(7,900,329)	(6,624,414)
<b>NET FINANCIAL ASSETS</b>		<b>367,303</b>	<b>965,782</b>
<b>REPRESENTED BY</b>			
Accumulated Fund b/fwd	13	965,782	2,945,577
Surplus/Deficit for the year		(598,479)	(1,979,795)
<b>NET FINANCIAL POSITION</b>		<b>367,303</b>	<b>965,782</b>

The School's financial statements were approved on 31/7/2024 2024 and signed by:

Name: Joseph Marete  
 Chairman, BoM

Sign: 

Date: 31/7/24

Name: Tabitha Mbabu

**SECRETARY - B.O.M.**  
 ENOOMATASIANI GIRLS' SEC. SCHOOL  
 P. O. Box 97 - 00208 NGONG HILLS

Date: ..... Sign: .....  
 School Principal/Secretary to

BoM

Sign: 

Date: 31/07/2024

Name: Martin Musembi  
 Bursar/Finance

Sign: 

Date: 31/7/24

**VII. STATEMENT OF CASH FLOWS FOR THE PERIOD ENDED 30<sup>TH</sup> JUNE 2022**

		2021-2022	2020-2021
		Kshs	Kshs
<b>Receipts for operating income</b>			
Capitation grants for tuition	1	3,692,690	1,164,046
Capitation grants for operations	2	16,123,828	7,298,631
School fund income- Parents contributions/ fees	3	81,446,192	18,662,520
School fund income- other receipts	4	449,520	25,430
<b>Total receipts</b>		<b>101,712,230</b>	<b>27,150,627</b>
<b>Payments</b>			
Payments for Tuition	5	3,660,208	1,163,870
Payments for operations	6	10,950,958	7,308,467
Boarding and school fund payments	7	87,699,543	20,658,085
<b>Total payments</b>		<b>102,310,709</b>	<b>29,130,422</b>
<b>Net cash flow from operating activities</b>		<b>(598,479)</b>	<b>(1,979,795)</b>
<b>Adjustments</b>			
Accounts Receivable Increase /Decrease		(1,117,445)	(2,526,210)
Accounts Payable Increase / Decrease		1,275,915	198,142
<b>CASHFLOW FROM INVESTING ACTIVITIES</b>			
Proceeds from Sale of Assets		-	-
Acquisition of Assets		-	-
Proceeds from investments		-	-
Purchase of investments		-	-
<b>Net cash flows from Investing Activities</b>		<b>-</b>	<b>-</b>
<b>CASHFLOW FROM BORROWING ACTIVITIES</b>			
Proceeds from borrowings/ loans		-	-
Repayment of principal borrowings		-	-
<b>Net cash flow from financing activities</b>		<b>-</b>	<b>-</b>
<b>NET INCREASE IN CASH AND CASH EQUIVALENTS</b>		<b>(440,009)</b>	<b>(4,307,863)</b>
<b>Cash and cash equivalent at BEGINNING of the year</b>		<b>1,700,408</b>	<b>6,008,271</b>
<b>Cash and cash equivalent at END of the year</b>		<b>1,260,399</b>	<b>1,700,408</b>

VIII. STATEMENT OF BUDGETED VERSUS ACTUAL AMOUNTS FOR THE YEAR ENDED 30<sup>TH</sup> JUNE 2022

Receipt/expenses Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
	Kshs	Kshs			Kshs	Kshs
<b>RECEIPTS</b>						
<b>(1) CAPITATION GRANT ON TUITION</b>						
Textbooks and reference materials	-	-	-	562,800	(562,800)	-
Exercise books	-	-	-	-	-	-
Laboratory equipment	-	-	-	1,229,905	(1,229,905)	-
Internal exams	-	-	-	-	-	-
Teaching / learning materials	2,211,600	-	2,211,600	1,766,285	445,315	80
Chalks	-	-	-	133,700	(133,700)	-
Exams and assessment					-	-
Teachers guides					-	-
					-	-
<b>(2) CAPITATION GRANT ON OPERATIONS</b>					-	-
Personnel emoluments	3,310,484	-	3,310,484	4,656,241	(1,345,757)	141
Repairs and maintenance	15,581,117	-	15,581,117	5,154,500	10,426,617	33
Local transport / travelling	1,655,242	-	1,655,242	1,492,337	162,905	90
Electricity and water	1,655,242	-	1,655,242	1,692,337	(37,095)	102
Medical	-	-	-	233,800	(233,800)	-
Administration costs	1,655,242	-	1,655,242	2,894,613	(1,239,371)	175
Activity	655,868	-	655,868	-	655,868	0
Gratuity	-	-	-	-	-	-
SMASSE	-	-	-	-	-	-
<b>(3) FEES CHARGED ON</b>					-	-

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Receipt/expenses Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
	Kshs	Kshs			Kshs	Kshs
<b>PARENTS</b>						
Personnel emoluments	5,675,115	-	5,675,115	5,819,065	(143,950)	103
Repairs and maintenance	28,565,380	-	28,565,380	17,009,474	11,555,906	60
Local transport / travelling	2,837,557	-	2,837,557	2,532,383	305,174	89
Electricity and water	2,837,557	-	2,837,557	8,352,844	(5,515,287)	294
Medical	-	-	-	-	-	-
Administration costs	2,837,557	-	2,837,557	3,299,975	(462,418)	116
Activity	393,521	-	393,521	262,137	131,384	67
SMASSE	-	-	-	-	-	-
Fee on Boarding Equipment and Stores	27,864,000	-	27,864,000	40,166,048	(12,302,048)	144
Fees Arrears	1,027,879	-	1,027,879	1,027,879	-	100
Prepayments	2,976,387	-	2,976,387	2,976,387	-	100
<b>OTHER INCOME</b>						
Rent income	-	-	-	99,900	(99,900)	-
Income from farming activities	1,488,600	-	1,488,600	349,620	1,138,980	23
Income from Posho mill	-	-	-	-	-	-
Income from Bus Hire	-	-	-	-	-	-
Fee for hire of ground and equipment	-	-	-	-	-	-
Interest income	-	-	-	-	-	-
<b>TOTAL INCOME</b>	<b>103,228,347</b>	<b>-</b>	<b>103,228,347</b>	<b>101,712,230</b>	<b>1,199,817</b>	<b>99</b>
<b>(1) EXPENDITURE FOR TUITION</b>						
Textbooks and reference materials	-	-	-	-	-	-
Exercise books	-	-	-	2,025,900	(2,025,900)	-

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Receipt/expenses Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
	Kshs	Kshs			Kshs	Kshs
Laboratory equipment	-		-	1,353,468	(1,353,468)	-
Internal exams	-		-	-	-	-
Teaching / learning materials	3,047,290		3,047,290	273,100	2,774,190	9
Chalks	-		-		-	-
Exams and assessment				7,500	7,500	-
Teachers guides					-	-
Administration costs					-	-
Bank Charges				240	240	-
					-	-
<b>(2) EXPENDITURE FOR OPERATIONS</b>					-	-
Personnel emoluments	2,235,813		2,235,813	4,617,046	(2,381,233)	207
Repairs, maintenance & improvements	15,581,117		15,581,117	-	15,581,117	0
Local transport / travelling	582,105		582,105	372,221	209,884	64
Electricity, water and conservancy	2,203,450		2,203,450	1,241,845	961,605	56
Medical	-	-	-	-	-	-
Administration costs	2,160,171		2,160,171	4,218,166	(2,057,995)	195
Creditors	451,680	-	451,680	451,680	-	100
Activity Expenses	1,125,000		1,125,000	50,000	1,075,000	4
Gratuity	-	-	-	-	-	-
SMASSE	-	-	-	-	-	-
<b>(3) EXPENDITURE FOR SCHOOL FUND</b>					-	-
Personnel emoluments	3,832,822		3,832,822	1,556,844	2,275,978	41
Repairs, maintenance and	28,565,380		28,565,380	41,806,396	-	146

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Receipt/expenses Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
	Kshs	Kshs			Kshs	Kshs
improvements					13,241,016	
Local transport / travelling	997,894	-	997,894	1,460,646	(462,752)	146
Electricity, water and conservancy	3,777,343	-	3,777,343	1,331,549	2,445,794	35
Medical Expenses					-	-
Administration costs	3,703,150	-	3,703,150	6,250,509	(2,547,359)	169
Activity	675,000		675,000	774,230	(99,230)	115
Gratuity					-	-
Lunch programme					-	-
Boarding Equipment and Stores	29,751,720		29,751,720	26,626,055	3,125,665	89
Expenditure for Income Generating Activity					-	-
Insurance costs					-	-
Acquisition of Assets	5,033,995	-	5,033,995	5,033,995	-	100
Creditor – School Fund A/C	1,800,145	-	1,800,145	1,800,145	-	100
Creditor – Infrastructure A/C	254,560	-	254,560	254,560	-	100
Prepayments	165,674	-	165,674	165,674	-	100
Farm Expense				638,640	(638,640)	-
Bank Charges	300	-	300	300	-	100
<b>TOTALS</b>	<b>105,944,609</b>	<b>-</b>	<b>105,944,609</b>	<b>102,310,709</b>	<b>3,633,900</b>	<b>97</b>

- i. The school has only received 40% of the expected revenue from 1st July 2021 to 30th June 2022
- ii. The school has only utilized 33.53% of the fees collected from 1st July 2021 to 30th June, 2022

**IX. Significant Accounting Policies**

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

**1. Statement of compliance and basis of preparation**

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

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

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

**2. Recognition of receipts and payments**

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

**3. In-kind contributions**

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

**4. Cash and cash equivalents**

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

**Significant Accounting Policies (Continued)**

**5. Accounts Receivable**

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

**6. Accounts Payable**

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

**7. Non-current assets**

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

**8. Budget**

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

**9. Comparative figures**

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

**10. Subsequent events**

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

**ENOOMATASIANI GIRLS SECONDARY SCHOOL**  
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**X. NOTES TO THE FINANCIAL STATEMENTS**

**1 CAPITATION GRANT FOR TUITION**

	2021-2022	2020-2021
	Kshs	Kshs
Textbooks and reference materials	-	-
Exercise books	562,800	-
Laboratory equipment	1,229,905	-
Internal exams	-	-
Teaching / learning materials	1,766,285	1,164,046
Chalks	-	-
Exams and assessment	133,700	-
Teachers guides	-	-
<b>Total</b>	<b>3,692,690</b>	<b>1,164,046</b>

**2 CAPITATION GRANT FOR OPERATIONS**

	2021-2022	2020-2021
	Kshs	Kshs
Personnel emoluments	4,656,241	1,404,506
Repairs and maintenance	5,154,500	3,576,000
Local transport / travelling	1,492,337	816,830
Electricity and water	1,692,337	816,830
Medical	233,800	-
Administration costs	2,894,613	684,465
Activity	-	-
<b>Total</b>	<b>16,123,828</b>	<b>7,298,631</b>

**3 PARENTS CONTRIBUTION/FEEES - SCHOOL FUND ACCOUNT**

	2021-2022	2020-2021
	Kshs	Kshs
Personnel emoluments	5,819,065	866,278
Repairs and maintenance	17,009,474	3,077,203
Local transport / travelling	2,532,383	196,461
Electricity and water	8,352,844	1,494,102
Medical	-	-
Administration costs	3,299,975	533,908
Activity	262,137	42,600
BES	40,166,048	10,777,569
Fees Arrears	1,027,879	44,480
Prepayments	2,976,387	1,629,919
<b>Total</b>	<b>81,446,192</b>	<b>18,662,520</b>

**ENOOMATASIANI GIRLS SECONDARY SCHOOL****Report and Financial Statements****For the year ended 30<sup>th</sup> June 2022****NOTES TO THE FINANCIAL STATEMENTS (Continued)****4 OTHER RECEIPTS – SCHOOL FUND ACCOUNT**

	2021-2022	2020-2021
	Kshs	Kshs
Fee on Boarding Equipment and Stores	-	-
Rent income	99,900	25,430
Income from farming activities	349,620	-
Insurance compensation	-	-
Income from Posho mill	-	-
Income from Bus Hire	-	-
Fee for hire of ground and equipment	-	-
Income from grants and donations*	-	-
Interest income	-	-
<b>Total</b>	<b>449,520</b>	<b>25,430</b>

**5 PAYMENTS FOR TUITION**

	2021-2022	2020-2021
	Kshs	Kshs
Textbooks and reference materials	-	-
Exercise books	2,025,900	91,350
Laboratory equipment	1,353,468	432,135
Internal exams	-	-
Teaching / learning materials	273,100	-
Chalks	-	-
Exams and assessment	7,500	-
Teachers guides	-	-
Administration Costs	-	-
Creditors	-	636,955
Bank Charges	240	3,430
<b>Total</b>	<b>3,660,208</b>	<b>1,163,870</b>

**ENOOMATASIANI GIRLS SECONDARY SCHOOL**  
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**For the year ended 30<sup>th</sup> June 2022**

**NOTES TO THE FINANCIAL STATEMENTS (Continued)**

**6 PAYMENTS FOR OPERATIONS**

	2021-2022	2020-2021
	Kshs	Kshs
Personnel emoluments	4,617,046	1,644,427
Service Gratuity	-	-
Administration Cost	4,218,166	325,350
Repairs and maintenance & improvements	-	3,863,600
Local transport / travelling	372,221	213,343
Electricity and water	1,241,845	1,125,559
Creditors	451,680	136,188
Medical	-	-
Activity Expenses	50,000	-
SMASSE	-	-
Insurance Cost	-	-
Bank Charges	-	-
Acquisition of Assets	-	-
<b>TOTAL</b>	<b>10,950,958</b>	<b>7,308,467</b>

**7 BOARDING AND SCHOOL FUND PAYMENTS**

	2021-2022	2020-2021
	Kshs	Kshs
Personnel emoluments	1,556,844	953,138
Repairs and maintenance & Improvements	41,806,396	2,678,643
Local transport / travelling	1,460,646	520,116
Electricity and water	1,331,549	579,610
Medical Expenses	-	-
Administration costs	6,250,509	2,904,873
Bank Charges	300	3,340
Lunch Programme	-	-
Expenses on Income Generating Activities – Farm A/C	638,640	324,400
Fee on Boarding Equipment and Stores	26,626,055	5,521,885
Activity Expenses	774,230	100,060
Insurance Cost (Life Property)	-	-
Loan Principal repayment	-	-
Loan Interest repayment	-	-
Acquisition of Assets	5,033,995	1,408,891
Creditor – School Fund A/C	1,800,145	4,072,929
Creditor – Infrastructure A/C	254,560	1,580,200
Prepayments	165,674	10,000
<b>TOTAL</b>	<b>87,699,543</b>	<b>20,658,085</b>

**ENOOMATASIANI GIRLS SECONDARY SCHOOL****Report and Financial Statements****For the year ended 30<sup>th</sup> June 2022****NOTES TO THE FINANCIAL STATEMENTS (Continued)****8 BANK ACCOUNTS**

Name of Bank, Account No. & currency	Bank Account Number	2021-2022	2020-2021
		Kshs	Kshs
Tuition Account	2022994983	33,454	972
Operations Account	2022994975	21,797	3,460
School Fund Account/Boarding	2022994967	1,132,287	1,186,537
Savings Account	0653543719	27,501	27,222
Savings Account	0653581971	4,236	4,193
Infrastructural Account	2041186049	7,275	141,130
CDF Account	0730264720572	-	-
<b>Total</b>		<b>1,226,550</b>	<b>1,363,514</b>

**9 CASH IN HAND**

Description	2021-2022	2020-2021
	Kshs	Kshs
Tuition Account	-	-
Operation Account	255	723
School Fund account	33,594	336,171
<b>Total</b>	<b>33,849</b>	<b>336,894</b>

**10 SHORT TERM INVESTMENTS**

Description	2021-2022	2020-2021
	Kshs	Kshs
Cooperative shares	-	-
Treasury Bills	-	-
Fixed deposit	-	-
Equity stock	-	-
Other investments	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

**ENOOMATASIANI GIRLS SECONDARY SCHOOL****Report and Financial Statements**For the year ended 30<sup>th</sup> June 2022**NOTES TO THE FINANCIAL STATEMENTS (Continued)****11 ACCOUNTS RECEIVABLE**

Description	2021-2022	2020-2021
	Kshs	Kshs
Fees arrears	7,007,233	5,889,788
Other non-fees receivables	-	-
Salary advances	-	-
Imprest	-	-
<b>Total</b>	<b>7,007,233</b>	<b>5,889,788</b>

Description	2021-2022	2020-2021
	Kshs	Kshs
Fees arrears for current year	2,145,324	3,063,895
Fees arrears for the previous year	3,063,895	466,105
Fees arrears for prior periods (over two years)	1,798,014	2,359,788
<b>Total</b>	<b>7,007,233</b>	<b>5,889,788</b>

**12 ACCOUNTS PAYABLE**

Description	2021-2022	2020-2021
	Kshs	Kshs
Trade creditors (See ageing below and appendix 1)	5,089,616	4,994,495
Prepaid fees	2,810,713	1,629,919
Retention monies	-	-
<b>Total</b>	<b>7,900,329</b>	<b>6,624,414</b>

Description	2021-2022	2020-2021
	Kshs	Kshs
Trade creditors for current year	2,601,506	4,994,495
Trade creditors for the previous year	2,488,110	-
Trade creditors for prior periods (over two years)	-	-
<b>Total</b>	<b>5,089,616</b>	<b>4,994,495</b>

**ENOOMATASIANI GIRLS SECONDARY SCHOOL****Report and Financial Statements****For the year ended 30<sup>th</sup> June 2022****NOTES TO THE FINANCIAL STATEMENTS (Continued)****13 FUND BALANCE BROUGHT FORWARD**

<b>Description</b>	<b>2021-2022</b>	<b>2020-2021</b>
	<b>Kshs</b>	<b>Kshs</b>
Bank balances	1,363,514	5,715,750
Cash balances	336,894	292,521
Short Term Investments	-	-
Receivables	5,889,788	3,363,578
Payables	(6,624,414)	(6,426,272)
<b>Total</b>	<b>965,782</b>	<b>2,945,577</b>

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**Other important disclosure notes**

IPSAS 1 encourages an entity to disclose accrual related information in relation to an entity's assets and liabilities. The notes outlined below are disclosure notes in relation to the school's non- financial assets and liabilities.

**14 Non-current Liabilities Summary**

Description	2021-2022	2020-2021
	Kshs	Kshs
Bank loan(s)	-	-
Outstanding Leases	-	-
Hire purchase	-	-
Gratuity and leave provision	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

**15 Biological assets**

Description	Numbers	2021-2022	2020-2021
		Kshs	Kshs
Cattle	9	450,000	610,000
Goats		-	-
Trees		-	-
Coffee or tea plantation		-	-
Poultry		-	-
<b>Total</b>		<b>450,000</b>	<b>610,000</b>

**16 Borrowings**

Description	2021-2022	2020-2021
	KShs	KShs
<b>a) Borrowings</b>		
Borrowing at beginning of the year	-	-
Borrowings during the year	-	-
Repayments of during the year	-	-
<b>Balance at end of the year</b>	<b>-</b>	<b>-</b>

**17 Stock/ Inventory**

Description	2021-2022	2020-2021
	KShs	KShs
<b>b) Stock/ Inventory</b>		
Stock/ inventory at beginning of the year	-	-
Stock/ inventory purchased during the year	-	-
Stock/ inventory issued during the year	-	-
<b>Balance at end of the year</b>	<b>-</b>	<b>-</b>

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**18 PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS**

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

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

SECRETARY - B.O.M.  
 ENOOMATASIANI GIRLS' SEC. SCHOOL  
 P. O. Box 87 - 00208 NOONG HILLS  
 Date: 31/07/2024 Sign: KPC

-----  
 Sign and Date  
 Principal

**ENOOMATASIANI GIRLS SECONDARY SCHOOL**  
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**ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE**

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2022	Outstanding Balance 2021	Comments
	a	b	c	d=a-c		
	Kshs	Kshs	Kshs	Kshs	Kshs	
<b>Construction of buildings</b>						
1 Hamwe Logistics	2,713,755	2020-2021	-	1,643,356	2,713,755	
<b>Sub-Total</b>	<b>3,397,425</b>			<b>1,801,506</b>	<b>2,713,755</b>	
<b>Supply of goods</b>						
3 Makos Nyama Point	107,100	2020-2021	107,100	-	107,100	
4 Eunpat Investment	32,750	2020-2021	32,750	-	32,750	
5 Jacto Services	22,500	2020-2021	22,500	-	22,500	
6 Simuch Enterprises	29,740	2020-2021	29,740	-	29,740	
7 Major M	118,300	2020-2021	118,300	-	118,300	
8 Benson Mwaura	12,000	2020-2021	12,000	-	12,000	
9 Anthony Mwaura	8,000	2020-2021	8,000	-	8,000	
10 Ndensy Enterprises	451,680	2020-2021	451,680	-	451,680	
11 Central Scientific	800,000	2020-2021	-	800,000	800,000	
12. Sky Power Africa	278,870	2020-2021	683,670	-	683,670	
<b>Sub-Total</b>	<b>1,582,070</b>			<b>800,000</b>	<b>2,265,740</b>	
<b>Supply of services</b>						
12 Pathway security	15,000	2020-2021	-	-	15,000	
<b>Sub-Total</b>	<b>15,000</b>			<b>-</b>	<b>15,000</b>	
<b>Grand Total</b>	<b>3,397,425</b>			<b>2,601,506</b>	<b>4,994,495</b>	

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**ANNEX 2 – SUMMARY OF FIXED ASSETS REGISTER**

Asset class	Date purchased	Historical Cost b/f (Kshs) 1 <sup>st</sup> July 2021	Additions during the year (Kshs)	Historical Cost c/f (Kshs) 30 <sup>th</sup> June 2022
Land 1	Balance b/f 01/01/2021	360,000,000	-	250,000,000
Buildings and structures				60,000,000
Motor vehicles	Balance b/f 01/01/2021	5,000,000	-	3,000,000
Office equipment, furniture and fittings			-	2,461,000
ICT Equipment, and Other ICT Assets	Balance b/f 01/01/2021	2,047,200	-	2,047,200
Tools and apparatus				2,116,825
Textbooks				
Other Machinery and Equipment	Balance b/f 01/01/2021	360,000	360,000	720,000
Intangible assets- soft ware	Balance b/f 01/01/2021	289,000		289,000
<b>Total</b>		<b>367,696,200</b>	<b>360,000</b>	<b>366,056,200</b>

NB; The amount given are estimate values. We are yet to get communication from Ministry on the procedure to value public Schools assets.

