

REPUBLIC OF KENYA



Enhancing Accountability

THE NATIONAL ASSEMBLY
PAPERS LAID

REPORT DATE: 26 FEB 2025

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TABLED
BY:

Hon. Samuel
Chepkong'o, MP

CLERK-AT
THE-TABLE:

M. Mado

THE AUDITOR-GENERAL

ON

UTANGWA GIRLS SECONDARY SCHOOL

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

MAKUENI COUNTY



UTANGWA GIRLS SECONDARY SCHOOL
MBOONI WEST

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED
30th June 2021

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

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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 MAKUENI County, MBOONI –WEST Sub-County

The school was registered in 2007 under registration number 17s300000184 and is currently categorized as a county public school established, owned or operated by the Government.

The school is a boarding school and had 420 number of students as at 30th June 2021. It has 8 streams and 18 teachers of which 4 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	Rev. Joshua Kioko	Chairman- sponsor	22 nd June 2019
2	Mrs Marietta Mulinge	Secretary - Principal	22 nd June 2019
3	Mr Boniface Mutua	PA	22 nd June 2019
4	Mr Mathew Kitenge	Sponsor	22 nd June 2019
5	Mrs Jasca Keli	Local community	22 nd June 2019
6	Mr Joshua Munyao	Local community	22 nd June 2019
7	Mr Sammy Wambua	Sponsor	22 nd June 2019
8	Mr Richard Ndambuki	CEB	22 nd June 2019
9	Mrs Odilla Mueni Ikuti	Local community	22 nd June 2019
10	Mrs Pityness Ndegwa	Local community	22 nd June 2019
11	Mrs Milca Mutena Wambua	Teacher arep.	22 nd June 2019
12	Joshua Mutuku Kiio	Local community	22 nd June 2019
13	Mr Simon Kania	Special need	22 nd June 2019
14	Mr Yuta	Local community	22 nd June 2019
15	Victoria Itenya	Student rep	22 nd June 2019

KEY SCHOOL INFORMATION AND MANAGEMENT (Continued)

The function of the School Board of Management include:

- Promote the best interests of the School and ensure its development.
- Promote quality education for all pupils in accordance with the standards set under the Basic Education Act, 2013
- Ensure and assure the provision of proper and adequate facilities for the School
- Manage the School's affairs in accordance with the rules and regulations governing occupational safety and health.
- Advise the County Education Board on the staffing needs of the School.
- Determine cases of pupils discipline and make reports to the CEB
- Prepare comprehensive termly report on all areas of its mandate and submit the report to CEB
- Administer and manage the resources of the School

- Receive, collect and account for any funds accruing to the institution in accordance with Article 226 (1) (a) of the Constitution of Kenya, Section 81 of the Public Finance Management Act, 2012 and the Fourth Schedule paragraph 21 and 23 of the Basic Education Act, 2013.

(c) Committees of the Board

Ref:	Name of Committee	Names of Members	Designation	Number of meetings attended during the year
1	Executive Committee	1. Mrs Marietta Mulinge -	Principal/ bom secretary	2 of 3
		2. Mr Joshua Kioko-	bom chair	2 of 3
		3. Mr Bon Mutua	PA chair	2 of 3
		4. Mrs Keli munguti	vice chair	2 of 3
		5. Mr Sammy wambua	Member	2 of 3
2	Audit Committee	Nil	Ni	nil
3	Finance,procurement and general purposes Committee	1. Mr Richard ndambuki	Chairperson	1 of 3
		2. Mr Yuta lawrence	Member	1 of 3
		3. Mrs Keli munguti	Member	1 of 3
		4. Mr Joshua Kiio	Member	1 of 3
4	Academic Committee	1. Mrs Odillah ngui	Chairperson	1 of 3
		2. Mrs Ann Muia	D/Principa	1 of 3
		3. Mr Yuta lawrence	Member	1 of 3
		4. Mr Joshua Kiio	Member	1 of 3
5	Development Committee	1. Mr Joshua Munyao	Chairperson	1 of 3
		2. Mrs Scolla Mwaiwa	Member	1 of 3
		3. Mr Joshua Kiio	Member	1 of 3
		4. Mr Richard ndambuki	Member	1 of 3
		5. Richard Ndambuki	Member	1 of 3
6	Discipline and welfare Committee	1. Mr Mathew Kitenge	Chairperson	1 of 3
		2. Mrs Milca Wambua	Teacher Rep	1 of 3
		3. Mrs Ann Muia	D/Principal	1 of 3
		4. Mr Bon Mutua	PTA Rep	1 of 3

Reports and Financial Statements

For the year ended 30th June 2021

		5. Mrs Odilla Ngui	Member	1 of 3
7	Adhoc Committee (if any during the year)			

(d) School operation Management

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

Ref:	Designation	Name	TSC Number
1	Principal	Marietta mulinge	356732
2	Deputy Principal	Mrs rither muia	364045
3	School Bursar	Benson muiva	26977356

KEY SCHOOL INFORMATION AND MANAGEMENT

(e) Schools contacts

Post Office Box: 229
Telephone: 0712925387
E-mail: Utangwagirlsschool@gmail.com
Website: _____
Facebook:
Twitter:

(f) SchoolBankers

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

1. Name of Bank: KCB
Branch: Machakos
Account Number: 1126402311 (boarding)

2. Name of Bank: KCB
Branch: wote
Account Number: 1108819583 (Tuition)

3. Name of bank –KCB
Branch wote
Account number 1108818846 (operation)

4. Name of bank -KCB
Branch -kikima
Account number – 1265800391 (Infrastructure)

5. Name of bank – utangwa bus account
Branch -kikima
Account number -1270274449.(Bus account)

6. MPESA Pay Bill No. 522123 code 40176k attached to KCB Bank account 1126402311

(g) Independent Auditors

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

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:**

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

<i>ACCOUNTS/ YEAR</i>	<i>2020-2021</i>	<i>2019-2020</i>	<i>2018-2019</i>	<i>2017-2018</i>
<i>Surplus/deficit</i>	<i>424,775.00</i>	<i>53,527</i>	<i>(53,874)</i>	<i>(1,604,279)</i>
<i>Total</i>	<i>424,775.00</i>	<i>53,527.00</i>	<i>(5384)</i>	<i>(1,604,279)</i>

- *Capitation grants from the Ministry of Education for the last three years*

<i>ACCOUNTS/ YEAR</i>	<i>2020-2021</i>	<i>2019-2020</i>	<i>2018-2019</i>	<i>2017-2018</i>
<i>TUITION</i>	<i>543,246</i>	<i>708,967</i>	<i>1,253,391</i>	<i>1,797,559</i>
<i>OPERATION</i>	<i>3,405,034</i>	<i>5,828,600</i>	<i>5,927,097</i>	<i>4,869,868</i>
<i>TOTAL</i>	<i>3,948,280</i>	<i>6,537,567</i>	<i>7,180,488</i>	<i>6,667,427</i>
<i>CAPITATION</i>				

- *Ratio of capitation grant per student over the last three year*

<i>ACCOUNTS/ YEAR</i>	<i>2021- 6</i>	<i>2020</i>	<i>2019</i>	<i>2018</i>
<i>TOTAL</i>	<i>7,461</i>	<i>16,463</i>	<i>18,748</i>	<i>19,214.4</i>
<i>CAPITATION</i>				
<i>NO. OF STUDENTS</i>	<i>418</i>	<i>416</i>	<i>383</i>	<i>347</i>
<i>RATIO</i>	<i>1:7,461</i>	<i>1:16,463</i>	<i>1:18,748</i>	<i>1:19,214.4</i>

PUBLIC SECONDARY SCHOOLS –UTANGWA GIRLS SECONDARY SCHOOL
Reports and Financial Statements
For the year ended 30th June 2021

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

ACCOUNTS/ YEAR	2021- 6	2020	2019	2018
SCHOOL FUND	6,092,367	10,223,919	15,763,340	13,554,047

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

ACCOUNTS/ YEAR	2020-2021	2019-2020	2018-2019	2017-2018
EXPENDITURE	11,082,932	16,143,860	15,144,543	22,382,849
TOTALS	11,082,932	16,143,860	15,144,543	22,382,849

- *Movement of debtors and creditors of the school over the last three years*

ACCOUNTS/ YEAR	2020-2021	2019-2020	2018-2019	2017-2018
DEBTORS	950,442	2,399,502	750,650	1,431,347
CREDITORS	3,755,143	5,204,203	4,160,297	5,065,627
CURRENT RATIO	0:16	0:56	0:18	6,496,974

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

Cash and Bank balances

ACCOUNTS/ YEAR	2020-2021	2019-2020	2018-2019
CASH	35,524	2,117	Nil
BANK	455,561	64,193	12,583
TOTALS	491,085	66,310	12,583

Graphical presentation, ratios, tables, and pie charts should be used to show/ indicate trends.

b) **Teacher Student ratio:**

<i>TEACHERS/</i>	<i>RECRUITED</i>	<i>TRANSFERRED</i>	<i>RETIRED</i>	<i>TSC</i>	<i>BOM</i>	<i>TOTALS</i>
<i>NO. OF</i> <i>TEACHERS</i>	<i>NIL</i>	<i>NIL</i>	<i>NIL</i>	<i>12</i>	<i>4</i>	<i>17</i>
<i>NO. OF</i> <i>STUDENTS</i>						<i>421</i>
<i>RATIO</i>						<i>1:24</i>

<i>SUBJECT</i> <i>COMPULSORY/SELECTIVE</i>	<i>TEACHERS</i>		<i>NO.OF</i> <i>STUDENTS</i>
	<i>TSC</i>	<i>BOM</i>	
<i>MATHS(COMPULSORY)</i>	<i>4</i>	<i>1</i>	<i>420</i>
<i>ENGLISH(COMPULSORY)</i>	<i>1</i>	<i>1</i>	<i>420</i>
<i>KISWAHILI(COMPULSORY)</i>	<i>2</i>	<i>0</i>	<i>420</i>
<i>BIOLOGY</i>	<i>1</i>	<i>1</i>	<i>352</i>
<i>PHYSICS</i>	<i>1</i>	<i>1</i>	<i>271</i>
<i>CHEMISTRY(COMPULSORY)</i>	<i>4</i>	<i>0</i>	<i>420</i>
<i>HISTORY</i>	<i>2</i>	<i>0</i>	<i>332</i>
<i>GEOGRAPHY</i>	<i>2</i>	<i>0</i>	<i>369</i>
<i>CRE</i>	<i>1</i>	<i>1</i>	<i>398</i>
<i>BUSINESS STUDIES</i>	<i>1</i>	<i>0</i>	<i>270</i>
<i>AGRICULTURE</i>	<i>2</i>	<i>1</i>	<i>245</i>
<i>HOME SCIENCE</i>	<i>1</i>	<i>0</i>	<i>230</i>

c) Mean score in the 2021 KCSE

Performance of the school for each over the last three years

<i>year</i>	<i>entry</i>	<i>A</i>	<i>A-</i>	<i>B+</i>	<i>B</i>	<i>B-</i>	<i>C+</i>	<i>C</i>	<i>C-</i>	<i>D+</i>	<i>D</i>	<i>D-</i>	<i>E</i>	<i>Mean score</i>
2018	66	0	0	0	3	4	4	10	7	20	16	2	0	4.758
2019	66	0	0	2	4	7	6	8	10	14	12	3	0	5.303
2020	84	0	0	0	4	4	9	18	25	14	8	2	0	5.333
2021	104	0	0	0	2	7	13	16	23	23	16	4	0	5.038

<i>year</i>	<i>Transition to higher learning entry</i>
2018	21
2019	27
2020	35
2021	37

COMMENTS ON TRANSITION.

Positive improvement every year.

d) Number of Candidates in the 2021 KCSE:

<i>year</i>	<i>KCSE ENTRY</i>
2018	66
2019	66
2020	84
2021	104

e) Capacity of the school:

<i>FACILITY</i>	<i>NO OF STUDENTS</i>
<i>4 DORMS</i>	<i>400</i>
<i>1 DINNING HALL</i>	<i>400</i>
<i>1 LABORATORY</i>	<i>50</i>
<i>2 staff quartorsbiocks</i>	<i>8 teachers</i>
<i>1 admnistration block</i>	
<i>1 play field</i>	<i>400 students</i>
<i>8 classrooms</i>	<i>400</i>

f) Development projects carried out by the school:

<i>YEAR</i>	<i>PROJECT</i>	<i>SOURCE OF FUND</i>	<i>AMOUNT SPEND TO DATE</i>	<i>STATUS</i>
2018	<i>Dinning hall</i>	<i>MOE, parents harambee/ fees</i>	<i>1,500,000</i>	<i>Ongoing</i>
2019	<i>Dinning hall</i>	<i>Moe rmi/ school fund</i>	<i>2,105,000</i>	<i>Ongoing</i>
2020	<i>Dinning Hall</i>	<i>Moe rmi / school fund</i>	<i>3,500,000</i>	<i>Ongoing</i>
2020/2021	<i>Dinning hall</i>	<i>Moe rmi / school fund</i>	<i>7,675,000</i>	<i>Ongoing</i>

Sign 
 DATE... 23/9/20
 School Principal



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

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

Name: JOSHUA KIOKO
Designation: Chairman, School Board of Management

Sign: _____
[Handwritten signature]

Date: _____
23/9/2020

Name: MARIETTA MULINGE
Designation: School Principal & Secretary to Board of Management

Sign: _____
[Handwritten signature]

Date: _____
23/9/2020



Name: BENSON MUIVA
Designation: Bursar/ Finance Officer

Sign: _____
[Handwritten signature]

Date: _____
23/9/20

REPUBLIC OF KENYA



Enhancing Accountability

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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 UTANGWA GIRLS SECONDARY SCHOOL FOR THE SIX (6) MONTHS' PERIOD ENDED 30 JUNE, 2021 - MAKUENI COUNTY

PREAMBLE

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

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

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

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of Utangwa Girls Secondary School – Makeni County set out on pages 1 to 19, which comprise of the statement of

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

In my opinion, except for the effect of matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of the Utangwa Girls Secondary School – Makueni county as at 30 June, 2021, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Public Finance Management Act, 2012 and the Basic Education Act, 2013.

Basis for Qualified Opinion

1. Inaccuracy in the Statement of Budgeted Versus Actual Amounts

The statement of budgeted versus actual amounts reflects actual on comparable basis total income of Kshs.11,082,932 which differs with the computed amount of Kshs.11,507,707 resulting unexplained variance of Kshs.424,775.

In the circumstances, the accuracy and completeness of the actual on comparable total income of Kshs11,082,932 could not be confirmed.

2. Long Outstanding Receivables

The statement of financial assets and financial liabilities reflects accounts receivables balance of Kshs.950,442 in respect of fees arrears as disclosed in Note 11 to the financial statements. Included in the balance are receivables amounting to Kshs.932,442 which had been outstanding from the previous year. However, there was no policy on the impairment of long outstanding fees arrears casting doubt on the fair statement of the accounts receivables balance.

In the circumstances, the accuracy and full recoverability of the outstanding receivables balance of Kshs.932,442 could not be confirmed.

3. Unsupported Payments

The statement of receipts and payments reflects total payments of Kshs.11,082,932 which includes Boarding and school fund payments of Kshs.7,176,497. Included in the Boarding and school fund are payments of Kshs.516,429 which did not have supporting documents such as receipts, delivery notes, Local purchase order and local service orders.

In the circumstances, the accuracy and completeness of the payments of Kshs.516,429 could not be confirmed.

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

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 for Audit

During the period under review, Management submitted the financial statements to the Auditor-General on 11 July, 2023 instead of the statutory deadline of 30 September, 2021. This was contrary to the Ministry of Education circular Ref. No: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 was in breach of the law.

2. Outstanding Payables

The statement of financial assets and financial liabilities and as disclosed in Note 12 to the financial statements reflects payables balance of Kshs.3,755,143. However, included in the balance are trade payables balance of Kshs.2,680,798 which had been outstanding

from the previous year. This was contrary to Section 53 (8) of the Public Procurement and Asset Disposal Act, 2015 which states that 'an Accounting Officer shall not commence any procurement proceedings until satisfied that sufficient funds to meet the obligations of the resulting contract (s) are reflected in approved budget estimates'.

In the circumstances, Management was in breach of the law and there is risk loss of public funds through litigations, interests and penalties.

3. Irregular Cash procurements of Goods, Works and Services

The statement of receipts and payments reflects total payments of Kshs.11,082,932 which includes Boarding and school fund payments of Kshs.7,176,497. Included in the Boarding and school fund are cash payments totaling Kshs.949,460 for supply of goods and services which were not supported with stores records. This is contrary to Regulation 93(1) of the Public Procurement and Assets Disposals Regulations, 2020 which states that where the accounting officer finds it necessary to use low value procurement method, that accounting officer may only delegate that function to the head of procurement function to procure the goods, works or services from a reputable outlet or provider through direct shopping or using credit cards or direct funds transfer to that outlet. Regulation 93 (3) requires that the goods procured shall be taken on charge by the officer responsible for the stores after the user department has confirmed the quantity and quality of the goods, works or services, before they are issued to the respective user department. The school therefore did not adhere to the Regulations on low value procurements.

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

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

The financial statements presented for audit did not include all information provided in the format prescribed and published by the Public Sector Accounting Standards Board (PSASB). The School Submitted Financial Statements for six months' form 01 January, 2021 to 30 June, 2021 contrary to the Public Sector Accounting Standards Board (PSASB) Guidelines on Implementation of International Public Sector Accounting Standards (IPSAS) by Secondary Schools in Kenya of 20 August, 2021 which requires the first financial statements after adoption of IPSAS to be presented for eighteen (18) months from 1 January, 2020 to 30 June, 2021.

In the circumstances, Management was in breach of the PSASB guidelines. Further, lack relevant information may affect users' reliance on the financial statements for decision making.

5. Irregular Extension of the Tenure of the Board Chairman

During the period under review, it was observed that the chairman of the Board of Management served for more than two terms since he has been sitting in the board as chairman since 2015. The Basic Education Act, 2013 provides for that members shall

serve for a term of three years and shall be eligible for re-appointment for one further term of three years.

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

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

As required by Section 7(1)(a) of the Public Audit Act, 2015 and based on the audit procedures performed, except for the matters described in the Effectiveness of Internal Controls, Risk Management and Governance sections 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. In Adherence to Procurement Procedures and Regulations

The statement of receipts and payments reflects total payments of Ksh.11,082,932. However, review of the payments revealed that they were initiated without reference to procurement procedures and they had no supporting documents such as requisitions from users, advertisements, list of pre-qualified suppliers, tender opening minutes, tender evaluation minutes and inspection and acceptance committee reports.

In the circumstances, the adequacy of internal control systems to ensure adherence to the procurement regulations and procedures could not be confirmed.

2. Lack of Internal Audit Function and Audit Committee

During the period 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 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.

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

3. Lack of Land Ownership Documents

Annex 2 to the financial statements reflects summary of fixed assets register with total values of Kshs.43,640,000 which includes land valued at Kshs.2,500,000. Review of the records show that the School occupies land owned by the AIC. However, the School did not provide land ownership documents or records to show transfer of ownership for audit review.

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

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

In preparing the financial statements, Management is responsible for assessing the School's ability to sustain 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 its 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 controls may not prevent or detect misstatements and instances of noncompliance. Also, projections of any evaluation of effectiveness to future periods are subject to the risk that controls may become inadequate because of changes in conditions, or that the degree of compliance with the policies and procedures may deteriorate.

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

Report of the Auditor-General on Utangwa Girls Secondary School for Six (6) months' period ended 30 June, 2021 – Makueni County

- 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 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 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 sustain its services.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the School to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

I communicate with Management regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal 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 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

18 November, 2024

Report of the Auditor-General on Utangwa Girls Secondary School for Six (6) months' period ended 30 June, 2021 – Makueni County

PUBLIC SECONDARY SCHOOLS –UTANGWA GIRLS SECONDARY SCHOOL
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For the year ended 30th June 2021

V. STATEMENT OF RECEIPTS AND PAYMENTS FOR THE PERIOD ENDED 30/6/2021

DESCRIPTION OF VOTE HEAD	Note	2020-2021	2019-2020
		Kshs	Kshs
RECEIPTS			
Capitation grants for tuition	1	543,246.00	708,967.00
Capitation grants for operations	2	3,405,034.00	5,828,600.00
School Fund Income- Parents' Contributions	3	7,559,427.00	9,660,020.00
School Fund Income- Other receipts	4		
Proceeds from borrowings			
TOTAL RECEIPTS		11,507,707.00	16,197,587.00
PAYMENTS			
Payments for Tuition	5	542,500.00	1,095,736.00
Payments for operations	6	3,363,935.00	5,387,110.00
Boarding and school fund payments	7	7,176,497.00	9,661,014.00
TOTAL PAYMENTS		11,082,932.00	16,143,860.00
SURPLUS/DEFICIT		424,775.00	53,727.00

The school financial statements were approved on _____ 2021 signed by:

Sign: [Signature]
 Name JOSHUA KIKO

Sign [Signature]
 Name MURICITA MUKINDA

Sign [Signature]
 Name Lyndon ALUKA

Chair BOM

School Principal/
 Secretary to BOM

Bursar/
 Finance Officer

Date 23/9/2021

Date 23/9/2021 Date 23/9/2021



VI. STATEMENT OF FINANCIAL ASSETS AND FINANCIAL LIABILITIES AS AT 30TH JUNE 2021

	Note	2020-2021	2019-2020
		Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	8	455,561.00	64,193.00
Cash Balances	9	35,524.00	2,117.00
Short term Investment	10		
Total Cash and cash equivalent		<u>491,085.00</u>	<u>66,310.00</u>
Account's receivables	11	950,442.00	2,399,502.00
TOTAL FINANCIAL ASSETS		1,441,527.00	2,465,812.00
FINANCIAL LIABILITIES			
Accounts Payables	12	(3,755,143.00)	(5,204,203.00)
NET FINANCIAL ASSETS		(2,313,616.00)	(2,738,391.00)
REPRESENTED BY			
Accumulated Fund b/fwd	13	(2,738,391.00)	(2,792,118.00)
Surplus/Deficit for the year		424,775	53,727.00
NET FINANCIAL POSITION		(2,313,616.00)	(2,738,391.00)

The School's financial statements were approved on ____20/2/____ 2022 and signed by:

NAME: JOSHUA KIKO

Chairman, BoM

Sign: JMK

Date: 23/9/24

NAME: MARIETTA MULINGE

School Principal/Secretary to BoM

Sign: Mulinge

DATE: 23/9/24



NAME: BENSON MUIVA

Bursar/Finance

Sign: Benson Muiva

DATE: 23/9/24

VII. STATEMENT OF CASH FLOWS FOR THE PERIOD ENDED 30TH JUNE 2021

		2020-2021	2019-2020
		Kshs	Kshs
Receipts for operating income			
Capitation grants for tuition	1	543,246.00	708,967.00
Capitation grants for operations	2	3,405,034.00	5,828,600.00
School fund income- Parents contributions/ fees	3	7,559,427.00	9,660,020.00
School fund income- other receipts	4		
Total receipts		11,507,707.00	16,197,587.00
Payments			
Payments for Tuition	5	542,500.00	1,095,736.00
Payments for operations	6	3,363,935.00	5,387,110.00
Boarding and school fund payments	7	7,176,497.00	9,661,014.00
Total payments		11,082,932.00	16,143,860.00
Net cashflow from operating activities	9	424,775.00	53,727.00
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets			
Acquisition of Assets			
Proceeds from investments			
Purchase of investments			
Net cash flows from Investing Activities			
CASHFLOW FROM BORROWING ACTIVITIES			
Proceeds from borrowings/ loans			
Repayment of principal borrowings			
Net cash flow from financing activities			
NET INCREASE IN CASH AND CASH EQUIVALENTS		424,775.00	53,727.00
Cash and cash equivalent at BEGINNING of the year		66,310.00	12,583.00
Cash and cash equivalent at END of the year		491,085.00	66,310.00

Sign: [Signature]Sign: [Signature]Sign: [Signature]Name JOSHUA MekoName MARICIA MUKIWAName Benson Mava

Chair BOM

School Principal/
Secretary to BOMBursar/
Finance OfficerDate 23/9/20Date 23/9/20Date 23/9/20

PUBLIC SECONDARY SCHOOLS –UTANGWA GIRLS SECONDARY SCHOOL
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VIII. STATEMENT OF BUDGETED VERSUS ACTUAL AMOUNTS FOR THE YEAR ENDED 30TH JUNE 2021

Receipt/expenses Item	Original Budget a Kshs	Adjustments b Kshs	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilization Difference e=c-d Kshs	% of Utilization f=d/c % Kshs
RECEIPTS						
(1) CAPITATION GRANT ON TUITION						
Textbooks and reference materials	0	0	0	0	0	
Exercise books	250,800	0	250,800	140,000	110,800	56%
Laboratory equipment	146,300	0	146,300	59,610	86,690	41%
Internal exams	108,680	0	108,680	10,721	97,959	10%
Teaching / learning materials	125,400	0	125,400	332,915	207,515	265%
Chalks	37,620	0	37,620	0	37,620	0%
Exams and assessment	0	0	0	0	0	0%
Teachers guides	83,600	0	83,600	0	83,600	0%
	750,400.00	0	750,400.00	543,246.00	207,154	138%
(2) CAPITATION GRANT ON OPERATIONS						
Personal emolument	1,162,040	0	1,162,040	966,434	195,606	83%
Repairs and maintenance	1,254,000	0	1,254,000	1,361,000	107,000	108%
Local transport / travelling	83,600	0	83,600	131,378	47,778	157.6%
Electricity and water	137,940	0	137,940	93,022	92,696	67%
Medical	0	0	0	0	0	0
Administration costs	177,650	0	177,650	853,200	675,550	480%
Activity	177,650	0	177,650	0	177,650	0
Gratuity	0	0	0	0	0	
	2,992,880	0	2,992,880.00	3,405,034.00	412,154.00	114%

PUBLIC SECONDARY SCHOOLS –JUTANGWA GIRLS SECONDARY SCHOOL

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For the year ended 30th June 2021

Receipt/expenses Item	Original Budget a Kshs	Adjustments b Kshs	Final Budget c=a+b Kshs	Actual on Comparable Basis d	Budget Utilization Difference e=c-d Kshs	% of Utilization f=d/c % Kshs
(3) FEES CHARGED ON PARENTS						
Personal emolument	938,350	0	938,350	488,230	450,120	52%
Repairs and maintenance	938,350	0	938,350	266,054	672,296	28%
Local transport / travelling	124,475	0	124,475	63,720	60,755	51%
Electricity and water	495,000	0	495,000	432,920	62,080	88%
Medical	0	0	0	0	0	0%
Administration costs	354,275	0	354,275	196,605	157,670	55%
Activity	28,825	0	28,825	6,065	22,760	21%
SMASSE	0	0	0	0	0	0%
Fee on Boarding Equipment and Stores	7,197,960	0	7,197,960	4,638,773	2,559,187	64%
Fees arrears	0	0	0	1,467,060	1,467,060	0%
OTHER INCOME	10,077,235.00	0	10,077,235.00	7,559,427.00	2,517,808.00	75%
Rent income	0	0	0	0	0	0%
Income from farming activities	0	0	0	0	0	0%
Insurance compensation	0	0	0	0	0	0%
Income from Posho mill	0	0	0	0	0	0%
Income from Bus Hire	0	0	0	0	0	0%
Fee for hire of ground and equipment	0	0	0	0	0	0%
Interest income	0	0	0	0	0	0%
Income from any other investment	0	0	0	0	0	0%
TOTAL INCOME	13,820,515.00	0	13,820,515.00	11,082,932.00	2,737,583.00	80%

PUBLIC SECONDARY SCHOOLS –UTANGWA GIRLS SECONDARY SCHOOL

Reports and Financial Statements

For the year ended 30th June 2021

Receipt/expenses Item	Original Budget a Kshs	Adjustments b Kshs	Final Budget c=a+b Kshs	Actual on Comparable Basis d Kshs	Budget Utilization Difference e=c-d Kshs	% of Utilization f=d/c % Kshs
(1) EXPENDITURE FOR TUITION						
Textbooks and reference materials						
Exercise books	250,800		250,800	140,000	110,800	56%
Laboratory equipment	146,300		146,300	59,610	86,690	40%
Internal exams	108,680		108,680	0	108,680	0%
Teaching / learning materials	125,400		125,400	198,890	73,490	159%
Chalks	37,620		37,620	0	37,620	0%
Teachers guide	83,600		83,600	0	83,600	0%
Payment of sundry creditors	0		0	144,000	144,000	0%
Administration costs	0		0	0	0	0%
Bank Charges	0		0	0	0	0%
	750,400		750,400	542,500.00	207,900	72%
(2) EXPENDITURE FOR OPERATIONS						
Personal emolument	1,162,040		1,162,040	588,860	573,580	51%
Repairs, maintenance & improvements	1,254,000		1,254,000	1,258,990	4,990	100%
Local transport / travelling	83,600		83,600	105,400	21,800	126%
Electricity, water and conservancy	137,940		137,940	121,300	16,640	88%
Medical	0		0	0	0	0%
Administration costs	177,650		177,650	1,289,385	1,111,735	728%
Activity Expenses	177,650		177,650	0	177,650	0%
Gratuity	0		0	0	0	0%
SMASSE	0		0	0	00	0%

PUBLIC SECONDARY SCHOOLS –UTANGWA GIRLS SECONDARY SCHOOL

Reports and Financial Statements

For the year ended 30th June 2021

Receipt/expenses Item	Original Budget a Kshs	Adjustments b Kshs	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilization Difference e=c-d Kshs	% of Utilization f=d/c % Kshs
(3) EXPENDITURE FOR SCHOOL FUND	2,992,880.00	0	2,992,880.00	3,363,935.00	371,055	112%
Personal emolument	938,350	0	938,350	1,227,345	288,885	131%
Repairs, maintenance and improvements	938,350	0	938,350	218,620	719,730	232%
Local transport / travelling	124,475	0	124,475	152,500	28,025	
Electricity, water and conservancy	495,000	0	495,000	382,700	112,300	77%
Medical Expenses	0	0	0	0	0	0%
Administration costs	354,275	0	354,275	208,705	145,570	59%
Activity	28,825	0	28,825	0	28,825	0%
Gratuity	0	0	0	0	0	0%
Payment for sundry creditors	0	0	0	1,322,505	1,322,505	0%
Boarding Equipment and Stores	7,197,960	0	7,197,960	3,664,122	3,533,838	51%
Expenditure for Income Generating Activity	0	0	0	0	0	0%
Insurance costs	0	0	0	0	0	0%
Other expenses on investments	0	0	0	0	0	0%
Rent Expenses	0	0	0	0	0	0%
Bank Charges	0	0	0	0	0	0%
Loan Interest Repayment	0	0	0	0	0	0%
Loan Principal Repayment	0	0	0	0	0	0%
Acquisition of Assets	0	0	0	0	0	0%
	10,077,235	0	10,077,235	7,176,497.00	2,900,738	71%
TOTALS	13,820,515.00	0.00	13,820,515.00	11,082,932.00	1,708,032	80%

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

- i* _____
- ii* _____

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 30th June 2021.

X. NOTES TO THE FINANCIAL STATEMENTS

1 CAPITATION GRANT FOR TUITION

	2020-2021	2019-2020
	Kshs	Kshs
Textbooks and reference materials		
Exercise books	140,000.00	306,817.00
Laboratory equipment	59,610.00	191,500.00
Internal exams	10,721.00	
Teaching / learning materials	332,915.00	210,650.00
Chalks		
Exams and assessment		
Teachers guides		
Total	543,246.00	708,967.00

2 CAPITATION GRANT FOR OPERATIONS

	2020-2021	2019-2020
	Kshs	Kshs
Personnel emoluments	966434.00	1,870,440.00
Repairs and maintenance	1361000.00	2,740,000.00
Local transport / travelling	131,378.00	313,575.00
Electricity and water	93,022.00	1,919,705.00
Medical		
Administration costs	853,200.00	483,080.00
Activity		229,800.00
Total	3,405,034.00	5,828,600.00

3 PARENTS CONTRIBUTION/FEES - SCHOOL FUND ACCOUNT

	2020-2021	2019-2020
	Kshs	Kshs
Personnel emoluments	488,230.00	477,210.00
Repairs and maintenance	266,054.00	860,359
Local transport / travelling	63,720.00	427,855.00
Electricity and water	432,920.00	832,860.00
Fees on boarding equipment and stores	4,638,773.00	6,514,762.00
Administration costs	196,605.00	449,621.00
Activity	6,065.00	97,353.00
Fees arrears	1,467,060.00	
Total	7,559,427.00	9,660,020.00

NOTES TO THE FINANCIAL STATEMENTS (Continued)

4 OTHER RECEIPTS – SCHOOL FUND ACCOUNT

	2020-2021	2019-2020
	Kshs	Kshs
Fee on Boarding Equipment and Stores		
Rent income		
Income from farming activities		
Insurance compensation		
Income from Posho mill		
Income from Bus Hire		
Fee for hire of ground and equipment		
Income from grants and donations*		
Interest income		
Dividends income		
Total		

(Include an explanation on the kind and source of grants/ donations received by the school.)

5 PAYMENTS FOR TUITION

	2020-2021	2019-2020
	Kshs	Kshs
Textbooks and reference materials		
Exercise books	140,000.00	200,800.00
Laboratory equipment	59,610.00	
Internal exams		102,000.00
Teaching / learning materials	198,890.00	218,625.00
Payment of sundry creditors	144,000	574,311
Exams and assessment		
Teachers guides		
Administration Costs		
Bank Charges		
Total	542,500	1,095,736.00

NOTES TO THE FINANCIAL STATEMENTS (Continued)

6 PAYMENTS FOR OPERATIONS

	2020-2021	2019-2020
	Kshs	Kshs
Personnel emoluments	588,860.00	1,493,111.00
Service Gratuity		
Administration Cost	1,289,385.00	471,845
Repairs and maintenance & improvements	1,258,990.00	2,465,854
Local transport / travelling	105,400.00	516,250
Electricity and water	121,300.00	279,800
Medical		
Activity Expenses		160,250
SMASSE		
Insurance Cost		
Bank Charges		
Acquisition of Assets		
TOTAL	3,363,935.00	5,387,110.00

7 BOARDING AND SCHOOL FUND PAYMENTS

	2020-2021	2019-2020
	Kshs	Kshs
Personnel emoluments	1,227,345.00	763,406.00
Service Gratuity		
Repairs and maintenance & Improvements	218,620.00	913,940.00
Local transport / travelling	152,500.00	250,230.00
Electricity and water	382,700.00	544,980.00
Medical Expenses		
Administration costs	208,705.00	427,165.00
Lunch Programme		
Payment of sundry creditors	1,322,505.00	1,109,037.00
Expenses on Income Generating Activities		
Fee on Boarding Equipment and Stores	3,664,122.00	5,652,256.00
Rent Expenses		
Insurance Cost (Life Property)		
Loan Principal repayment		
Loan Interest repayment		
Acquisition of Assets		
TOTAL	7,176,497.00	9,661,014.00

NOTES TO THE FINANCIAL STATEMENTS (Continued)

8 BANK ACCOUNTS

Name of Bank, Account No. & currency	Bank Account Number	2020-2021	2019-2020
		Kshs	Kshs
Tuition Account	1108819583	5,571.00	1,479.00
Operations Account	1108818846	315,000.00	5,200.00
School Fund Account/Boarding	1126402311	84,098.00	844.00
Savings Account	1270274449	10,394.00	
Parent Association Development Account			
Income generating activities Account			
Infrastructural Account	1265800391	40,498.00	56,670.00
Total		455,561.00	64,193.00

9 CASH IN HAND

Description	2020-2021	2019-2020
	Kshs	Kshs
Tuition Account	5.00	5.00
Operation Account	6,100.00	950.00
School Fund account	29,419.00	1,162.00
Total	35,524.00	2,117.00

10 SHORT TERM INVESTMENTS

Description	2020-2021	2019-2020
	Kshs	Kshs
Cooperative shares		
Treasury Bills		
Fixed deposit		
Equity stock		
Other investments		
Total		

NOTES TO THE FINANCIAL STATEMENTS (Continued)

11 ACCOUNTS RECEIVABLE

Description	2020-2021	2019-2020
	Kshs	Kshs
Fees arrears	932,442.00	2,399,502
Other non-fees receivables		
Salary advances		
Imprest	18,000.00	
Total	950,442.00	2,399,502.00

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

Description	2020-2021	2019-2020
	Kshs	Kshs
Fees arrears for current year		
Fees arrears for the previous year	932,442.00	2,399,502.00
Fees arrears for prior periods (over two years)		
Total	950,442.00	2,399,502.00

12 ACCOUNTS PAYABLE

Description	2020-2021	2019-2020
	Kshs	Kshs
Trade creditors (See ageing below and appendix 1)	3,755,143.00	5,204,203.00
Prepaid fees		
Retention monies		
Total	3,755,143.00	5,204,203.00

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

Description	2020-2021	2019-2020
	Kshs	Kshs
Trade creditors for current year	1,074,345.00	5,204,203.00
Trade creditors for the previous year	2,680,798.00	
Trade creditors for prior periods (over two years)		
Total	3,755,143.00	5,204,203.00

NOTES TO THE FINANCIAL STATEMENTS (Continued)

13 FUND BALANCE BROUGHT FORWARD

Description	2020-2021	2019-2020
	Kshs	Kshs
Bank balances	455,461.00	64,193.00
Cash balances	35,524.00	2117
Short Term Investments		
Receivables	950,442.00	2,399,502.00
Payables	(3,755,143.00)	(5,204,203.00)
Total	(2,313,616.00)	(2,738,391.00)

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

15 Biological assets

Description	Numbers	2020-2021	2019-2020
		Kshs	Kshs
Cattle			
Goats			
Trees			
Coffee or tea plantation			
Poultry			
Total			

16 Borrowings

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

Other important disclosure notes

17 Stock/ Inventory

Description	2020-2021	2019-2020
	KShs	KShs
b) Borrowings		
Stock/ inventory at beginning of the year	120,000	220,000
Stock/ inventory purchased during the year	2,350,000	1,200,000
Stock/ inventory issued during the year	1,900,000	1,300,000
Balance at end of the year	570,000	120,000

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)

PUBLIC SECONDARY SCHOOLS –UTANGWA GIRLS SECONDARY SCHOOL
Reports and Financial Statements
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ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

Supplier of Goods or Services	Original Amount A Kshs	Date Contracted B Kshs	Amount Paid To-Date C Kshs	Outstanding Balance 2021 d=a-c Kshs	Outstanding Balance 2021 Kshs	Comments
Construction of buildings						
1. Mwanziamukumbu	4,180,798	JAN 2021	1,500,000	2,680,798	2,680,798	
2.						
3.						
Sub-Total						
Supply of goods						
4. Mwanziamukumbu	2,305,458	JAN 2021	1,386,242	919,216	919,216	
5. Equatops trading	12000	JAN 2021	0	12000	12,000	
6. Home health education	25200	JAN 2021	0	25200	25,200	
7. Pyramid consultants	33000	JAN 2021	0	33000	33,000	
8. Mulau enterprises	39929	JAN 2021	0	39929	39,929	
9. Top grade promotion	45000	JAN 2021	0	45000	45,000	
Supply of services						
10.						
11.						
12.						
Sub-Total						
Grand Total						
	6,641,385		2,886,242	3,755,143	3,755,143	

PUBLIC SECONDARY SCHOOLS –UTANGWA GIRLS SECONDARY SCHOOL
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ANNEX 2 – SUMMARY OF FIXED ASSETS REGISTER

Asset class	Date purchased	Location	Historical Cost b/f (Kshs) 1 st July 20xx	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost c/f (Kshs) 30 th June 20xx
Land 1			2,500,000.00			2500,000.00
Land 2						
Buildings and structures			40,000,000.00			2500,000.00
Motor vehicles						
Office equipment, furniture and fittings			300,000.00			300,000.00
ICT Equipment, and Other ICT Assets			250,000.00			250,000.00
Tools and apparatus						
Textbooks			450,000.00			450,000.00
Other Machinery and Equipment			140,000.00			140,000.00
Heritage and cultural assets						
Intangible assets- soft ware						
Total			43,640,000.00			43,640,000.00

SEE ATTACHED .

UTANGWA GIRLS SECONDARY SCHOOL
P.O. BOX 229 – 90125 KIKIMA

SCHOOL ASSETS REGISTER 2020- 2021

1. ICT EQUIPMENTS

ITEM	NO.	AMOUNT	LOCATION	SERIAL NO.	WHO HAS IT
1) Photo printer machine	1	150,000	Secretary's office		Secretary
2) Computers	2	<u>100,000</u>	Bursar's office		Bursar
	TOTAL	<u>250,000</u>			

2. OFFICE EQUIPMENT, FIXTURES AND FITTINGS

ITEM	NO.	AMOUNT
1) Cupboards		40,000
2) Tables		50,000
3) Teachers lockers/chairs		85,000
4) Students lockers		100,000
5) Office chairs		25,000
6) Other machinery (water pump & Generator)		<u>140,000</u>
	TOTAL	<u>440,000</u>

3. BUILDINGS AND STRUCTURES

ITEM	NO.	AMOUNT
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PUBLIC SECONDARY SCHOOLS –UTANGWA GIRLS SECONDARY SCHOOL

Reports and Financial Statements

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1) Tuition block	1	15,000,000
2) Dormitories/tiling	4	20,000,000
3) Laboratory	1	1,000,000
4) Teachers quarters	1	1,000,000
5) Administration block	1	1,000,000
6) Students toilets	12	1,500,000
7) Teachers toilets	1	<u>500,000</u>
	TOTAL	<u>40,000,000</u>

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1) Tuition block	1	15,000,000
2) Dormitories/tiling	4	20,000,000
3) Laboratory	1	1,000,000
4) Teachers quarters	1	1,000,000
5) Administration block	1	1,000,000
6) Students toilets	12	1,500,000
7) Teachers toilets	1	<u>500,000</u>
	TOTAL	<u>40,000,000</u>

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UTANGWA GIRLS HIGH SCHOOL
BALANCES - JUNE 30th 2021

Adm No	Name	Balance
1192	CECILIA NTHENYA KIOKO	35,295.00
1198	MUSYOKI PENINA	6,130.00
1202	PURITY NZILANI MBENGEI	3,620.00
1205	LILIAN NZILANI MUEMA	50,500.00
1210	NZIOKA VICTORIA	-
1233	MUINGO VERONICA NZILANI	22,450.00
1235	KYALO JANE	23,825.00
1240	KING'OO BENEDETTA	32,040.00
1244	MBINDA GLORIA	6,880.00
1245	NZIOKI ALICE	27,900.00
1252	SAVALI FAITH	4,550.00
1265	PETER WINFRED	45,475.00
1266	WAMBUA ANN	39,220.00
1270	NELLY MUMBE MUTIE	60,967.00
1271	FRIDAH NTHOKI MUTISYA	126,830.00
1286	MUTHOKA M. MUENI	18,245.00
1287	MWANZIA GLORIA MWENDE	-
1289	MBITHI ANITA MBITHE	10,300.00
1290	FAITH NDANU MUTUA	2,995.00
1292	KITHUVA JACKLINE MBATHA	6,995.00
1293	MUNYAO FAITH MUSANGI	3,680.00
1294	ANJERE ALICE ANINDO	45.00
1295	KAMENE MUMBE	-
1296	AHAI JANET MUSIMBI	1,545.00
1297	MBARANI SHALIN MUSIMBI	4,145.00
1299	MAKAI FRIDA NDUNGE	-

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1301	MUSYOKA BENEDETTA KAKUVI	56,800.00
1302	MUOKI ANN MBINYA	-
1303	MALONZA LUCY MUTHEU	-
1305	KAMENE FAITH NEHEMA	14,225.00
1306	MULWA CYNTHIA SYOMITI	-
1307	JOSEPH ESTHER MWELU	5,995.00
1308	KAMENGELE JOYCE NDILA	10,617.00
1309	MUASYA PURITY MWONGELI	7,350.00
1311	KIMINZA ELIZABETH MUTHEU	995.00
1312	KYALO FAITH WAVINYA	4,695.00
1313	NTHENGE STEPHANY MUTHEU	3,040.00
1314	SAMMY LILIAN KATHEU	4,700.00
1316	MULWA FAITH MUMBE	7,287.00
1317	NZIOKA MILLICENT KALUKI	-
1319	MATHEI LUCY NTHENYA	2,545.00
1320	LORNAH MUTHONI TINGA	-
1322	KIOKO DAMARIS KATHEU	2,045.00
1323	PENNINGTON KATUNGE KIMEU	3,495.00
1324	MUENI CAROLINE MUTIO	-
1325	SHANNY NASAMBU	5,040.00
1326	MUSEMBI GLADYS KAVINDU	16,255.00
1328	MAKAU THERESIA NDUMI	4,540.00
1329	MAWEU MONICAH NDUMI	3,045.00
1330	JOHN ABIGAIL KAVINDU	-
1332	FAITH MUMBUA KIMANTHI	10,695.00
1333	MERCY KAMENE MWANIA	66,775.00
1334	KIOKO EVERLYN MUTINDI	64,617.00
1337	NZULA JOYCE MWIKALI	-
1338	MWANZIA FAITH SYOMBUA	6,090.00
1339	KYALO CONSOLATA MUMO	1,140.00

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1341	MAKUU MUTHEU	-
1342	MUENDO DEBORAH WAENI	1,000.00
1343	IRENE NDUNGE MUTUNGA	15,375.00
1344	MWENDE GLORIA	36,545.00
1346	NZIOKA GLADISE MINOO	36,190.00
1348	KABIBI SHAMIM BARAKA	7,714 00
TOTAL		932,442.00