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CLERK-AT-THE-TABLE: Amari Mwahe

**REPORT**

**OF**

**THE AUDITOR-GENERAL**

**ON**

**KIMANA GIRLS HIGH SCHOOL**

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

**KAJIADO COUNTY**

OFFICE OF THE AUDITOR GENERAL  
P. O. Box 30084 - 00100, NAIROBI  
REGISTRY  
16 OCT 2024  
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**KIMANA GIRLS HIGH SCHOOL  
PUBLIC SECONDARY SCHOOL  
ANNUAL REPORT AND FINANCIAL STATEMENTS**

**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)**

**KIMANA GIRLS HIGH SCHOOL**  
**Annual Report and Financial Statements**  
**For the year ended 30<sup>th</sup> June 2021**

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**KIMANA GIRLS HIGH SCHOOL**  
**Reports and Financial Statements**  
**For the year ended 30<sup>th</sup> June 2021**

**I. KEY SCHOOL INFORMATION AND MANAGEMENT**

**(a) Background information**

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

The school was registered in 08/1982 under registration number **34S300018z** and is currently categorized as a county public school established, owned or operated by the Government.

The school is a boarding school and had 435 number of students as at 30<sup>th</sup> June 2021. It has 4 streams and 27 teachers of which 3 teachers are employed by the School Board of Management.

**(b) School Board of Management - Board Members**

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

Ref:	Name of Board Member	Designation	Date of appointment
1	Angela Lapasi	Chairlady	14th,May 2019
2	Mary J Kitum	Secretary - Principal	14th,May 2019
3	Bishop David Kisemei	Member - Sponsor	14th,May 2019
4	Boniface M. Kariuki	Member	14th,May 2019
5	Meitamei King'ese	Member	14th,May 2019
6	Peter Manga Kung'u	Member	14th,May 2019
7	Benedetta Ngalyuka Nyamu	Member	14th,May 2019
8	Philomena Metian Nkao	Member	14th,May 2019
9	Peter Semperia Saalash	Member	14th,May 2019
10	Alex Kuseren Muskeri	Members	14th,May 2019
11	Catherine Nangunin	Member	14th,May 2019
12	Joel Samanya Kanchori	Member	14th,May 2019
13	Geoffrey Luvai	MemberSpecial Needs	14th,May 2019
14	Joseph Mepukori	PTA chairman	14th,May 2019
15	Mr. Nkonina	Teachers Rep	14th,May 2019

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

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

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

**(c) Committees of the Board**

Ref:	Name of Committee	Names of Members	Designation	Number of meetings attended during the year
1	Executive Committee	i) Angela Lapasi ii) Mary Kitum iii) Alex Muskeri iv) David Kisemei v) PA Chairperson vi) SCDE VII) TSC SCD	Chairlady Secretary Member " " "	4 out of 4 4 out of 4 4 out of 4 4 out of 4 2 out of 4 4 out of 4 2 out of 4
2	Audit Committee	i) Peter Munga ii) Geoffrey Luvai iii) David Kisemei iv) Sub county Auditor v) Mary Kitum	Chairman Member Member Member Secretary	1 out of 1 1 out of 1 1 out of 1 1 out of 1 1 out of 1
3	Finance, procurement and general purposes Committee	i) Joel Kanchori ii) Alex Muskeri iii) Catherine Nangunin iv) Sub county procurement officer(Optional)	Chairman Member Member Member Member	2 out of 2 2 out of 2 2 out of 2 2 out of 2 2 out of 2

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		v) <b>Mary Kitum</b>	Secretary	
4	Academic Committee	i) <b>Boniface Kariuki</b> ii) <b>Joel Kanchori</b> iii) <b>Meitamei King'ese</b> iv) <b>Peter Semperia</b> v) <b>SCDE</b> vi) <b>Mary Kitum</b>	Chairman Member Member Member secretary  	 2 out of 2 2 out of 2 2 out of 2 2 out of 2  2 out of 2 2 out of 2
5	Development Committee	i) <b>Boniface Kariuki</b> ii) <b>Chair BOM</b> iii) <b>Principal</b> iv) <b>PTA chair/Sponsor</b> v) <b>D/Principal</b> vi) <b>Alex Muskeri</b> vii) <b>SCDE</b> viii) <b>Mary Kitum</b>	Chairman Member Member Member Member Member Member Secretary	 3 out of 3 3 out of 3 3 out of 3 3 out of 3 3 out of 3 3 out of 3 3 out of 3 3 out of 3
6	Discipline and welfare Committee	i) <b>Philomena Metian</b> ii) <b>Boniface Kariuki</b> iii) <b>Joseph Mepukori</b> iv) <b>Sub county Human resource officer</b> v) <b>Mary Kitum</b>	Chair lady Member Member Member Secretary	2 out of 2 2 out of 2 2 out of 2  2 out of 2
7	Adhoc Committee (if any during the year)	Tender opening and evaluation committee i. <b>Beth Ngatia</b> ii. <b>Yvonne Tompo</b> iii. <b>Evon Sulwe</b> iv. <b>Lucy Temoi</b> v. <b>Rosemary Ngina</b> vi. <b>Suleiman Nderitu</b>	Chairlady Secretary Member Member Member Member	2 out of 2 2 out of 2 2 out of 2 2 out of 2 2 out of 2 2 out of 2

**(d) School operation Management**

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

**KIMANA GIRLS HIGH SCHOOL**  
**Annual Report and Financial Statements**  
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<b>Ref:</b>	<b>Designation</b>	<b>Name</b>	<b>TSC Number</b>
1	Principal	Mary J. Kitum	358572
2	Deputy Principal	Beth W. Ngatia	389486
3	School Bursar	James M. Kenyunye	ID No. 22748455

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

**(e) Schools contacts**

Post Office Box: 125-00209  
Telephone: 0719217796  
E-mail: kimanasec@gmail.com

**(f) School Bankers**

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

1. Name of Bank: EQUITY BANK  
Branch: Loitokitok  
P.o box  
Account Number: 0740293584575
2. Name of Bank: KCB BANK  
Branch: Loitokitok  
P.o Box 48400-00100 Nairobi  
Account Number: 1103829513
3. Name of Bank: KCB BANK  
Branch: Loitokitok  
P.o Box 48400-00100 Nairobi  
Account Number: 1103850636
4. Name of Bank: KCB BANK  
Branch: Loitokitok  
P.o Box 48400-00100 Nairobi  
Account Number: 1103847449
5. Name of Bank: KCB BANK  
Branch: Loitokitok  
P.o Box 48400-00100 Nairobi  
Account Number: 1258049988
6. Name of Bank: KCB BANK (Dormant)  
Branch: Loitokitok  
P.o Box 48400-00100 Nairobi  
Account Number: 1103507494
7. Name of Bank: EQUITY SAVINGS  
Branch: Loitokitok  
Account Number: 0740161487619
8. MPESA Pay Bill No. 34256k attached to kcb bank account 1103829513

**KIMANA GIRLS HIGH SCHOOL**  
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**(g) Independent Auditors**

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

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**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*

1	account	2021	2020	2019	2018
	Boarding account		1,035,641.80	3,984,988.20	3,051,337.00
	operations account		104,317.00	16,703.40	(46,976.20)
	tuition account	6,451,323.26	(32,932.00)	28,654.50	54,255.00
	infrastructure account		(673,592.00)	-	-
	<b>Total</b>	<b>6,451,323.26</b>	<b>433,434.80</b>	<b>4,030,346.10</b>	<b>3,058,615.80</b>

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

2	account	2021	2020	2019	2018
	operations account	4,507,495.85	6,294,500.00	9,555,515.40	6,021,045.80
	tuition account	720,979.25	956,997.50	1,684,244.64	3,570,573.50
	<b>Total</b>	<b>5228475.10</b>	<b>7,251,497.50</b>	<b>11,239,760.04</b>	<b>9,591,619.30</b>

*Ratio of capitation grant per student over the last three years*

	2020	2019	2018
ratio of capitation/student	13,256.85 60%	21,782.48 98%	19,299.03 87%

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

	2020	2019	2018
4 other incomes growth	1,123,023.00	1,316,681.00	3,217,665.00

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

account	2021	2020	2019	2018
Boarding account	9,941,621.54	10,311,688.00	19,948,028.00	18,679,975.60
operations account	3,446,752.00	6,190,183.00	9,538,812.00	6,068,022.00
tuition account	499,382.00	989,929.00	1,655,590.14	3,516,318.50
infrastructure account	620,486.00	3,009,012.00	-	-

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

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	2021	2020	2019	2018
Debtors	4,144,484.00	817,889.00	0.00	0.00
creditors movement	2,274,249.70	1,565,420.40	7,478,176.41	7630176.41

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

Account	2021		2020		2019		2018	
	bank	cash	Bank	cash	bank	cash	bank	cash
Boarding account	609,251.09	0.35	(265,526.37)	0.35	93,824.33	0.15	153,062.63	3.35
operations account	1,206,720.55	-	136,678.70	-	32,289.70	72.00	15,658.30	-
tuition account	223,016.57	-	1,419.32	-	34,351.32	-	5,696.82	-
infrastructure account	1,785,230.00	-	96,389.00	-	-	-	-	-
Savings account	103,477.35	-	125,177.35	-	-	-	-	-
<b>Total</b>	<b>3,927,695.56</b>	<b>0.35</b>	<b>94,138.00</b>	<b>0.35</b>	<b>160,465.35</b>	<b>72.15</b>	<b>174,417.75</b>	<b>3.35</b>

b) **Teacher Student ratio: 1:18**

TSC employed teachers 2019	2020 newly recruited teacher TSC	BOM Teachers	teachers transferred/retired	total
22	3	3	1	27

c) **Mean score in the 2020 KCSE:**

the table below shows the school performance for the last three years

Year	2020	2019	2018
mean score	3.9989	4.009	3.989
higher education candidates	4	4	6

d) **Number of Candidates in the 2020 KCSE:**

Year	2020	2019	2018
number of candidates	99	114	124

e) **Capacity of the school:**

Facilities	Available Capacity	shortage	facilities required

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Dormitories	500	471	dorm capacity of 100
dining hall	300	247	Expansion of existing
Laboratories	34	14	30 stations lab
Toilets	16	11	21 doors ablution block
Library	0	70	70 students capacity
classes	15	2	2 classes

**KIMANA GIRLS HIGH SCHOOL**  
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f) Development projects carried out by the school:

PROJECT	TOTAL COST	GOK GRANTS	PARENTS
2 NO. FULLY EQUIPPED CLASSROOMS BLOCK	2,937,111.00	1,937,111.00	1,000,000.00

*This was an ongoing project from financial year 2019/2020 and completed on 20th Jan, 2021.*

*Sign - ~~Emmavitha~~*

*School Principal*

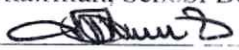
### **III. STATEMENT OF SCHOOL MANAGEMENT RESPONSIBILITY**


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 **Kimana Girls High 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:** Mr. SAMUEL KURESOI  
**Designation:** Chairman, School Board of Management  
**Sign:**   
**Date:** 14/10/2024

**Name:** M/s CATHERINE MWANIKI  
**Designation:** School Principal & Secretary to Board of Management  
**Sign:**   
**Date:** 14/10/2024

**Name:** Mr. JAMES M. KENYUNYE  
**Designation:** Bursar  
**Sign:**   
**Date:** 14/10/2024

# REPUBLIC OF KENYA

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Website: www.oagkenya.go.ke



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

## **REPORT OF THE AUDITOR-GENERAL ON KIMANA GIRLS HIGH SCHOOL FOR THE SIX (6) MONTHS' ENDED 30 JUNE, 2021 – KAJIADO COUNTY**

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### PREAMBLE

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

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

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 Kimana Girls High School - Kajiado County set out on pages 14 to 23, which comprise of the statement of financial

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*Report of the Auditor-General on Kimana Girls High School for the Six (6) months period ended 30 June, 2021- Kajiado County*

assets and financial liabilities as at 30 June, 2021, statement of receipts and payments, statement of cash flows and statement of comparison of budget and actual amounts for the Six (6) months' period then ended and summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of Kimana Girls High School - Kajiado County as at 30 June, 2021 and of its financial performance and its cash flows for the six (6) months' period 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. Inaccuracies in Financial Statements**

Review of the financial statements reflects the following anomalies;

- i. The statement of receipts and payments reflects boarding and school fund payments amounts of Kshs.10,866,799 for prior year (2019/2020) which differs from Kshs.10,311,688 reflected in the statement of cashflows resulting in a difference of Kshs.555,111. The variance was not reconciled.
- ii. The statement of receipts and payments reflects School Funds Parents Contribution and Boarding and School Fund payments amounts of Kshs.10,418,108 and Kshs.10,866,799 for prior year (2019/2020) respectively which differs from Kshs.10,973,219 and Kshs.11,528,731 reflected in Notes 3 and 9 to the financial statement reflects resulting in variances of Kshs.555,111 and Kshs.661,932 respectively. The variances were not reconciled.
- iii. The statement of financial assets and financial liabilities reflects accounts receivables balance of Kshs.4,144,484 which differs from Kshs.4,303,423 reflected in Note 12 to financial statement resulting in a variance of Kshs.158,939. Further, the statement reflects net financial position amounts of Kshs.-653,393 which differs from recomputed balance of Kshs.-388,523 resulting in a difference of Kshs.-264,870. The variances were not reconciled.
- iv. The statement of cashflows reflects net increase in cash and cash equivalents reflects an amount of Kshs.494,724. However, the amount was not adjusted for increase in accounts receivables and accounts payables respectively.

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

The statement of financial assets and financial liabilities reflects accounts receivables balance of Kshs.4,144,484 in respect of fees arrears as disclosed in Note 12 to the

financial statements. Included in the balance are receivables amounting to Kshs.817,889 which had been outstanding for more than two (2) years. However, there was no policy on the impairment of long outstanding fees arrears casting doubt on the fair statement of the accounts receivables balance.

In the circumstances, the accuracy and full recoverability of the outstanding receivables balance of Kshs.4,144,484 could not be confirmed.

The audit was conducted in accordance with the International Standards for Supreme Audits Institutions (ISSAIs). I am independent of Kimana Girls High 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.

### **Emphasis of Matter**

#### **Budgetary Control and Performance**

The statement of budgeted versus actual amounts reflects final receipts budget and actual on a comparable basis of Kshs.17,221,064 and Kshs.14,923,608 respectively, resulting to an under-funding of Kshs.2,297,456 or 13 % of the budget. However, the School spent a balance of Kshs.13,904,377 against actual receipts of Kshs.14,923,608, resulting to an under-utilization of Kshs.1,019,231 or 7% of actual receipts.

The under-funding and under-utilization affected the planned activities and may have impacted negatively on service delivery to the public.

My opinion is not modified in respect of this matter.

### **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 year under review, Management submitted the financial statements to the Auditor-General on 16 February, 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. Long Outstanding Payables**

The statement of financial assets and financial liabilities and as disclosed in Note 13 to the financial statements reflects payables balance of Kshs.2,274,250. However, included in the balance are trade payables balance of Kshs.345,300 which had been outstanding for more than two (2) years. 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, the School Management was in breach of the law and there is risk loss of public funds through litigations, interests and penalties.

### **3. Non-Compliance with the Public Sector Accounting Standards Board (PSASB) 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) as follows;

- i. The annual report and financial statements are inconsistently numbered. The numbering is from 1 to 15 then 25 and back to 11 to 27. Therefore, the numbering ended at page number 27 instead of page number 33.
- ii. Annex 2 on summary of fixed assets register does not have estimated costs of assets.

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

### **4. Unconfirmed Students Enrolment Data**

The statement of receipts and payments reflects capitation grants for tuition, capitation grants for operations and infrastructure grants totalling Kshs.7,537,802. Comparison of

data from National Education Management and information System (NEMIS) with records from the School revealed that during the financial period 2020/2021, the number of students varied in the two sets of records resulting in variance in underfunding of Kshs.82,628. This was contrary to the Ministry of Education Circular No:MOE.HQS/3/13/3 dated 16 June, 2021 on implementation of Free Day Secondary Education (FDSE) which requires all learners be registered in NEMIS and the principals to ensure their records are accurate.

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

## **5. Excess Supply of Books**

During the period under review, the Ministry of Education distributed textbooks to public secondary schools through Kenya Institute of Curriculum Development (KICD). Examination of records revealed that the Institute distributed three hundred and twenty (320) form three and form four textbooks to the School while only three hundred and three (303) books were issued to the students, resulting to an unexplained excess text books of seventeen (17) books in the School store.

In the circumstances, value for money on the excess seventeen (17) text books could not be confirmed.

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

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

### **Conclusion**

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

### **Basis for Conclusion**

#### **1. Frequency of the Audit Committee Meetings**

During the year under review, the audit committee of the Board of Management met once to give direction on issues relating to risk management, control environment and independent review of the audit reports as established from a review of school Board of

management subcommittee minutes. This was contrary to Regulation 179(1) of the Public Finance Management Regulations (National Government), 2015 that requires the audit committee to meet once every three months.

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

## **2. Lack of Ownership Documents**

Annex 2 to the financial statements reflects summary of fixed assets register with nil balances in respect to fixed assets which includes 32 acres of land and two motor-vehicles respectively. However, the School did not have a title deed for the land but, review of correspondences with the Ministry of Education and Ministry of Lands, Public Works, Housing and Urban Development indicated various efforts made to acquire title of the land. Further, the School bus logbooks were not provided for audit review since, it was held by a bank which financed the purchase of the bus. It was explained that the bus is jointly owned with the bank even though the loan is fully paid.

In the circumstances, the ownership of land and motor vehicles could not be confirmed.

## **3. Lack of Updated Fixed Asset Register**

Annex 2 to the financial statements on summary of fixed assets register reflects nil balance in respect of fixed assets. Further, the register lack critical information such as item code, specific location within the School and asset serial number. Further, the asset register reflected the number of assets per category under the column for historical costs, instead of filling in the estimated costs of the assets. This is contrary to Section 143 (1) of Public Finance Management (National Government) Regulations, 2015 prescribes that the Accounting Officer shall be responsible for maintaining a register of assets under his or her control or possession as prescribed by the relevant laws.

In the circumstances, Management was in breach of law.

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 the financial statements in accordance with International Public Sector Accounting Standards (Cash Basis) and for maintaining effective internal controls as Management determines is necessary to enable the preparation of the financial statements that are free from material

misstatement, whether due to fraud or error and for its assessment of the effectiveness of internal control, risk management and overall governance.

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

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

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

Those charged with governance are responsible for overseeing the school's financial reporting process, reviewing the effectiveness of how Management monitors compliance with relevant legislative and regulatory requirements, ensuring that effective processes and systems are in place to address key roles and responsibilities in relation to governance and risk management, and ensuring the adequacy and effectiveness of the control environment.

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

The audit objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion in accordance with the provisions of Section 48 of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISSAIs will always detect a material misstatement and weakness when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

In addition to the audit of the financial statements, a compliance audit is planned and performed to express a conclusion about whether, in all material respects, the activities, financial transactions and information reflected in the financial statements are in compliance with the authorities that govern them and that public resources are applied in an effective way, in accordance with the provisions of Article 229(6) of the Constitution and submit the audit report in compliance with Article 229(7) of the Constitution.

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

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

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

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

I also provide Management with a statement that I have complied with relevant ethical requirements regarding independence and 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, SBS  
AUDITOR-GENERAL

Nairobi

25 November, 2024

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**V. STATEMENT OF RECEIPTS AND PAYMENTS PERIOD TO 30<sup>TH</sup> JUNE 2021**

DESCRIPTION OF VOTE HEAD	Note	2020-2021	2019-2020
		Kshs	Kshs
<b>RECEIPTS</b>			
Capitation grants for tuition	1	720,979.25	956,997.00
Capitation grants for operations	2	4,507,495.85	6,294,500.00
School Fund Income- Parents' Contributions	3	13,114,282.70	10,418,108.00
School Fund Income- Other receipts	4	307,480.00	510,016.00
Infrastructure account	5	2,309,327.00	2,815,915.00
<b>TOTAL RECEIPTS</b>		<b>20,959,564.80</b>	<b>20,995,536.00</b>
<b>PAYMENTS</b>			
Payments for Tuition	6	499,382.00	989,929.00
Payments for operations	7	3,446,752.00	6,190,183.00
Infrastructure account	8	620,486.00	3,009,012
Boarding and school fund payments	9	9,941,621.54	10,866,799.40
<b>TOTAL PAYMENTS</b>		<b>14,508,241.54</b>	<b>21,055,923.40</b>
<b>SURPLUS/DEFICIT</b>		<b>6,451,323.26</b>	<b>-60,387.40</b>

The school financial statements were approved on 14/10/2024 and signed by:

Sign: 

Sign 

Sign 

Name Mr. Samuel Kuresoi

Name Catherine Mwaniki

Name James Mwaniki

Chairman BOM

School Principal/  
Secretary to BOM

Bursar

Date 14/10/2024

Date 14/10/2024

Date 14/10/2024

**KIMANA GIRLS HIGH SCHOOL**  
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**VI. STATEMENT OF FINANCIAL ASSETS AND FINANCIAL LIABILITIES AS AT 30<sup>TH</sup> JUNE 2021**

	Note	2020-2021	2019-2020
		Kshs	Kshs
<b>FINANCIAL ASSETS</b>			
<b>Cash and Cash Equivalents</b>			
Bank Balances	10	3,927,695.56	94,138.00
Cash Balances	11	0.35	0.35
<b>Total Cash and cash equivalent</b>		<b><u>3,927,695.91</u></b>	<b><u>94,138.35</u></b>
Account's receivables	12	4,144,484.00	817,889.00
<b>TOTAL FINANCIAL ASSETS</b>		<b><u>8,072,179.91</u></b>	<b><u>912,027.35</u></b>
<b>FINANCIAL LIABILITIES</b>			
Accounts Payables	13	2,274,249.70	1,565,420.40
<b>NET FINANCIAL ASSETS</b>		<b>5,797,930.21</b>	<b>(653,393.05)</b>
<b>REPRESENTED BY</b>			
Accumulated Fund b/fwd	14	-653,393.05	(328,136.05)
Surplus/Deficit for the year		6,451,323.26	(60,387.40)
<b>NET FINANCIAL POSSITION</b>		<b>5,797,930.21</b>	<b>(653,393.05)</b>

The School's financial statements were approved on 14/10/2024 and signed by:

**Name:** Mr. Samuel Kuresoi  
*Chairman, BoM*

**Sign:** 

**Date:** 14/10/2024

**Name:** Catherine Mwaniki  
*School S/Principal/Secretary to BoM*

**Sign:** 

**Date:** 14/10/2024

**Name:** JAMES MWANIKI  
*Bursar*

**Sign:** 

**Date:** 14/10/2024

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**VII. STATEMENT OF CASH FLOWS FOR THE PERIOD ENDED 30<sup>TH</sup> JUNE 2021**

		2020-2021	2019-2020
		Kshs	Kshs
<b>Receipts for operating income</b>			
Capitation grants for tuition	1	720,979.25	956,997.00
Capitation grants for operations	2	4,507,495.85	6,294,500.00
School fund income- Parents contributions/ fees	3	13,114,282.70	10,418,108.00
School fund income- other receipts	4	307,480.00	510,016.00
infrastructure account	5	2,309,327.00	2,815,915.00
<b>Total receipts</b>		<b>20,959,564.80</b>	<b>20,995,536.00</b>
<b>Payments</b>			
Payments for Tuition	6	499,382.00	989,929.00
Payments for operations	7	3,446,752.00	6,190,183.00
infrastructure account	8	620,486.00	3,009,012
Boarding and school fund payments	9	9,941,621.54	10,311,688.00
<b>Total payments</b>		<b>14,508,241.54</b>	<b>20,500,812.00</b>
<b>Net cash flow from operating activities</b>		<b>6,451,323.26</b>	<b>494,724.00</b>
<b>CASHFLOW FROM INVESTING ACTIVITIES</b>			
<b>Net cash flows from Investing Activities</b>		<b>0.00</b>	<b>0.00</b>
<b>CASHFLOW FROM BORROWING ACTIVITIES</b>			
<b>Net cash flow from financing activities</b>		<b>0.00</b>	<b>0.00</b>
<b>Increase in receivables</b>		<b>(3,326,595.00)</b>	
<b>Increase in payables</b>		<b>708,829.30</b>	
<b>NET INCREASE IN CASH AND CASH EQUIVALENTS</b>		<b>3,833,557.26</b>	<b>494,724.00</b>
<b>Cash and cash equivalent at BEGINNING of the year</b>		<b>94,138.35</b>	<b>-400,585.65</b>
<b>Cash and cash equivalent at END of the year</b>		<b>3,927,695.91</b>	<b>94,138.35</b>

VIII. STATEMENT OF BUDGETED VERSUS ACTUAL AMOUNTS FOR THE YEAR ENDED 30<sup>TH</sup> JUNE 2021

Receipt/expenses Item	Original Budget a	Adjustments b	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilization Difference e=c-d	% of Utilization f=d/c %
	Kshs	Kshs			Kshs	Kshs
<b>RECEIPTS</b>						
<b>(1) CAPITATION GRANT ON TUITION</b>						
Teaching / learning materials	791,450.00	0	791,450.00	720,979.25	70,470.75	8.9%
<b>(2) CAPITATION GRANT ON OPERATIONS</b>						
Maintenance and improvements	825,000.00	0	825,000.00	2,065,750.00	(1,240,750.00)	250.4%
Other votes	1,602,700.00	0	1,602,700.00	2,441,745.85	(839,045.85)	152.4%
Medical	341,000.00	0	341,000.00	-	341,000.00	-
Activity	255,750.00	0	255,750.00	-	255,750.00	-
B.o.m teachers P.E						
<b>(3) FEES CHARGED ON PARENTS</b>						
Maintenance and improvements	464,147.00		464,147.00	380,297.00	83,850.00	81.93%
Other votes	3,233,476.00		3,233,476.00	2,606,808.00	626,668.00	80.62%
Activity	45,196.00		45,196.00	39,008.00	6,188.00	86.31%

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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
Fee on Boarding Equipment and Stores	8,872,153.00	0	8,872,153.00	6,719,839.20	2,152,313.80	75.7%
<b>OTHER INCOME</b>						
Rent income	15,200.00		15,200.00	104,480.00	(89,280.00)	687.37
Income from farming activities	902,420.00		902,420.00	57,000.00	845,420.00	6.32 %
<b>TOTAL INCOME</b>	17,348,492.00		17,221,064.00	14,923,608.05	2,297,455.95	86.66 %
<b>TOTAL INCOME</b>						
<b>(1) EXPENDITURE FOR TUITION</b>						
Teaching /learning materials	791,450.00		791,450.00	499,382.00	292,068.00	63.10 %
<b>(2) EXPENDITURE FOR OPERATIONS</b>						
Maintenance and improvements	825,000.00		825,000.00	1,926,500.00	(1,101,500.00)	233.52 %
Other votes	1,602,700.00		1,602,700.00	1,643,258.00	(40,558.00)	102.53
Medical	341,000.00		341,000.00		341,000.00	-
Activity	255,750.00		255,750.00		255,750.00	-
Gratuity						
<b>(3) EXPENDITURE</b>						

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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
<b>FOR SCHOOL FUND</b>						
Maintenance and improvements	464,147.00		464,147.00	385,346.00	78,801.00	83.02 %
Other votes	3,233,476.50		3,233,476.50	4,118,230.54	(884,754.04)	127.36 %
Activity	45,196.80		45,196.80	300.00	44,896.80	0.66
Boarding Equipment and Stores	8,872,153.00		8,872,153.00	5,182,200.00	3,689,953.00	58.41 %
Expenditure for Income Generating Activity	902,420.00		902,420.00	123,060.00	779,360.00	13.64
Rent Expenses	15,200.00		15,200.00	26,100.00	(10,900.00)	171.71
<b>TOTALS</b>	<b>17,348,493.30</b>		<b>17,348,493.30</b>	<b>13,904,376.54</b>	<b>3,444,116.76</b>	<b>80.15</b>

- i) Underutilization was brought about by fluctuation of number of students at school due to exit of candidates yet revenue was constant.
- ii) Over utilization was caused by receipt of the grants that required transfer before utilization as well as cost of inputs increase and magnitude of repairs.

## **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* recognizes 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, imprest and advances to authorized 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.

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**X. NOTES TO THE FINANCIAL STATEMENT**

**1 CAPITATION GRANT FOR TUITION**

<b>VOTEHEAD</b>	<b>2020-2021</b>	<b>2019-2020</b>
	<b>Kshs</b>	<b>Kshs</b>
Teaching / learning materials	720,979.25	956,997.00
<b>Total</b>	<b>720,979.25</b>	<b>956,997.00</b>

**2 CAPITATION GRANT FOR OPERATIONS**

<b>VOTEHEAD</b>	<b>2020-2021</b>	<b>2019-2020</b>
	<b>Kshs</b>	<b>Kshs</b>
Other votes	2,441,745.85	3,516,200.00
Maintenance & Improvements	2,065,750.00	2,337,500.00
Activity	0.00	217,600.00
Medical	0.00	103,200.00
B.o.m teachers P.E	0	120,000.00
<b>Total</b>	<b>4,507,495.85</b>	<b>6,294,500.00</b>

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

<b>VOTEHEAD</b>	<b>2020-2021</b>	<b>2019-2020</b>
	<b>Kshs</b>	<b>Kshs</b>
Other votes	2,606,808.70	3,642,222.30
Maintenance & Improvements	380,297	557,815.00
Activity	39,008.80	131,444.90
Fee on Boarding Equipment and Stores	6,719,839.20	5,268,738.80
Receivables (fees arrears )	3,368,329.00	817,889.00
<b>Total</b>	<b>13,114,282.70</b>	<b>10,973,219.40</b>

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**4 OTHER RECEIPTS – SCHOOL FUND ACCOUNT**

<b>VOTEHEAD</b>	<b>2020-2021</b>	<b>2019-2020</b>
	<b>Kshs</b>	<b>Kshs</b>
Tender	20,000.00	189,773.00
House rent	104,480.00	189,773.00
Farm	57,000.00	130,470.00
House rent(arrears)	126,000.00	0
<b>Total</b>	<b>307,480.00</b>	<b>510,016.00</b>

**5 INFRASTRUCTURE ACCOUNT**

<b>VOTEHEAD</b>	<b>2020-2021</b>	<b>2019-2020</b>
	<b>Kshs</b>	<b>Kshs</b>
Maintenance & Improvements- operations a/c	1,9265,00.00	2,337,500.00
Maintenance & Improvements- boarding a/c	382,827.00	478,415.00
<b>Total</b>	<b>2,309,327.00</b>	<b>2,815,915.00</b>

**6 PAYMENTS FOR TUITION**

<b>VOTEHEAD</b>	<b>2020-2021</b>	<b>2019-2020</b>
	<b>Kshs</b>	<b>Kshs</b>
Teaching / learning materials	499,382.00	989,929.00
<b>Total</b>	<b>499,382.00</b>	<b>989,929.00</b>

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

**7 PAYMENTS FOR OPERATIONS**

<b>VOTEHEAD</b>	<b>2020-2021</b>	<b>2019-2020</b>
	<b>Kshs</b>	<b>Kshs</b>
Other votes	1,500,252.00	3,546,283.00
Maintenance & Improvements	1,926,500.00	2,337,500.00
Activity	0.00	206,400.00
Bom teachers P.E	20,000.00	100,000.00
<b>TOTAL</b>	<b>3,446,752.00</b>	<b>6,190,183.00</b>

**8 PAYMENTS FOR INFRASTRURE.**

<b>VOTEHEAD</b>	<b>2020-2021</b>	<b>2019-2020</b>
	<b>Kshs</b>	<b>Kshs</b>
Maintenance & Improvements	620,359.00	3,009,012
Bank charges	127.00	0.00
<b>Total</b>	<b>620,486.00</b>	<b>3,009,012</b>

**9 BOARDING AND SCHOOL FUND PAYMENTS**

<b>VOTEHEAD</b>	<b>2020-2021</b>	<b>2019-2020</b>
	<b>Kshs</b>	<b>Kshs</b>
Other votes	4,118,230.54	3,518,604.00
Maintenance & Improvements	385,346.00	478,415.00
Activity	300	91,191.80
Fee on Boarding Equipment and Stores	5,182,200.00	4,426,692.20
Tender	21,000.00	47,000.00
Rent income expenses	26,100.00	6,240.00
Farm	27,800.00	335,200.00
Fees arrears	0.00	1,197.00
Dairy farm	95,260.00	190,105.00
Payables (trade creditors)	76,320.00	1,217,043.00
<b>TOTAL</b>	<b>9,941,621.54</b>	<b>11,528,731.00</b>

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

**10 BANK ACCOUNTS**

Name of Bank, Account No. & currency	Bank Account Number	2020-2021	2019-2020
		Kshs	Kshs
Tuition Account	1103847449	223,016.57	1,419.32
Operations Account	1103850636	1,206,720.55	136,678.70
School Fund Account/Boarding	0740293584575 1100382513	609,251.09	-265,526.37
Savings Account	0740161487619	103,477.35	125,177.35
Infrastructural Account	1258049988	1,785,230.00	96,389.00
<b>Total</b>		<b>3,927,695.56</b>	<b>94,138.00</b>

**11 CASH IN HAND**

Description	2020-2021	2019-2020
	Kshs	Kshs
Tuition Account	0.00	0.00
Operation Account	0.00	0.00
School Fund account	0.35	0.35
<b>Total</b>	<b>0.35</b>	<b>0.35</b>

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

**12 ACCOUNTS RECEIVABLE**

Description	2020-2021	2019-2020
	Kshs	Kshs
Fees arrears	4,018,484.00	817,889.00
Other non-fees receivables ,rent	126,000.00	0.00
Balance payables b/f	158,939.00	
<b>Total</b>	<b>4,303,423.00</b>	<b>817,889.00</b>

Description	2020-2021	2019-2020
	Kshs	Kshs

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Fees arrears for current year	3,368,329.00	817,889.00
Fees arrears for the previous year	0.00	0.00
Fees arrears for prior periods (over two years)	817,889.00	0.00
Less: recoveries	(167,734.00)	
<b>Total</b>	<b>4,018,484.00</b>	<b>817,889.00</b>

**13 ACCOUNTS PAYABLE**

<b>Description</b>	<b>2020-2021</b>	<b>2019-2020</b>
	<b>Kshs</b>	<b>Kshs</b>
Trade creditors (See ageing below and appendix 1)	1,641,740.40	1,565,420.00
Prepaid fees	632,509.30	53,077.40
<b>Total</b>	<b>2,274,249.70</b>	<b>1,565,420.40</b>

Included below is an ageing of the creditor's arrears.

<b>Description</b>	<b>2020-2021</b>	<b>2019-2020</b>
	<b>Kshs</b>	<b>Kshs</b>
Trade creditors for current year	76,320.00	1,217,043.00
Trade creditors for the previous year	1,220,120.40	295,300.00
Trade creditors for prior periods (over two years)	345,300.00	0.00
<b>Total</b>	<b>1,641,740.40</b>	<b>1,512,343.00</b>

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**14 FUND BALANCE BROUGHT FORWARD**

Description	2020-2021	2019-2020
	Kshs	Kshs
Bank balances	94,138.00	219,703.65
Cash balances	0.35	75.35
Receivables	817,889.00	0.00
Payables	(1,565,420.40)	(547,915.05)
<b>Total</b>	<b>(653,393.05)</b>	<b>(328,136.05)</b>

**RECEVABLES**

Balance b/f	976,828.00	fund b/f	158,939.00
		bal c/d	<u>817,889.00</u>
	<u>976,828.00</u>		<u>976,828.00</u>

**Boarding stores & equipment**

BAL b/f	(494,454.05)	bal c/d	<u>( 325527.00)</u>
Recivables	<u>158,939</u>		
	<u>325,527.00</u>		<u>(325,527.00)</u>

**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.

**15 Non-current Liabilities Summary**

Gratuity and leave provision	0	0
<b>Total</b>	<b>0</b>	<b>0</b>


**16 Biological assets**

Cattle	9	270,000.00	240,000.00
Goats		0	0
Trees	710	300,000.00	300,000.00
Coffee or tea plantation		0	0
Poultry		0	0
<b>Total</b>		<b>570,000.00</b>	<b>540,000.00</b>

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**17 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.




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**ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE**

Supplier of Goods or Services	Original Amount	Date Contracted	Original Amount	Balance
<b>Construction of buildings</b>				
1. Soracon limited	2,937,111.00	20/10/2020	2,787,111.00	769,981.00
<b>Sub-Total</b>	<b>2,937,111.00</b>		<b>2,787,111.00</b>	<b>769,981.00</b>
<b>Supply of goods</b>				
2. Dpl Festive limited	3,792.00	01/06/2021	0	3,792.00
3. Stephen keen	15,000.00	01/06/2021	0	15,000.00
4. Strides lab suppliers	47,328.00	01/05/2021	0	47,328.00
5. Twingle enterprises	10,200.00	01/06/2021	0	10,200.00
6. Festive limited	67,117.00	14/12/2020	0	67,117.00
7. Esoit stationers	98,690.00	04/12/2020	0	98,690.00
8. Jane Kimita	71,030.00	17/12/2020	0	71,030.00
9. Kimana maiyana holdings	2,800.00	14/12/2020	0	2,800.00
10. Wamwangi General Shop	142,425.00	04/12/2020	0	142,425.00
11. Operation account	50,000.00	10/11/2019	0	50,000.00
12. Digital Vision For Schools Kenya	15,000.00	14/12/2020	0	15,000.00
13. Fees prepaid	53077.04	31/12/2020	0	53,077.40
<b>Sub-Total</b>	<b>576,459.40</b>		<b>0</b>	<b>576,459.40</b>
<b>Supply of services</b>				
14. Visat digital solutions	295,300.00	31/0/12/2019	0	295,300.00
<b>Sub-Total</b>	<b>295,300.00</b>			<b>295,300.00</b>
<b>Grand Total</b>	<b>3,308,731.00</b>		<b>2,787,111.00</b>	<b>1,641,740.40</b>

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

<b>Land 1</b>	<b>1975</b>	<b>kimana</b>		<b>0</b>	<b>0</b>	
<b>Buildings and structures</b>						
<b>Buildings</b>	<b>1980</b>	<b>kimana</b>		<b>0</b>	<b>0</b>	
<b>Structures</b>		<b>kimana</b>		<b>0</b>	<b>0</b>	
<b>Motor vehicles</b>						
a) School van -12 seater	<b>2008</b>	<b>kimana</b>		<b>0</b>	<b>0</b>	
b) School bus 51 seater	<b>2008</b>	<b>kimana</b>		<b>0</b>	<b>0</b>	
<b>Office equipment, furniture and fittings</b>						
a) computers	<b>2014</b>	<b>kimana</b>		<b>0</b>	<b>0</b>	
b) television	<b>2016</b>	<b>kimana</b>		<b>0</b>	<b>0</b>	
c) office desks	<b>2015</b>	<b>kimana</b>		<b>0</b>	<b>0</b>	
d) steel cabinets	<b>1995</b>	<b>kimana</b>		<b>0</b>	<b>0</b>	
e) chairs	<b>2015</b>	<b>kimana</b>		<b>0</b>	<b>0</b>	
f) shelves	<b>2007</b>	<b>kimana</b>		<b>0</b>	<b>0</b>	
g) printers	<b>2014</b>	<b>kimana</b>		<b>0</b>	<b>0</b>	

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h) copier printer	2014	kimana		0	0	
i) intercom switch	2012	kimana		0	0	
<b>ICT Equipment, and Other ICT Assets</b>						
a) computers	2014	kimana		0	0	
b) television	2017/18	kimana		0	0	
c) printer	2014	kimana		0	0	
d) internet switch	2014	Kimana		0	0	
e) benches	2014	kimana		0	0	
f) computer tables	2014	Kimana		0	0	
<b>Tools and apparatus</b>	1992	kimana		0	0	
<b>Textbooks</b>	2013	kimana		0	0	
<b>Other Machinery and Equipment</b>						
a) water pump	2018	kimana		0	0	
b) power generator	1988	kimana		0	0	
c) electric motor	2021	kimana		0	0	
<b>Intangible assets- soft ware</b>						
<b>Exam analysis software</b>	2014	kimana		0	0	

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<b>Financial management software</b>	<b>2014</b>	<b>kimana</b>	<b>0</b>	<b>0</b>	
<b>Total</b>					