

REPUBLIC OF KENYA



OFFICE OF THE AUDITOR-GENERAL
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REPORT

OF

THE AUDITOR-GENERAL

ON

ST. JOHN'S GIRLS SECONDARY SCHOOL

FOR THE YEAR ENDED
30 JUNE, 2024

KILIFI COUNTY

Revised 30th June 2024



ST. JOHNS' GIRLS
PUBLIC SECONDARY SCHOOL

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED
30th June 2024

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

Annual Report and Financial Statements For the year ended 30th June 2024

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1. Acronyms and Glossary of Terms

BOM	Board of Management
CEB	County Education Board
IPSAS	International Public Sector Accounting Standards
KCSE	Kenya Certificate of Secondary Education
PFM	Public Finance Management
PSASB	Public Sector Accounting Standards Board
FY	Financial Year
FDSE	FREE DAY SECONDARY EDUCATION

Annual Report and Financial Statements For the year ended 30th June 2024**2. 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 in KILIFI County, KALOLENI Sub-County.

The school was registered in 5th November 1986 under registration number G/A/500/86 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 2046 number of students as at 30th June 2024. It has 10 streams and 65 teachers of which 31 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	Gerald Sammy Ngumbao	Chairman	5th July 2019
2	Salome Mwaruwa	Secretary - Principal	2nd April 2024
3	Christine Kasichana Katama	Member	5th July 2019
4	Titus Simiyu Wasilwa	Member	5th July 2019
5	Kenneth Kamau Wangamwa	Member	5th July 2019
6	Martin Munga	Member	5th July 2019
7	James Karaba	Member	5th July 2019
8	Jackline Nahone	Member	5th July 2019
9	Luis Karisa Yaa	Member – Rep CEB	5th July 2019
10	Marystella Nanjala Simiyu	Member Rep Teachers	5th July 2019
11	Shariet Biryia	3 Members - Sponsor	5th July 2019
12	Edwad Mulewa Mwachinga	Member - Community	5th July 2019
13	Paddyson Kasena Changawa	MemberSpecial Needs	5th July 2019
14	Esther Alex	Rep Students	5th July 2019

ST. JOHN'S GIRLS' SECONDARY SCHOOL

Annual Report and Financial Statements For the year ended 30th June 2024

The functions of the School Board of Management are to:

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

(c) Committees of the Board

Sr.	Name of Committee	Names of Members	Designation	Number of meetings attended during the year
1	Executive Committee	1. Gerald Ngumbao 2. Salome Mwaruwa 3. Arrestus Chombo 4. Sharlet Birya 5. Mr. Kasena Changawa	Chairman Secretary PA chairperson Member Member	3
2	Audit Committee	1. Gerald Ngumbao 2. Salome Mwaruwa 3. Arrestus Chombo 4. Dr. Christine Kasichana	Chairman	1
3	Finance, procurement and general purposes Committee	1. Gerald Ngumbao 2. Josephine Mwinamo 3. Titus Wasilwa 4. Sharlet Birya	Chairman Secretary Member Member	5

Annual Report and Financial Statements For the year ended 30th June 2024

4	Academic Committee	1. Mr.Martin Munga 2. Mrs.Marystella Bwire 3. Mr.Arrestus Chombo 4. Mrs Christine Masha	Chairman Secretary Member Member	6
5	Development Committee	1. Kenneth Kamau 2. Edward Mwachinga 3. Louis Karisa 4. Jackline Nahome	Chairman Secretary Member Member	6
6	Discipline and welfare Committee	1. Mrs Sharlet Biryia 2. Mr Kenneth Kamau 3. Mr.Dobson Chiro 4. Mrs Marystella Bwire 5. Mr. Johnston Mwangiri		
7	Adhoc Committee (if any during the year)			

Annual Report and Financial Statements For the year ended 30th June 2024**(d) School operation Management**

For the financial year ended 30th June 2024 the School day-to-day management was under the following persons:

Ref:	Designation	Name	Identification
1	Principal	Salome Mwaruwa	TSC No.316075
2	Deputy Principal	Alice Ngale	TSC No.503273
3	School Bursar	Kibwana Mwapashua	N/A
4	Other (specify)		

(e) Schools contacts

Post Office Box: 3-80105
 Telephone: 0721815047
 E-mail: johnspekee@gmail.com
 Facebook:
 Twitter:

(f) School Bankers

1. Name of Bank: Kenya Commercial Bank
 Branch: Treasury Square, Nkrumah Road, Mombasa
Account Numbers:

1. Operational A/C No.	-	1106573234
2. Tuition A/C No.	-	1107631130
3. Caution Money A/C No.	-	1104908026
4. Reserve Fund A/C No.	-	104093100
5. Infrastructure A/C No.	-	1238682707
6. Bus Fund A/C No.	-	1117350118
7. Gratuity A/C No.	-	1117350274
8. Current A/C No.	-	1106571169

9. Name of Bank: Equity Bank
 Branch: Kilifi
 Account Number: 1060280897386

10. Name of Bank: Co-operative Bank
 Branch: Mariakani
 Account Number: 01117252797200

11. MPESA Pay Bill No. 799593 attached to 3 bank accounts

(g) Independent Auditors

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

Annual Report and Financial Statements For the year ended 30th June 2024**3. Summary Report of Performance of The School**

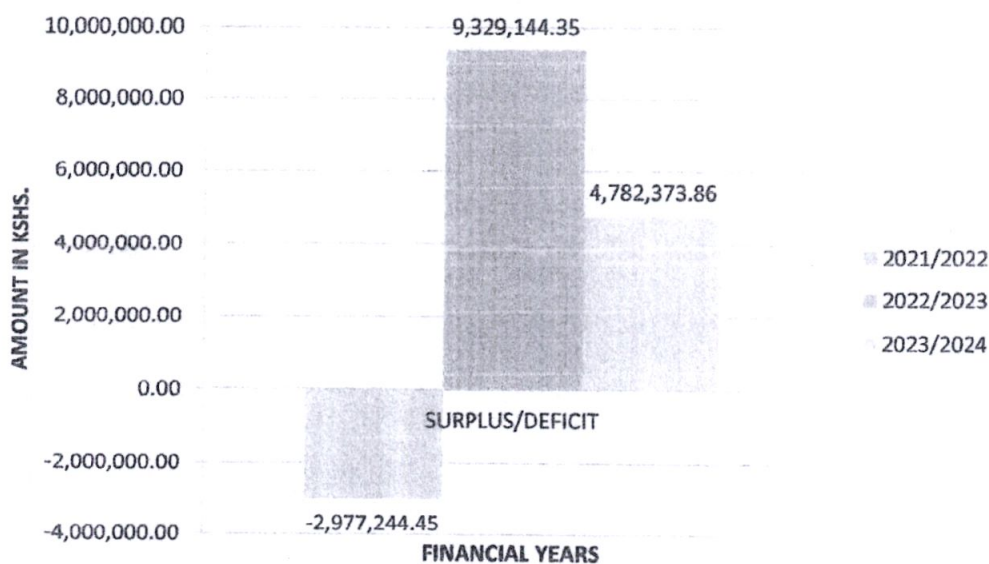
The following is a summary report of the performance of the school against the set performance evaluation criteria:

a) Financial performance:

(Under this section, the following information should be given:

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

ACCOUNT	2021/2022	2022/2023	2023/2024
SURPLUS/DEFICIT	(2,977,244.45)	9,329,144.35	4,782,373.86
<u>TOTAL</u>	<u>(2,977,244.45)</u>	<u>9,329,144.35</u>	<u>4,782,373.86</u>



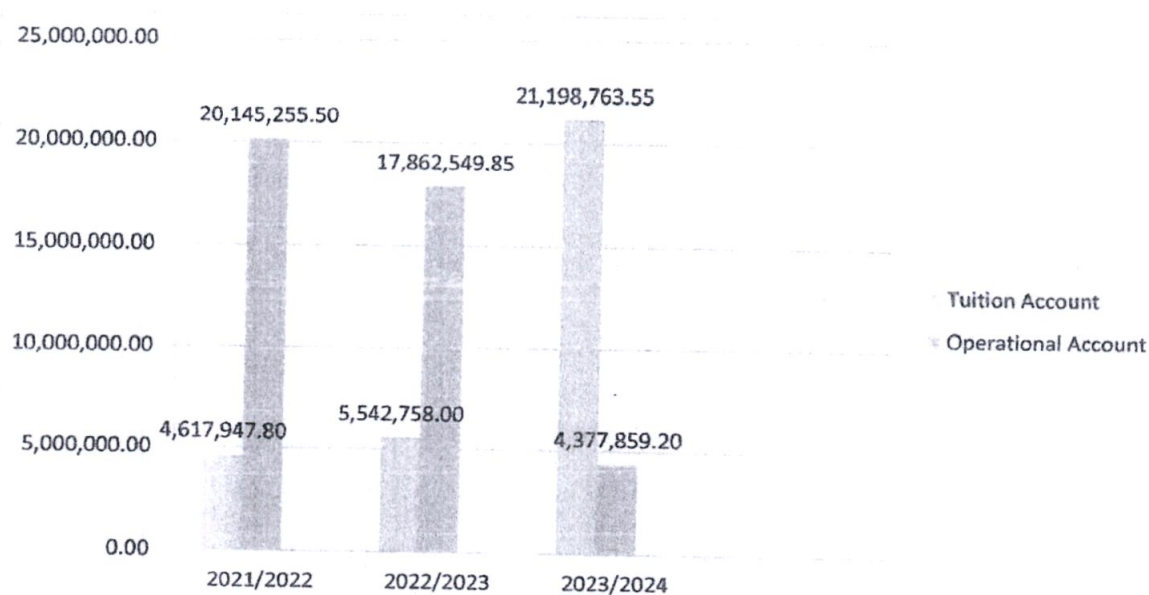
- *Capitation grants from the Ministry of Education for the last three years*

ACCOUNT	2021/2022	2022/2023	2023/2024
Tuition Account	4,617,947.80	5,542,758.00	21,198,763.55
Operational Account	20,145,255.50	17,862,549.85	4,377,859.20
<u>TOTAL</u>	<u>12,917,847.00</u>	<u>23,405,307.85</u>	<u>25,576,622.75</u>

Annual Report and Financial Statements For the year ended 30th June 2024

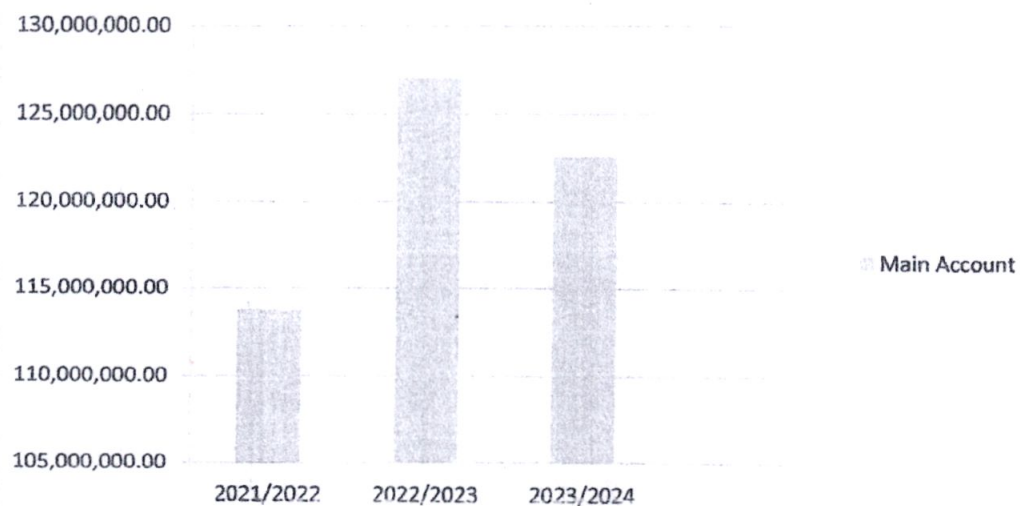
- *Capitation grants from the Ministry of Education for the last three years*

ACCOUNT	2021/2022	2022/2023	2023/2024
Tuition Account	4,617,947.80	5,542,758.00	21,198,763.55
Operational Account	20,145,255.50	17,862,549.85	4,377,859.20
TOTAL	<u>12,917,847.00</u>	<u>23,405,307.85</u>	<u>25,576,622.75</u>



Annual Report and Financial Statements For the year ended 30th June 2024*A three-year overview of growth in expenditure of the school*

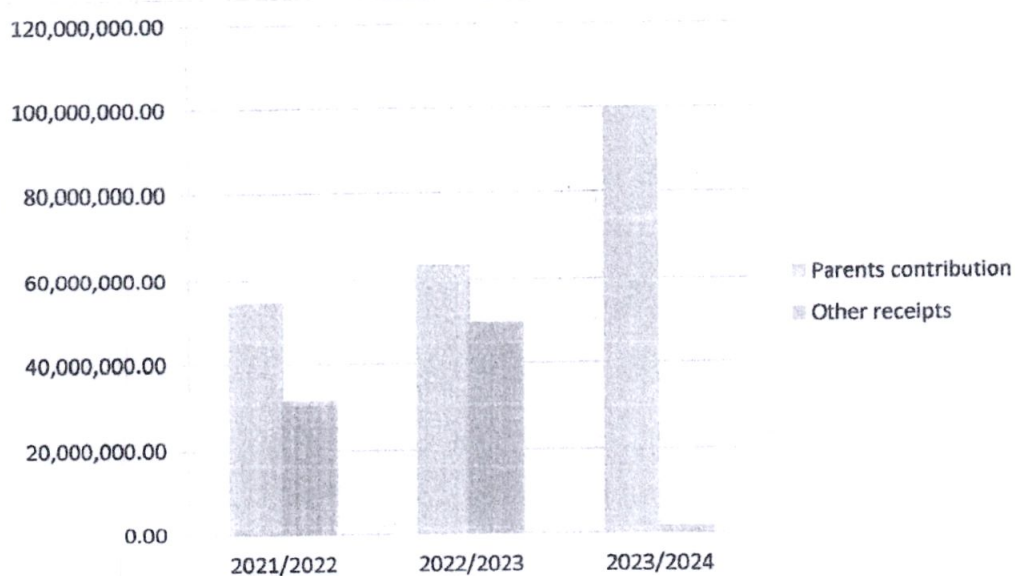
ACCOUNT	2021/2022	2022/2023	2023/2024
Main Account	113,793,942.25	127,088,340.50	122,544,539.21

Main Account

Annual Report and Financial Statements For the year ended 30th June 2024

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

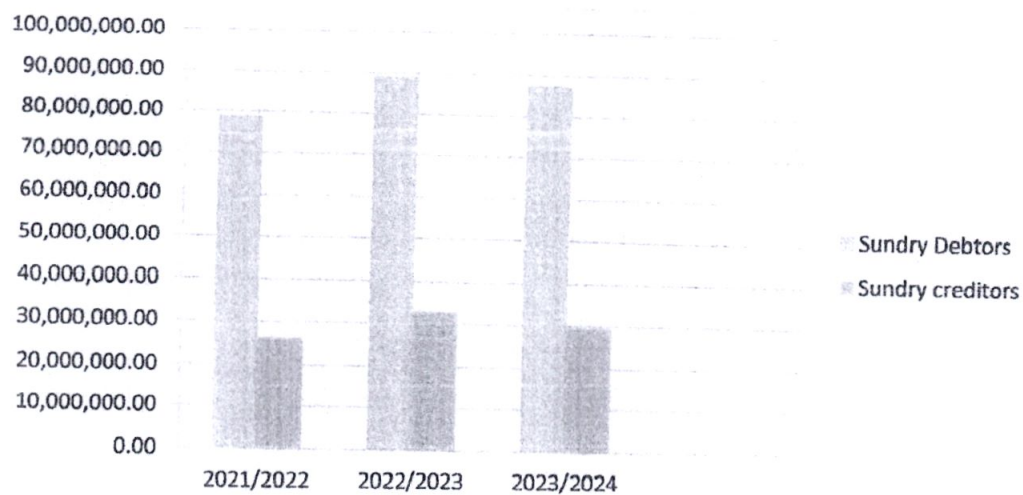
ACCOUNT	2021/2022	2022/2023	2023/2024
Parents contribution	54,563,593.00	63,404,907.00	99,967,234.32
Other receipts	31,489,921.50	49,607,210.00	1,783,056.00
Total	86,053,514.50	113,012,117.00	101,750,290.32



Annual Report and Financial Statements For the year ended 30th June 2024

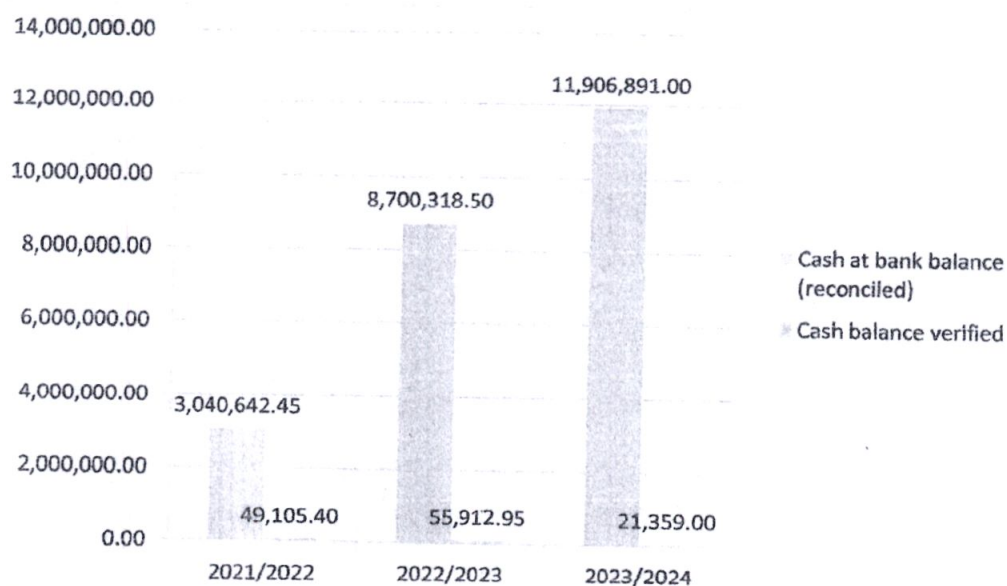
- Movement of debtors and creditors of the school over the last three years

DESCRIPTION	2021/2022	2022/2023	2023/2024
Sundry Debtors	78,834,776.01	89,105,668.51	87,430,089.90
Sundry creditors	26,327,355.22	32,935,586.97	29,649,653.05



Annual Report and Financial Statements For the year ended 30th June 2024*Movement of cash and bank balances over the last three years*

DESCRIPTION	2021/2022	2022/2023	2023/2024
Cash at bank balance (reconciled)	3,040,642.45	8,700,318.50	11,906,891.00
Cash balance verified	49,105.40	55,912.95	21,359.00
TOTAL	<u>3,089,747.85</u>	<u>8,756,231.45</u>	<u>11,928,250.00</u>



Graphical presentation, ratios, tables, and pie charts should be used to show/ indicate trends unless the school is new).

- Teachers the school has for each subject

- a) English -10
- b).Kiswahili -15
- c).Mathematics -18
- d).Biology -11
- e).Pysics -7
- f) Chemistry -15
- g) History & Government -8
- h) Geography -7
- i) C.R.E -13
- j) I.R.E -1
- k) Home Science -2
- l) Agriculture -2
- m) Computer Studies -2
- n) French -1
- o) Business Studies -4

1. TEACHING LOAD

Post	Four classes – single stream	Eight classes – double stream	Twelve classes & above – tripe stream
Head teacher	10 – 12	8 – 10	6 – 8
Deputy head teacher	20 – 24	15 – 18	12 – 15
H.O.D – Job group “M”	-	-	18 – 20
H.O.D – Job group “L”	-	20 – 24	20 – 24
Teachers	27	27	27

- C.B.E Total shortfall /27 + Teachers required (T.R)

Annual Report and Financial Statements For the year ended 30th June 2024

- Teachers required from shortfall – total shortfall = $141/27 = 5.22 = 6$

$$54 + 6 = 60$$

- Teachers available = 38
- Teachers shortage 22

c) Mean score in the 2023 KCSE:

Give performance of the school for each over the last three years. Include the number of students that have since transitioned to institutions of higher learning. Include the mean score and comment on improvement or otherwise as compared to the school's set score.

YEAR	ENTRY	MEAN
2021	270	5.012
2022	282	5.7973
2023	357	5.2275

d) Number of Candidates in the 2023 KCSE:

363

e) Capacity of the school:

(Indicate the number of students in the school vis a vie the facilities like the dormitories, the dining hall, the laboratories, toilets and other amenities. This information will provide useful details for the Ministry of Education).

The capacity of the school is at 13 infrastructure status is a vie the enrolment.

STRUCTURE	CAPACITY	ACTUAL	SHORTAGE/SURPLUS
Dormitories	975 beds	1458 beds	383
Dining hall	None	None	None
Laboratories	5 streams	7 streams	Streams 2 new laboratories
Toilets	5 streams	7 streams	Need for 12 toilets space for tuition

ST. JOHN'S GIRLS' SECONDARY SCHOOL

Annual Report and Financial Statements For the year ended 30th June 2024

Bathrooms	975 pax	1458 pax	483 pax
Home Science laboratories	40 pax	120 pax	2 laboratories 80 pax
Computer laboratory	1	1	-
Staffroom	16 teachers	67 teachers	Space for 49 teachers
Administration block	Small	Need for modern block	1 modern block

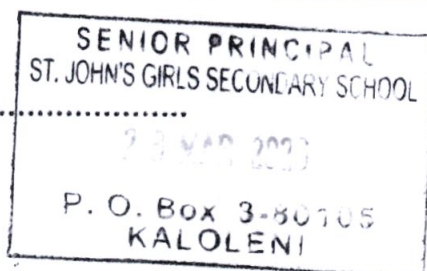
S/NO.	PROJECT	AMOUNT	PROJECT FUNDED BY
1.	Dormitory phase II	4,646,933.00	MOE – R & M
2.	Science laboratory (Phase I)	1.5 million	MOE – ITG
3.	Ablussion block in Multipurpose hall	2 million	CDF

Annual Report and Financial Statements For the year ended 30th June 2024

f) Development projects carried out by the school:



School Principal



Annual Report and Financial Statements For the year ended 30th June 2024

4. 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 (PSASB) 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 JOHNS GIRLS SECONDARY SCHOOL* accepts responsibility for the school's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS).

The Board of Management is of the opinion that the school's financial statements give a true and fair view of the state of the school's transactions during the financial year ended 30th June, 2024, and of the school's financial position as at that date.



Name: **GERALD S. Ngunjiri**

Designation: Chairman, School Board of Management

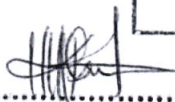
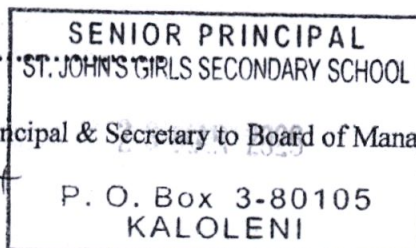
Date: 21-09-24



Name:

Designation: School Principal & Secretary to Board of Management

Date: 21-09-24



Name: **KIBWAZA T. MWAPASITUA**

Designation: Bursar/ Finance Officer

Date: 21-09-24

REPUBLIC OF KENYA

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Email: info@oagkenya.go.ke
Website: www.oagkenya.go.ke



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

REPORT OF THE AUDITOR-GENERAL ON ST. JOHN'S GIRLS SECONDARY SCHOOL FOR THE YEAR ENDED 30 JUNE, 2024 – KILIFI COUNTY

PREAMBLE

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

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

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

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of St. John's Girls Secondary School set out on pages 1 to 27, which comprise of the statement of assets and liabilities as at 30 June, 2024, the statement of receipts and payments, statement of

cash flows and statement of budgeted versus actual amounts for the year then ended and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of St. John's Girls Secondary School as at 30 June, 2024 and of its financial performance and its cash flows for the year then ended, in accordance with the International Public Sector Accounting Standards (Cash Basis) and comply with the Basic Education Act, 2013 and the Public Finance Management Act, 2012.

Basis for Qualified Opinion

1. Inaccuracies in School Fund Income – Parents' Contributions and Unsupported Miscellaneous Incomes

The statement of receipts and payments reflects school fund income – parents' contributions amount of Kshs.99,967,234 as disclosed in Note 4 to the financial statements. However, collection registers provided for review in support of the collections revealed an amount of Kshs.116,221,850 resulting in an unexplained variance of Kshs.16,254,616. Further, the statement of receipts and payments reflects miscellaneous incomes – other receipts of Kshs.1,783,056 as disclosed in Note 4 which was unsupported.

In the circumstances, the accuracy and completeness of school fund income – parents' contributions and miscellaneous incomes – other receipts amount of Kshs.99,967,234 and Kshs.1,783,056 respectively could not be confirmed.

2. Variances in Payments

The statement of receipts and payments reflects total payments of Kshs.122,544,539. However, analysis of ledgers revealed an amount Kshs.117,642,314 resulting to unexplained variance of Kshs.4,902,225.

In the circumstances, the accuracy and completeness of total payments of Kshs.122,544,539 could not be confirmed.

3. Inaccuracies in Bank Balances

The statement of assets and liabilities and as disclosed in Note 10 to the financial statements reflects bank balance of Kshs.11,906,891 in respect to bank balances which were not supported by way of bank reconciliation statements. Further, review of bank statements revealed cash withdrawals amounting to Kshs.19,819,388 without authorizations by the principal, supporting imprest warrants, surrender documents or memorandum cashbooks. In addition, included in the bank balance is Kshs.75,023 relating to three (3) dormant bank accounts.

In the circumstances, the accuracy and completeness of bank balance of Kshs.11,906,891 could not be confirmed.

4. Unsupported and Long Outstanding Accounts Receivables

The statement of assets and liabilities and as disclosed in Note 13 to the financial statements reflects accounts receivables balance of Kshs.87,430,089. Included in the balance is an outstanding imprest balance of Kshs.1,983,435 which was not supported by way of detailed schedules. Further, included in accounts receivable balance is Kshs.51,326,339 fee arrears that has been outstanding for more than two (2) years.

In the circumstances, the accuracy, completeness and recoverability of accounts receivables balance of Kshs.87,430,089 could not be confirmed.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the St. John's Girls Secondary School Management in accordance with ISSAI 130 on the Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of financial statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

Emphasis of Matter

1. Budgetary Control and Performance

The statement of budgeted versus actual amounts reflects final receipts budget of Kshs.195,266,343 and actual on comparable basis of Kshs.127,895,410 resulting to under-funding of Kshs.67,370,933 or 35% of the budget.

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

2. Long Outstanding Accounts Payables

The statement of assets and liabilities and as disclosed in Note 14 to the financial statements reflects accounts payables balance of Kshs.29,649,653. Included in the balance is Kshs.2,532,271 which has been outstanding for more than one year. This was contrary to section 53 (8) of the Public Procurement and Asset Disposal Act, 2015 which requires an accounting officer not to commence any procurement proceedings until satisfied that sufficient funds to meet the obligations of the resulting contract(s) are reflected in its approved budget estimates.

Failure to settle bills during the year to which they relate adversely affects the budgetary provisions for the subsequent year as they form first charge.

My opinion is not modified in respect of these matters.

Key Audit Matters

Key audit matters are those matters that, in my professional judgement, are of most significance in the audit of the financial statements. Except for the effect of the matters described in the Basis for Qualified Opinion section, I have determined that there are no other key audit matters to communicate in my report.

Other Matter

Unresolved Prior Year Matters

The Auditor-General's report for the year ended 30 June, 2023 raised several audit issues which remained unresolved as at 30 June, 2024. Management has not taken adequate action to address these matters. The issues relate to prior periods and have been reported for emphasis of matter purposes.

- a. Inaccuracies in Capitation Grants
- b. Unsupported and Long Outstanding Accounts Receivables
- c. Unsupported Accounts Payables
- d. Unsupported Payments
- e. Inaccuracies in the Financial Statements
- f. Irregular Transfer of Funds to Kenya Secondary Schools Heads Association
- g. Unconfirmed Student Enrolment Data
- h. Excess Supply of Books
- i. Failure to Transfer Infrastructure Funds from Operations Bank Accounts
- j. Unapproved Fees on Parents Association Support Programme
- k. Non-Banking of School Fees Receipt
- l. Non-Segregation of Other Receipts from Boarding and School Fund
- m. Lack of procurement Plan
- n. Use of Cash to Procure Goods, Works and Services
- o. Lack of Internal Audit Function and Audit Committee
- p. Failure to Close Dormant Bank Accounts
- q. Lack of Ownership Documents

Other Information

The Management is responsible for the Other Information set out on pages iii to xvii which comprise of Key School Information and Management, Summary Report of the Performance of the School and Statement of School Management responsibility. The Other Information does not include the financial statements and my audit report thereon.

In connection with my audit on the School's financial statements, my responsibility is to read the Other Information and in doing so, consider whether the Other Information is materially inconsistent with the financial statements or my knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work I have performed, I conclude that there is a material misstatement of this Other Information and I am required to report that fact. Based on the audit procedures performed and the matters described in my Basis for Qualified Opinion, I confirm that Other Information is not materially inconsistent with the financial statements.

My opinion on the financial statements does not cover the Other Information and accordingly, I do not express an audit opinion or any form of assurance conclusion thereon.

Declining Academic Performance

Review of the school's Kenya Certificate of Secondary Education (KCSE) performance over the last three years indicates fluctuating academic performance and consistently low transition rates of candidates to higher learning institutions. The school mean grade declined from 5.7943 (C) in 2022 to 5.2275 (C-) in 2023 and then to 5.077 (C-) in 2024, remaining below the level required for significant university qualification. Additionally, the number of candidates transitioning to higher learning institutions remained low relative to total candidature. Out of two hundred and eighty-two (282) candidates in 2022, only seventy (70) students transitioned to higher institutions. In 2023, sixty-two (62) out of three hundred and fifty-seven (357) candidates transitioned, while in 2024, only fifty-nine (59) out of three hundred and sixty-three (363) candidates achieved transition, indicating limited progression despite slight performance improvement.

Continued low academic performance may result in reduced student transition to higher institutions, diminished school reputation, decreased enrolment levels, and limited future opportunities for learners.

My opinion on the financial statements does not cover the Other Information and accordingly, I do not express an audit opinion or any form of assurance conclusion thereon.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN THE USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution, based on the audit procedures performed, except for the effect of the matters described in the Basis for Conclusion on Lawfulness and Effectiveness in the Use of Public Resources section of my report, I confirm that nothing 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.106,326,277. Included in the payment is activity fee of Kshs.4,163,165 out of which an amount of Kshs.2,864,000 was transferred to Kenya Secondary School Heads Association (KESSHA) a welfare organization which is not defined in Government Funding system. This was contrary to Regulation 23(2)c of the Public Finance Management (National Government) Regulations, 2015 which requires that an Accounting Officer shall, before transferring any funds to an entity within or outside the Government, ensure that there is a written assurance from the entity that it shall

implement effective, efficient and transparent financial management and internal control systems.

In the circumstances, value for money transferred to KESSHA amounting to Kshs.2,864,000 could not be confirmed.

2. Under Funding of Capitation Grants

The statement of receipts and payments reflects government grants for tuition and operations of Kshs.4,377,859 and Kshs.14,291,763 respectively. During the year under review, the school received an allocation of Kshs.12,571 per student against the approved allocation of Kshs.22,244 resulting in underfunding of Kshs.9,673 per student. This was contrary to Ministry of Education Circular Ref No. MOE.HQS/3/10/18 Vol.II/ (33) on guidelines on implementation of free day secondary education for 2024 dated 07 March, 2024 which provides that each student should be allocated Kshs.22,244 annually.

In the circumstances, the under-funding may have affected service delivery.

3. Late Transfer of Infrastructure Funds

The statement of receipts and payments and as disclosed in Note 2 to the financial statements reflects government grants for operations of Kshs.14,291,763 out of which Kshs.3,352,000 was transferred to infrastructure account after the lapse of fifteen (15) days. This was contrary to Ministry of Education Circular Ref. No: MOE.HQS/3/13/3 dated 16 June, 2021 which directs that infrastructure grants as well as maintenance and improvement funds be transferred to the school infrastructure account fifteen days upon receipt of the funds in the operations account.

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

4. Irregular Procurement of Goods and Services

The statement of receipts and payments reflects total expenditure of Kshs.122,544,539. However, review of procurement processes revealed that goods and services worth Kshs.3,167,840 were procured without advertising. Further, they were taken on charge without certification from inspection and acceptance committee and there was no evidence of professional opinions raised. This was contrary to Section 44 (1) and (2) (g) of the Public Procurement and Asset Disposal Act, 2015 which states that an accounting officer of a public entity shall ensure the procurement and asset disposal process of the public entity comply with the Act.

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

5. Delayed Project Completion

Review of procurement records revealed that Management entered into a contract for the construction of dormitory phase I at a contract price of Kshs.12,695,226 for a period of twelve (12) weeks from 04 December 2023 to 31 March 2024 and an amount of Kshs.3,891,647 or 31% was paid. However, physical verification in the month of

March 2026 being two (2) years after the initial completion date, revealed that the doors and windows were not fitted, the stairs to the upper floor had not been constructed and the contractor was not on site. Further, there was no evidence inform of bank guarantee to support performance security of Kshs.1,269,523 prior to signing of the contract.

In the circumstances, the value for money for the expenditure of Kshs.3,891,647 incurred on the project could not be confirmed.

6. Abandoned Project

Review of project records revealed that the site for construction of class rooms was handed over on 01 July, 2022. However, Management explained that the construction was being implemented by the Ministry of Education and they did not have any other documents including signed contract, bills of quantities, payment details, certificates of completed works or information in respect to the start and completion dates. Further, physical verification carried out on 20 March, 2026 revealed pending works of roofing, fitting doors, windows, and furniture, electrical works, painting and labelling and the contractor was not on site.

In the circumstances, the school has been denied benefits associated with the completion of the classrooms and that value for money could not be confirmed.

7. Late Submission of Financial Statements

During the year under review, Management submitted the financial statements to the Auditor-General on 03 October 2024, instead of the statutory deadline of 30 September 2024. This was contrary to Section 47(1) of the Public Audit Act, 2015 with states that the financial statements required under the Constitution, the Public Finance Management Act, 2012 and any other legislation, shall be submitted to the Auditor-General within three months after the end of the fiscal year to which the accounts relate.

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

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

As required by Section 7(1)(a) of the Public Audit Act, 2015, based on the audit procedures performed, except for the effect of the matters described in the Basis for

Conclusion on Effectiveness of Internal Controls, Risk Management and Governance section of my report, I confirm that nothing else has come to my attention to cause me to believe that internal controls, risk management and governance were not effective.

Basis for Conclusion

1. Failure to Update Fixed Assets Register

Annex 2 to the financial statements reflects summary of fixed assets register with a balance of Kshs.254,581,232. However, Management did not update the fixed assets register with the tag numbers, location and status of the assets.

In the circumstances, the effectiveness of internal controls on management of fixed assets could not be confirmed.

2. Failure to Prepare School Improvement Plan

During the year under review, Management did not have an approved School Improvement Plan (SIP) which is a key strategic planning tool that guides academic performance targets, infrastructure development, resource allocation, and overall institutional growth.

In the circumstances, the effectiveness of overall governance and strategic directions of the school could not be confirmed.

3. Weaknesses in the Management of Board Affairs

Review of the school's governance arrangements revealed that the members of the Board of Management did not make declarations of conflict of interest and the attendance registers were not signed during meetings.

In the circumstances, the effectiveness of overall governance could not be confirmed.

4. Lack of Policies

During the year under review, Management had not developed and formally approved a Risk Management Policy, Information Communication and Technology Policy, and a disaster recovery plan. Therefore, there was no formal risk identification and assessment, a risk register, defined risk mitigation strategies, a fraud prevention policy, a whistleblowing/reporting mechanism and periodic fraud risk assessments.

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

5. Use of Manual Systems

During the year under review, it was observed that Management was using manual system in preparation of financial statements, maintenance of ledgers and maintaining students' data. However, manual systems have low efficiency, high rates of human error, time-consuming to maintain, often resulting in inconsistent data, limited security, and an inability to provide real-time information

In the circumstances, the effectiveness of internal controls on manual systems used by the school could not be confirmed.

6. Weakness in-Textbooks Management

Review of the school's textbook management system for learning materials received from the Kenya Institute of Curriculum Development (KICD) revealed that the school's issuance registers did not capture bibliographic details such as the full title, publisher, and edition of textbooks issued to students. In addition, verification of issuance records for three sampled classes for the year 2024 established a shortfall of two hundred and sixty-seven (267) textbooks, which had been reported as lost and they had not been recovered or replaced as at March 2026.

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

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

Responsibilities of the Management and Board of Management

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 controls as Management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error and for its assessment of the effectiveness of internal controls, risk management and governance.

In preparing the financial statements, Management is responsible for assessing the School's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless Management is aware of the intention to 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 comply with the authorities which govern them and that public resources are applied in an effective way.

The Board of Management is 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

My responsibility is to conduct an audit of the financial statements in accordance with Article 229(4) of the Constitution, Section 35 of the Public Audit Act, 2015 and the International Standards of Supreme Audit Institutions (ISSAIs). The standards require that, in conducting the audit, I obtain reasonable assurance about whether the financial statements as a whole are free from material misstatements, whether due to fraud or error and to issue an auditor's report that includes my opinion in accordance with Section 48 of the Public Audit Act, 2015. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISSAIs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

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

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


FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

28 April, 2026

Annual Report and Financial Statements For the year ended 30th June 20246. Statement Of Receipts and Payments For the Year Ended 30th June 2024

Receipts			
Government grants for tuition	1	4,377,859.20	5,542,758.00
Government grants for operations	2	14,291,763.00	17,862,549.85
Government Grants for infrastructure	3	6,907,000.00	-
School fund income- parents' contributions	4	99,967,234.32	49,607,210.00
Miscellaneous incomes – Other receipts,	5	1,783,056.00	63,404,907.00
Total Receipts		127,326,913.07	136,417,424.85
Payments			
Tuition	6	2,886,892.00	5,860,780.75
Operations	7	7,231,620.93	15,221,229.15
Infrastructure	8	6,099,749.00	-
Boarding and school fund	9	106,326,277.28	106,006,330.60
Total Payments		122,544,539.21	127,088,340.50
Surplus/Deficit		4,782,373.86	9,329,144.35

The school financial statements were approved on 30th June 2024 and signed by:



Name: **GERALD S. NGUMBI**

Chair BOM

Date: 21-09-24



Name: **SALOME MWARUMA**
School Principal/ Secretary to
BOM

Date: 21-09-24

SENIOR PRINCIPAL
ST. JOHN'S GIRLS SECONDARY SCHOOL
21/09/2024
P. O. Box 3-80105
KALOLENI



Name: **KIBWANA T. MWAPATHWA**

Bursar/ Finance Officer

Date: 21-09-24

Annual Report and Financial Statements For the year ended 30th June 20247. Statement of Assets and Liabilities As At 30th June 2024

Financial Assets			
Cash and cash equivalents			
Bank balances	10	11,906,891.00	8,700,318.50
Cash balances	11	21,359.00	55,912.95
Short term investments	12	-	-
Total cash and cash equivalent		11,928,250.00	8,756,231.45
Account's receivables (Debtors)	13	87,430,089.50	89,105,668.51
Total financial assets		99,358,339.50	97,861,900.02
Financial liabilities			
Accounts payables (Creditors)	14	(29,649,653.05)	(32,935,586.97)
Net financial assets		69,708,686.85	64,926,312.99
Represented by			
Accumulated fund b/fwd	15	64,926,312.99	55,597,168.64
Surplus/deficit for the year		4,782,373.86	9,329,144.35
Net financial position		69,708,686.85	64,926,312.99

The school's financial statements were approved on 21-09-2024 and signed by:

.....
 Name: **GERARD S. HAUMBATO**

Chair BOM

Date: 21-09-24

.....
 Name: **SALOME MUMBEWA**
 School Principal/ Secretary to
 BOM

Date: 21-09-24

.....
 Name: **KLIBWANA T. MWAPASHA**

Bursar/ Finance Officer

Date: 21-09-24

SENIOR PRINCIPAL
 ST. JOHN'S GIRLS' SECONDARY SCHOOL
 2
 21-09-2024
 P. O. Box 3-80105
 KALOLENI

Annual Report and Financial Statements For the year ended 30th June 2024**8. Statement of Cash Flows for the Year Ended 30th June 2024**

Cash from Operating Activities			
Receipts			
Government grants for tuition		4,377,859.20	5,542,758.00
Government grants for operations		21,198,763.55	17,862,549.85
Government grants for infrastructure		-	-
School fund income- parents contributions/ fees		99,967,234.32	105,334,180.30
Other income		1,783,056.00	-
Total receipts		127,326,913.07	128,739,518.15
Payments			
Cash outflows for tuition		2,886,892.00	5,503,355.75
Cash outflows for operations		7,231,620.93	10,314,843.00
Cash outflows Boarding/lunch and school fund payments		107,936,632.59	102,348,419.65
Total payments		118,055,145.52	118,166,648.40
Net cash inflow/outflow from operating activities		9,271,767.55	10,572,869.75
Cash flow from investing activities			
Acquisition of assets (Infrastructure)		(6,099,749.00)	(4,906,386.15)
Proceeds from sale of Assets			
Proceeds from investments			
Purchase of investments			
Net cash inflow/outflows from investing activities		(6,099,749.00)	(4,906,386.15)
Cash flow from Financing activities			
Proceeds from borrowings/ loans	18	-	-
Repayment of principal borrowings		-	-
Net cash inflow/outflow from financing activities		-	-
Net increase/decrease in cash and cash equivalents		3,172,018.55	5,666,483.60
Cash and cash equivalent at beginning of the FY		8,756,231.45	3,089,747.85
Cash and cash equivalent at end of the FY		11,928,250.00	8,756,231.45

Note: Cash and Cash Equivalent is the summation of Note 10, 11 and 12.

(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).

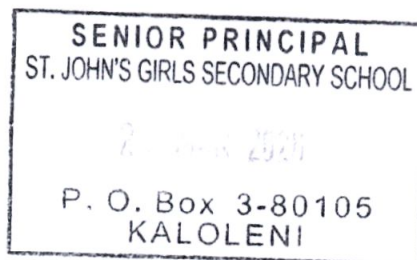
Annual Report and Financial Statements For the year ended 30th June 2024

The school's financial statements were approved on 21-09-2024 and signed by:


.....
Name: GERALD S
NGUNI
Chair BOM
Date: 21-09-24


.....
Name: SALOME MWANGI
School Principal/ Secretary to
BOM
Date: 21-09-24


.....
Name: KIBWANA T. MWAPASHA
Bursar/ Finance Officer
Date: 21-09-24



ST. JOHN'S GIRLS' SECONDARY SCHOOL
Annual Report and Financial Statements For the year ended 30th June 2024

9. Statement Of Budgeted Versus Actual Amounts for The Year Ended 30th June 2024

Receipts						
(1) Capitation Grant on Tuition						
Exercise Books	4,753,168.00	-	4,753,168.00	524,840.00	4,228,328.00	11.04%
Laboratory Equipment	1,163,280.00	-	1,163,280.00	128,417.80	1,034,862.20	11.04%
Internal Exams	753,320.00	-	753,320.00	83,128.00	670,192.00	11.03%
Teaching / Learning Materials	613,312.00	-	613,312.00	3,599,063.40	(2,985,751.40)	586.80%
Reference Materials	450,512.00	-	450,512.00	16,930.00	433,582.00	3.78%
Exams And Assessment	-	-	-	-	-	-
White Board & Ink	231,250.00	-	231,250.00	25,480.00	205,770.00	11.02%
TOTAL	7,964,842.00		7,964,842.00	4,377,859.20	3,586,982.80	638.49%
(2) Capitation Grant on Operations						
Personnel Emoluments	20,903,200.00	-	20,903,200.00	5,740,502.17	15,162,697.83	27.46%
Repairs And Maintenance	12,950,000.00	-	12,950,000.00	6,907,000.00	6,043,000.00	53.34%
Local Transport / Travelling	6,704,800.00	-	6,704,800.00	1,222,871.02	5,481,928.98	18.24%

ST. JOHN'S GIRLS' SECONDARY SCHOOL
Annual Report and Financial Statements For the year ended 30th June 2024

Receipts/Expenditure Item	Original Budget	Adjustments	Final Budget	Actual On Comparable Basis	Budget Utilization Difference	% Of Utilization
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Electricity And Water	5,521,600.00	-	5,521,600.00	1,150,419.56	4,371,180.44	20.83%
Medical	3,700,000.00	-	3,700,000.00	1,408,350.00	2,291,650.00	38.06%
Administration Costs	6,310,400.00	-	6,310,400.00	3,361,840.80	2,948,559.20	53.27%
Activity	2,775,000.00	-	2,775,000.00	1,407,780.00	1,367,220.00	50.73%
Gratuity	-	-	-	-	-	-
Smasse	370,000.00		370,000.00	-	370,000.00	0%
TOTAL	59,235,000.00		59,235,000.00	21,198,763.55	38,036,236.45	2613.93%
3) FDSE for infrastructure						
Maintenance & Improvement MoE						
M&I parents' contribution						
Economic Stimulus Programs						
Transition Infrastructure Grants						
Administration Block						

ST. JOHN'S GIRLS' SECONDARY SCHOOL
Annual Report and Financial Statements For the year ended 30th June 2024

Particulars	Budget	Actual	Actual	Actual On	Budget	CF
				Comparable	Utilization	Utilization
				Basis	Difference	Ratio
(4) Fees Charged on Parents						
Personnel Emoluments	19,407,822.00	-	19,407,822.00	15,693,882.32	3,713,939.68	80.86%
Repairs And Maintenance	12,950,000.00	-	12,950,000.00	4,300,561.00	8,649,439.00	33.21%
Local Transport / Travelling	4,250,000.00	-	4,250,000.00	4,645,745.00	(395,745.00)	109.31%
Electricity And Water	4,926,440.00	-	4,926,440.00	3,431,118.00	1,495,322.00	69.65%
Medical	3,700,000.00	-	3,700,000.00	21,726.00	3,678,274.00	0.01%
Administration Costs	13,302,439.00	-	13,302,439.00	4,941,825.00	8,360,614.00	37.15%
Activity	3,700,000.00	-	3,700,000.00	1,057,561.00	2,642,439.00	28.58%
SMASSE	370,000.00	-	370,000.00	-	370,000.00	0%
Fee On Boarding Equipment and Stores	46,959,800.00	-	46,959,800.00	56,379,714.00	(9,419,914.00)	120.06%
B.O.M Teachers Salary	18,500,000.00	-	18,500,000.00	9,495,102.00	9,004,898.00	51.32%
TOTAL	128,066,501.00		128,066,501.00	99,967,234.32	28,099,266.68	530.15%
5) Miscellenous Income (Other Income)						
Loans / Borrowing						
Rent income				182,028.00		
Stall Rent				1,968,500.00		

ST. JOHN'S GIRLS' SECONDARY SCHOOL
Annual Report and Financial Statements For the year ended 30th June 2024

Income From Farming Activities				15,400.00		
Insurance Compensation						
Income From Posho Mill						
Income From Bus Hire				75,000.00		
Fee For Hire of Ground and Equipment						
Tender				101,000.00		
Prize Giving				1,400.00		
Interest Income (Harambee)PA				3,500.00		
Books id/card				4,728.00		
Income From Any Other Investment						
Total Income				2,351,556.00		
TOTAL INCOME	195,266,343.00		195,266,343.00	127,895,410.00	67,370,933.00	
(6) Expenditure For Tuition						
Textbooks						
Reference Materials	450,512.00	-	450,512.00	-	450,512.00	0%
Exercise Books	4,753,168.00	-	4,753,168.00	565,392.00	4,187,776.00	11.89%
Laboratory Equipment	1,163,280.00	-	1,163,280.00	524,976.00	638,304.00	45.13%

ST. JOHN'S GIRLS' SECONDARY SCHOOL
Annual Report and Financial Statements For the year ended 30th June 2024

				Actual On Comparable Basis & KSh.	Budget Utilization Difference & KSh.	% of Utilization KSh.
Internal Exams	753,320.00	-	753,320.00	-	753,320.00	0%
Teaching / Learning Materials	613,312.00	-	613,312.00	1,796,524.00	(1,183,212.00)	292.92%
Chalks (White Board Ink)	231,250.00	-	231,250.00	-	231,250	0%
Exams And Assessment						
Teachers Guides						
Administration Costs						
Bank Charges						
TOTAL	7,964,842.00	-	7,964,842.00	2,886,892.00	5,077,950.00	349.94%
(7) Expenditure For Operations						
Personnel Emoluments	20,903,200.00	-	20,903,200.00	4,628,223.18	16,274,976.82	22.14%
Repairs, Maintenance & Improvements	12,950,000.00	-	12,950,000.00	88,540.00	12,861,460.00	0.68%
Local Transport / Travelling	6,704,800.00	-	6,704,800.00	206,200.00	6,498,600.00	3.08%
Electricity, Water and Conservancy	5,521,600.00	-	5,521,600.00	1,113,927.00	4,407,673.00	20.17%
Medical	3,700,000.00	-	3,700,000.00	-	3,700,000.00	0%
Administration Costs	6,310,400.00	-	6,310,400.00	215,600.75	6,094,799.25	3.42%
Activity Expenses	2,775,000.00	-	2,775,000.00	-	2,775,000.00	0%
Gratuity						



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ST. JOHN'S GIRLS' SECONDARY SCHOOL
Annual Report and Financial Statements For the year ended 30th June 2024

Particulars	Budget	Actual	Variance	Budget	Actual	Variance
	Kshs	Kshs	Kshs	Kshs	Kshs	%
SMASSE	370,000.00	-	370,000.00	-	370,000.00	0%
TOTAL	59,235,000.00	-	59,235,000.00	6,252,490.93	52,982,509.07	49.49%
(8) Expenditure For infrastructure						
Construction of classrooms						
Construction of LAB						
Construction of DORMS						
Purchase of furniture						
Purchase of equipment						
Purchase of machinery						
(9) Expenditure For school fund/lunch/boarding						
Personnel Emoluments	19,407,822.00	-	19,407,822.00	7,418,505.53	11,989,316.47	38.20%
Repairs, Maintenance and Improvements	12,950,000.00	-	12,950,000.00	12,462,004.95	487,995.05	96.20%
Local Transport / Travelling	4,250,000.00	-	4,250,000.00	4,910,203.00	(660,203.00)	115.50%
Electricity, Water and Conservancy	4,926,440.00	-	4,926,440.00	3,086,494.00	1,839,946.00	62.70%

ST. JOHN'S GIRLS' SECONDARY SCHOOL
Annual Report and Financial Statements For the year ended 30th June 2024

Particulars	Proposed Budget	Commitment	Final Budget	Actuals	Budget Utilization Difference	% Utilization
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Medical Expenses	3,700,000.00	-	3,700,000.00	1,094,270.00	2,605,730.00	29.60%
Administration Costs	13,302,439.00	-	13,302,439.00	8,724,371.10	4,578,067.90	65.20%
Activity	3,700,000.00	-	3,700,000.00	4,163,165.00	(463,165.00)	112.50%
Gratuity (Smasse)	370,000.00	-	370,000.00	-	370,000.00	0%
Lunch Programme	-	-	-	-	-	-
Boarding Equipment and Stores	46,959,800.00	-	46,959,800.00	54,195,089.32	(7,235,289.32)	115.40%
Expenditure For Income Generating Activity						
Insurance Costs						
Other Expenses On Investments						
T.E.S				4,774,161.00		
Farm project				17,105.00		
Bus fund				931,315.68		
Harambee (P.A)				15,000.00		
Books / Id card				36,000.00		
Prize Giving				1,400.00		
Rent Expenses						
Bank Charges (B.O.M Teachers Salary)	18,500,000.00	-	18,500,000.00	7,101,480.70	11,398,519.30	38.40%
Loan Interest Repayment						
Loan Principal Repayment						

ST. JOHN'S GIRLS' SECONDARY SCHOOL
Annual Report and Financial Statements For the year ended 30th June 2024

Acquisition Of Assets						
Totals	128,066,501.00		128,066,501.00	108,930,565.28	24,910,917.40	
TOTAL PAYMENTS	195,266,343.00		195,266,343.00	117,231,944.00		

Annual Report and Financial Statements For the year ended 30th June 2024

10. Significant Accounting Policies

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

1. Statement of compliance and basis of preparation

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

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

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

2. Recognition of receipts and payments

The *school* recognises all receipts from the various sources when the event occurs, and the related cash has actually been received by the *school*. In addition, the *school* recognises all expenses when the event occurs, and the related cash has actually been paid out by the *school*. Income arising from school fees is recognised when the event occurs whether cash is received or not. Expenditure arising from operations is recognised when the event occurs irrespective of receipt of cash.

3. In-kind contributions

In-kind contributions are donations that are made to the *school* in the form of actual goods and/or services rather than in money or cash terms. These donations may include vehicles, 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.

Annual Report and Financial Statements For the year ended 30th June 2024

5. Accounts Receivable

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

6. Accounts Payable

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

7. Non-current assets

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

8. Budget

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

9. Comparative figures

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

10. Subsequent events

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended 30th June 2024.

Annual Report and Financial Statements For the year ended 30th June 2024

11. Notes To The Financial Statements

1 Government Grants for Tuition

Description	2023-2024	2022-2023
	Kshs	Kshs
Reference Materials	16,930.00	147,803.75
Exercise Books	524,840.00	2,500,190.00
Laboratory Equipment	128,417.80	1,528,038.00
Internal Exams	83,128.00	328,877.00
Teaching / Learning Materials	3,599,063.40	906,286.00
Others (specify)* (White board & Ink)	25,480.00	121,563.25
Total	4,377,859.20	5,532,758.00

2 Government Grants for Operations

Description	2023-2024	2022-2023
	Kshs	Kshs
Personnel Emoluments	5,740,502.17	6,059,337.00
Repairs And Maintenance	-	6,047,320.80
Local Transport / Travelling	1,222,871.02	1,874,937.05
Electricity And Water	1,150,419.56	1,220,107.00
Medical	1,408,350.00	514,246.00
Administration Costs	3,361,840.80	1,854,202.00
Activity	1,407,780.00	292,400.00
Other Vote Heads (specify)*	-	-
Total	14,291,763.55	17,862,549.85

3 Government Grants for infrastructure

Description	2023-2024	2022-2023
	Kshs	Kshs
Maintenance & Improvement	6,907,000.00	-
Transition infrastructure grants	-	-
Administration Block	-	-
Economic stimulus grants	-	-
Other (specify)	-	-
Total	6,907,000.00	-

Annual Report and Financial Statements For the year ended 30th June 2024

4 School Fund Income - Parents Contribution/Fees

Description	2023-2024	2022-2023
	Kshs	Kshs
Personnel emoluments	15,695,862.32	14,959,846.00
Repairs and maintenance	4,300,561.00	9,766,832.00
Local transport / travelling	4,645,745.00	7,410,936.00
Electricity and water	3,431,118.00	6,057,023.00
Medical	21,726.00	-
Administration costs	4,941,825.00	9,521,070.00
Activity	1,057,561.00	1,891,503.00
Fee on Boarding Equipment and stores	56,379,714.00	47,627,225.00
PA Levies*	-	-
Others (specify) B.O.M Teachers salary	9,495,102.00	5,126,204.00
Total	99,967,234.32	102,360,639.00

*Includes all levies charged by the school outside the fees structure but by mutual agreement with the parents.

5 Miscellaneous Incomes – Other receipts

Description	2023-2024	2022-2023
	Kshs	Kshs
Rent Income & Stall Rent	1,582,028.00	3,685,270.00
Tender fees	101,000.00	50,000.00
Mock /Magazine / Id card	4,728.00	398,136.00
Water project	-	165,200.00
Prize giving	1,400.00	56,815.00
Bakery	-	395,800.00
Harambee fund	3,500.00	5,267,769.00
Exam	-	11,800.00
Biometrics	-	157,933.00
Income From Farming Activities	15,400.00	196,515.00
Insurance Compensation	-	-
Income From Posho Mill	-	-
Income From Bus Hire	75,000.00	266,300.00
Fee For Hire of Ground and Equipment	-	-
Income From Grants and Donations*	-	-
Interest Income	-	-

ST. JOHN'S GIRLS' SECONDARY SCHOOL

Annual Report and Financial Statements For the year ended 30th June 2024

Dividends Income	-	-
Loans/Borrowings*	-	-
Other Income (specify)*	-	-
Total	1,783,056.00	10,651,238.00

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

*Ensure proper authorization from MOE before obtaining loans/borrowings.

*Indicate what other income relates to including income arising from writebacks if any.

Annual Report and Financial Statements For the year ended 30th June 2024

Notes to the Financial Statements (continued)

6 Tuition – payments.

Description	2023-2024	2022-2023
	Kshs	Kshs
Exercise Books	565,392.00	604,196.00
Textbooks	-	-
Reference materials	-	-
Laboratory Equipment	524,976.00	1,580,883.00
Teaching / Learning Materials	1,796,524.00	3,317,147.00
Exams And Assessment	-	-
Teachers Guides	-	-
Bank Charges	-	6,114.75
Others (specify) White Board & Ink	-	352,440.00
Total	2,886,892.00	5,860,780.75

7 Operations – payments.

Description	2023-2024	2022-2023
	Kshs	Kshs
Personnel Emoluments	4,628,223.18	7,819,214.00
Service Gratuity	-	-
Administration Cost	215,600.75	823,610.00
Repairs And Maintenance & Improvements	88,540.00	-
Local Transport / Travelling	206,200.00	401,500.00
Electricity And Water	1,113,927.00	898,650.00
Medical	-	308,262.00
Activity Expenses	-	28,713.00
T.e.s	974,730.00	4,222,513.15
Nita Levy	4,400.00	650,000.00
Others (specify) Bank charges	-	5,160.00
Total	7,231,620.93	15,157,622.15

ST. JOHN'S GIRLS' SECONDARY SCHOOL
Annual Report and Financial Statements For the year ended 30th June 2024

Notes to the Financial Statements (continued)

8 Infrastructure - payments.

Description	2023-2024	2022-2023
	Kshs	Kshs
Construction of classrooms	-	
Construction of laboratory	-	
Construction of dormitory	3,899,647.00	
Purchase of furniture	2,193,110.00	
Purchase of equipment	-	
Purchase of apparatus	-	
Drilling of boreholes	-	
Others (Bank charges)	6,992.00	
Total	6,099,749.00	

9 Boarding And School Fund

Description	2023-2024	2022-2023
	Kshs	Kshs
Personnel Emoluments	7,418,505.53	8,367,566.00
Service Gratuity	-	-
Repairs And Maintenance & Improvements	12,462,004.95	14,598,327.85
Local Transport / Travelling	4,910,203.00	6,601,092.00
Electricity And Water	3,086,494.00	4,479,013.00
Medical Expenses	1,094,270.00	2,024,094.85
Administration Costs	8,724,371.10	8,102,563.90
Activity	4,163,165.00	5,685,077.00
Agriculture project	17,105.00	148,730.00
Expenses On Income Generating Activities**	-	-
Fee On Boarding Equipment and Stores	51,590,771.32	40,585,533.00
B.O.M Teachers Salary	7,101,480.70	3,978,358.00
School Uniforms	-	509,620.00
T.E.S	4,774,161.00	3,495,640.00
Bus fund	931,345.68	239,200.00
Harambee fund	15,000.00	2,567,250.00
Dormitory / Hostel	-	1,300,000.00
Prize Giving	1,400.00	64,000.00
Magazine / Id card	36,000.00	252,445.00
Imarika	-	348,320.00

ST. JOHN'S GIRLS' SECONDARY SCHOOL
Annual Report and Financial Statements For the year ended 30th June 2024

Chairs and Lockers	-	52,090.00
Egerton Hall	-	1,831,000.00
Multipurpose Hall	-	380,000.00
Home Science Lab	-	397,380.00
Biometrics	-	1,330.00
Others (specify)	-	
Total	106,326,277.28	106,006,330.60

(Expenses on income generating activities** should include all costs relating to the school earnings on miscellaneous receipts as recorded in note 5. These costs should include farm maintenance, posho mill maintenance, ground maintenance and costs incurred during hire of school bus among others).



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Annual Report and Financial Statements For the year ended 30th June 2024

Notes to the Financial Statements (continued)

10 Bank Accounts

Account Name & Details	Status	Bank Account Number	2023-2024	2022-2023
	Active/Dormant		Kshs	Kshs
Tuition Account		1107631130	1,516,503.10	7,201.00
Operations Account		1106573234	6,928,498.65	2,885,080.40
School Fund Account/Boarding		110671169	626,437.56	-
Savings Account Service gratuity		1117350274	34,015.30	34,015.30
Parent Association Development Account			-	
Income Generating Activities Account			-	
Caution money		1104908026	436.10	436.10
Chama cha Waalimu na Wafanyakazi		1238682707	40,572.10	40,572.10
Equity Bank		1060280897	678,000.00	3,865,350.00
M-pesa paybill no.		799593	343,456.00	98,142.40
Infrastructural Account		12386822707	1,738,972.20	1,769,521.20
Total			11,906,891.00	8,700,318.50

11 Cash In Hand

Description	2023-2024	2022-2023
	Kshs	Kshs
Tuition Account	-	-
Operation Account	9.00	41.00
School Fund account	21,350.00	55,871.95
Total	21,359.00	55,871.95

12 Short Term Investments

Description	2023-2024	2022-2023
	Kshs	Kshs
Cooperative Shares	-	-
Treasury Bills	-	-
Fixed Deposit accounts	-	-
Other Investments	-	-
Total	-	-

ST. JOHN'S GIRLS' SECONDARY SCHOOL

Annual Report and Financial Statements For the year ended 30th June 2024



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THE UNIVERSITY OF CHICAGO

ST. JOHN'S GIRLS' SECONDARY SCHOOL
Annual Report and Financial Statements For the year ended 30th June 2024

Notes to the Financial Statements (continued)

13 Accounts Receivable

Description	2023-2024	2022-2023
	Kshs	Kshs
Fees Arrears	84,443,426.90	83,363,659.51
Other Non-Fees Receivables		
Salary Advances (list/schedule attached)	14,700.00	459,556.00
Imprest (list/schedule attached)	1,983,435.00	1,711,667.00
R/D Cheques	-	394,930.00
Rent arrears (list/schedule attached)	988,528.00	3,175,856.00
Total	87,430,089.90	89,105,668.51

13 b Ageing Analysis of Accounts Receivable

Description	2023-2024		2022-2023	
	Kshs		Kshs	
	Current 2023-2024	% of the total	Comparative 2022-2023	% of the total
Less than 1 year	23,090,349.00	%	23,464,427.00	28.15%
Between 1- 2 years	10,026,738.00	%	7,265,229.00	8.71%
Between 2-3 years	27,056,116.50	%	52,634,003.51	63.14%
Over 3 years	24,270,223.40		-	-
Total (should tie to note 13 a)	84,443,426.90	%	83,363,659.51	100%

14 Accounts Payable

Description	2023-2024	2022-2023
	Kshs	Kshs
Trade Creditors (See Ageing Below and Appendix 1)	24,331,649.05	14,117,836.55
Prepaid Fees	5,318,004.00	2,337,584.00
Retention Monies	-	-
P.T.A	-	7,456,804.00
Unpaid salaries and statutory deductions	-	
Caution money	-	1,685,944.95
Bank overdraft	-	7,297,417.47
Other payables (specify)	-	
Total	29,649,653.05	32,895,586.97



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Annual Report and Financial Statements For the year ended 30th June 2024

Notes to the Financial Statements (continued)

14a. Ageing Analysis of Accounts Payable

Description	2023-2024		2022-2023	
	Kshs		Kshs	
	Current 2023-2024	% of the total	Comparative 2022-2023	% of the total
Less than 1 year	21,799,377.10	90.20%	12,869,480.95	91.20%
Between 1- 2 years	2,532,271.95	9.80%	1,248,255.60	8.80%
Between 2-3 years	-	-	-	-
Over 3 years	-	-	-	-
Total (should tie to note 14)	24,331,649.05	100%	14,117,736.55	100%

15 Fund Balance Brought Forward

Description	2023-2024	2022-2023
	Kshs	Kshs
Bank Balances	11,906,891.00	8,700,318.50
Cash Balances	21,359.00	55,912.95
Short Term Investments	-	-
Receivables	87,430,089.90	89,105,668.51
Payables	(29,649,653.05)	(32,935,586.97)
Total	69,708,686.85	64,926,312.99

Annual Report and Financial Statements For the year ended 30th June 2024

Other important disclosure notes

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

16 Non-current Liabilities Summary

Description	2023-2024	2022-2023
	Kshs	Kshs
Bank Loans	-	-
Outstanding Leases	-	-
Hire Purchase	-	-
Gratuity And Leave Provision	-	-
Others (specify)	-	-
Total	-	-

17 Biological assets

Description	Numbers	2023-2024	2022-2023
		Kshs	Kshs
Cattle	4	240,000.00	240,000.00
Goats	9	45,000.00	-
Trees	960	2,880,000.00	2,988,000
Coffee Or Tea Plantation			-
Poultry			-
Others (specify)			-
Total	973	3,163,000.00	3,228,000.00

18 Borrowings

Description	2023-2024	2022-2023
	Kshs	Kshs
Borrowings at beginning of the year	-	-
Borrowings during the year	-	-
Repayments during the year	-	-
Balance at the end of the year	-	-

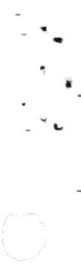
ST. JOHN'S GIRLS' SECONDARY SCHOOL
Annual Report and Financial Statements For the year ended 30th June 2024

Other important disclosure notes

19 Stock/ Inventory

Description	2023-2024	2022-2023
	KShs	KShs
Food stuffs	86,050.00	434,000.00
Lab consumables	674,300.00	850,000.00
Farm produce	10,000.00	5,000.00
Medication	80,000.00	-
Construction Materials	-	-
Others (specify)	-	-
	850,350.00	1,289,000.00

(Stock to be measured at lower of cost and net realisable value. Net realisable value is the difference between selling costs less costs to sell)



Annual Report and Financial Statements For the year ended 30th June 2024

20 Progress On Follow Up Of Auditor Recommendations

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


Sign and Date ST. JOHN'S GIRLS SECONDARY SCHOOL
Principal
2 JUL 2025
P. O. Box 3-80105
KALOLENI

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Annual Report and Financial Statements For the year ended 30th June 2024

12. Annexes

Annex I - Analysis of Pending Accounts Payable

Supplier Of Goods Or Services	Original Amount	Date Contracted	Amount Paid To Date	Outstanding Balance Current FY	Outstanding Balance Comparative FY	Comments
	Kshs	Kshs	Kshs	Kshs	Kshs	
Construction Of Buildings						
1.						
2.						
Supply Of Goods						
1. GOMBATO TRADING COMPANY	4,576,678.50	01/07/2023	2,504,591.00	2,072,087.50	-	
2. BEKOCHA ENTERPRISES	266,000.00	16/05/2023	-	266,000.00	-	
3. SANEY INVESTMENTS	1,656,678.00	01/07/2023	1,014,488.00	642,190.00	-	
4. SACHAH LOGISTICS	517,640.00	01/07/2023	139,550.00	-	378,090.00	
5. MNYAZ INVESTMWNTS	1,004,500.00	04/09/2022	500,000.00	-	504,500.00	
6. HILKATH VENTURES	1,596,900.00	28/05/2024	804,000.00	474,600.00	318,300.00	
7. MOMBASA ROAD GEN.	10,238,140.00	01/07/2023	3,606,250.00	6,631,890.00	-	
8. LUTA ENTERPRISES	124,150.00	06/03/2023	-	124,150.00	-	
9. GENTRADE SUPPLIERS LTD	762,271.95	30/04/23	500,000.00	262,271.95	-	
10. RABAI GENERAL STORE & HARDWARE	19,616,400.00	01/07/23	11,340,000.00	8,276,400.00	-	
11. ABSAHUN INVESTMENT	500,000.00	27/03/2023	200,000.00	300,000.00	-	

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ST. JOHN'S GIRLS' SECONDARY SCHOOL

Annual Report and Financial Statements For the year ended 30th June 2024

Supplier Of Goods Or Service	Original Amount	Date Compared	Amount Paid To Date	Outstanding Balance Current FY	Outstanding Balance Comparative FY	Comments
12. VIRGIN CLEAN LIMITED	60,800.00	28/03/2023	18,240.00	42,560.00	-	
13. MWASHOCHI ENTERPRISES	620,136.00	31/01/2024	-	620,136.00	-	
14. ULTRAMED HEALTHCARE LTD	550,400.00	14/02/2024	200,050.00	350,350.00	-	
15. SOBROSONS LTD	415,300.00	23/12/2023	-	415,300.00	-	
16. A & CO LTD	191,800.00	04/05/2024	-	191,800.00	-	
17. NAKURU RUBBER STAMP	161,200.00	06/01/2024	-	161,200.00	-	
18. SIGO LTD	963,600.00	21/03/2023	133,640.00	-	829,960.00	
19. MFI DOCUMENTS SOLUTION LTD	1,029,280.00	28/02/2023	914,280.00	-	115,000.00	
20. ROMZE ENTERPRISES	382,134.00	17/03/2024	151,675.00	230,459.00	-	
21. KILIFI NEW FACE ENTERPRISES	1,424,404.60	10/02/2024	300,000.00	1,124,404.60	-	
Sub Total	46,658,413.05		22,326,764.00	21,799,377.10	2,532,271.95	
GRAND TOTAL(Current FY + Comparative FY)				24,331,649.05		

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(Indicate actual name of the school)

Annual Report and Financial Statements For the year ended 30th June 2024

Annex 2 – Summary of Fixed Assets Register

Asset Class	Historical Cost b/f (Kshs) 1 st July 2023	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost c/f (Kshs) 30 th June 2024
Land	CHURCH LAND			
Buildings And Structures	243,580,580.00	-	-	243,580,580.00
Motor Vehicles	2,780,000.00	-	-	2,780,000.00
Office Equipment, Furniture And Fittings	1,434,263.00	105,000.00	-	1,539,263.00
Textbooks	655,958.00	-	-	655,958.00
ICT Equipment	206,900.00	-	-	206,900.00
Tools And Apparatus	4,241,900.00	-	-	4,241,900.00
Other Machinery And Equipment	1,326,631.00	-	-	1,326,631.00
Heritage And Cultural Assets	-	-	-	-
Intangible Assets- Soft Ware Schaccs & Zeraki	-	250,000.00	-	250,000.00
Total	254,226,232.00	355,000.00	-	254,581,232.00

(The school should ensure that a detailed fixed assets register is maintained).

REPUBLIC OF KENYA

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Email: info@oagkenya.go.ke
Website: www.oagkenya.go.ke



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

OAG/AUD/SCH/SJGSS/2024/2025(22)

18 June, 2026

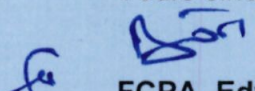
Mr. Samuel J. Njoroge, CBS
Clerk of the National Assembly
Parliament Buildings
P. O. Box 41842-00100
NAIROBI

Dear Mr. Njoroge

**REPORT OF THE AUDITOR-GENERAL ON ST JOHN'S GIRLS SECONDARY
SCHOOL FOR THE YEAR ENDED 30 JUNE, 2023/2024 AND 2024/2025 – KILIFI
COUNTY**

I transmit the report of the Auditor-General on the examination and audit of St John's Girls Secondary School for the year ended 30 June, 2023/2024 and 2025 in accordance with the provisions of Article 229(7) of the Constitution of Kenya for the necessary action as required by Article 229(8) of the Constitution.

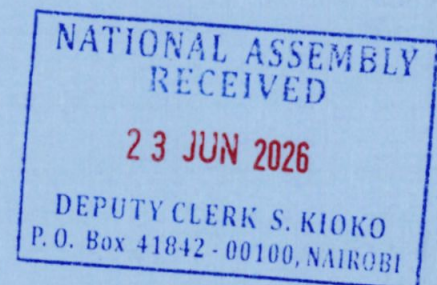
Yours sincerely


FCPA. Edwin Kamar
For: AUDITOR-GENERAL

Copy to: **Dr. Chris Kiptoo, PhD., CBS**
Principal Secretary
The National Treasury
P.O. Box 30007-00100
NAIROBI

John Lekakeny Ololtuaa, CBS
Principal Secretary
Ministry of Education
State Department for Basic Education
P.O. Box 30040-00100
NAIROBI

Salome Mwaruwa
Principal
St John's Secondary School
P.O. Box 3-80105
KALOLENI



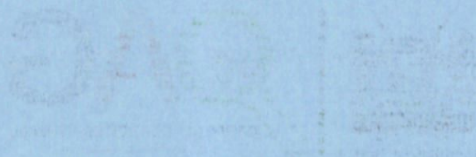
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OAG/AUD/SCH/SJGSS/2024/2025(22)

18 June, 2026

Mr. Samuel J. Njoroge, CBS
Clerk of the National Assembly
Parliament Buildings
P. O. Box 41842-00100
NAIROBI

Dear Mr. Njoroge

**REPORT OF THE AUDITOR-GENERAL ON ST JOHN'S GIRLS SECONDARY
SCHOOL FOR THE YEAR ENDED 30 JUNE, 2023/2024 AND 2024/2025 – KILIFI
COUNTY**

I transmit the report of the Auditor-General on the examination and audit of St John's Girls Secondary School for the year ended 30 June, 2023/2024 and 2025 in accordance with the provisions of Article 229(7) of the Constitution of Kenya for the necessary action as required by Article 229(8) of the Constitution.

Yours sincerely

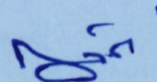


FCPA. Edwin Kamar
For: AUDITOR-GENERAL

Copy to: **Dr. Chris Kiptoo, PhD., CBS**
Principal Secretary
The National Treasury
P.O. Box 30007-00100
NAIROBI

John Lekakeny Ololtuaa, CBS
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