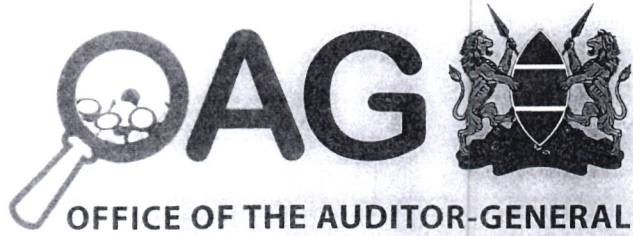


REPUBLIC OF KENYA



*Enhancing Accountability*

THE NATIONAL ASSEMBLY	
REPORT	
DATE: 08 NOV 2023	DAY: Wednesday
TABLED BY:	Hon. Silvanus Oson MP Majority Party Whip
CLERK AT THE TABLE:	Ar Shubuko

PARLIAMENT  
OF KENYA  
LIBRARY

**OF**  
**THE AUDITOR-GENERAL**

**ON**

**ST. AGATHA NGOLOKI SECONDARY  
SCHOOL**

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

**TAITA/TAVETA COUNTY**

07 AUG 2023

~~RECEIVED~~



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*ST AGATHA SECONDARY SCHOOL*  
PUBLIC SECONDARY SCHOOL

ANNUAL REPORT AND FINANCIAL STATEMENTS  
(REVISION)

FOR THE FINANCIAL YEAR ENDED  
30<sup>th</sup> June 2021

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

ST AGATHA SECONDARY SCHOOL  
PUBLIC SECONDARY SCHOOL  
Annual Report and Financial Statements  
For the year ended 30<sup>th</sup> June 2021

TABLE OF CONTENTS

S/NO.	DESCRIPTION	PAGE
1.	KEY SCHOOL INFORMATION AND MANAGEMENT	02
2.	SCHOOL MANAGEMENT OPERATIONS	04
3.	SCHOOL BANK ACCOUNTS AND COMMUNICATION AS AT 30 <sup>TH</sup> JUNE 2021	05
4.	SUMMARY REPORT OF PERFORMANCE OF THE SCHOOL AS AT 30 <sup>TH</sup> JUNE 2021	06
5.	SIGNIFICANT ACCOUNTING POLICIES AS AT 30 <sup>TH</sup> JUNE 2021	08
7.	STATEMENT OF SCHOOL MANAGEMENT AS AT 30 <sup>TH</sup> JUNE 2021	10
8.	STATEMENT OF RECEIPT AND PAYMENTS AS AT 30 <sup>TH</sup> JUNE 2021	11
7.	STATEMENT OF ASSET AND LIABILITIES AS AT 30 <sup>TH</sup> JUNE 2021	12
8.	STATEMENT OF CASH FLOWS AS AT 30 <sup>TH</sup> JUNE 2021	13
10.	BUDGET VERSUS ACTUALS AS AT 30 <sup>TH</sup> JUNE 2021	14
11.	NOTES TO THE FINANCIAL STATEMENTS AS AT 30 <sup>TH</sup> JUNE 2021	16

## I. KEY SCHOOL INFORMATION AND MANAGEMENT

### (a) Background information

- (b) The school is domiciled in Kenya and its operations are governed under the Basic Education Act, 2013. It is located in TAITA TAVETA County, TAITA Sub-County
- (c) The school was registered in JUNE 2014 under registration number PU/S/2/9549/14 and is currently categorized as a COUNTY public school established, owned or operated by the Government.
- (d) The school is a boarding school and had 181 number of students as at 30<sup>th</sup> June 2021. It has 1 stream and 12 teachers of which 2 teachers are employed by the School Board of Management.

### 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	Sister Theopister Kilimo	Chairperson	18th June 2019
2	Margaret Were	Secretary- Principal	18th June 2019
3	Fr. Patrick Munish	Sponsor	18th June 2019
4	Nyambu Zollo	Assist.Chair person	18th June 2019
5	Mwakala Moka	Area Chief	18th June 2019
6	Mary Mwakichakuri	Member	18th June 2019
7	Justina Nyambu	Member	18th June 2019
8	Francis Mzae	Member – Rep CEB	18th June 2019
9	Neolina Chao Kala	Member	18th June 2019
10	Samuel Mwangiri	Member Rep Teachers	18th June 2019
11	Fabian Mwarashu	Member - Community	18th June 2019
12	Margaret Wandogho	Member Special Needs	18th June 2019
13	Valentine Maza	Rep Students	18th June 2019
14	Christine Wawuda	Member	18th June 2019
15	Joachim Mwaikwasi	Member	18th June 2019
16	Esther Mwanyigha	Member	18th June 2019
17	Selina Mng'ambwa	Member	18th June 2019
18	John Lawia	Rep Sponsor	18th 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

ST AGATHA SECONDARY SCHOOL  
 PUBLIC SECONDARY SCHOOL  
 Annual Report and Financial Statements  
 For the year ended 30<sup>th</sup> June 2021

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

(c) Committees of the Board

Ref.	Name of Committee	Names of Members	Designation	Number of meet attended during
1	Executive Committee	Sister Theopister Margaret Were John Lawia Nyambu Zollo Mary Wakesho	Chairperson Secretary Member Member	2out of 2
2	Academic Committee	The sponsor Margaret Were Zollo Nyambu Dr.Nestar Mwaluma Mr. E.Mwashighadi Mr. Kimuge Parent	Chairperson Secretary Member Member Member Member	2out of 2
3	Discipline and welfare Committee	Mr.zollo Nyambu Margaret Were John Lawia Margaret Were The sponsor	Chairperson Secretary Member Member Member	2out of 2

PUBLIC SECONDARY SCHOOL  
Annual Report and Financial Statements  
For the year ended 30<sup>th</sup> June 2021

f) School Operations Management

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

Ref:	Designation	Name	TSC Number/ID NO
1	Principal	Margaret Were	291689
2	Deputy Principal	Edwin Kimuge	659679
3	School Bursar	Edward Mchalongo	12548701

**KEY SCHOOL INFORMATION AND MANAGEMENT (Continued)**

**(f) Schools contacts**

- (g) Post Office Box: 127-80306  
(h) Telephone: 0721726696/0712787470  
(i) E-mail: stagathangoloki@yahoo.com  
(j) Website: N/A  
(k) Facebook: N/A  
(l) Twitter: N/A

**(m) School Bankers**

The following school operated 4 number of bank accounts in the following banks:

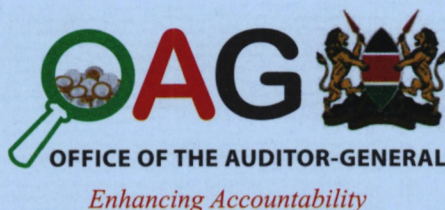
1. Name of Bank: KENYA COMMERCIAL BANK  
Branch: WUNDANYI  
Account Number: 1133910831
2. Name of Bank: ABSA BANK  
Branch: VOI  
Account Number: 2037906096
3. Name of Bank: ABSA BANK  
Branch: VOI  
Account Number: 2027830466
4. Name of Bank: ABSA BANK  
Branch: VOI  
Account Number: 2027839315

MPESA Pay Bill No. 522123 ACCOUNT NO.68226K. attached to KENYA COMERCIAL bank account 1133910831

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

# REPUBLIC OF KENYA

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



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

## **REPORT OF THE AUDITOR-GENERAL ON ST. AGATHA NGOLOKI SECONDARY SCHOOL FOR THE YEAR ENDED 30 JUNE, 2021 – TAITA/TAVETA COUNTY**

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### **PREAMBLE**

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

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

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

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

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

#### **Adverse Opinion**

I have audited the accompanying financial statements of St. Agatha Ngoloki Secondary School – Taita/Taveta County set out on pages 11 to 20, which comprise of the statement of financial assets and liabilities as at 30 June, 2021, and the statement of receipts and payments, statement of cash flows and the statement of budgeted versus actual amounts for the year then ended, and a summary of significant accounting policies and other

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*Report of the Auditor-General on St. Agatha Ngoloki Public Secondary School for the year ended 30 June, 2021 – Taita/Taveta County*

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, because of the significance of the matters discussed in the Basis for Adverse Opinion section of my report, the financial statements do not present fairly, the financial position of St. Agatha Ngoloki Secondary School – Taita/Taveta County as at 30 June, 2021, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and do not comply with the Basic Education Act, 2013 and the Public Finance Management Act, 2012.

## **Basis for Adverse Opinion**

### **1. Failure to Provide a Trial Balance**

The financial statements presented for audit were not accompanied with a trial balance.

In the circumstances, the accuracy and completeness of the balances presented in the financial statements could not be confirmed.

### **2. Inaccuracies in the Financial Statements**

- (i) The amounts reflected in the statement of receipts and payments differs with the corresponding amounts reflected in the statement of budgeted versus actual amounts as detailed below;

<b>Item</b>	<b>Statement of Receipts and Payments (Kshs.)</b>	<b>Statement of Budgeted versus Actual Amounts (Kshs.)</b>	<b>Variance (Kshs.)</b>
Capitation Grants for Tuition	230,837	295,167	(64,330)
School Fund Income-Parent's Contributions	5,662,736	3,666,481	1,996,255
Payments for Tuition	247,258	246,550	(708)

Further, the performance difference in the statement of budgeted versus actual amounts for payments for operations is Kshs.6,096 while the recalculated amount is Kshs.302,558 resulting to an unexplained variance of Kshs.296,462.

- (ii) The amounts reflected in the statement of receipts and payments differs with the corresponding amounts reflected in the bank statements as detailed below;

<b>Item</b>	<b>Statement of Receipts and Payments (Kshs.)</b>	<b>Bank Statements Amount (Kshs.)</b>	<b>Variance (Kshs.)</b>
Capitation Grants for Tuition	230,837	295,167	(64,330)
Capitation Grants for Operations	1,850,070	2,478,697	(628,627)

(iii) The statement of financial assets and liabilities reflects fund balance brought forward of Kshs.1,677,497 as disclosed in Note 13 to the financial statements. However, the recalculated fund balance brought forward balance is Kshs.3,850,630 resulting to an unexplained variance of Kshs.2,173,133.

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

### **3. Unsupported Statement of Receipts and Payments**

The statement of receipts and payments reflects payments amounting to Kshs.5,417,409 as disclosed in Notes 5, 6 and 7 to the financial statements. This amount is composed of payments for tuition of Kshs.247,258, payments for operations of Kshs.1,689,442 and boarding and school fund payments of Kshs.3,480,709 respectively. However, ledger and schedules to support these amounts were not provided.

Further, the statement of receipts and payments reflects receipts from parents' contributions totalling to Kshs.5,662,736 as disclosed in Note 3 to the financial statements. Review of receipts documents revealed that the school did not maintain a fee register and a listing of students with fees arrears hence it was not possible to confirm the individual fee payments and balances for the students.

In the circumstances, the accuracy, regularity and completeness of payment totalling to Kshs.5,417,409 and parents' contribution of Kshs.5,662,736 could not be confirmed.

### **4. Inaccuracies in Cash and Cash Equivalents**

The statement of financial assets and financial liabilities reflects cash and cash equivalents balance of Kshs.44,640 as disclosed in Notes 8 and 9 to the financial statements. However, the following unsatisfactory issues were observed;

#### **4.1 Overdrawn (Negative) Cashbook Balances**

The statement of financial assets and liabilities reflects cash and cash equivalents balance of Kshs.44,640 as disclosed in Notes 8 and 9. This balance is composed of tuition account of Kshs.122,238, operations account of Kshs.123,054 and an overdrawn school fund account balance of Kshs.256,929. Further, Note 8 to the financial statements, reflects a net cash and cash equivalent balance of negative Kshs.10,738 as at 30 June, 2021. However, offsetting of cash and cash equivalents by a credit balance is contrary to paragraph 48 of the International Public Sector Standards (IPSAS) 1 on presentation of financial statements, which requires that assets and liabilities, and revenue and expenses, shall not be offset unless required or permitted by an IPSAS.

In addition, the cash at hand balance of Kshs.55,378 could not be confirmed as board of survey cash count certificate as at 30 June, 2021 was not provided for audit.

#### 4.2 Unrecorded Direct Banking in the Cashbook

The bank reconciliation statement for the school fund account reflected an amount of Kshs.268,204 as receipts in the bank statement not in the cashbook as at 30 June, 2021. However, the banking was not supported by the source and the intended purpose.

#### 4.3 Variances Between the Financial Statements and Cashbook Balances

The cash and cash equivalents balance includes bank balances for three (3) bank accounts amounting to a credit balance of Kshs.12,781. However, bank reconciliation statement and cashbooks provided for audit reflected balances that differed with the respective balances reflected in the Notes to the financial statements as shown below;

Bank account	Cashbook Amount (Kshs.)	Financial Statement Amount (Kshs.)	Variance (Kshs.)
School Fund Account	(258,072)	(256,928)	1,143
Operations Account	123,054	123,953	899

The variances have not been reconciled.

#### 4.4 Variances between the Statement of Cash Flows and Statement of Financial Assets and Liabilities

The statement of cash flows reflects net increase in cash and cash equivalents balance of Kshs.2,327,134 while the statement of financial assets and liabilities reflects a balance of Kshs.(414,177) resulting in an unexplained variance of Kshs.1,912,956.

Further, the statement of cash flows reflects cash and cash equivalents at the end of the year of Kshs.42,598 while the statement of financial assets and liabilities reflects cash and cash equivalents balance of Kshs.44,641 resulting to an unreconciled variance of Kshs.2,043.

#### 4.5 Weaknesses in the Management of Cash

The Ministry of Education through Circular Ref. No: MOE.HQS/3/13/3 dated 16 June, 2021 directed that infrastructure grants as well as maintenance and improvement funds be transferred to the school infrastructure account fifteen (15) days upon receipt of the funds in the operations account. The School received capitation grants for operations amounting to Kshs.2,313,53. However, the School did not provide evidence of the total transfers to the infrastructure account apart from a transfer of Kshs.300,000 on 4 March, 2021.

Further, Management withdrew an amount of Kshs.724,000 from the infrastructure account but these funds were not refunded back to this account. No explanation was provided for this anomaly.

In addition, Management transferred an amount of Kshs.180,000 from infrastructure account to the operations account on 22 December, 2020 and received capitation for tuition of Kshs.107,023 on 26 March, 2021. However, these transactions were not recorded in the cashbook.

In the circumstances, the accuracy and completeness of the cash and cash equivalents balance of Kshs.44,640 could not be confirmed.

#### **5. Unsupported Accounts Receivables**

The statement of financial assets and liabilities reflects accounts receivables balance of Kshs.5,231,942 as disclosed in Note 11 to the financial statements. However, fees register and listing of students with outstanding fee balances were not provided for audit. Further, aging analysis which reflects a balance of Kshs.2,301,522 that has been outstanding for a long period. This is an indication that no collection was made during the year. Measures to recover the long outstanding balance were not disclosed.

In the circumstances, the accuracy and recoverability of the account's receivables balance of Kshs.5,231,942 could not be confirmed.

#### **6. Unsupported Accounts Payable**

The statement of financial assets and liabilities reflects accounts payable balance of Kshs.1,271,951 as disclosed in Note 12 to the financial statements. This balance includes trade creditors of Kshs.576,150 and prepaid fees of Kshs.695,801 whose supporting documents were not provided for audit.

Further, Note 12 to the financial statements reflects trade creditors of Kshs.56,150 while the aging analysis reflects a balance of Kshs.576,150. The resultant variance of Kshs.520,000 was not explained. In addition, analysis of pending accounts payable has not been done.

In the circumstances, the accuracy and completeness of the account's payables balance of Kshs.1,271,951 could not be confirmed.

#### **7. Unsupported Fixed Assets**

The School did not maintain a fixed asset register for its assets to record necessary information such as date of acquisition, type of asset, condition and cost. Further, review of Board Minutes revealed that the School occupies thirty (30) acres of land. However, Management did not provide land title deeds for the land.

In the circumstances, the ownership and status of the School's fixed assets could not be confirmed.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the St. Agatha Ngoloki Public Secondary School Management in accordance with ISSAI 130 on Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of financial statements in Kenya. I believe

that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my adverse 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, because of the significance of the matters discussed in the Basis for Adverse Opinion and Basis for Conclusion on Lawfulness and Effectiveness in Use of Public Resources sections of my report, based on the audit procedures performed, I confirm 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) Requirements**

##### **1.1. Non-Compliance with Reporting Template**

The annual report and the financial statements prepared and submitted for audit are not consistent with the reporting format prescribed by the PSASB. The following were noted:

- i. Significant accounting policies precede the financial statements.
- ii. The table of contents has errors on pages, information included in the summary report of performance disagrees with financial statements and the summary report of performance of the School does not include graphical presentation, ratios, tables, and pie charts.
- iii. Teacher student ratio and mean score are missing.
- iv. Statements of receipts and payments, statement of financial assets and financial liabilities and statement of cash flows have not been signed by the Chairperson Board of Management.
- v. The statement of comparison of budget and actual amounts has no heading.

##### **1.2. Non-Compliance with Presentation and Disclosure**

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 requires the first financial statements after adoption of IPSAS to be presented for eighteen (18) months from 1 January, 2020 to 30 June, 2021 with comparatives being for twelve (12) months from 1 January, 2019 to 30 December, 2019.

Further, a disclosure note ought to have been included in the financial statements that the reason for preparing for longer period is due to the adoption of IPSAS for school and the change from calendar year to government fiscal year. In addition, a disclosure note should be made in the financial statements that the comparative information may not be comparable due to the longer period covered by the current financial period.

However, Management presented the annual report and financial statements covering only one year for financial year 2020-2021 with comparative balances for financial year 2019. Therefore, the financial statements have not been prepared for eighteen-months (18) as prescribed the Public Sector Accounting Standards Board (PSASB).

Further, no disclosure was made on the change in the preparation of financial statements from calendar year to government fiscal year or on the lack of comparability due to longer period covered by the current financial period.

In the circumstances, did not comply with the guidelines set by PSASB.

## **2. Inadequate Infrastructure**

The School does not have adequate buildings and space to shelter the students which forced Management to turn the modern kitchen and, dining hall into a dormitories and a computer laboratory was turned into a class. In addition, the School does not have a standard playground. This is contrary to Section 2.2.1 of the operational manual for utilization of learner capitation which provides that a school needs to improve the school environment and learning outcomes.

In the circumstances, effective learning and service delivery to the students could not be confirmed.

## **3. Management of Textbooks**

Review of textbook records revealed that the School had seven hundred and eighty-two (782) unused excess books that were in the stores.

In the circumstances, effectiveness in the use of textbooks could not be confirmed.

## **4. Weaknesses in Procurement**

The statement of receipts and payments reflects total payments amounting to Kshs.5,417,409 as disclosed in Notes 5,6 and 7 to the financial statements. However, the following anomalies were observed;

### **4.1. Failure to Prepare an Annual Procurement Plan**

Review of the procurement documents provided for audit revealed that Management did not prepare a procurement plan for the financial year. This is contrary to Section 53 (2) of the Public Procurement and Asset Disposal Act, 2015 which requires that an accounting officer shall prepare an annual procurement plan which is realistic in a format set out in the Regulations within the approved budget prior to commencement of each financial year as part of the annual budget preparation process.

## **4.2. Weakness in Procurement of Goods and Services**

Review of payment vouchers and supporting documentation revealed the following procurement anomalies:

- i. The school did not maintain a list of pre-qualified suppliers as required under Section 57(1) of the Public Procurement and Asset Disposal Act, 2015 which requires the head of the procurement function of a procuring entity to maintain and update lists of registered suppliers, contractors and consultants in the categories of goods, works or services according to its procurement needs.
- ii. In some instances quotations were not sent to different suppliers hence it was not possible to determine if the goods and services were competitively procured. This was contrary to Section 106 (2)(d) of Public Procurement and Asset Disposal Act, 2015 which states that at least three persons shall submit their quotations prior to evaluation.
- iii. The payment vouchers were not supported with professional opinions and evaluation minutes. Consequently, it was not possible to confirm that the goods and services were competitively procured. This was contrary to Section 84 and Section 80 of the Public Procurement and Asset Disposal Act, 2015 which states the head of procurement function of a procuring entity shall, alongside the report to the evaluation committee as secretariat comments, review the tender evaluation report and provide a signed professional opinion to the accounting officer on the procurement or asset disposal proceedings.
- iv. There is no evidence that the goods were inspected after delivery to confirm if what requested is what was delivered. This is contrary to Section 48 (1) and (3) of the Public Procurement and Asset Disposal Act, 2015 which requires an accounting officer of a procuring entity to establish an ad hoc committee known as the inspection and acceptance committee and the committee shall immediately after the delivery of the goods, works or services inspect and where necessary, test the goods received.
- v. Goods received and issued were not supported with counter requisition and issue voucher to confirm the user department. This is contrary to provisions of Regulation 166 of the Public Procurement and Asset Disposal Regulations, 2020 which states that an accounting officer of a procuring entity shall ensure proper management and distribution of inventory, stores and assets by ensuring that they are received and taken on charge.

In the circumstances, value for money on the procurement made could not be confirmed.

## **5. Failure to Provide Approved Budget**

The School did not provide for audit approved budget for the year ended 30 June, 2021. This was contrary to Section 59 (n) of the Basic Education Act which requires the Board of Management to administer and manage the resources of the institution.

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

## **6. Failure to Develop School Improvement Plan**

Management did not develop a School Improvement Plan to be used to measure the School improvement activities, keep the school in focus in achieving the school target, prioritization of School needs, ensuring prudent utilization of resources and to improve accountability. This was contrary to Section 2.2.1 of the operational manual for utilization of learner capitation, Grant and Other School funds which requires a school to develop improvement plan which is a road map for changes that a school needs to improve the school environment and learning outcomes.

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

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

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

#### **Conclusion**

As required by Section 7(1)(a) of the Public Audit Act, 2015, because of the significance of the matters discussed in the Basis for Adverse Opinion and Basis for Conclusion on Effectiveness of Internal Controls, Risk Management and Governance sections of my report, based on the audit procedures performed, I confirm that internal controls, risk management and governance were not effective.

#### **Basis for Conclusion**

##### **Ineffectiveness in Governance**

Review of records relating to Board of Management revealed that the Board did not submit any report on governance. This was contrary to Section 60 of the Basic Education Act, 2013 which requires that every public school or institution of basic education shall submit on an annual basis a report to the Director of Basic Education.

Further, the Board of Management had established various Committees. However, work plans and evidence of Committee's activities including minutes of regular meetings during the year under review were not provided for audit.

In addition, during the year under review, the Board did not develop a calendar outlining its activities for the year and the minutes of the Board were not confirmed by the Chair in the subsequent meeting thus it was not possible to establish if the resolutions passed are implemented by the School Principal. Also the Board did not meet regularly as required by Section 59 of the Basic Education Act 2013.

In the circumstances, effectiveness of oversight and governance of the School could not be confirmed.

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

### **Responsibilities of Management and those Charged with Governance**

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

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

Management is also responsible for the submission of the financial statements to the Auditor-General in accordance with the provisions of Section 47 of the Public Audit Act, 2015.

In addition to the responsibility for the preparation and presentation of the financial statements described above, Management is also responsible for ensuring that the activities, financial transactions and information reflected in the financial statements are in compliance with the authorities which govern them, and that public resources are applied in an effective way.

Those charged with governance are responsible for overseeing the School's financial reporting process, reviewing the effectiveness of how Management monitors compliance with relevant legislative and regulatory requirements, ensuring that effective processes and systems are in place to address key roles and responsibilities in relation to overall 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 overall governance processes and systems in accordance with the provisions of Section 7(1)(a) of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. My consideration of the internal control would not necessarily disclose all matters in the internal control that might be material weaknesses under the ISSAIs. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

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


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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management.
- Conclude on the appropriateness of the Management's use of the applicable basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the School's ability to continue to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the School to cease to continue to sustain its services.

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

I communicate with the Management regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that are identified during the audit.

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

  
CPA Nancy Gathungu, CBS  
AUDITOR-GENERAL

Nairobi

12 October, 2023

ST AGATHA SECONDARY SCHOOL  
 PUBLIC SECONDARY SCHOOL  
 Annual Report and Financial Statements  
 For the year ended 30<sup>th</sup> June 2021

11. SUMMARY REPORT OF PERFORMANCE OF THE SCHOOL

SUMMARY REPORT OF FINANCIAL PERFORMANCE FOR THE LAST THREE YEARS			
YEAR	2020-2021	2019-2020	2018-2019
SURPLUS/DEFICIT	232,509.15	118,574.05	319,385.80
CAPITATION GRANT MOE	2,080,906.75	2,170,365.00	287,457.00
RATIO OF CAPITATION	9,126.78	11,991.00	1,830.94
GROWTH OF OTHER INCOMES	-	-	-
GROWTH OF EXPENDITURES	5,417,408.60	6,692,310.95	9,443,840.10
MOVEMENT OF DEBTORS	5,231,942.05	2,534,048.05	1,307,585.05
MOVEMENT OF CREDITORS	1,271,951.00	487,015.35	336,947.00
MOVEMENT OF CASH	55,378.00	8,011.00	25,279.00
MOVEMENT OF BANK	-	-	-
	12,780.65	369,535.50	316,445.10
<b>TOTALS</b>	<b>42,597.35</b>	<b>361,524.50</b>	<b>341,724.10</b>

TEACHERS STUDENTS RATIO			
YEAR	2020-2021	2019-2020	2018-2019
STUDENTS ENROLMENT	228	181	157
NUMBER OF TEACHERS	12	9	9
TEACHERS STUDENTS RATIO	1:20	1:19	1:20
TEACHERS POSTED	1	1	0

ST. AGATHA SECONDARY SCHOOL  
 PUBLIC SECONDARY SCHOOL  
 Annual Report and Financial Statements  
 For the year ended 30<sup>th</sup> June 2021

TEACHERS TRANSFERRED	NIL	NIL	NIL
B.O.M TEACHERS	3	2	2
TEACHERS SHORTAGE	3	0	0
MEAN SCORE			
YEAR	2020-2021	2019-2020	2018-2019
NO.OF CANDIDATES	42	37	26
MEAN SCORE	3.41	4.027	2.77
TRANSITION TO UNIVERSITY	0	2	2
TRANSITION TO COLLEGES	18	23	9
NO. OF CANDIDATES			
YEAR	2020-2021	2019-2020	2018-2019
STUDENTS ENROLMENT	228	181	157
CANDIDATES	42	37	26
CAPACITY OF THE SCHOOL			
YEAR	2020-2021	2019-2020	2018-2019
DINNING HALL	NIL	NIL	NIL
LABORATORY	1	1	1
DORMITORY	1	1	1
CLASSES	5	4	4
TOILETS	13	13	13
PROJECT DEVELOPMENT			
YEAR	2021/2020		
PROJECT	COMPLETE	ONGOIN G	SOURCE OF FUND
CBC CLASSROOM	NO	YES	M.O.E
PRICIPAL /SECRETARY B.O.M			
LILIAN KIRO			
<b>PRINCIPAL</b>			

ST. AGATHA NGOLORY SEC. SCH.  
 P. C. Box 2 - 80306. MGANGE-TAITA  
 DATE: 07/06/23 SIGN: *[Signature]*

## II. 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 normally 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 .**

**5. Accounts Receivable**

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

**6. Accounts Payable**

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

**7. Non-current assets**

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

**8. Budget**

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

**9. Comparative figures**

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

**10. Subsequent events**

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

ST AGATHA SECONDARY SCHOOL  
PUBLIC SECONDARY SCHOOL  
Annual Report and Financial Statements  
For the year ended 30<sup>th</sup> June 2021

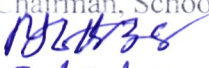
II. STATEMENT OF SCHOOL MANAGEMENT RESPONSIBILITY

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

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

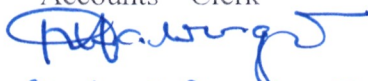
The Board of Management of St .Agatha Ngoloki Girls Secondary school accepts responsibility for the school's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting 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, 2021, and of the school's financial position as at that date.

Name: EMMANUEL MZAE MWAMBURI  
Designation: Chairman, School Board of Management  
Sign:   
Date: 2/8/2023

Name: LILIAN KIIO  
Designation: School Principal & Secretary to Board of Management  
Sign:   
Date: 01/08/23

**PRINCIPAL**  
ST AGATHA NGOLOKI SEC. SCH  
P. O. Box 2 - 80306. MGANGE-TAITA  
DATE 01/08/23 SIGN: 

Name: EDWARD MCHALONGO  
Designation: Accounts Clerk  
Sign:   
Date: 01.08.2023

ST AGATHA SECONDARY SCHOOL  
 PUBLIC SECONDARY SCHOOL  
 Annual Report and Financial Statements  
 For the year ended 30<sup>th</sup> June 2021

STATEMENT OF RECEIPTS AND PAYMENTS

DESCRIPTION OF VOTE HEAD	Note	2020 - 2021	2019 - 2020
			Kshs
<b>RECEIPTS</b>			
Capitation grants for tuition	1	230,836.50	283,050.00
Capitation grants for operations	2	1,850,969.25	1,887,150.00
School Fund Income- Parents' Contributions	3	5,662,736.00	4,640,520.00
<b>TOTAL RECEIPTS</b>		<b>7,744,541.75</b>	<b>6,810,720.00</b>
<b>PAYMENTS</b>			
Payments for Tuition	5	247,258.00	235,581.00
Payments for operations	6	1,689,441.60	1,943,263.60
Boarding and school fund payments	7	3,480,709.00	4,513,466.35
<b>TOTAL PAYMENTS</b>		<b>5,417,408.60</b>	<b>6,692,310.95</b>
<b>SURPLUS/DEFICIT</b>		<b>2,327,133.15</b>	<b>118,409.05</b>

The school financial statement were approval on

25.7.2023 and signed by

SECRETARY B.O.M/PRINCIPAL


LILIAN KHIO

SIGN: 

DATE: 

ST. AGATHA NGOLOKI SEC. SCH

P. C. Box 27 - 80306. MGANGE-TAITA

DATE: 01/08/23 SIGN: 

ACCOUNTS CLERKS

EDWARD MCHALONGO

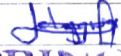
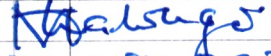

SIGN: 

DATE: 01.08.2023

ST. AGATHA SECONDARY SCHOOL  
 PUBLIC SECONDARY SCHOOL  
 Annual Report and Financial Statements  
 For the year ended 30<sup>th</sup> June 2021

II. STATEMENT OF FINANCIAL ASSETS AND LIABILITIES			
	Note	2020 - 2021	2019 - 2020
		Kshs	Kshs
<b>FINANCIAL ASSETS</b>			
Cash and Cash Equivalents			
Bank Balances	8	(10,737.50)	(377,546.50)
Cash Balances	9	55,378.00	8,011.00
Short term Investment	10	-	-
Total Cash and Cash Equivalents		44,640.50	(369,535.50)
Account's receivables	11	5,231,942.05	2,534,048.05
<b>TOTAL FINANCIAL ASSETS</b>		<b>5,276,582.55</b>	<b>2,164,512.55</b>
<b>FINANCIAL LIABILITIES</b>			
Accounts Payable	12	1,271,951.00	487,015.35
<b>NET FINANCIAL ASSETS</b>		<b>4,004,631.55</b>	<b>1,677,497.20</b>
<b>REPRESENTED BY</b>			
Fund balance b/fwd 1st July...	13	1,677,496.90	2,689,695.15
Surplus/Deficit for the year		2,327,134.65	118,409.05
<b>NET FINANCIAL POSITION</b>		<b>4,004,631.55</b>	<b>2,808,104.20</b>
The school financial statement were approval on <u>25.7.</u> 2023 and signed by			
SECRETARY B.O.M/PRINCIPAL	ACCOUNTS	CLERK	
LILIAN KIIO	EDWARD	MCHALONGO	
SIGN:	SIGN:		
DATE: <u>01/08/22</u>	DATE: <u>01.08.22.</u>		
ST. AGATHA NGOLOKI SEC. SCH P. C. Box 2 - 80306. MGANGE-TAITA DATE: <u>01/08/22</u> SIGN:			

ST AGATHA SECONDARY SCHOOL  
 PUBLIC SECONDARY SCHOOL  
 Annual Report and Financial Statements  
 For the year ended 30<sup>th</sup> June 2021

STATEMENT OF CASH FLOW			
		2020 - 2021	2019 - 2020
		Kshs	Kshs
<b>Receipts from operating activities</b>			
Capitation grants for tuition	1	230,836.50	283,050.00
Capitation grants for operations	2	1,850,969.25	1,887,150.00
School fund income- Parents contributions/ fees	3	5,662,736.00	4,640,520.00
<b>Total receipts</b>		<b>7,744,541.75</b>	<b>6,810,720.00</b>
<b>Payments</b>			
Payments for Tuition		247,258.00	235,581.00
Payments for operations		1,689,441.00	1,943,263.60
Boarding and school fund payments		3,480,709.00	5,343,300.30
<b>Total Payments</b>		<b>5,417,408.00</b>	<b>7,522,144.90</b>
<b>Net cash flow from operating activities</b>		<b>2,327,133.75</b>	<b>(711,424.90)</b>
<b>CASHFLOW FROM INVESTING ACTIVITIES</b>			
<b>NET CASHFLOW FROM FINANCING ACTIVITIES</b>			
Net cash flows from Investing Activities			
<b>NET INCREASE IN CASH AND CASH EQUIVALENT</b>		<b>2,327,133.75</b>	<b>(711,424.90)</b>
Cash and cash equivalent at BEGINNING of the year		(369,535.80)	341,724.10
Cash and cash equivalent at END of the year		42,598.00	(369,700.80)
The school financial statement were approved on			
25 <sup>th</sup> July 2023 and signed by		-	-
SECRETARY B.O.M/PRINCIPAL		ACCOUNTS	CLERK
LILIAN KIIO		EDWARD	MCHALONGO
SIGN: 		SIGN: 	
DATE: <b>PRINCIPAL</b>		DATE: <b>01.08.23</b>	
ST AGATHA NGOLOKI SEC. SCH			
P. C. Box 2 - 80306. MGANGE-TAITA			
DATE: 01/08/23 SIGN: 			

ST AGATHA SECONDARY SCHOOL  
PUBLIC SECONDARY SCHOOL

Annual Report and Financial Statements

For the year ended 30<sup>th</sup> June 2021

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	b	c=a+b	d	e=c-d	f=d/c %
<b>RECEIPTS</b>						
<b>(1) CAPITATION GRANT ON TUITION</b>						
Textbooks and Learning materials	745,920.00	0	745,920.00	295,167.00	450,753.00	0.39
Teachers guides	0	0		-	-	
Reference/Library	0	0		-	-	
<b>(2) CAPITATION GRANT ON OPERATIONS/INFRASTRUCTURE</b>						
Personnel emoluments/Other	1,692,000.00	0	1,692,000.00	1,108,070.25	583,929.75	0.65
Repairs and maintenance/Infrastructure	900,000.00	0	900,000.00	742,000.00	158,000.00	0.82
<b>(3) FEES CHARGED ON PARENTS</b>						
Lunch	4,929,300.00	0	4,929,300.00	3,665,481.00	1,262,819.00	0.74
Fee on Boarding Equipment and Stores						
<b>OTHER INCOMES</b>						
Excess Fees	0.00	0	0.00	0.00	0.00	0.00
Bursary						

ST AGATHA SECONDARY SCHOOL  
PUBLIC SECONDARY SCHOOL

Annual Report and Financial Statements  
For the year ended 30<sup>th</sup> June 2021

<i>Income from Bus Hire</i>							
<i>sales bore hole water</i>							
<b>TOTAL INCOME</b>	8,267,220.00	0	8,267,220.00	5,811,718.25	2,455,501.75	0.70	
<b>(1) EXPENDITURE FOR TUITION</b>							
Textbooks and reference materials	745,920.00	0	745,920.00	246,550.00	499,370.00	0.33	
<b>PAYMENTS FOR OPERATIONS/INFRASTRUCTURE</b>							
Other Voteheads(LT,ADM	1,692,000.00	0	1,692,000.00	1,389,441.60	6,096.00	0.99	
Repairs and maintenance & improvements	900,000.00	0	900,000.00	300,000.00	600,000.00	0.33	
<b>BOARDING AND SCHOOL FUND PAYMENTS</b>							
Lunch Programme							
Fee on Boarding Equipment and Stores	4,929,300.00		4,929,300.00	3,480,709.00	1,448,591.00	0.71	
Acquisition of Assets							
<b>TOTAL</b>	8,267,220.00	-	8,267,220.00	5,416,700.60	2,554,057.00	0.65	

ST AGATHA SECONDARY SCHOOL  
 PUBLIC SECONDARY SCHOOL  
 Annual Report and Financial Statements  
 For the year ended 30<sup>th</sup> June 2021

I. NOTES TO THE FINANCIAL STATEMENTS				
CAPITATION GRANT FOR TUITION				
1			2021	2020
			Kshs	Kshs
	Textbooks and reference materials			
	Exercise books		230,836.50	283,050.00
	Teaching / learning materials			
	Total		230,836.50.00	283,050.00
CAPITATION GRANT FOR OPERATIONS & INFRASTRUCTURE				
2			2021	2020
			Kshs	Kshs
	Other Voteheads		1,108,070.25	1,887,150.00
	Repairs and maintenance/Infrastructure		742,000.00	
	Electricity and water			
	Medical			
	Other Voteheads			
	Total		1,850,070.25	1,887,150.00
PARENTS CONTRIBUTION/FEES - SCHOOL FUND ACCOUNT				
3			2021	2020
			Kshs	Kshs
	Fees on Boarding Equipment and Stores		5,662,736.00	
	Other Voteheads		-	
	Total		5,662,736.00	4,640,520.00

ST. AGATHA SECONDARY SCHOOL  
 PUBLIC SECONDARY SCHOOL  
 Annual Report and Financial Statements  
 For the year ended 30<sup>th</sup> June 2021

	Total		5,662,736.00	4,640,520.00
5.	PAYMENT FOR TUITION			
		2021		2020
			Kshs	Kshs
	Textbooks and reference materials		247,258.00	235,581.00
	Exercise books		0	-
	Bank Charges		0	0
	Total		247,258.00	235,581.00
6	PAYMENTS FOR OPERATIONS/ INFRASTRUCTURE			
			2020-2021	2019-2020
			Kshs	Kshs
	Other Voteheads(LTT.ADM		1,389,441.60	1943263.00
	Infrastructure		300,000.00	
	Nhif			
	Nssf			
	Bank Charges			
	TOTAL		1,689,441.60	1,943,263.0
7	BOARDING AND SCHOOL FUND PAYMENTS			
			2020-2021	2019-2020
			Kshs	Kshs
	Boarding and Stores		3,480,709.00	4,513,466.35
	Insurance Cost (Life Property)		-	
	Other Voteheads			

ST. AGATHA SECONDARY SCHOOL  
PUBLIC SECONDARY SCHOOL  
Annual Report and Financial Statements  
For the year ended 30<sup>th</sup> June 2021

			-	
	TOTAL		3,480,709.00	4,513,466.35-
8	BANK ACCOUNTS			
	Name of Bank, Account No. & currency	Bank Account Number	2021	2020
			Kshs	Kshs
1	Tuition Account	2027830466	122,237.50	138,659.00
2	Operations Account	2027839315	123,953.00	264.85
3	School Fund Account/Boarding	1133910831	(256,928.65)	(516,470.35)
4	Infrastructure Account	2037906096	NIL	NIL
	Total		(10,738.15)	(377,546.50- )
9	CASH IN HAND			
	Description		2021	2020
			Kshs	Kshs
	Tuition Account		0.00	-
	Operation Account		38,220.00	380.00
	School Fund account		17,158.00	7,631.00
	Total		55,378.00	8,011.00-

11 ACCOUNTS RECEIVABLE

	Description		2021	2020
			Kshs	Kshs
	Fees arrears		5,209,942.05	2,534,048.05
	Other non-fees receivables			

ST AGATHA SECONDARY SCHOOL  
 PUBLIC SECONDARY SCHOOL  
 Annual Report and Financial Statements  
 For the year ended 30<sup>th</sup> June 2021

Salary advances	22,000.00		
Imprest			
<b>Total</b>	<b>5,231,942.05</b>		<b>2,534,048.05</b>

Description	2021	2020
	Kshs	Kshs
Fees arrears for current year	2,904,420.00	1,728,685.00
Fees arrears for the previous year	572,837.05	NIL
Fees arrears for prior periods (over two years)	1,728,685.00	805,363.05
<b>Total</b>	<b>5,205,942.05</b>	<b>2,534,048.05</b>

12 ACCOUNTS PAYABLE

Description	2021	2020
	Kshs	Kshs
Trade creditors (See ageing below and appendix 1)	56,150.00	281,980.35
Prepaid fees	695,801.00	205,035.00
Caution money		
<b>Total</b>	<b>1,271,951.00</b>	<b>487,015.35</b>

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

Description	2021	2020
	Kshs	Kshs

ST AGATHA SECONDARY SCHOOL  
 PUBLIC SECONDARY SCHOOL  
 Annual Report and Financial Statements  
 For the year ended 30<sup>th</sup> June 2021

	Trade creditors for current year		576,150.00		281,980.35-
	Trade creditors for the previous year		-		
	Trade creditors for prior periods (over two years)		-		-
	<b>Total</b>		<b>576,150.00</b>		<b>281,980.35-</b>

**FUND BALANCE BROUGHT**

**13 FORWARD**

	Description		2021		2020
			Kshs		Kshs
	Bank balances	8	(10,738.15)		(377,546.50)-
	Cash balances	9	55,378.00		8,011-
	Short Term Investments	10	-		-
	Receivables	11	2,534,048.05		234,048.05
	Payables	12	1,271,951.00		487,015.35
	<b>Total</b>		<b>1,306,736.90</b>		<b>(622,502.80)</b>