

REPUBLIC OF KENYA



*Enhancing Accountability*

## REPORT

PARLIAMENT  
OF KENYA  
LIBRARY

OF


**THE AUDITOR-GENERAL**

ON

**ST. PATRICK'S KIMUKUNG'I GIRLS  
SECONDARY SCHOOL**

**FOR THE YEAR ENDED  
30 JUNE, 2023**

**BUNGOMA COUNTY**

 <b>THE NATIONAL ASSEMBLY PAPERS LAID</b>	
<b>DATE:</b> 11 MAR 2025	
<b>DAY:</b> Tuesday	
<b>TABLED BY:</b>	Hon. Owen Boya (Deputy Majority Leader)
<b>CLERK-AT THE-TABLE:</b>	(getrude chebet)

Revised 30<sup>th</sup> June 2023



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**ST. PATRICK'S KIMKUNG'I GIRLS SECONDARY SCHOOL**

**ANNUAL REPORT AND FINANCIAL STATEMENTS**

**FOR THE FINANCIAL YEAR ENDED  
30<sup>TH</sup> JUNE 2023**

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



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**ST. PATRICK'S KIMKUNG'I GIRLS SECONDARY SCHOOL**  
**Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2023**

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# **ST. PATRICK'S KIMKUNG'I GIRLS SECONDARY SCHOOL**

## **Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2023**

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### **1. Acronyms and Glossary of Terms**

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

<b>BOM</b>	<b>Board of Management</b>
<b>CEB</b>	<b>County Education Board</b>
<b>IPSAS</b>	<b>International Public Sector Accounting Standards</b>
<b>KCSE</b>	<b>Kenya Certificate of Secondary Education</b>
<b>PFM</b>	<b>Public Finance Management</b>
<b>PSASB</b>	<b>Public Sector Accounting Standards Board</b>
<b>FY</b>	<b>Financial Year</b>
<b>FDSE</b>	

**ST. PATRICK'S KIMKUNG'I GIRLS SECONDARY SCHOOL**  
**Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2023**

**2. 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 in Bungoma County, Bungoma South Sub-County.

The school was registered in 13/07/2010 under registration number GP/A/8836/10 and is currently categorized as a County public school established, owned or operated by the Government.

The school is a day/boarding school and had xxx number of students as at 30<sup>th</sup> June 2023 It has 2 streams and 20 teachers of which 07 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. No.	Name of Board Member	Description	Date of Appointment
1	Oliver Wabomba	Chairman	14 <sup>th</sup> March 2022
2	Ebby Sogoni	Secretary - Principal	14 <sup>th</sup> March 2022
3	Ireen Nasimiyu	Member	14 <sup>th</sup> March 2022
4	Maurice Saidi	Member	14 <sup>th</sup> March 2022
5	Krtsantus Dabani	Member	14 <sup>th</sup> March 2022
6	Chrispinus Simiyu	Member	14 <sup>th</sup> March 2022
7	Raymond Mulupi	Member	14 <sup>th</sup> March 2022
8	Justus Wabwire	Member – Rep CEB	14 <sup>th</sup> March 2022
9	Harriet Munoko	Member Rep Teachers	14 <sup>th</sup> March 2022
10	Elizabeth Kakai Fr.Okumu Leonard Leonard Mwilobi	3 Members - Sponsor	14 <sup>th</sup> March 2022
11	Vincent Cheloti	Member - Community	14 <sup>th</sup> March 2022
12	Benedict Kitonini	Member Special Needs	14 <sup>th</sup> March 2022
13	Immaculate Wamalwa	Rep Students	14 <sup>th</sup> March 2022
14	Stellah Washinga		14 <sup>th</sup> March 2022

**ST. PATRICK'S KIMKUNG'I GIRLS SECONDARY SCHOOL**  
**Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2023**

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**ST. PATRICK'S KIMKUNG'I GIRLS SECONDARY SCHOOL**  
**Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2023**

The functions of the School Board of Management are to:

- 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):*

No.	Name of Committee	Names of Members	Designation	Number of Members
1	Executive Committee	1.Oliver Wabomba 2.Ebby Sogoni 3. Fr.Leonard Okumu 4.Raymond Mulupi Maurice Saidi	Chairman Secretary Member Member	4 out of 8
2	Audit Committee	Krysantus Dabani Raymond Mulupi Ireen Nasimiyu Fr.Leonard Okumu	Chairman	1 out of 2
3	Finance,procurement and general purposes Committee	Raymond Mulupi Stellah Washiga Leornad Mwolobi	Chairman Member Member	1 out of 2
4	Academic Committee	Maurice Saidi Harriet munoko Chrispnus Simiyu	Chairman Member Member	3 out of 3
5	Development Committee	Christorpher Kalabai Bendict Kitonini Stellah Washiga	Chairman Member Member	5 out of 8

**ST. PATRICK'S KIMKUNG'I GIRLS SECONDARY SCHOOL**  
**Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2023**

6	Discipline and welfare Committee	Vincent Cheloti Leonard Mwolobi Ireen Nasimiyu	Chairman Member Member	2 out of 6
7	Adhoc Committee (if any during the year)			

**ST. PATRICK'S KIMKUNG'I GIRLS SECONDARY SCHOOL**  
**Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2023**

**(d) School operation Management**

For the financial year ended 30<sup>th</sup> June 2023 the School day-to-day management was under the following persons:

No.	Designation	Name	TSC No.
1	Principal	EBBY SOGONI	TSC No.350277
2	Deputy Principal	JANE KITUNI	TSC No.352200
3	School Bursar	KEFA ASEKA BARASA	
4	Other (specify)		

**(e) Schools contacts**

Post Office Box: 1653-50200  
Telephone: 0716916090  
E-mail: Kimukgirls@gmail.com  
Website:  
Facebook:  
Twitter:

**(a) School Bankers**

The following school operated 6 number of bank accounts in the following banks: (Ensure all accounts including CDF accounts are included)

- Name of Bank: KCB  
Branch: Bungoma  
Account Number: 1109768893 (school fund)
- Name of Bank: KCB  
Branch: Bungoma  
Account Number: 12684024863 (Operation)
- Name of Bank: KCB  
Branch: Bungoma  
Account Number: 1268402389 (Tuition)
- Name of Bank: KCB  
Branch: Bungoma  
Account Number: 1268402559
- Name of Bank: KCB  
Branch: Bungoma  
Account Number: 1268402621 (Gratuity)
- Name of Bank: CO-OP CDF  
Branch: Bungoma  
Account Number: 01139049925202
- MPESA Pay Bill No. 522123 attached to KCB bank account

**ST. PATRICK'S KIMKUNG'I GIRLS SECONDARY SCHOOL**  
**Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2023**

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**(b) Independent Auditors**

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

**ST. PATRICK'S KIMKUNG'I GIRLS SECONDARY SCHOOL**  
**Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2023**

**3. Summary Report of Performance of The School**

**a) Financial performance:**

**SURPLUS/DEFICIT FOR THE YEAR AND COMPARISON OF THE SAME FOR THE LAST THREE YEARS**

YEAR	2021	2022	2023
SURPLUS/DEFICIT	3,386,976.00	929,059.60	684,266.40

**CAPITATION GRANTS FROM THE MOE FOR THE LAST 3 YEARS**

YEAR	2021	2022	2023
GRANTS	12,815,402.00	6,143,897.10	5,763,775.65

**RATIO OF CAPITATION GRANT PER STUDENT OVER THE LAST 3 YEARS**

YEAR	2021	2022	2023
RATIO		18,561.62	15,662.43

**3 YEAR OVERVIEW OF GROWTH OF OTHER INCOME EARNED BY THE SCHOOL**

YEAR	2021	2022	2023
GROWTH	-	-	-

**3 YEAR OVERVIEW OF GROWTH IN EXPENDITURE OF THE SCHOOL**

YEAR	2021	2022	2023
GROWTH	18,295,760.00	29,465,372.50	5,335,531.40

**MOVEMENT OF DEBTORS AND CREDITORS OF SCHOOL OVER THE LAST 3 YEARS**

YEAR	2021	2022	2023
DEBTORS	6,376,345.00	7,537,827.00	8,361,300.00
CREDITORS	4743078	4,708,028.00	2,529,003.00

**MOVEMENT OF CASH AND BANK BALANCES OVER THE LAST 3 YEARS**

YEAR	2021	2022	2023
CASH	38,346.60	1,348.00	192.00
BANK	478,676.45	444,064.65	421,036.15

**ST. PATRICK'S KIMKUNG'I GIRLS SECONDARY SCHOOL**  
**Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2023**

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**b) Teacher Student ratio:**

- i. Total No. of Teachers in school **22**
- ii. Teachers Employed by TSC **13**
- iii. Number of teachers employed by BOM **9**
- iv. New recruited teachers **1**
- v. Teachers on transfer **1**

**c) Mean score in the 2023 KCSE:**

**MEAN SCORE IN THE 2023 KCSE**

YEAR	2021	2022	2023
MEAN SCORE	4.20	4.23	3.551
NO. OF STUDENTS	88	95	58

**NUMBER OF CANDIDATES IN THE 2023 KCSE**

YEAR	2021	2022	2023
NO. CANDIDATES	88	95	58

**d) Capacity of the school:**

- a. School Enrolment **331**
- b. Laboratories **1**
- c. Toilets/urinal **20 doors**
- d. Dormitories **2**

**ST. PATRICK'S KIMKUNG'I GIRLS SECONDARY SCHOOL**  
**Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2023**

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**ST. PATRICK'S KIMKUNG'I GIRLS SECONDARY SCHOOL**  
**Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2023**

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

Project	Location and	Status	Approved Budget	Actual Expenditure	Year of completion
Renovation of 5 classrooms	M&I	Complete	2,800,000	2,000,000	2023
Contraction of 2 classroom	CDF	On progress	1,500,000	2,000,000	


  
 .....
   
 School Principal

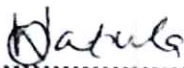
**ST. PATRICK'S KIMKUNG'I GIRLS SECONDARY SCHOOL**  
**Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2023**

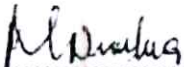
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**4. Statement of School Management Responsibility**

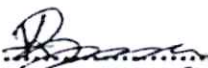
The Board of Management of *St. Patrick's Kimkung'i Girls Secondary School* accepts responsibility for the school's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting 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, 2023, and of the school's financial position as at that date.

  
.....  
Name: OLIVER WAFULA WABOMBA  
Designation: Chairman, School Board of Management  
Date: 16/07/2024

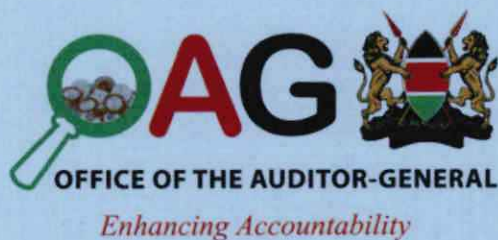
  
.....  
Name: MILDRED N WEKESA  
Designation: School Principal & Secretary to Board of Management  
Date: 16/7/2024



  
.....  
Name: KEFA A. BARASA  
Designation: Bursar/ Finance Officer  
Date: 16/7/2024

# REPUBLIC OF KENYA

Telephone: +254-(20) 3214000  
Email: info@oagkenya.go.ke  
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HEADQUARTERS  
Anniversary Towers  
Monrovia Street  
P.O Box 30084-00100  
NAIROBI

## REPORT OF THE AUDITOR-GENERAL ON ST. PATRICK'S KIMUKUNG'I GIRLS SECONDARY SCHOOL FOR THE YEAR ENDED 30 JUNE, 2023 – BUNGOMA 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 the Use of Public Resources which considers compliance with applicable laws, regulations, policies, gazette notices, circulars, guidelines and manuals and whether public resources are applied in a prudent, efficient, economic, transparent and accountable manner to ensure the Government achieves value for money and that such funds are applied for the intended purpose.
- C. Report on the Effectiveness of Internal Controls, Risk Management and Governance which considers how the entity has instituted checks and balances to guide internal operations. This responds to the effectiveness of the governance structure, risk management environment and internal controls, developed and implemented by those charged with governance for orderly, efficient and effective operations of the entity.

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

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

### REPORT ON THE FINANCIAL STATEMENTS

#### Qualified Opinion

I have audited the accompanying financial statements of St. Patrick's Kimukung'i Girls Secondary School set out on pages 1 to 23, which comprise the statement of financial

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*Report of the Auditor-General on St. Patrick's Kimukung'i Girls Secondary School for the year ended 30 June, 2023  
– Bungoma County*

assets and financial liabilities as at 30 June, 2023 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 St. Patrick's Kimukung'i Girls Secondary School – Bungoma County as at 30 June, 2023 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 Basic Education Act, 2013 and the Public Finance Management Act, 2012.

### **Basis for Qualified Opinion**

#### **1. Unsupported Cash and Cash Equivalents**

The statement of financial assets and financial liabilities reflects cash and cash equivalents balance of Kshs.803,732 which included bank balances of Kshs.787,523 and cash balance of Kshs.16,209. However, bank reconciliation statements, certificate of bank balances and board of survey reports were not provided for audit review. Further, all bank accounts were not disclosed in the financial statements, including the School's NG-CDF and Gratuity bank accounts. In addition, the cash books indicated negative cash balance of Kshs.30,017 which differed from the reported cash balance of Kshs.16,209 resulting in an unreconciled variance of Kshs.43,824.

In the circumstances, the accuracy and completeness of cash and cash equivalents balance of Kshs.803,732 could not be confirmed.

#### **2. Long Outstanding Accounts Receivables**

The statement of financial assets and financial liabilities reflects accounts receivables balance of Kshs.8,706,329 as disclosed in Note 13 to the financial statements. Included in the balance are fees arrears amounting to Kshs.8,544,163 out of which Kshs.5,229,134 had been outstanding for over 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. Further, the management did not provide evidence of efforts being made to recover the long outstanding fees arrears.

In the circumstances, the accuracy and full recoverability of the outstanding accounts receivables balance of Kshs.8,706,329 could not be confirmed.

The audit was conducted in accordance with the International Standards for Supreme Audit Institutions (ISSAIs). I am independent of the St. Patrick's Kimukung'i Girls Secondary School – Bungoma County 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 judgement, are of most significance in the audit of the financial statements. Except for the matters described in the Basis for Qualified Opinion section, I have determined that there are no other key audit matters to communicate in my report.

## **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 effect of the matters described in the Basis for Conclusion on Lawfulness and Effectiveness in the Use of Public Resources section of my report, I confirm that nothing 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. Non-Compliance with the Public Sector Accounting Standards Board (PSASB) Reporting Requirements**

Review of the financial statements presented for audit revealed the following anomalies:

- i. The statement of budgeted versus actual amounts was left blank.
- ii. Paragraph 2(a) on the background information and Paragraph 4 on summary of school management responsibility of the annual report have not been edited with school's information as required.
- iii. The comparable year has been omitted in the statement of cash flows.
- iv. Other important disclosures on summary of fixed assets register and analysis of accounts payables have been omitted.
- v. The school had a bank loan with outstanding balance of Kshs.131,820 as at June 2023, that was not disclosed in the financial statements.

In the circumstances, the school failed to comply with the PSASB reporting requirements.

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

During the year under review, the School Management did not submit the financial statements to the Auditor-General by the statutory date of 30 September, 2023. This is contrary to Section 47(1) of the Public Audit Act, 2015 which requires that financial

statements should be submitted to the Auditor-General within three months after the end of the fiscal year to which the accounts relate.

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

### **3. Long Outstanding Account Payables**

The statement of financial assets and financial liabilities reflects account payables balance of Kshs.8,075,426 and as disclosed in Note 14 to the financial statements. The balance includes trade creditors balance of Kshs.7,050,963 out of which Kshs.3,755,078 had been outstanding for more than two (2) years and did not form the first charge during the year as a requirement of Regulation 42 (1)(b) of the Public Finance Management (National Government) Regulations, 2015 which requires debts service payments to form first charge during the year.

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

### **4. Lack of a 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.

### **5. Unconfirmed Student Enrolment Data**

The statement of receipts and payments and as disclosed in Notes 1 and 2 to the financial statements reflects capitation grants for tuition of Kshs.139,808 and capitation grants for operations of Kshs.4,317,684. However, review of student enrolment data used for tuition capitation grants between National Education Management Information System (NEMIS) data and School records revealed variances contrary to the Ministry of Education Circular MOE.HQS/3/13/3 dated 16 June 2021, which mandates that all learners be registered in NEMIS and that school principals ensure the accuracy of their records. During the year under review, NEMIS reported 330 students while the enrolment records provided by the School indicated a total number of 337 students resulting to an explained variance of 7 students. As a result, the school was underfunded by Kshs.100,873 for the period ended 30 June, 2023.

In the circumstances, the reliability of enrolment data used to determine capitation grants could not be confirmed and the Management was in breach of the law.

## **6. Lack of Procurement Professional Opinion and Inspection and Acceptance Committee**

The tender evaluation reports for the year under review did not have professional opinion as required under section 84(1) of the Public Procurement and Assets Disposal Act, 2015. It was therefore not possible to confirm whether the amounts quoted by suppliers were fair and that the School received value for money. Further, there was no Inspection and Acceptance Committee in place to inspect goods, works, and services to ensure that they met the standards and quantities outlined in the contract.

In the circumstances, value for money that the School achieved in procurements done during the year and whether the goods, services, and work met the required standards and quantities could not be confirmed.

## **7. Failure to Transfer Infrastructure Funds from the Operations Bank Account**

Review of the School Capitation grants revealed that the School received operations capitation grants of Kshs.3,937,327 during the period under review. Included in the amount is Kshs.1,315,000 in respect of infrastructure grants which were to be transferred to infrastructure bank account for maintenance and improvement of the School's facilities. However, only Kshs.1,208,000 was transferred to the infrastructure account thereby leaving a balance of Kshs.107,000. This was contrary to Ministry of Education Circular Ref. No: MOE.HQS/3/13/3 dated 16 June, 2021 which directed that infrastructure grants should be transferred to the school infrastructure account fifteen (15) days upon receipt of the funds in the operations account.

In the circumstances, Management was in breach of law.

## **8. Excess Supply of Books**

During the year under review, the Ministry of Education distributed textbooks to Public Secondary schools through Kenya Institute of Curriculum Development (KICD). Examination of records revealed that the institute distributed five hundred and seventeen (517) books to the School while only four hundred and thirty (430) books were issued to the students, resulting to unexplained excess test books of eighty-seven (87) books lying unutilized in the school book store.

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

## **9. Lack of Annual Procurement Plan**

During the year under review, 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.

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

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

### Conclusion

As required by Section 7(1)(a) of the Public Audit Act, 2015, based on the audit procedures performed, except for the effect of the matters described in the Basis for Conclusion on Effectiveness of Internal Controls, Risk Management and Governance section of my report, I confirm that nothing else has come to my attention to cause me to believe that internal controls, risk management and governance were not effective.

### Basis for Conclusion

#### 1. Lack of Fixed Asset Register and Non-Disclosure of Assets

During the year under review, the school did not maintain a fixed asset register showing the purchase dates, historical costs, additions, disposals, and carried-forward costs of assets. No explanation was provided for the absence of this register. Further, physical verification revealed that the School had several assets, including land, a generator, a School bus purchased in January 2022, ICT equipment, biological assets, sewing machines, office equipment, and furniture, which were not disclosed in the financial statements.

In the circumstances, the existence of an effective internal controls in safeguarding the fixed assets could not be confirmed.

#### 2. Lack of Risk Management Policy

Review of the School's internal controls revealed that the School did not have an approved risk management policy. Further, the management did not provide evidence of whether they have documented, identified, and assessed risks and controls developed to respond to the risk identified contrary to Section 165 of the Public Finance Management (National Government) Regulations 2015, which stipulates that the Accounting Officer shall ensure that the national government entity develops risk management strategies.

In the circumstances, the effectiveness of controls of risk management could not be confirmed.

#### 3. Non-Functional Audit Committee

During the year under review, the School had constituted an audit committee as required by law. However, audit committee meetings were not held during the year as records of

minutes, notices of audit committee meetings, and resolutions were not provided for audit review contrary to Regulation 179(1) of the Public Finance Management (National Government) which requires that the audit committee shall meet at least once in every three months.

In the circumstances, the School did not benefit from the oversight role and advice from the audit committee.

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 the Management and Board of Management**

Management is responsible for the preparation and fair presentation of these financial statements in accordance with 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 overall governance.

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

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.

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.

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 overall control environment.

### **Auditor-General's Responsibilities for the Audit**


My responsibility is to conduct an audit of the financial statements in accordance with Article 229(4) of the Constitution, Section 35 of the Public Audit Act, 2015 and the

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

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

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

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

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

**Nairobi**

**18 October, 2024**

**ST. PATRICK'S KIMKUNG'I GIRLS SECONDARY SCHOOL**  
**Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2023**

6. **Statement Of Receipts and Payments For the Year Ended 30<sup>th</sup> June 2023**

DESCRIPTION OF VOUCHER HEAD	Code	2022-2023 KSh.	2023-2024 KSh.
<b>RECEIPTS</b>			
Government grants for tuition	1	139,808.00	1,147,045.60
Government grants for operations	2	4,317,684.25	4,996,851.50
Government Grants for infrastructure	3	988,754.40	1,386,500.00
School fund income- parents' contributions	4	9,111,070.00	7,730,959.00
Miscellaneous incomes	5	323,430.00	15,133,076.00
<b>Total Receipts</b>		<b>14,880,746.65</b>	<b>30,394,432.10</b>
<b>PAYMENTS</b>			
Tuition	6	1,129,390.00	1,042,348.00
Operations	7	4,540,723.00	4,895,514.00
Infrastructure	8	1,589,378.40	990,346.00
Boarding and school fund	9	8,796,344.00	22,537,164.50
<b>Total Payments</b>		<b>16,055,835.40</b>	<b>29,465,372.50</b>
<b>SURPLUS/DEFICIT</b>		<b>(1,175,088.75)</b>	<b>929,059.60</b>

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The school financial statements were approved on 18<sup>th</sup> June 2024 and signed by:

*Wafu*

Name: **OLIVER W. WAFU**  
 Chair BOM

Date: **16/07/2024**

*Mildred N. Weccsa*

Name: **MILDRED N. WECESA**  
 School Principal/ Secretary to BOM

Date: **16/7/2024**

*R...*

Name: **KIPA A-B...**  
 Bursar/ Finance Officer

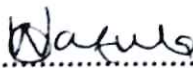
Date: **16/7/2024**

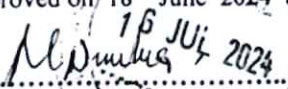
**ST. PATRICK'S KIMKUNG'I GIRLS SECONDARY SCHOOL**  
**Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2023**


**7. Statement of Assets and Liabilities As At 30<sup>th</sup> June 2023**

Description	Note	2022 - 2023 Ksh.	2021 - 2022 Ksh.
<b>FINANCIAL ASSETS</b>			
<b>Cash and Cash Equivalents</b>			
Bank Balances	10	787,523.05	397,334.80
Cash Balances	11	16,209.65	1,358.65
Short term Investment	12	-	-
<b>Total Cash and Cash Equivalents</b>		<b>803,732.70</b>	<b>398,693.45</b>
Account's receivables	13	8,706,329.00	7,324,495.00
<b>TOTAL FINANCIAL ASSETS</b>		<b>9,510,061.70</b>	<b>7,723,188.45</b>
<b>FINANCIAL LIABILITIES</b>			
Accounts Payable	14	8,075,426.00	5,113,464.00
<b>NET FINANCIAL SSETS</b>		<b>1,434,635.70</b>	<b>2,609,724.45</b>
<b>REPRESENTED BY</b>			
Fund balance b/fwd...	15	2,609,724.45	1,680,665.05
Surplus/Defict for the year		(1,175,088.75)	929,059.60
<b>NET FINANCIAL POSITION</b>		<b>1,434,635.70</b>	<b>2,609,724.65</b>

The school's financial statements were approved on 18<sup>th</sup> June 2024 and signed by:

  
 Name: OLIVER W. WAFULA  
 Chair BOM  
 Date: 16/07/2024

  
 Name: MILDRED N. WAFULA  
 School Principal/ Secretary to BOM  
 Date: 16/7/2024

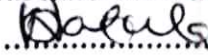
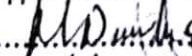

  
 Name: KEZA A. BARASA  
 Bursar/ Finance Officer  
 Date: 16/7/2024

**ST. PATRICK'S KIMKUNG'I GIRLS SECONDARY SCHOOL**  
**Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2023**

**8. Statement of Cash Flows for the Year Ended 30<sup>th</sup> June 2023**

		2022/2023	2021/2022
		KSh	KSh
<b>CASHFLOW FROM OPERATING ACTIVITIES</b>			
<b>RECEIPTS</b>			
Government grants for tuition	1	139,808.00	
Government grants for operations	2	4,317,684.25	
School fund income- parents' contributions	4	8,111,566.00	
Miscellaneous incomes	5	323,430.00	
<b>Total Receipts</b>		<b>12,892,488.25</b>	
<b>PAYMENTS</b>			
Tuition	6	234,000.00	
Operations	7	3,892,237.00	
Boarding and school fund	9	8,360,588.00	
<b>Total Payments</b>		<b>12,486,825.00</b>	
<b>Net cash flows from Operating Activities</b>		<b>405,663.25</b>	
<b>CASHFLOW FROM INVESTING ACTIVITIES</b>			
Government Grants for infrastructure	3	988,754.40	
Infrastructure	8	(989,378.40)	
Proceeds from investments		-	
<b>Net cash flows from Investing Activities</b>		<b>(624.00)</b>	
<b>CASHFLOW FROM FINANCING ACTIVITIES</b>			
Proceeds from borrowings/ loans		-	
Repayment of principal borrowings		-	
<b>Net cash flows from borrowing Activities</b>		<b>-</b>	
<b>NET INCREASE IN CASH AND CASH EQUIVALENT</b>		<b>405,039.25</b>	
<b>Cash and cash equivalent at BEGINNING of the year 2022/2023</b>	<b>10</b>	<b>398,693.45</b>	
<b>Cash and cash equivalent at END of the year 2022/2023</b>		<b>803,732.70</b>	

The school's financial statements were approved on 18<sup>th</sup> June 2024 and signed by:

Name: **OLIVER W. WAFULA**      Name: **MILDRED NJIRU**      Name: **KEEN A. BANCHA**  
 Chair BOM      School Principal/ Secretary to BOM      Bursar/ Finance Officer  
 Date: **16/7/2024**      Date: **16/7/2024**      Date: **16/7/2024**

**ST. PATRICK'S KIMKUNG'I GIRLS SECONDARY SCHOOL**  
**Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2023**

**9. Statement Of Budgeted Versus Actual Amounts for The Year Ended 30<sup>th</sup> June 2023**

Account Name	Budgeted Amount	Actual Amount	Total Budget	Total Actual	Variance
	(Ksh)	(Ksh)	(Ksh)	(Ksh)	(Ksh)
<b>Receipts</b>					
<i>(1) Capitation Grant on Tuition</i>					
Exercise Books	-	-	-	-	-
Laboratory Equipment	-	-	-	84,000	-
Internal Exams	-	-	-	-	-
Teaching / Learning Materials				150,000	
Exams And Assessment				-	
<b>Sub-totals</b>				234,000	
<i>(2) Capitation Grant on Operations</i>					
Personnel Emoluments	2,302,000	2,302,000	2,302,000	2,396,623	-
Repairs And Maintenance	2,000,000	2,000,000	2,000,000	860,000	
Local Transport / Travelling	733,200	733,200	733,200	137,720	
Electricity And Water	1,260,400	1,260,400	1,260,400	149,850	
Medical	-	-	-	-	
Activity	11,500	11,500	11,500	10,000	
Other voteheads	-			2,335,233.15	
<b>Sub-totals</b>				5,889,426.15	
<i>3) FDSE for Infrastructure</i>					

**ST. PATRICK'S KIMKUNG'I GIRLS SECONDARY SCHOOL**  
**Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2023**

	2023	2022	2021	2020	2019
Maintenance & Improvement MoE					
M&I parents' contribution	-	-	-	2,400	-
Economic Stimulus Programs	-	-	-	-	-
Transition Infrastructure Grants	-	-	-	-	-
Administration Block	-	-	-	-	-
<b>Sub-totals</b>					
<b>(4) Fees Charged on Parents</b>					
Local transport / travelling	-	-	-	650	-
Electricity and water	-	-	-	4,900	-
Medical	-	-	-	-	-
Administration costs	-	-	-	1,850	-
Activity	-	-	-	150	-
Fee on Boarding Equipment and stores	-	-	-	26,450	-
Lunch Programme				9,500	-
<b>Sub-totals</b>				43,500	-
<b>5) Miscellaneous Income</b>					

**ST. PATRICK'S KIMKUNG'I GIRLS SECONDARY SCHOOL**  
**Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2023**

	2022	2021	2020	2019	2018
<b>5) Miscellaneous Income</b>					
Rent Income	-	-	-	-	-
Income From Farming Activities	-	-	-	-	-
Insurance Compensation	-	-	-	-	-
Income From Posho Mill	-	-	-	-	-
Income From Bus Hire	-	-	-	-	-
Fee For Hire of Ground and Equipment	-	-	-	-	-
<b>Sub-totals</b>	-	-	-	-	-
<b>TOTAL INCOME</b>					
<b>PAYMENTS</b>					
<b>(6) Expenditure For Tuition</b>					
Exercise Books					
Textbooks					
Reference materials					
Laboratory Equipment				84,000	
Teaching / Learning Materials				150,000	
Exams And Assessment					
Teachers Guides					
Bank Charges					
Others (specify)					

**ST. PATRICK'S KIMKUNG'I GIRLS SECONDARY SCHOOL**  
**Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2023**

	Original Budget	Revised Budget	Actual Expenditure	Actual Income	Balance
	KSh.	KSh.	KSh.	KSh.	KSh.
<b>Sub-totals</b>				-	
<b>(7) Expenditure For Operations</b>					
Personnel Emoluments	2,302,000	2,302,000	2,302,000	2,396,623	
Service Gratuity				117,216	
Administration Cost	628,800	628,800	628,800	125,744	
Repairs And Maintenance & Improvements	2,000,000	2,000,000	2,000,000	860,000	
Local Transport / Travelling	733,200		733,200	137,720	
Electricity And Water	1,260,400	1,260,400	1,260,400	149,850	
Medical					
Activity Expenses					
Bank Charges					
<b>Sub-totals</b>					
<b>(8) Expenditure For infrastructure</b>					
Construction of classrooms					
Construction of laboratory					
Construction of dormitory					
Purchase of furniture					
Bank Charges					
<b>Sub-totals</b>					
<b>(9) Expenditure For school fund/lunch/boarding</b>					
Personnel Emoluments	1,335,400	1,335,400	1,335,400	509,369	-

**ST. PATRICK'S KIMKUNG'I GIRLS SECONDARY SCHOOL**  
**Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2023**

Particulars	Planned Budget	Actuals	Planned Budget	Actuals	% of Budget
Service Gratuity	-				-
Repairs And Maintenance & Improvements	528,800	528,800	528,800	76,340	-
Local Transport / Travelling	171,860	171,860	171,860	525,691	-
Electricity And Water	1,295,560	1,295,560	1,295,560	547,956	-
Medical Expenses	-				-
Administration Costs	755,540	755,540	755,540	343,613	-
Lunch Programme					
Bank Charges					
Expenses On Income Generating Activities**					-
Fee On Boarding Equipment and Stores	8,824,456	8,824,453	8,824,453	4,852,218	-
Rent Expenses	-	-	-	-	-
Insurance Cost (Life Property)	-	-	-	-	-
Loan Principal Repayment	-	-	-	-	-
Loan Interest Repayment	-	-	-	-	-
Acquisition Of Assets	-	-	-	-	-
PA expenses	-	-	-	-	-
<b>Sub-totals</b>					

# ST. PATRICK'S KIMKUNG'I GIRLS SECONDARY SCHOOL

Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2023

<b>TOTAL EXPENDITURE</b>					

## 10. Significant Accounting Policies

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

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

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 school fees from parents, 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*. Income arising from school fees is recognised when the event occurs whether cash is received or not. Expenditure arising from operations is recognised when the event occurs irrespective of receipt of cash.

### 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,

**ST. PATRICK'S KIMKUNG'I GIRLS SECONDARY SCHOOL**  
**Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2023**

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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.

**ST. PATRICK'S KIMKUNG'I GIRLS SECONDARY SCHOOL**  
**Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2023**

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**5. Accounts Receivable**

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

**6. Accounts Payable**

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

**7. Non-current assets**

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

**8. Budget**

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

**9. Comparative figures**

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

**10. Subsequent events**

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended 30<sup>th</sup> June 2023.

**ST. PATRICK'S KIMKUNG'I GIRLS SECONDARY SCHOOL**  
**Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2023**

**11. Notes To The Financial Statements**

**1 Government Grants for Tuition**

Description	2022-2023 Kshs	2021-2022 Kshs
Reference Materials	-	-
Exercise Books	-	-
Laboratory Equipment	-	-
Internal Exams	-	-
Teaching / Learning Materials	139,808.00	1,147,045.60
Exams And Assessment	-	-
<b>Total</b>	<b>139,808.00</b>	<b>1,147,045.60</b>

**2 Government Grants for Operations**

Description	2022-2023 Kshs	2021-2022 Kshs
Personnel Emoluments	-	-
Repairs And Maintenance	1,213,744.00	1,766,500.00
Local Transport / Travelling	-	-
Electricity And Water	-	-
Medical	66,000.00	69,200.00
Administration Costs	-	-
Other voteheads	2,367,590.25	3,161,151.50
Activity	322,350.00	-
Gratuity	348,000.00	-
<b>Total</b>	<b>4,317,684.25</b>	<b>4,996,851.50</b>

**3 Government Grants for infrastructure**

Description	2022-2023 Kshs	2021-2022 Kshs
Maintenance & Improvement MoE	988,754.40	1,386,500.00
M&I parents' contribution	-	-
Economic Stimulus Programs	-	-
Transition Infrastructure Grants	-	-
Administration Block	-	-
<b>Total</b>	<b>988,754.40</b>	<b>1,386,500.00</b>

**ST. PATRICK'S KIMKUNG'I GIRLS SECONDARY SCHOOL**  
**Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2023**

**4 School Fund Income - Parents Contribution/Fees**

Description	2022-2023 Kshs	2021-2022 Kshs
Personnel emoluments	347,899.00	-
Repairs and maintenance	900,700.00	355,585.00
Local transport / travelling	193,611.00	-
Electricity and water	465,245.00	-
Other voteheads	471,825.00	1,076,971.00
Administration costs	271,650.00	-
Activity	146,350.00	72,102.00
Fee on Boarding Equipment and stores	5,716,370.00	6,226,301.00
Lunch	597,420.00	-
Others (specify)	-	-
<b>Total</b>	<b>9,111,070.00</b>	<b>7,730,959.00</b>

**5 Miscellaneous Incomes**

Description	2022-2023 Kshs	2021-2022 Kshs
Rent Income	-	-
Income From Farming Activities	-	-
Insurance Compensation	-	-
Income From Posho Mill	-	-
Income From Bus Hire	297,400.00	34,000.00
Fee For Hire of Ground and Equipment	-	-
Income From Grants and Donations*	-	-
Tender	26,030.00	-
Dividends Income	-	-
Loans/Borrowings*	-	-
CDF Expenditure	-	15,099,076.00
<b>Total</b>	<b>323,430.00</b>	<b>15,133,076.00</b>

**ST. PATRICK'S KIMKUNG'I GIRLS SECONDARY SCHOOL**  
**Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2023**

**Notes to the Financial Statements (continued)**

**6 Tuition**

Description	2022-2023	2021-2022
	Kshs	Kshs
Exercise Books	-	526,300.00
Textbooks	-	-
Reference materials		30,000.00
Laboratory Equipment	84,000.00	203,450.00
Teaching / Learning Materials	1,045,390.00	281,500.00
Exams And Assessment	-	-
Teachers Guides	-	-
Bank Charges	-	1,098.00
Others (specify)	-	-
<b>Total</b>	<b>1,129,390.00</b>	<b>1,042,348.00</b>

**7 Operations**

Description	2022-2023	2021-2022
	Kshs	Kshs
Personnel Emoluments	2,904,193.00	1,964,672.00
Service Gratuity	117,216.00	438,000.00
Administration Cost	125,744.00	195,479.00
Repairs And Maintenance & Improvements	860,000.00	1,056,500.00
Local Transport / Travelling	137,720.00	179,800.00
Electricity And Water	335,850.00	1,061,063.00
Medical	-	-
Activity Expenses	10,000.00	-
Insurance Cost	-	-
Bus	50,000.00	-
<b>Total</b>	<b>4,540,723.00</b>	<b>4,895,514.00</b>

**ST. PATRICK'S KIMKUNG'I GIRLS SECONDARY SCHOOL**  
**Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2023**

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**ST. PATRICK'S KIMKUNG'I GIRLS SECONDARY SCHOOL**  
**Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2023**

Notes to the Financial Statements (continued)

**8 Infrastructure**

Description	2022-2023	2021-2022
	Kshs	Kshs
Construction of classrooms	1,568,754.40	990,346.00
Construction of laboratory	-	-
Construction of dormitory	-	-
Purchase of furniture	-	-
Purchase of equipment	20,000.00	-
Purchase of apparatus	-	-
Drilling of boreholes	-	-
Bank charges	624.00	-
<b>Total</b>	<b>1,589,378.40</b>	<b>990,346.00</b>

**9 Boarding And School Fund**

Description	2022-2023	2021-2022
	Kshs	Kshs
Personnel Emoluments	509,369.00	963,320.00
Service Gratuity	-	-
Repairs And Maintenance & Improvements	426,340.00	193,620.00
Local Transport / Travelling	525,691.00	530,310.00
Electricity And Water	547,956.00	645,484.00
Medical Expenses	-	-
Administration Costs	343,613.00	302,394.50
Lunch Programme	-	-
Bank Charges	-	-
Expenses On Income Generating Activities**	294,482.00	43,200.00
Fee On Boarding Equipment and Stores	5,906,283.00	4,535,058.00
Rent Expenses	-	-
Insurance Cost (Life Property)	-	-
Loan Principal Repayment	-	-
Loan Interest Repayment	-	-
CDF Expenditure	-	15,309,028.00
Activity	237,110.00	12,150.00
Tender	5,500.00	2,600.00
<b>Total</b>	<b>8,796,344.00</b>	<b>22,537,164.50</b>

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**Notes to the Financial Statements (continued)**

**10 Bank Accounts**

Name of Bank Account No. & Currency	Status	Bank Account Number	2022-2023	2021-2022
			Ksh.	Ksh.
Tuition Account	Active	1,268,402,389	142,405.85	236,597.85
Operations Account	Active	1,268,402,486	423,538.15	(2,107.10)
School Fund Account/Boarding	Active	1,109,768,893	103,448.65	44,089.65
Infrastructural Account	Active	1,268,402,559	118,130.40	118,754.40
<b>Total</b>			<b>787,523.05</b>	<b>397,334.80</b>

**11 Cash In Hand**

Description	2022-2023	2021-2022
	Ksh.	Ksh.
Notes and Coins	16,209.65	1,358.65
<b>Total</b>	<b>16,209.65</b>	<b>1,358.65</b>

**12 Short Term Investments**

Description	2022-2023	2021-2022
	Ksh.	Ksh.
Cooperative shares	-	-
Treasury Bills	-	-
Fixed deposit	-	-
Equity stock	-	-
Other investments	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

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Notes to the Financial Statements (continued)  
**13 Accounts Receivable**

Description	2022-2023	2021-2022
	Ksh	Ksh
Fees Arrears	8,544,163.00	7,185,577.00
Other Non-Fees Receivables	-	-
Salary Advances (list/schedule attached)	-	-
Statutory deductions	162,166.00	138,918.00
Imprest (list/schedule attached)	-	-
Rent arrears (list/schedule attached)	-	-
<b>Total</b>	<b>8,706,329.00</b>	<b>7,324,495.00</b>

**13 b Ageing Analysis of Accounts Receivable**

Description	2022-2023		2021-2022	
	Ksh		Ksh	
	2022-2023 Kshs	% of the total	2021-2022 Kshs	% of the total
Less than 1 year	2,625,731.00	31%	1,956,443.00	27%
Between 1- 2 years	689,298.00	8%	1,585,736.00	22%
Between 2-3 years	1,585,736.00	19%	3,643,398.00	51%
Over 3 years	3,643,398.00	43%	-	0%
<b>Total (should tie to note 13 a)</b>	<b>8,544,163.00</b>	<b>100%</b>	<b>7,185,577.00</b>	<b>100%</b>

**14 Accounts Payable**

Description	2022-2023	2021-2022
	Ksh	Ksh
Trade Creditors (See Ageing Below and Appendix 1)	7,050,963.00	4,708,028.00
Prepaid Fees	492,368.00	400,911.00
Retention Monies	-	-
Unpaid salaries and statutory deductions	507,570.00	-
Caution money	-	-
Excess fees	24,525.00	4,525.00
<b>Total</b>	<b>8,075,426.00</b>	<b>5,113,464.00</b>

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**Notes to the Financial Statements (continued)**

**14a. Ageing Analysis of Accounts Payable**

Description	2022-2023		2021-2022	
	Kshs	% of the total	Kshs	% of the total
Less than 1 year	2,735,455.00	39%	952,950.00	20%
Between 1- 2 years	560,430.00	8%	3,755,078.00	80%
Between 2-3 years	3,755,078.00	53%	-	0%
Over 3 years	-	0%	-	0%
<b>Total (should tie to note 14)</b>	<b>7,050,963.00</b>	<b>100%</b>	<b>4,708,028.00</b>	<b>100%</b>

**15 Fund Balance Brought Forward**

Description	2022-2023		2021-2022	
	Kshs		Kshs	
Bank balances	397,334.80		478,676.45	
Cash balances	1,358.65		38,346.60	
Short Term Investments	-		-	
Receivables	7,324,495.00		6,376,345.00	
Payables	(5,113,464.00)		(5,212,703.00)	
<b>Total</b>	<b>2,609,724.45</b>		<b>1,680,665.05</b>	

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**Other important disclosure notes**

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

**16 Non-current Liabilities Summary**

Description	Inter-Comparative FY 2022	Inter-Comparative FY 2021
	Ksh	Ksh
Bank Loans	-	-
Outstanding Leases	-	-
Hire Purchase	-	-
Gratuity And Leave Provision	-	-
Others (specify)	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

**17 Biological assets**

Description	Numbers	Inter-Comparative FY 2022	Inter-Comparative FY 2021
		Ksh	Ksh
Cattle		4	3
Goats		-	-
Trees		300	200
Coffee Or Tea Plantation		-	-
Poultry		-	-
Others (specify)		-	-
<b>Total</b>		<b>304</b>	<b>-</b>

**18 Borrowings**

Description	Ksh	Ksh
Borrowings at beginning of the year	-	-
Borrowings during the year	-	-
Repayments during the year	-	-
<b>Balance at the end of the year</b>	<b>-</b>	<b>-</b>

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**Other important disclosure notes**

**Stock/ Inventory**

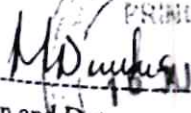
19


	2023	2022
Food stuffs	180,750	65,740
Lab consumables	117,325	286,035
Farm produce	-	-
Medication	-	-
Construction Materials	-	-
Others (specify)	-	-
	-	-

**20 Progress On Follow Up Of Auditor Recommendations**

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

Issue/ Observations from Auditor	Management comments	Status: Resolved/ Not Resolved	Resolution/ Action taken

  
 Sign and Date  
 Principal



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**12. Annexes**

**Annex I - Analysis of Pending Accounts Payable**

Supplier/Category Of Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance	Outstanding Balance Computed By
A	B	C	D	E	F
	Kshs	Kshs	Kshs	Kshs	Kshs
<b>Construction Of Buildings</b>					
1. Renovation of 5No classes	2,792,480	1/11/2022	1,560,000	1,232,480	1,232,480
2.					
3.					
Sub-Total					
<b>Supply Of Goods</b>					
4.					
5.					
Sub-Total					
<b>Supply Of Services</b>					
6.					
7.					
8.					
Sub-Total					