

REPUBLIC OF KENYA



*Enhancing Accountability*

PARLIAMENT  
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**REPORT**

THE NATIONAL ASSEMBLY  
PAPERS LAID

DATE: 04 MAR 2025

DAY

Tuesday

OF

TABLED  
BY:

Deputy chief whip  
Hon. Naomi Jillo

CLERK-AT  
THE-TABLE:

Benson Inzofu

**THE AUDITOR-GENERAL**

**ON**

**ST. URSULA GIRLS' SECONDARY SCHOOL-  
TUNGUTU**

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

**KITUI COUNTY**



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**ST.URSULA GIRLS' SECONDARY SCHOOL-TUNGUTU**

**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)

**ST.URSULA GIRLS' SECONDARY SCHOOL-TUNGUTU**  
**Annual Report and Financial Statements**  
**For the year ended 30th June 2021**

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**ST.URSULA GIRLS' SECONDARY SCHOOL-TUNGUTU**  
**Reports and Financial Statements**  
**For the year ended 30th 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 Kitui County, Kitui Central Sub-County  
 The school was registered in Feb 2020 under registration number 155300012284 and is currently categorized as a *Extra County* public school established, owned or operated by the Government.

The school is a boarding school and had 489 number of students as at 30<sup>th</sup> June 2021. It has 3 stream and 31 teachers of which 6 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	Anselm Kamuti	Chairman	25/6/2019
2	Mary Katiku	Secretary - Principal	25/6/2019
3	Beatrice Mutunga	Member	25/6/2019
4	Daniel Muli	Member	25/6/2019
5	Nicholas Kimende	Member	25/6/2019
6	Catherine Kioko	Member	25/6/2019
7	Danic Mutemi	Member	25/6/2019
	Anselm Kamuti	Member – Rep CEB	25/6/2019
9	Richard Kivuva	Member Rep Teachers	25/6/2019
10	Joseph Mwangela	Sponsor	25/6/2019
11	Dorcas Kavembe	Sponsor	25/6/2019
12	Rebecca Mwengi	Sponsor	25/6/2019
13	Mumbe Twaha	Member - Community	25/6/2019
14	Danic Mutemi	Member - Community	25/6/2019
15	Margaret Musyoka	Member Special Needs	25/6/2019
16	Gloria Wambua	Rep Students	25/6/2019

**ST.URSULA GIRLS' SECONDARY SCHOOL-TUNGUTU**  
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**KEY SCHOOL INFORMATION AND MANAGEMENT (Continued)**

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

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

**(c) Committees of the Board**

Ref:	Name of Committee	Names of Members	Designation	Number of meetings attended during the year
1	Executive Committee	1.Anselm Kamuti	B.o.m chair	2
		2.Mary Katiku	Principal/B.OM Secretary	
		3.Fr.Joseh Mwongela	member	
		4.Beatrice Mutunga	member	
		5.Sammy Malombe	P.T.A chair	
2	Audit Committee	1.Mary katiku	Principal/B.OM Secretary	N/A
		2.Daniel Muli	-member	
		3.Catherine Kioko	-member	
		4.Margaret Musyoka	-member	
		5.Danic Ngandi	-member	
		6.Nicholas Kimende	-member	
		7.Rebecca Mwengi	-member	
3	Finance,procurement and general purposes Committee	1.Mary Katiku	Principal/B.OM Secretary	N/A
		2.Sammy Malombe	-member	
		3.Fr.Joseph Mwongela	-member	
		4.Anselm Kamuti	B.o.m chair	
		5.Redempter Mutembe	-member	
		6.Angeline Mumbe	-member	
		7.Beatrice Mutunga	-member	

ST.URSULA GIRLS' SECONDARY SCHOOL-TUNGUTU

Annual Report and Financial Statements

For the year ended 30th June 2021

KEY SCHOOL INFORMATION AND MANAGEMENT (Continued)

4	Academic Committee	1.Mary Katiku	Principal/B.OM Secretary	3
		2.Richard Kivuva	-teacher rep	
		3.Nicholas kimende	-member	
		4.Danic Ngandi	-member	
		5.Dorcas Kavembe	-member	
		6.Beatrice Mutunga	-member	
		7.Redempter Mutembei	-member	
5	Development Committee	1.Sammy Malombe	-pta chair	2
		2.Anselm Kamuti	B.o.m chair	
		3.Redempter Mutembei	-chair sic	
		4.Kiluti Peter	-member	
		5.Mary Katiku	-member	
		6.Rosemary Mulwa	-member	
		7.Samuel Mundia	-member	
		8.Margaret Musyoka	-member	
		9.Selina Ngolya	-member	
		10.Public works officer	-member	
		11.Subcounty Director	-member	
6	Discipline and welfare Committee	1.Mary Katiku	Principal/B.OM Secretary	3
		2.Anselm kamuti	B.o.m chair	
		3.Sammy Malombe	-Pta chair	
		4.Mumbe Twaha	-member	
		5.Rebecca Mwengi	-member	
		6.Redempter Mutembei	-member	
		7.Fr.Joseph Mwongela	-member	
		8.Richard Kivuva	-member	
7	Adhoc Committee(Tender Committee)	1.felisters kitavi		1
		2.Rosemary musui		
		3.Mutua musyoka		

(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:

Ref:	Designation	NAME	TSC Number
1	Principal	Mary katiku	347314
2	Deputy Principal	Jennifer Kavili	394897
3	Bursar/Accounts Clerk	Mutua Musyoka	N/A

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

**(e) Schools contacts**

Post Office Box: P.O BOX 467-90200,KITUI  
Telephone: 0735647578  
E-mail: st.ursulatnt@gmail.com  
Website 0  
Facebook:Twiter 0

**(f) School Bankers**

The school operated accounts in the following banks:

- 1 Name of Bank: NATIONAL BANK-BOARDING A/C  
Branch: KITUI  
Account Number: 01021051520500
- 2 Name of Bank: NATIONAL BANK-OPERATION A/C  
Branch: KITUI  
Account Number: 01021051520501
- 3 Name of Bank: NATIONAL BANK-TUITION A/C  
Branch: KITUI  
Account Number: 01025051520500
- 4 Name of Bank: NATIONAL BANK-INFRASTRUCTURE A/C  
Branch: KITUI  
Account Number: 01025051520501
- 5 Name of Bank: NATIONAL BANK-ICT/COMPUTER A/C  
Branch: KITUI  
Account Number: 01020051520500
- 6 Name of Bank: NATIONAL BANK-FARM A/C  
Branch: KITUI  
Account Number: 01025051520502
- 7 Name of Bank: NATIONAL BANK-SAVINGS A/C  
Branch: KITUI  
Account Number: 01242051520500

**(g) Independent Auditors**

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

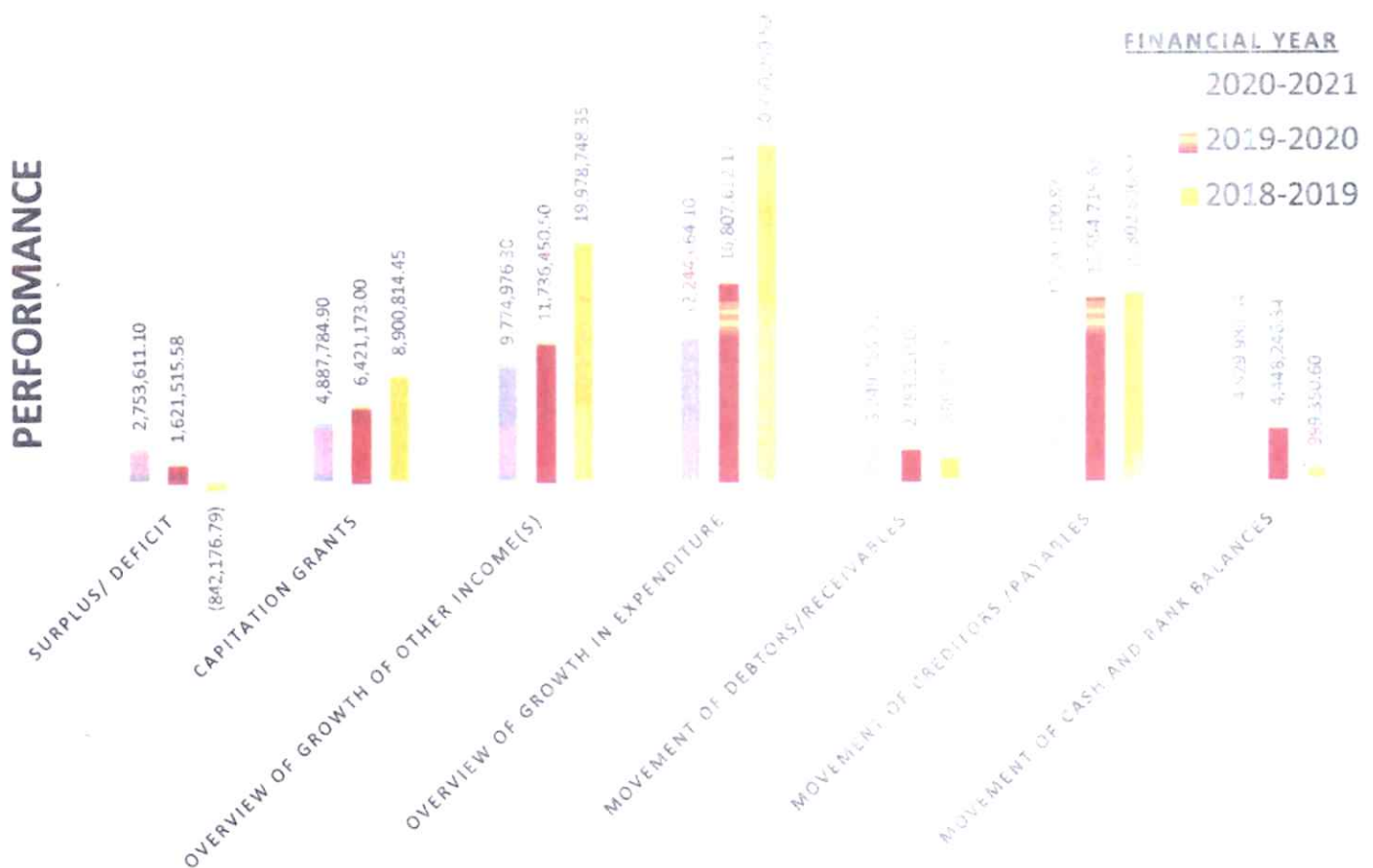
**ST.URSULA GIRLS' SECONDARY SCHOOL-TUNGUTU**  
**Annual Report and Financial Statements**  
**For the year ended 30th June 2021**

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

The following is a table summary report of the performance of the school

a) <b>Financial performance:</b>	<b>2020-2021</b>	<b>2019-2020</b>	<b>2018-2019</b>
Surplus/ deficit	2,753,611.10	1,621,515.58	(842,176.79)
Capitation grants	4,887,784.90	6,421,173.00	8,900,814.45
overview of growth of other income(s)	9,774,976.30	11,736,450.50	19,978,748.35
overview of growth in expenditure	12,244,664.10	16,807,612.17	30,760,950.59
Movement of debtors/Receivables	3,249,465.00	2,783,210.00	1,889,327.00
Movement of creditors /Payables	13,749,100.83	15,554,719.63	15,802,686.87
Movement of cash and bank balances	4,529,983.64	4,448,246.34	999,350.60
Ratio of capitation grant per student over the last three years	1:9,995.47	1:13,294.35	1:19,059.56

**GRAPH FOR SCHOOL FINANCIAL PERFORMANCE REPORT**



## 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:

	2020-2021	2019-2020	2018-2019
<b>b) Teacher Student ratio:</b>			
The teacher to student ratio	1:19		
Number of teachers recruited and posted to the school within the year	1		
Number of teachers that were transferred/ retired during the period	3		
Number of teachers employed by TSC	25		
Number of teachers employed by BOM.	6		
Number of teachers the school has for each subject in order to indicate shortage/ allocation of resources			
<b>SUBJECTS</b>	<b>NO.of Teachers</b>		
MATHS	7		
ENGLISH	4		
KISWAHILI	5		
CHEMISTRY	5		
PHYSICS	2		
BIOLOGY	6		
HISTORY	5		
CRE	5		
AGRICULTURE	3		
BUSINESS STUDIES	2		
GEOGRAPHY	4		
COMPUTER STUDIES	1		
<b>c) Mean score in the 2021 KCSE:</b>			
<b>performance of the school for each over the last three years</b>			
Number of students that have since transitioned to institutions of higher learning	43	18	19
Mean score	5.885	5.3208	5.2762
comment on improvement or otherwise as compared to the school's set score.			
<b>d) Number of Candidates in the 2021 KCSE:</b>			
Number of candidates sitting for KCSE over the last three years.	127	107	105
<b>e) Capacity of the school:</b>			
Number of students in the school	489	483	467
Dormitories	6	6	6
Dinning hall,	1	1	1
laboratories,	2	2	2
Toilets	39	39	39
computer lab	1	1	1
Homescience lab	1	1	1
staff houses -3	3	3	3
Land with legal ownership			
Other amenities.			

**ST.URSULA GIRLS' SECONDARY SCHOOL-TUNGUTU**

**Annual Report and Financial Statements**

**For the year ended 30th June 2021**

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

Project	Source of fund	Initial cost (Ksh)	Amount spent (Ksh)	Year	Expected Completion Time
Pit latrine,generator and generator power	MOE		1,302,128	2020	Completed
12-door biodigestortoilet	MOE		1,438,686	2,021	Completed

*Sign*  
  
*School Principal*

**ST.URSULA GIRLS' SECONDARY SCHOOL-TUNGUTU**  
**Annual Report and Financial Statements**  
**For the year ended 30th June 2021**

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**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 St.Ursula Girls'Sec sch-Tungutu 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: ANSELM KAMUTI  
Designation: Chairman, School Board of Management

Sign:

Date:

  
22/07/2021

Name: MARY KATIKU  
Designation: School Principal & Secretary to Board of Management

Sign:

Date:

  
22/10/2021  


Name: MUTUA MUSYOKA  
Designation: Finance Officer

Sign:

Date:

  
22/10/2021

# REPUBLIC OF KENYA

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*Enhancing Accountability*

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

## **REPORT OF THE AUDITOR-GENERAL ON ST. URSULA GIRLS' SECONDARY SCHOOL-TUNGUTU FOR THE SIX (6) MONTHS' PERIOD ENDED 30 JUNE, 2021 – KITUI 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 control, 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 St. Ursula Girls' Secondary School-Tungutu – Kitui County set out on pages 9 to 24, which comprise of the statement of financial assets and financial liabilities as at 30 June, 2021, the statement of receipts and payments, statement of cash flows and statement of budgeted versus actual amounts

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*Report of the Auditor-General on St. Ursula Girls' Secondary School-Tungutu for the six (6) months' period ended 30 June, 2021 – Kitui County*

for the six (6) months' period then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of St. Ursula Girls' Secondary School-Tungutu – Kitui County as at 30 June, 2021, and of its financial performance and its cash flows for the 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. Unreconciled Variances in the Financial Statements**

A comparison of the budgeted versus actual amounts and the amounts in the statement of receipts and payments revealed variances which were not reconciled as shown below:

<b>Component</b>	<b>Statement of Receipts and Payments (Kshs)</b>	<b>Statement of Budgeted Versus Actual Amounts (Kshs)</b>	<b>Variance (Kshs)</b>
Capitation Operations	4,594,070	4,243,960	350,109
Parents Contribution	8,223,335	7,628,978	594,357
Payments for Tuition	1,085,946	927,776	158,170
Operations	3,538,411	3,292,806	245,605
School Fund	7,620,306	5,188,700	2,431,606

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

#### **2. Unsupported Payments**

Review of the School's infrastructure bank account statements revealed that, a contractor was paid a total amount of Kshs.1,438,686. However, the payment voucher together with the invoice and fee note to support this payment was not provided for audit.

In the circumstances, the accuracy and completeness of the expenditure amounting to Kshs.1,436,686 could not be confirmed.

#### **3. Unsupported Outstanding Receivables**

The statement of financial assets and financial liabilities and Note 11 to the financial statements reflects accounts receivables balance of Kshs.3,249,465 as fees arrears. However, Management did not provide the ledgers to support the balance of

Kshs.1,588,227. In addition, significant accounting policies on accounts receivables as disclosed in Note 11 is silent on the treatment of student's fee balances which is a major source of income for the School.

#### **4. Long Outstanding Receivables**

The statement of financial assets and financial liabilities and Note 11 to the financial statements reflects accounts receivables balance of Kshs.3,249,465 as fees arrears. However, included in the balance are receivables amounting to Kshs.1,588,227 which have been outstanding for more than two (2) years.

In the circumstances, the accuracy, completeness and recoverability of the accounts receivables balance of Kshs.3,249,465 could not be confirmed.

#### **5. Unsupported Account Payables**

The statement of financial assets and liabilities and Note 12 to the financial statements reflect trade payables balance of Kshs.13,749,100. The balance includes an amount of Kshs.11,598,313 which has been outstanding for more than two (2) years. Further, included in the balance of Kshs.13,749,101 is an amount of Kshs.7,432,928 that was not supported by Local Purchase Orders (LPO) and delivery notes for various suppliers.

In the circumstances, the accuracy and completeness of accounts payable balance of Kshs.13,749,101 could not be confirmed.

#### **6. Unsupported Cash and Cash Equivalentents**

The statement of financial assets and liabilities reflects cash and cash equivalentents balance of Kshs.4,929,983 as disclosed in Note 8 and 9 to the financial statements. The balance is made up of balances of eight (8) different bank accounts. However, Management did not prepare bank reconciliation statements and no board of survey was conducted to confirm the balances. In addition, reconciling items in the bank reconciliation did not indicate the dates, payee and cheque numbers.

In the circumstances, the accuracy and completeness of cash and cash equivalentents balance of Kshs.4,929,983 could not be confirmed.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the St. Ursula Girls Secondary School-Tungutu 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 qualified opinion.

#### **Emphasis of Matter**

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

The summary statement of budget and actual amounts reflects final receipts budget and actual on comparable basis of Kshs.10,071,250 and Kshs.7,628,978 respectively

resulting to an under-funding of Kshs.2,442,272 or 24% of the budget. However, the School spent Kshs.3,292,806 against actual receipts of Kshs.7,628,978 resulting to an under-utilization of Kshs.4,336,172 or 57% of the 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. Irregular Transfer of Funds to Kenya Secondary Schools Heads Association**

The statement of receipts and payments reflects boarding and school fund payments amount of Kshs.7,620,306 as disclosed in Note 7 to the financial statements. Included in the expenditure is an amount of Kshs.20,000 transferred to Kenya Secondary Schools Heads Association (KESSHA). However, KESSHA is a welfare organization that draws its membership from School Principals only. The organization is not defined in Government Funding system and there is no assurance that it has implemented effective, efficient, and transparent financial management and internal control systems to manage the funds transferred by schools.

In the circumstances, value for money transferred to KESSHA amounting to Kshs.20,000 could not be confirmed.

#### **2. Presentation and Disclosures in the Financial Statements**

The financial statements presented for audit contained the following anomalies

- (i) Management presented the annual report and financial statements covering six months from January 2021 to June, 2021 with comparative balances for financial year 2019-2020. However, the balances were not audited and supported by a disclosure.
- (ii) In the Key School information and Management Section (b) School Board of Management the Chairperson of the School is disclosed twice contrary to the Basic

Education Act, 2013. (c) Committees of the Board requires a disclosure of the number of meetings attended during the year, which had not been populated. Further, the Audit committee and Finance, Procurement and General Purposes held no meetings in the period under review.

- (iii) Key information and Management (d) School operation management requires the Schools day-to-day management, the people in charge at that particular time however, the slot for School bursar was not shown.
- (iv) The bank accounts operated by the School do not match the ones the School has provided during the audit exercise for two accounts.
- (v) The Mpesa paybill number had not been disclosed yet it is part of the School accounts and the bank(s) are linked to it.
- (vi) The page number 4 to the financial statements omits financial year under audit
- (vii) The statement of receipts and payments section column 1 reflects period to 30 June, 2021 instead of the six months period ended June, 2021.

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.

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

The statement of receipts and payments reflects school fund income -parents contribution amount of Kshs.8,223,335 as disclosed in Note 3 to the financial statements. Out of the balance, Kshs.1,690,500 was to be transferred to the infrastructure account. However, Management did not transfer any funds to the infrastructure account during the period under review, contrary to Ministry of Education Circular Ref. No: MOE.HQS/3/13/3 dated 16 June, 2021 which states that, infrastructure grants as well as Maintenance and Improvement Funds (M & I F) should be transferred to the School infrastructure account fifteen (15) days upon receipt of the Funds

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

### **4. Procurement of Infrastructure Projects-Construction of Bio Digester**

During the period under review, the School commenced an infrastructure project for the construction of Bio digester 12 doors. However, the following anomalies were noted:

- i. The School did not have any work plan and a procurement plan in place contrary to Section 53(2) of the Public Procurement and Asset Disposal Act, 2015.
- ii. There were no appointment letters to the tender opening, tender opening register and evaluation committees for the project.

- iii. There were no signed individual evaluators score sheets to show that the evaluation committee members evaluated independently. It was therefore not possible to determine if the evaluation process was fairly and transparently done
- iv. Management issued a contract award to the contractor without a signed professional opinion.

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

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

The statement of receipts and payments reflects an amount of Kshs.14,998,275 and Kshs.12,244,664 in respect of receipts and payments respectively. However, during the period under review, Management did not prepare an annual procurement plan as part of budget preparation process. This was contrary to Regulation 40 of the Public Procurement and Asset Disposal Regulations, 2020 which states that a procuring entity prepare a procurement plan for each financial year as part of the annual budget preparation process.

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

#### **6. Late Submission of Financial Statements for Audit**

During the period under review, Management submitted the financial statements to the Auditor-General on 20 May, 2024 instead of the statutory deadline of 30 September, 2021. This was contrary to the Ministry of Education circular Ref MOE/DSAS/FIN/17/1/17 dated 19 August, 2021 which stated that the School's financial statements should be ready by 30 September, 2021 in compliance with Section 81 of the Public Finance Management Act, 2012 on preparation of the financial statements

In the circumstances, Management 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, based on the audit procedures performed, except for the matter described in the Basis for Conclusion on Effectiveness of Internal Controls, Risk Management and Governance section of my

report, I confirm that, nothing else has come to my attention to cause me to believe that internal controls, risk management and governance were effective

### **Basis for Conclusion**

#### **Unsupported Fixed Assets Register**

Annex 2 of the financial statements reflects fixed assets register with Nil balances for all classes of assets. Further, title deed for the land was not provided for audit.

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

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

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

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

In preparing the financial statements, Management is responsible for assessing the 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 its operations.

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

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

Those charged with governance are responsible for overseeing the School's financial reporting process, reviewing the effectiveness of how Management monitors compliance with relevant legislative and regulatory requirements, ensuring that effective processes and systems are in place to address key roles and responsibilities in relation to 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 time 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 judgment and maintain professional skepticism throughout the audit. I also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by Management.
- Conclude on the appropriateness of 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 sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the School to cease to sustain its services.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the School to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

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

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

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

**Nairobi**

**27 November, 2024**

**ST.URSULA GIRLS' SECONDARY SCHOOL-TUNGUTU**  
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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	629,228.25	874,473.00
Capitation grants for operations	2	4,594,070.65	5,818,204.25
School Fund Income- Parents' Contributions	3	8,223,335.00	11,650,930.00
School Fund Income- Other receipts	4	1,551,641.30	85,520.50
Proceeds from borrowings		-	-
<b>TOTAL RECEIPTS</b>		<b>14,998,275.20</b>	<b>18,429,127.75</b>
<b>PAYMENTS</b>			
Payments for Tuition	5	1,085,946.00	567,376.00
Payments for operations	6	3,538,411.70	4,659,071.25
Boarding and school fund payments	7	7,620,306.40	11,581,164.92
<b>TOTAL PAYMENTS</b>		<b>12,244,664.10</b>	<b>16,807,612.17</b>
<b>SURPLUS/DEFICIT</b>		<b>2,753,611.10</b>	<b>1,621,515.58</b>

The school financial statements were approved on \_\_\_\_\_ and signed by:

Sign: 

Sign: 

Sign: 

Name: Anselm Kamuti  
*Chair BOM*

Name: Teresa Awano  
*School principal/Secretary to BOM*

Name: Elizabeth Wambua  
*Bursar*

Date: 22/10/2021

Date: 22/10/2021



Date: 22/10/2021

ST.URSULA GIRLS' SECONDARY SCHOOL-TUNGUTU

Annual Report and Financial Statements

For the year ended 30th June 2021

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	8	4,918,983.94	4,448,246.34
Cash Balances	9	10,999.70	-
Short term Investment	10	-	-
<b>Total Cash and cash equivalent</b>		<b>4,929,983.64</b>	<b>4,448,246.34</b>
Account's receivables	11	3,249,465.00	2,783,210.00
<b>TOTAL FINANCIAL ASSETS</b>		<b>8,179,448.64</b>	<b>7,231,456.34</b>
<b>FINANCIAL LIABILITIES</b>			
Accounts Payables	12	13,749,100.83	15,554,719.63
<b>NET FINANCIAL ASSETS</b>		<b>(5,569,652.19)</b>	<b>(8,323,263.29)</b>
<b>REPRESENTED BY</b>			
Accumulated Fund b/fwd	13	(8,323,263.29)	(9,944,778.87)
Surplus/Deficit for the year		2,753,611.10	1,621,515.58
<b>NET FINANCIAL POSITION</b>		<b>(5,569,652.19)</b>	<b>(8,323,263.29)</b>

Name: ANSELM KAMUTI  
Chairman, BoM

Name: Teresa G. Mwanza  
School principal/secretary to BoM

Name: ELIZABETH WAMBUN  
Bursar/Finance officer

Sign: 

Sign:   


Sign: 

Date: 22/10/2021

Date: 22/10/2021

Date: 22/10/2021

**ST.URSULA GIRLS' SECONDARY SCHOOL-TUNGUTU**

**Reports and Financial Statements**

**For the year ended 30th June 2021**

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

		2020-2021	2019-2020
		Kshs	Kshs
<b>CASHFLOW FROM OPERATING ACTIVITIES</b>			
<b>Receipts for operating income</b>			
Capitation grants for tuition	1	629,228.25	874,473.00
Capitation grants for operations	2	4,594,070.65	5,818,204.25
School fund income- Parents contributions/ fees	3	7,757,080.00	11,911,869.00
School fund income- other receipts	4	1,551,641.30	89,520.50
<b>Total receipts</b>		<b>14,532,020.20</b>	<b>18,694,066.75</b>
<b>Payments</b>			
Payments for Tuition		927,776.00	567,376.00
Payments for operations		1,925,840.50	3,356,943.25
Boarding and school fund payments		9,757,980.40	11,629,126.16
<b>To payments</b>		<b>12,611,596.90</b>	<b>15,553,445.41</b>
<b>Net cash flow from operating activities</b>		<b>1,920,423.30</b>	<b>3,140,621.34</b>
<b>CASHFLOW FROM INVESTING ACTIVITIES</b>			
Proceeds from Sale of Assets		-	-
Acquisition of Assets-Construction of classroom		-	(1,302,128.00)
Acquisition of Assets-12-door biodigestortoilet		(1,438,686.00)	
Proceeds from investments		-	-
Purchase of investments		-	-
<b>Net cash flows from Investing Activities</b>		<b>(1,438,686.00)</b>	<b>(1,302,128.00)</b>
<b>CASHFLOW FROM BORROWING/FINANCING ACTIVITIES</b>			
Proceeds from borrowings/ loans		-	-
Repayment of principal borrowings		-	-
<b>Net cash flow from financing activities</b>		<b>-</b>	<b>-</b>
<b>NET INCREASE IN CASH AND CASH EQUIVALENTS</b>			
<b>Cash and cash equivalent at BEGINNING of the year</b>		<b>4,448,246.34</b>	<b>2,609,753.00</b>
<b>Cash and cash equivalent at END of the year</b>		<b>4,929,983.64</b>	<b>4,448,246.34</b>

*The above presentation of cash flow statement uses the direct method of cash flow presentation which is encouraged under IPSAS. Schools' should therefore adopt the direct method of cashflow as recommended by PSASB.*

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

Receipt/expenses Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
	Kshs	Kshs			Kshs	Kshs
<b>RECEIPTS</b>						
<i>(1) CAPITATION GRANT ON TUITION</i>						
Textbooks and reference materials	-	-	-	-	-	-
Exercise books	-	-	-	-	-	-
Laboratory equipment	-	-	-	-	-	-
Teaching / learning materials	1,161,000.0	-	1,161,000.0	629,228.3	531,771.8	54.20%
Chalks	-	-	-	-	-	-
Internal exams	-	-	-	-	-	-
Exams and assessment	-	-	-	-	-	-
Teachers guides	-	-	-	-	-	-
<b>TOTAL</b>	<b>1,161,000.00</b>	<b>-</b>	<b>1,161,000.00</b>	<b>629,228.25</b>	<b>531,771.75</b>	<b>54.20%</b>
<i>(2) CAPITATION GRANT ON OPERATIONS</i>						
Personnel emoluments	-	-	-	-	-	-
Gratuity	-	-	-	-	-	-
Administration costs	-	-	-	-	-	-
Repairs and maintenance	1,500,000.0	-	1,500,000.0	1,831,000.0	(331,000.0)	122.07%
Local transport / travelling	-	-	-	-	-	-
Electricity and water	-	-	-	-	-	-
Medical	-	-	-	-	-	-
Activity	-	-	-	-	-	-
SMASSE	-	-	-	-	-	-
Othervoteheads	1,975,000.0	-	1,975,000.0	2,412,960.7	(437,960.7)	122.18%
<b>TOTAL</b>	<b>3,475,000.00</b>	<b>-</b>	<b>3,475,000.00</b>	<b>4,243,960.65</b>	<b>(768,960.65)</b>	<b>244.24%</b>

ST.URSULA GIRLS' SECONDARY SCHO Y-TUNGUTU  
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 For the year ended 30th June 2021

Receipt/expenses Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
	Kshs	Kshs			Kshs	Kshs
<b>(3) FEES CHARGED ON PARENTS</b>						
Personnel emoluments	-	-	-	-	-	-
Repairs and maintenance	500,000.0	-	500,000.0	371,880.0	128,120.0	74.38%
Local transport / travelling	-	-	-	-	-	-
Electricity and water	-	-	-	-	-	-
Administration costs	-	-	-	-	-	-
Activity	-	-	-	-	-	-
SMASSE	-	-	-	-	-	-
Fee on Boarding Equipment and Stores	6,346,250.0	-	6,346,250.0	4,926,246.0	1,420,004.0	77.62%
IGA	-	-	-	-	-	-
<b>OTHER INCOME</b>						
Rent income	-	-	-	-	-	-
Income from farming activities	-	-	-	-	-	-
Insurance compensation	-	-	-	-	-	-
Income from Posho mill	-	-	-	-	-	-
Income from Bus Hire	-	-	-	-	-	-
Fee for hire of ground and equipment	-	-	-	-	-	-
Interest income	-	-	-	-	-	-
<b>TOTAL INCOME</b>	<b>10,071,250.0</b>	<b>-</b>	<b>10,071,250.0</b>	<b>7,628,978.0</b>	<b>2,442,272.0</b>	<b>152.00%</b>

ST.URSULA GIRLS' SECONDARY SCHOOL JUNGUTU

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Receipt/expenses Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
	Kshs	Kshs			Kshs	Kshs
<b>(1) EXPENDITURE FOR TUITION</b>						
Textbooks and reference	-	-	-	-	-	-
Exercise books	-	-	-	-	-	-
Laboratory equipment	-	-	-	-	-	-
Internal exams	-	-	-	-	-	-
Teaching / learning materials	1,161,000.0	-	1,161,000.0	927,776.00	233,224.0	79.91%
Chalks	-	-	-	-	-	-
<b>TOTAL</b>	<b>1,161,000.00</b>	<b>-</b>	<b>1,161,000.00</b>	<b>927,776.00</b>	<b>233,224.00</b>	<b>79.91%</b>
<b>(2) EXPENDITURE FOR OPERATIONS</b>						
Personnel emoluments	-	-	-	-	-	-
Repairs, maintenance & improvements	1,500,000.0	-	1,500,000.0	1,438,686.0	61,314.0	95.91%
Other voteheads	1,975,000.0	-	1,975,000.0	1,854,120.5	120,879.5	93.88%
<b>TOTAL</b>	<b>3,475,000.00</b>	<b>-</b>	<b>3,475,000.00</b>	<b>3,292,806.50</b>	<b>182,193.50</b>	<b>189.79%</b>

**Commentary on significant underutilization (below 90% of utilization) and overutilization above 100%**

1. Underutilization of 46.04% on TLM in Tuition was due to funds received from the government as at 30th June 2021 since part of term 3 capitation was received in the month of July 2021. As a result some of the expenses were not met.

2. The market price office stationeries & expenses was cheaper as compared to the budgeted cost leading to underutilization of 75.54% in Other voteheads for Operation Account.

**ST.URSULA GIRLS' SECONDARY SCHOOL - LUNGUTU**  
**Annual Report and Financial Statements**  
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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>(3) EXPENDITURE FOR SCHOOL FUND</b>						
Repairs, maintenance and improvements	500,000.00	-	500,000.00	306,307.0	193,693.0	61.26%
Local transport / travelling	-	-	-	-	-	
Electricity, water and conservancy	-	-	-	-	-	
Administration costs	-	-	-	-	-	
Activity	-	-	-	-	-	
Boarding Equipment and Stores	6,346,250.00	-	6,346,250.0	2,720,795.4	3,625,454.6	42.87%
<b>TOTALS</b>	<b>10,071,250.00</b>	<b>-</b>	<b>10,071,250.00</b>	<b>5,188,700.10</b>	<b>4,882,549.90</b>	<b>104.13%</b>

## VIII. SIGNIFICANT ACCOUNTING POLICIES

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

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

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

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

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

### 2. Recognition of receipts and payments

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

### 3. In-kind contributions

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

### 4. Cash and cash equivalents

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

**SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**5. Accounts Receivable**

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

**6. Accounts Payable**

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

**7. Non-current assets**

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

**8. Budget**

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

**9. Comparative figures**

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

**10. Subsequent events**

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

ST.URSULA GIRLS' SECONDARY SCHOOL-TUNGUTU  
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**X. NOTES TO THE FINANCIAL STATEMENTS**

**1 CAPITATION GRANT FOR TUITION**

	2020-2021	2019-2020
	Kshs	Kshs
Textbooks	-	-
Exercise books	-	-
Laboratory Equipments	-	-
Teaching/learning materials	629,228.25	874,473.00
Chalks	-	-
Internal exams	-	-
Reference materials	-	-
SMASSE	-	-
Bank charges	-	-
<b>Total</b>	<b>629,228.25</b>	<b>874,473.00</b>

**2 CAPITATION GRANT FOR OPERATIONS**

	2020-2021	2019-2020
	Kshs	Kshs
Personnel emoluments	-	-
Repairs and maintenance	1,831,000.00	2,129,000
Local transport / travelling	-	-
Electricity and water	-	-
Medical	-	94,400.00
TUWE	223,552.00	-
Activity	-	188,800.00
Other voteheads	2,412,960.65	3,134,500.00
KUDHEIHA	14,596.00	-
NSSF	76,864.00	-
NHIF	24,900.00	-
PAYE	10,198.00	-
Transfer from Farm Account	-	271,504.25
<b>Total</b>	<b>4,594,070.65</b>	<b>5,818,204.3</b>

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

	2020-2021	2019-2020
	Kshs	Kshs
Personnel emoluments	-	-
Repairs and maintenance	371,880.00	477,300.00
Local transport / travelling	-	-
Electricity and water	-	-
Medical	-	-
Administration costs	-	-
Activity	47,750.00	59,675.00
Boarding, Equipments & stores	5,472,853.00	8,038,412.00
Other voteheads	2,330,852.00	3,075,543.00
<b>Total</b>	<b>8,223,335.00</b>	<b>11,650,930.00</b>

**OURSIJLA GIRLS' SECONDARY SCHOOL-TUNGUTU**

**Annual Report and Financial Statements**

**For the year ended 30th June 2021**

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

**4 OTHER RECEIPTS – SCHOOL FUND ACCOUNT**

	2020-2021	2019-2020
	Kshs	Kshs
Rent income	-	-
Income from farming activities	60,100.00	50,630.00
Insurance compensation	-	-
Salary advance	-	-
Fees refund	-	-
Income from Bus Hire	-	-
Imprest	-	-
Pocket	-	-
Income from grants and donations*( CDF Bursary)	1,335,577.00	-
Interest income	-	-
Income from grants and donations*(CDF)	-	-
TUWE	147,107.30	-
KUDHEIHA	8,857.00	-
ICT/Computer	-	34,890.50
<b>Total</b>	<b>1,551,641.30</b>	<b>85,520.50</b>

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

**5 PAYMENTS FOR TUITION**

	2020-2021	2019-2020
	Kshs	Kshs
Textbooks	-	-
Exercise books	-	-
Laboratory Equipments	-	-
Teaching/learning materials	1,084,316.00	567,316.00
Chalks	-	-
Internal exams	-	-
Reference materials	-	-
Bank charges	-	60.00
Administration costs	1,630.00	-
	-	-
<b>Total</b>	<b>1,085,946.00</b>	<b>567,376.00</b>

ST.URSULA GIRLS' SECONDARY SCHOOL-TUNGUTU

Annual Report and Financial Statements

For the year ended 30th June 2021

NOTES TO THE FINANCIAL STATEMENTS (Continued)

6 PAYMENTS FOR OPERATIONS

	2020-2021	2019-2020
	Kshs	Kshs
Personnel emoluments	-	-
Administration Cost	13,860.00	29,649.95
Repairs and maintenance & improvements	71,720.00	192,450.00
Local transport / travelling	-	-
Electricity and water	-	-
Activity Expenses	-	157,000.00
TUWE	223,552.00	-
NSSF	76,864.00	-
KUDHEIHA	14,596.00	-
PAYE	10,198.00	-
Infrastructure	-	1,302,128.00
Infrastructure -12-door biodigestortoilet	1,438,686	-
NHIF	24,900	-
Other voteheads *	1,664,035.70	2,977,843.30
<b>TOTAL</b>	<b>3,538,411.70</b>	<b>4,659,071.25</b>

7 BOARDING AND SCHOOL FUND PAYMENTS

	2020-2021	2019-2020
	Kshs	Kshs
Personnel emoluments	-	-
Repairs and maintenance & Improvements	306,307.00	953,230.00
Local transport / travelling	-	-
Electricity and water	-	-
Medical Expenses	-	-
Administration costs	45,000.00	28,941.00
Boarding,Equipments & stores	3,558,505.40	8,563,858.21
Uniform	147,107.30	-
KUDHEIHA	8,857.00	-
School farm	41,355.00	140,360.00
ICT/Computer	-	7,000.00
Activity Expenses	16,000.00	369,159.00
Fund transfer to School infrastructure	-	271,504.25
Bursary payent to students	1,335,577.00	-
Other voteheads	2,161,597.70	1,247,112.46
<b>TOTAL</b>	<b>7,620,306.40</b>	<b>11,581,164.92</b>

**ST.URSULA GIRLS' SECONDARY SCHOOL-TUNGUTU**  
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**NOTES TO THE FINANCIAL STATEMENTS (Continued)**

**8 BANK ACCOUNTS**

Name of Bank, Account No. & currency	Bank Account Number	2020-2021	2019-2020
		Kshs	Kshs
Tuition Account	01025051520500	138,515.30	437,063.05
Operations Account	01021051520501	2,164,345.95	2,635,350.50
School Fund Account/Boarding	01021051520500	679,289.50	1,164,323.60
Savings Account	01242051520500	6,556.34	6,556.34
Farm Account	01025051520502	24,028.75	5,628.75
ICT/Computer	01020051520500	208,130.00	191,100.00
Infrastructural Account-Boarding	-	2,245.30	2,245.30
School Infrastructural Account-FSE	01025051520501	1,695,872.80	5,978.80
<b>Total</b>		<b>4,918,983.94</b>	<b>4,448,246.34</b>

**9 CASH IN HAND**

Description	2020-2021	2019-2020
	Kshs	Kshs
Tuition Account	-	-
Operation Account	10,654.70	-
School Fund account	-	-
Farm Account	345.00	-
Bus Account	-	-
School Bus Account-PTA	-	-
Infrastructural Account	-	-
<b>Total</b>	<b>10,999.70</b>	<b>-</b>

**10 SHORT TERM INVESTMENTS**

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

**ST.URSULA GIRLS' SECONDARY SCHOOL-TUNGUTU**  
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**NOTES TO THE FINANCIAL STATEMENTS (Continued)**

**11 ACCOUNTS RECEIVABLE**

Description	2020-2021	2019-2020
	Kshs	Kshs
Fees arrears	3,249,465.00	2,783,210.00
Other non-fees receivables	-	-
Salary advances	-	-
Imprest	-	-
<b>Total</b>	<b>3,249,465.00</b>	<b>2,783,210.00</b>

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

Description	2020-2021	2019-2020
	Kshs	Kshs
Fees arrears for current year	546,607.00	1,114,631.00
Fees arrears for the previous year	1,114,631.00	329,522.00
Fees arrears for prior periods (over two years)	1,588,227.00	1,339,057.00
<b>Total</b>	<b>3,249,465.00</b>	<b>2,783,210.00</b>

**12 ACCOUNTS PAYABLE**

Description	2020-2021	2019-2020
	Kshs	Kshs
Trade creditors (See ageing below and appendix 1)	13,749,100.83	15,554,719.63
Prepaid fees	-	-
Caution Money	-	-
<b>Total</b>	<b>13,749,100.83</b>	<b>15,554,719.63</b>

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

Description	2020-2021	2019-2020
	Kshs	Kshs
Trade creditors for current year	1,169,765.20	3,956,405.76
Trade creditors for the previous year	981,021.76	5,330,996.67
Trade creditors for prior periods (over two years)	11,598,313.87	6,267,317.20
<b>Total</b>	<b>13,749,100.83</b>	<b>15,554,719.63</b>

**ST.URSULA GIRLS' SECONDARY SCHOOL-TUNGUTU**  
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**NOTES TO THE FINANCIAL STATEMENTS (Continued)**  
**13 FUND BALANCE BROUGHT FORWARD**

<b>Description</b>	<b>2020-2021</b>	<b>2019-2020</b>
	<b>Kshs</b>	<b>Kshs</b>
Bank balances	4,918,983.94	4,448,246.34
Cash balances	10,999.70	-
Receivables	3,249,465.00	2,783,210.00
Payables	13,749,100.83	15,554,719.63
<b>Total</b>	<b>(5,569,652.19)</b>	<b>(8,323,263.29)</b>

**ST.URSULA GIRLS' SECONDARY SCHOOL-TUNGUTU**

**Annual Report and Financial Statements**

**For the year ended 30th June 2021**

**Other important disclosure notes**

IPSAS 1 encourages an entity to disclose accrual related information in relation to an entity's assets and liabilities.

The notes outlined below are disclosure notes in relation to the school's non- financial assets and liabilities.

**14 Non-current Liabilities Summary**

Description					2020-2021	2019-2020
					Kshs	Kshs
Bank loan(s)	N/A				-	-
Outstanding Leases	N/A				-	-
Hi. urchase	N/A				-	-
Gratuity and leave provision	N/A				-	-
<b>Total</b>						

**15 Biological assets**

Description	Numbers	Opening Balance in Units	Increase during the year	Disposals during the year	At the end of the year	2020-2021	2019-2020
						Kshs	Kshs
Cattle	40,000.00	8	0	0	0	320,000	-
Goats	-	0	0	0	0	-	-
Trees	1,000.00	200	0	0	0	200,000	-
Coffee or tea	-	0	0	0	0	-	-
Pigs & Donkeys	-	0	0	0	0	-	-
Pc~y		0	0	0	0	-	-
<b>Total</b>						-	-

**16 Borrowings**

Description					2020-2021	2019-2020
					Kshs	Kshs
<b>a) Borrowings</b>						
Borrowing at beginning of the year	N/A				-	-
Borrowings during the year	N/A				-	-
Repayments of during the year	N/A				-	-
<b>Balance at end of the year</b>	N/A				-	-

**ST.URSULA GIRLS' SECONDARY SCHOOL-TUNGUTU**  
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**Other important disclosure notes**

**17 Stock/ Inventory**

<b>Description</b>	<b>2020-2021</b>	<b>2019-2020</b>
	<b>KShs</b>	<b>KShs</b>
Stock/ inventory at beginning of the year	312,010.00	-
Stock/ inventory purchased during the year	3,558,653.00	-
Stock/ inventory issued during the year	3,488,307.00	-
Balance at end of the year	<b>382,356.00</b>	-

ST.URSULA GIRLS' SECONDARY SCHOOL-TUNGUTU

Reports and Financial Statements  
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ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

	Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2021	Outstanding Balance 2020	A C C O	VOTEHEAD
		a	b	c	d=a-c			
		Kshs	Kshs	Kshs	Kshs	Kshs		
	<b>Construction of buildings</b>							
		-						infrastructure
	<b>Sub-Total</b>	-						
	<b>Supply of goods</b>							
1	Jadean Hardware	1,747,380.0	2016		1,747,380.00	1,747,380.00	Boarding /	
2	Beka Crystals	92,400.0	2016		92,400.00	92,400.00	Boarding /	Bes
3	Catherine S Mutua	491,500.0	2016		491,500.00	491,500.00	Boarding /	
4	Kitui Wambua Hardware&Plumbing Work	11,578.0	2016		11,578.00	11,578.00	Boarding /	Bes
5	Jubilee Uniforms	1,135,000.0	2016		1,135,000.00	1,135,000.00	Boarding /	Bes
6	Francis Mutua Mulinge General Building Contra	505,000.0	2016		505,000.00	505,000.00	Boarding /	Tlm
7	Glory Health Chemist	13,800.0	2016		13,800.00	13,800.00	Boarding /	
8	Johell Investment	1,328,070.2	2016		1,328,070.20	1,328,070.20	Boarding	Bes
9	Petrotech Services	7,500.0	2016		7,500.00	7,500.00	Boarding	exercise books
10	Flonic General Supplies&Contractors	30,000.0	2017		30,000.00	30,000.00	Boarding	Lab equipments
11	Stephen M.Mbindyo	31,250.0	2017	12,890.00	18,360.00	31,250.00	Boarding	Bes
12	Nicholoas Nzoka	15,000.0	2017		15,000.00	15,000.00	Boarding	Bes
	Jadean Hardware	27,760.0	2017		27,760.00	27,760.00	Boarding	
	Johell investment	1,620.0	2017		1,620.00	1,620.00	Boarding	
15	Bethsaida General Supplies& service	882,840.0	2017		882,840.00	882,840.00	Boarding	
16	Kisasi Suppliers	467,000.0	2017		467,000.00	467,000.00	Boarding	
17	Kitihue Nzau Malombe	608,140.0	2017	230,700.00	377,440.00	608,140.00	Boarding	
18	Open gates General Contractors and Suppliers Li	244,090.0	2017		244,090.00	244,090.00	Boarding	
19	Cana General Suppliers	87,960.0	2017		87,960.00	87,960.00	Boarding	
20	Mulwa Nzambu	777,700.0	2018	283,983.37	493,716.63	777,700.00	Boarding	
21	Kamwiki Enterprise	1,500.0	2018		1,500.00	1,500.00	Boarding	
22	Kanyiva Mwendwa	224,266.0	2018	118,990.00	105,276.00	224,266.00	Boarding	
23	Kleen Homes Security Services Ltd	27,550.0	2018		27,550.00	27,550.00	Boarding	
24	Jostim Investments	36,950.0	2018		36,950.00	36,950.00	Boarding	
25	Mwavif Bookshop	3,600.0	2018		3,600.00	3,600.00	Boarding	
26	Dpl Festive	59,925.0	2018	48,070.00	11,855.00	59,925.00	Boarding	
27	Stellamaris Enterprises	290,800.0	2018		290,800.00	290,800.00	Boarding	
28	Pengrip Suppliers	77,000.0	2019		77,000.00	77,000.00	Boarding	
29	Janliz Suppliers	6,000.0	2019	6,000.00	-	6,000.00	Boarding	
30	Bititec System &Suppliers Ltd	82,340.0	2019	20,000.00	62,340.00	82,340.00	Boarding	
31	Victory Bookk Biders &Suppliers	70,210.0	2019		70,210.00	70,210.00	Boarding	
32	Kitui Software	448,520.0	2019		448,520.00	448,520.00	Boarding	
33	Lincon Company Limited	253,500.0	2019		253,500.00	253,500.00	Boarding	
34	Pilgrim Agencies	31,300.0	2019		31,300.00	31,300.00	Boarding	
35	G4S Kenys Limited	173,885.0	2019		173,885.00	173,885.00	Boarding	
	Kivuda General Suppliers &Services	594,000.0	2019	5,682.00	588,318.00	594,000.00		
	Manzi Meu Butchary &Meat Suppliers	78,260.0	2019		78,260.00	78,260.00		
38	Equity Bank Ltd	148,605.00	2020	148,605.00		148,605.00		
39	Nssf	21,292.00	2020	21,292.00		21,292.00		
40	Nhif	7,050.00	2020	7,050.00		7,050.00		
41	Kudheiha Workers	4,050.00	2020	4,050.00		4,050.00		
42	Salary Advace	18,444.00	2020	18,444.00		18,444.00		
43	Paymaster General Kenya	3,832.00	2020	3,832.00		3,832.00		
44	Mulwa Nzambu	242,077.00	2020	242,077.00		242,077.00		
45	Skypack Security Services Ltd	96,250.00	2020	96,250.00		96,250.00		
46	Thomas K. Mbithi	143,215.00	2020	143,215.00		143,215.00		
47	Joseph Muema Mwangangi	12,400.00	2020	12,400.00		12,400.00		
48	Benjader General suppliers	393,050.00	2020	393,050.00		393,050.00		
49	Kenya Power & Lighting Company Ltd	51,544.00	2020	51,544.00		51,544.00		
50	Skypack Security Services Ltd	37,917.00	2020	37,917.00		37,917.00		
51	Carlos Chemicals	60,500.00	2020	60,500.00		60,500.00		
52	Safari Boutique	393,600.00	2020	393,600.00		393,600.00		
53	Kitui Rafiki Butch Enterprises	67,150.00	2020	67,150.00		67,150.00		
54	Terry General Supplies	75,750.00	2020	75,750.00		75,750.00		
55	Equity Bank Ltd	53,738.00	2020	53,738.00		53,738.00		
56	Mulleys Supermarket	243,824.00	2020	243,824.00		243,824.00		
57	Water Resoures Management Authority	796.00	2020	796.00		796.00		
58	Mukiti Kiema	600.00	2020	600.00		600.00		
59	Virginia Kamene	400.00	2020	400.00		400.00		
60	Muli Mutie	15,718.00	2020	15,718.00		15,718.00		

61	Reverline Investments	37,250.00	2020	37,250.00		37,250.00	
	Richard M. Kiteki	27,500.00	2020	27,500.00		27,500.00	
	Gestetech Services	16,500.00	2020	16,500.00		16,500.00	
64	Mulwa Nzambu	22,416.63	2020	22,416.63		22,416.63	
65	Kalsyan Enterprises	122,620.0	2020		122,620.00	122,620.00	
66	Inela Enterprise	72,000.0	2020		72,000.00	72,000.00	
67	Farm Account	266,798.0	2020		266,798.00	266,798.00	
68	Gestetech Services	143,000.0	2020		143,000.00	143,000.00	
69	Tsunamitch Suppliers Ltd	50,800.0	2020		50,800.00	50,800.00	
70	Madalene Muthiwa Kimatu	279,777.0	2020		279,777.00	279,777.00	
71	Samuel Nzaul	275,872.0	2020		275,872.00	275,872.00	
72	Caroline Makena Jediel	60,400.0	2020	25,200.00	60,400.00	60,400.00	
73	Max Geo Services	48,000.0	2020		48,000.00	48,000.00	
74	Jojajo Enterprises Ltd	5,220.0	2021		5,220.00		
75	Water Resource Management Authority	1,504.0	2021		1,504.00		
76	Non teaching staff salary arrears-1/2Basic s	318,568.0	2021		318,568.00		
77	Peter Munyasya	105,000.0	2021		105,000.00		
78	Aleeman Investments Co.Ltd	78,000.0	2021		78,000.00		
79	Tom Whie & Little	393,230.0	2021	10,950.00	393,230.00		
80	Richard M.Kiteki	39,690.0	2021		39,690.00		
81	Non teaching staff offdays,Weekends and p	40,540.0	2021		40,540.00		
82	Elshadai Books & General Stores	386,847.0	2021		386,847.00		
83	Trim Tab Enterprises	209,861.0	2021		209,861.00		
84	Mumbakaka Enterprises	199,939.0	2021	17,450.00	199,939.00		
85	Kamwiki Enterprise	248,305.0	2021		248,305.00		
86	Tsunamitch Suppliers	50,800.0	2021		50,800.00		
	Stephen M.Mbindyo	14,300.0	2021		14,300.00		
88	Francis Mutua Mulinge	99,151.0	2021		99,151.00		
	<b>Sub-Total</b>	<b>16,670,884.83</b>		<b>2,975,384.00</b>	<b>13,749,100.83</b>	<b>14,479,929.83</b>	
	<b>Supply of services</b>						
	<b>Sub-Total</b>	<b>-</b>			<b>-</b>	<b>-</b>	
	<b>Grand Total</b>	<b>17,745,674.63</b>	<b>-</b>	<b>2,975,384.00</b>	<b>14,823,890.63</b>	<b>15,554,719.63</b>	

**ST. URSULA GIRL'S SEC SCH.**  
**Reports and Financial Statements**  
**For the year ended 30th June 2022**

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

Asset class	Date purchased	Location	Units	Historical Cost b/f (Kshs) 1 <sup>st</sup> July 2020	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost c/f (Kshs) 30 <sup>th</sup> June 2021
Land 1	N/A	TUNGUTU	1	N/A	N/A	N/A	N/A
Land 2	N/A	N/A	N/A	N/A	N/A	N/A	N/A
<b>Buildings and structures</b>							
Classrooms	N/A	TUNGUTU	14	N/A	N/A	N/A	N/A
Dormitories	N/A	TUNGUTU	6	N/A	N/A	N/A	N/A
Administrartion Block	N/A	TUNGUTU	1	N/A	N/A	N/A	N/A
Science laoboratories	N/A	TUNGUTU	2	N/A	N/A	N/A	N/A
Dinning hall	N/A	TUNGUTU	1	N/A	N/A	N/A	N/A
Ablution block	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Bore hole	N/A	TUNGUTU	1	N/A	N/A	N/A	N/A
water tanks 50,000lites-Concrete	N/A	TUNGUTU		N/A	N/A	N/A	N/A
water tanks 10,000lites	N/A	TUNGUTU	6	N/A	N/A	N/A	N/A
water tanks 5,000lites	N/A	TUNGUTU	N/A	N/A	N/A	N/A	N/A
Entry/Exit gates	N/A	TUNGUTU	2	N/A	N/A	N/A	N/A
Staff houses	N/A	TUNGUTU	3	N/A	N/A	N/A	N/A
Sports goal posts	N/A	TUNGUTU	8	N/A	N/A	N/A	N/A
Pit Latrine Blocks	N/A	TUNGUTU	4	N/A	N/A	N/A	N/A
			<b>48</b>				
<b>Motor vehicles</b>							
School bus-Isuzu	11/1/2008	TUNGUTU	1	N/A	N/A	N/A	N/A
				N/A	N/A	N/A	N/A
<b>Office equipment, furniture and fittings</b>							
Kyocera photocopier Machine	10/8/2013	TUNGUTU	1	N/A	N/A	N/A	N/A
Copy printer-laserjet pro-402	N/A	TUNGUTU	5	N/A	N/A	N/A	N/A
Rogda Digital Duplicator(riso)	N/A	TUNGUTU	1	N/A	N/A	N/A	N/A
Office staff/office chairs	N/A	TUNGUTU	43	N/A	N/A	N/A	N/A
Office Tables	N/A	TUNGUTU	6	N/A	N/A	N/A	N/A
Students chairs	N/A	TUNGUTU	500	N/A	N/A	N/A	N/A
Students lockers	N/A	TUNGUTU	500	N/A	N/A	N/A	N/A
Students beds	N/A	TUNGUTU	630	N/A	N/A	N/A	N/A
Dinning hall tables	N/A	TUNGUTU	40	N/A	N/A	N/A	N/A

