

REPUBLIC OF KENYA



Enhancing Accountability



REPORT

**THE NATIONAL ASSEMBLY
PAPERS LAID**

DATE: 04 MAR 2025

DAY.

Tuesday

OF

**TABLED
BY:**

Deputy Chief Whip
Majority party.
Hon - Naomi Jillo

**CLERK-AT
THE-TABLE:**

Benson Inzofu

THE AUDITOR-GENERAL

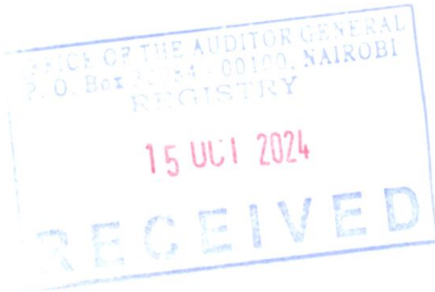
ON

**ST JOHN'S GIRLS
SECONDARY SCHOOL**

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

KILIFI COUNTY

Revised 30th June 2021



ST. JOHNS' GIRLS
PUBLIC SECONDARY SCHOOL

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED
30th June 2021

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



ST. JOHN'S GIRLS SECONDARY SCHOOL

P. O. BOX 3, KALO LENI TEL No. 0721-815047

E-mail: johnspekee@gmail.com

Reports and Financial Statements For the year ended 30th June 2021

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ST. JOHN'S GIRLS SECONDARY SCHOOL

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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 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 an Extra County public school established, owned or operated by the Government.

The school is a boarding school and had 1513 number of students as at 30th June 2021. It has 8 streams and 60 teachers of which 21 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	Josephine Muhonja Mwinamo	Secretary - Principal	5th July 2019
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
8	Luis Karisa Yaa	Member – Rep CEB	5th July 2019
9	Marystella Nanjala Simiyu	Member Rep Teachers	5th July 2019
10	Sharlet Birya	3 Members - Sponsor	5th July 2019
11	Edwad Mulewa Mwachinga	Member - Community	5th July 2019
12	Paddyson Kasena Changawa	MemberSpecial Needs	5th July 2019
13	Esther Alex	Rep Students	5th July 2019



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Reports and Financial Statements For the year ended 30th June 2021

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. Gerald Ngumbao 2. Josephine Mwinamo 3. Titus Wasilwa 4. Sharlet Biryia	Chairman Secretary Member Member	5
2	Audit Committee	-	-	-
3	Finance, procurement and general purposes Committee	1. Gerald Ngumbao 2. Josephine Mwinamo 3. Titus Wasilwa 4. Sharlet Biryia	Chairman Secretary Member Member	5
4	Academic Committee	1. Martin Munga 2. Marystella Bwire 3. Titus Wasilwa 4. Christine Katama 5. James Karaba	Chairman Secretary Member Member Member	2
5	Development Committee	1. Kenneth Kamau 2. Edward Mwachinga 3. Louis Karisa 4. Jackline Nahome	Chairman Secretary Member member	1
6	Discipline and welfare Committee	1. Marystella Bwire 2. Kenneth Kamau 3. Jackline Nahome 4. Sharlet Biryia 5. Easther Alex	Chairperson Secretary Member Member member	1
7	Adhoc Committee (if any during the year)	-	-	-



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Reports and Financial Statements For the year ended 30th June 2021

(d) School operation Management

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

Ref:	Designation	Name	TSC Number
1	Principal	Josephine Muhonja Mwinamo	199244
2	Deputy Principal	Rose Mkonza Mwangudza	457384
3	Deputy Principal	Margaret Kabibi Karisa	290052
	School Bursar	Ndegwa Munga Mgaza	N/A

KEY SCHOOL INFORMATION AND MANAGEMENT (Continued)

(e) Schools contacts

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



ST. JOHN'S GIRLS SECONDARY SCHOOL

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Reports and Financial Statements For the year ended 30th June 2021

(f) School Bankers

The following school operated 9 numbers of bank accounts in the following banks:

1. Name of Bank: **Kenya Commercial Bank**
Branch: Treasury Square, Nkrumah Road, Mombasa
Account Numbers: 1106571169
 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
2. Name of Bank: Equity Bank
Branch: Kilifi
Account Number: 1060280897386
3. Name of Bank: Co-operative Bank
Branch: Mariakani
Account Number: 01117252797200
4. 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



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Reports and Financial Statements For the year ended 30th June 2021

II. SUMMARY REPORT OF PERFORMANCE OF THE SCHOOL

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

a) Financial performance:

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

ACCOUNT	2019	2020	30 TH JUNE 2021
Main Account	6,784,359.81	18,093,139.28	2,177,362.35
Operational Account	(4,192,349.45)	2,619,663.00	
Tuition Account	474,238.10	(185,517.80)	
Infrastructure Account	1,745,292.00	(1,739,370.80)	
TOTAL	<u>4,814,540.46</u>	<u>18,787,913.68</u>	

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

ACCOUNT	2019	2020	2021
Tuition Account	4,268,950.11	2,374,842.00	1,756,833.25
Operational Account	13,938,089.60	11,800,508.27	11,161,013.75
TOTAL	<u>18,207,039.71</u>	<u>14,175,350.27</u>	<u>12,917,847.00</u>

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

ACCOUNT	2019	2020	2021
Tuition Account	4,268,950.00	2,374,842.00	1,756,833.25
Operational Account	13,938,089.00	11,800,508.00	11,161,013.75
Infrastructure	6,000,000.00	8,710,000.00	8,018,500.00
Total	24,207,039.00	22,885,350.00	20,936,347.00
Enrolment	1288	1288	1352
Capitation ratio	1:18794	1:17,768	1:15,485



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Reports and Financial Statements For the year ended 30th June 2021

Enrolment	1288	1288	1352
Capitation ratio	1:18794	1:17,768	1:15,485

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

ACCOUNT	2019	2020	2021
Main Account	58,042,716.18	65,173,713.60	49,642,519.13

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

ACCOUNT	2019	2020	2021
Main Account	53,020,903.86	58,389,353.79	31,549,380.03

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

DESCRIPTION	2019	2020	2021
Sundry Debtors	50,861,741.85	63,010,485.80	81,570,193.32
Sundry creditors	17,785,877.65	16,995,765.45	1,455,007.41

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

DESCRIPTION	2019	2020	2021
Cash at bank balance (reconciled)	-	46,001.60	-
Cash balance verified	6,010.55	157.00	13,410.00
TOTAL	<u>6,010.55</u>	<u>46,158.60</u>	<u>13,410.00</u>

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

b) Teacher Student ratio 2021:

- Teacher to student ratio – 1:23
- Number of teachers recruited – 3



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Reports and Financial Statements For the year ended 30th June 2021

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)
- Teachers required from shortfall – total shortfall = $141/27 = 5.22 = 6$
 $54 + 6 = 60$
- Teachers available = 38
- Teachers shortage 22

55 Mean score in the 2021 KCSE:

YEAR	ENTRY	MEAN
2019	239	5.030
2020	279	5.699
2021	270	5.012

- COMMENTS:**
- Set target was 7.1
 - Did not achieve due to varied reasons

56 Number of Candidates in the 2021 KCSE:

2019	2020	2021
239	279	270



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Reports and Financial Statements For the year ended 30th June 2021

56 Number of Candidates in the 2021 KCSE:

2019	2020	2021
239	279	270

57 Capacity of the school:

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
Bathrooms	975 pax	1458 pax	483 pax
Home Science laboratories	40 pax	120 pax	2 laboratories 80 pax
Computer laboratory	1	1	-
Staffroom	15 teachers	64 teachers	Space for 49 teachers
Administration block	Small	Need for a modern block	1 modern block

58 Development projects carried out by the school:

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

Sign 

School Principal



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Reports and Financial Statements For the year ended 30th June 2021

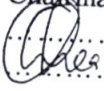
III. STATEMENT OF SCHOOL MANAGEMENT RESPONSIBILITY


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.

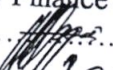
Schedule 4 (Section 23) of the Education Act, 2013 requires the Board of Management of a public institution of basic education to be keep all proper books and records of accounts of the income, expenditure and assets of the institution.

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

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

Name: Gerald Sammy Ngumbao
Designation: Chairman, School Board of Management
Sign: 
Date: 11/10/2022

Name: Josephine Muhonja Mwinamo
Designation: School Principal & Secretary to Board of Management
Sign: 
Date: 11/10/2022

Name: Ndegwa Munga Mgaza
Designation: Bursar/ Finance Officer
Sign: 
Date: 11/10/2022



ST. JOHN'S GIRLS SECONDARY SCHOOL

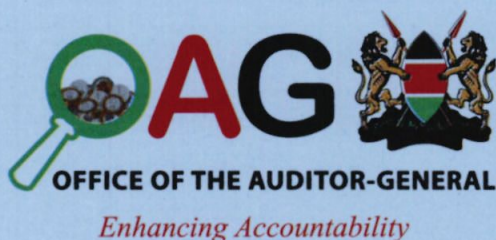
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Reports and Financial Statements For the year ended 30th June 2021

REPUBLIC OF KENYA

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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 SIX (6) MONTHS' PERIOD ENDED 30 JUNE, 2021 – KILIFI COUNTY

PREAMBLE

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

- A. Report on the Financial Statements that considers whether the financial statements are fairly presented in accordance with the applicable financial reporting framework, accounting standards and the relevant laws and regulations that have a direct effect on the financial statements.
- B. Report on Lawfulness and Effectiveness in Use of Public Resources which considers compliance with applicable laws, regulations, policies, gazette notices, circulars, guidelines and manuals and whether public resources are applied in a prudent, efficient, economic, transparent and accountable manner to ensure that the 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.

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 of Kenya, 2010, 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 Johns' Girls Secondary School – Kilifi County set out on pages 13 to 30, which comprise of the statement of financial assets and financial liabilities as at 30 June, 2021, statement of receipts and payments, statement of cash flows and the statement of budgeted versus actual amounts for the 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, 2010 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 the St Johns' Girls Secondary School as at 30 June, 2021, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with Basic Education Act 2013 and the Public Finance Management Act, 2012.

Basis for Qualified Opinion

1 Accounts Receivables

1.1 Unsupported Accounts Receivables

The statement of financial assets and financial liabilities reflects accounts receivables balance of Kshs.76,579,569 as disclosed in Note 11 to the financial statements. However, the supporting schedules, detailed aging analysis and issued invoices were not provided for audit review.

1.2 Long Outstanding Receivables

The statement of financial assets and financial liabilities reflects accounts receivable balance of Kshs.76,579,569. Included in this balance is Kshs.74,066,328 in respect of fees arrears as disclosed in Note 11 to the financial statements. The fees arrears includes a balance of Kshs.54,626,977 which had been outstanding for more than two (2) years.

In the circumstances, the accuracy, completeness and recoverability of the accounts receivables balance of Kshs. 76,579,569 could not be confirmed.

2 Unsupported Accounts Payables

The statement of financial assets and liabilities reflects accounts payables of Kshs.24,072,148. Included in the account payables under Note 12 to the financial statements were balances relating to Parents Teachers Association (PTA) and caution money amounting to Kshs.7,456,804 and Kshs.1,685,945 respectively which were not supported.

In the circumstances, the accuracy and completeness of the account's payables balance of Kshs.24,072,148 could not be confirmed.

3 Unsupported Payments

The statement of receipts and payments reflects payments totalling to Kshs. 40,296,901 as disclosed in Notes 5, 6 and 7 to the financial statements. However, examination of payment vouchers amounting to Kshs.14,303,884 revealed that Management made payments without proper supporting documents such as requisitions, local purchase orders, delivery notes, inspection reports, goods received notes, certificate of payments.

In the circumstances, the regularity, accuracy and completeness of the tuition, operations, boarding and school fund expenditures of Kshs.40,296,901 could not be confirmed.

4 Inaccuracies in the Financial Statements

Review of the financial statements revealed various inaccuracies as shown below;

- i. Incomplete and inaccurate balances in the statement of budgeted versus actual amounts;
- ii. Non segregation of school fund income from other receipt income in the statement of receipts and payments and the respective notes;

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

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

Key Audit Matters

Key audit matters are those matters that, in my professional judgment, are of most significance in the audit of the financial statements. There were no key audit matters to report in the year under review.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution of Kenya, 2010, 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. Under Funding of Capitation Grants

The statement of receipts and payments reflects capitation grants for tuition and capitation grants for operations amount of Kshs.1,756,833 and Kshs.11,161,014 respectively as disclosed in Notes 1 and Note 2 to the financial statements. During the financial year, NEMIS reported a total number of one thousand three hundred and ten (1,310) students while the enrolment records provided by the school indicated a total number of one thousand three hundred and fifty-eight (1,358) students, resulting to an unexplained variance of forty-eight (48) students. As a result of the variances, the school was under funded by an amount of Kshs.752,180. Further, failure to update the school records in NEMIS is contrary to the Ministry of Education Circular MOE.HQS/3/13/3 dated 16 June, 2021 on implementation of Free Day Secondary Education (FDSE) which requires all learners be registered in NEMIS and the principals to ensure their records are accurate.

In the circumstances, the under-funding of the school affected service delivery to the school and the school was in breach of the law.

2. Excess Supply of Books

During the period under review, the Ministry of Education distributed textbooks to public secondary schools through Kenya Institute of Curriculum Development (KICD). Examination of records revealed that the Institute distributed five thousand three hundred and sixty-eight (5,368) books to the school while only five thousand three hundred and thirty-two (5,332) books were issued to the students, resulting to an unexplained excess text books of thirty-six (36) books in the school store.

In the circumstances, value for money on the excess thirty-six (36) textbooks could not be confirmed.

3. Long Outstanding Trade Payables

The statement of financial assets and financial liabilities reflects payables balance of Kshs.24,072,148 as disclosed in Note 12 to the financial statements. However, included in the balance are trade payables balance of Kshs.2,300,550 which had been outstanding for more than one (1) year. This was contrary to Section 53 (8) of the Public Procurement and Asset Disposal Act, 2015 which states that 'an Accounting Officer shall not commence any procurement proceedings until satisfied that sufficient funds to meet the obligations of the resulting contract(s) are reflected in approved budget estimates.

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

4. Failure to Transfer Infrastructure Funds from Operations Bank Account

The statement of receipts and payments reflects operations grants amount of Kshs.11,161,014 as disclosed in Note 2 to the financial statements from the Ministry of Education credited in the operations bank account. Included in the amount is

Kshs.8,963,500 in respect of infrastructure grants which were to be transferred to infrastructure bank account for maintenance and improvement of the school's facilities. However, only Kshs.8,018,500 was transferred to infrastructure account, leaving a balance of Kshs.945,000 as at 30 June, 2021. This was contrary to The Ministry of Education Circular Ref. No: MOE.HQS/3/10/18(112) which directed that infrastructure grants as well as maintenance and improvement funds should be transferred to the school infrastructure account fifteen (15) days upon receipt of the funds in the operations account.

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

5. Unapproved Fees on Parents Association Support Programme

The statement of receipts and payments reflects school fund income - parents' contributions amount of Kshs.18,103,391 as disclosed in Note 4 to the financial statements which includes Harambee amount of Kshs.2,808,736. Examination of the records revealed that the school charged an amount of Kshs.5,750 per student to support the programme which had not been approved by the Ministry of Education through the County Education Board. This was contrary to Government Circular No. MOE.HQS/3/13/3 dated 16 June, 2021 on guidelines on implementation of Free Day and Secondary Education programme which stipulates that parent will only pay for school uniforms, boarding related costs as reflected in the boarding fees structure and lunch for the day scholars.

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

6. Lack of a Procurement Plan

The statement of receipts and payments reflects an amount of Kshs.42,474,263 and Kshs.40,296,901 in respect of total receipts and total payments respectively. However, during the year Management did not prepare an annual procurement plan as part of the annual budget preparation process. This was contrary to Regulation 40 of the Public Procurement and Asset Disposal Regulations, 2020 which requires a procuring entity to 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.

7. Use of Cash to Procure Goods, Works and Services

The Statement of receipts and payments reflects total expenditures of Kshs.40,296,901 on various expenditure accounts during the year under review. The audit revealed that expenditure amounting to Kshs.2,046,965 was done in cash. This was contrary to Section 108 of Public Procurement and Disposal Act (PPDA) and Regulations 93(1)(2)(3) of the Public Procurement and Disposal Regulations, 2020 which caps cash procurement.

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

8. Non-Compliance with the Public Sector Accounting Standards Board (PSASB) Reporting Requirements

The financial statements presented for audit did not include all information provided in the format prescribed and published by the Public Sector Accounting Standards Board (PSASB) as follows:

- i. The financial statements had inconsistent pagination;
- ii. The statement of budgeted versus actual amounts had missing totals.
- iii. The school fund income was mixed with other receipt income in the statement of receipts and payments and the respective notes;
- iv. On other important disclosures under Note 17, there was no balance for stock/inventory;
- v. Missing data on Annex 1 and 2 on analysis of pending account payables and summary of the fixed asset register accordingly;

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

9. Late Submission of the Financial Statements for Audit

During the year under review, the school management submitted the financial statements to the auditor General for audit on 31 October, 2022. 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 which Section 81 of the Public Finance Management Act, 2012 on preparation of the financial statements.

In the circumstances, Management was therefore 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 matters described in the Basis for Conclusion on Effectiveness of Internal Controls, Risk Management and Governance section of my

report, I confirm that, nothing else has come to my attention to cause me to believe that internal controls, risk management and overall governance were not effective.

Basis for Conclusion

1. Lack of Internal Audit Function and Audit Committee

During the year under review, the school had not constituted an audit committee and an internal audit unit as required by Regulation 166 (1) and (2) of the Public Finance Management (National Government) Regulations, 2015 which states that, the internal audit unit of a National Government entity to assess effectiveness of the school through an internal performance appraisal commenting on its effectiveness in the annual report to The National Treasury.

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

2. Dormant Bank Accounts

The Statement of financial assets and financial liabilities reflects bank balances of Kshs.5,882,309. However, the audit revealed that the management operated a total of four (4) dormant accounts with a total balance of Kshs.76,215. No justification was provided for continued maintenance of dormant accounts.

In the circumstances, the bank balance of dormant cash is exposed for misuse.

3. Lack of Ownership Documents

Annex 2 to the financial statements reflects summary of fixed assets register balance with Nil balances in respect of fixed assets. The nil balances included those for Land and Motor vehicles. However, land ownership documents were not provided for audit verification.

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 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.

Responsibility 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 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 overall governance.

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

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

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

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

Auditor-General's Responsibilities for the Audit

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

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

Further, in planning and performing the audit of the financial statements and audit of compliance, I consider internal controls in order to give an assurance on the effectiveness of internal controls, risk management and overall governance processes and systems in accordance with the provisions of Section 7(1)(a) of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. My consideration of

the internal controls would not necessarily disclose all matters in the internal controls that might be material weaknesses under the ISSAIs. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

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

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

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

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


FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

27 December, 2024



ST. JOHN'S GIRLS SECONDARY SCHOOL

P. O. BOX 3, KALOLENI TEL No. 0721-815047


E-mail: johnspekee@gmail.com

Reports and Financial Statements For the year ended 30th June 2021

V. STATEMENT OF RECEIPTS AND PAYMENTS PERIOD TO 30TH JUNE 2021

DESCRIPTION OF VOTE HEAD	Note	2020-2021 Kshs	2019-2020 KShs
RECEIPTS			
Capitation grants for tuition	1	1,756,833.25	
Capitation grants for operations	2	11,161,013.75	
School Fund Income- Parents' Contributions	3	11,453,025.00	
School Fund Income- Other receipts	4	18,103,391.00	
TOTAL RECEIPTS		42,474,263.00	
PAYMENTS			
Payments for Tuition	5	2,617,945.15	
Payments for operations	6	5,264,913.00	
Boarding and school fund payments	7	28,626,272.35	
Infrastructure	8	3,787,770.15	
TOTAL PAYMENTS		40,296,900.65	
SURPLUS/DEFICIT		2,177,362.35	

The school financial statements were approved on 30th June 2021 and signed by:

Sign: 

Gerald Sammy Ngumbao

Chair BOM

Date: 11/10/2022

Sign: 

Josephine M. Mwinamo

School Principal/
Secretary to BOM

Date: 11/10/2022

Sign: 

Ndegwa M. Mgaza

Bursar/
Finance Officer

Date: 11/10/2022



ST. JOHN'S GIRLS SECONDARY SCHOOL

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Reports and Financial Statements For the year ended 30th June 2021

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

	Note	2020-2021 Kshs	2019-2020 KShs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	10	5,882,309.30	
Cash Balances	11	184,663.00	
Total Cash and cash equivalent		6,066,972.30	
Account's receivables (Debtors)	12	76,579,569.20	
TOTAL FINANCIAL ASSETS		82,646,541.50	
FINANCIAL LIABILITIES.			
Accounts Payables (Creditors)	13	24,072,148.41	
NET FINANCIAL ASSETS		58,574,393.09	
REPRESENTED BY			
Accumulated Fund b/fwd	14	56,397,030.74	
Surplus/Deficit for the year		2,177,362.35	
NET FINANCIAL POSITION		58,574,393.09	

The School's financial statements were approved on _____ 2021 and signed by:

Gerald S. Ngumbao
Chairman, BoM

Sign: 

Date: 11/10/2022

Josephine M. Mwinamo
School Principal/Secretary
to BoM

Sign: 

Date: 11/10/2022

Ndegwa M. Mgaza
Bursar/Finance

Sign: 

Date: 11/10/2022



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Reports and Financial Statements For the year ended 30th June 2021

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

		2020-2021	2019-2020
		Kshs	KShs
Receipts for operating income			
Capitation grants for tuition	1	1,756,833.25	
Capitation grants for operations	2	11,161,013.75	
School fund income- Parents contributions/ fees	3	11,453,025.00	
School fund income- other receipts	4	18,103,391.00	
Total receipts		42,474,263.00	
Payments			
Payments for Tuition	6	(2,617,945.15)	
Payments for Operations	7	(5,264,913.00)	
Boarding and school fund payments	8	(28,626,272.35)	
Infrastructure	9	(3,787,770.15)	
Net cash flow from operating activities		2,177,362.35	
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets			
Acquisition of Assets			
Proceeds from investments			
Purchase of investments			
Net cash flows from Investing Activities			
CASHFLOW FROM BORROWING ACTIVITIES			
Proceeds from borrowings/ loans			
Repayment of principal borrowings			
Net cash flow from financing activities			
NET INCREASE IN CASH AND CASH EQUIVALENTS			
Cash and cash equivalent at BEGINNING of the year		2,177,362.35	
Cash and cash equivalent at END of the year		<u>3,889,610.00</u>	
TOTAL		<u>6,066,972.35</u>	

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.



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VIII. STATEMENT OF BUDGETED VERSUS ACTUAL AMOUNTS 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
RECEIPTS						
<i>(1) CAPITATION GRANT ON TUITION</i>	3,421,896.00					
Textbooks and reference materials						
Exercise books	2,076,744.00	-	2,076,744.00	456,745.44	1,619,998.56	21.90%
Laboratory equipment	691,908.00	-	691,908.00	245,939.88	445,968.56	35.50%
Internal exams	194,016.00	-	194,016.00	298,641.25	(104,625.25)	153.90%
Teaching / learning materials	285,048.00	-	285,048.00	439,298.30	(154,250.30)	154.10%
Chalks	107,488.00	-	107,448.00	175,671.32	(68,223.32)	163.50%
Exams and assessment	-	-	-	-	-	-
Teachers guides	66,732.00	-	66,732.00	<u>140,537.06</u>	(73,805.06)	210.60%
TOTAL				<u>1,756,833.25</u>		
<i>(2) CAPITATION GRANT ON OPERATIONS</i>	36,900,000.00					
Personnel emoluments	8,178,300.00	-	8,178,300.00	3,123,589.39	4,574,549.76	44%
Repairs and maintenance	9,600,000.00	-	9,600,000.00	5,791,573.95	4,361,551.10	54.50%



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Local transport / travelling	5,031,763.00	-	5,031,763.00	441,091.02		10%
Electricity and water	7,084,796.00	-	7,084,796.00	885,917.45	(6,063,839.85)	14.40%
Medical	-	-	-	-		
Administration costs	4,665,141.00	-	4,665,141.00	918,841.94	(3,601,721.51)	22.79%
Activity	2,100,000.00	-	2,100,000.00	-		
Gratuity	-	-	-	-		
SMASSE	240,000.00	-	240,000.00			
TOTAL				11,161,013.75		
(3) FEES CHARGED ON PARENTS	69,762,000.00					
Personnel emoluments	9,388,597.00	-	9,388,597.00	2,828,382.20	6,560,214.80	30.10%
Repairs and maintenance	9,600,000.00	-	9,600,000.00	2,190,826.00	7,409,174.00	22.80%
Local transport / travelling	5,115,663.00	-	5,115,663.00	672,654.70	4,443,008.30	13.10%
Electricity and water	5,724,993.00	-	5,724,993.00	4,139,177.40	1,585,815.60	72.30%
Medical	2,400,000.00	-	2,400,000.00	-	-	
Administration costs	4,730,747.00	-	4,730,747.00	1,621,984.70	3,108,762.30	34.28%
Activity	2,100,000.00	-	2,100,000.00	-		
SMASSE	240,000.00	-	240,000.00	-		
TOTAL				11,453,025.		
Fee on Boarding Equipment and Stores	30,462,000.00	-	30,462,000.00	14,075,401.00	16,386,599.00	46.20%
OTHER INCOME						
Rent-income				155,722.00		
Harambee				2,808,738.00		



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Books/ID Card/Magazine/Tender				62,380.00		
Bakery funds				26,965.00		
Water project				75,015.00		
Uniforms/Mock				72,770.00		
Bus Fund				<u>826,400.00</u>		
TOTAL INCOME				<u>18,103,391.00</u>		
(1) EXPENDITURE FOR TUITION						
Textbooks and reference materials						
Exercise books	2,076,744.00	-	2,076,744.00	603,664.00	1,473,080.00	29.06%
Laboratory equipment	691,908.00	-	691,908.00	605,595.00	86,313.00	87.52%
Internal exams						
Teaching / learning materials	285,048.00	-	285,048.00	753,620.00	(468,572.00)	264.38%
Chalks	107,448.00	-	107,448.00			
Exams and assessment						
Reference Materials				489,160		
Teachers guides	66,732.00	-	66,732.00	164,032	(586,460.00)	978.80%
Administration costs						
Bank Charges				1,874.15		
TOTAL EXPENDITURE				<u>2,617,945.15</u>		
(2) EXPENDITURE FOR OPERATIONS						
Personnel emoluments	8,178,300.00	-	8,178,300.00	4,074,638.00	4,103,662.00	49.82%
Repairs, maintenance & improvements	9,600,000.00	-	9,600,000.00	229,640.00	9,370,360.00	2.39%



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Local transport / travelling	5,031,763.00	-	5,031,763.00	169,070.00	4,862,693.00	3.36%
Electricity, water and conservancy	7,084,796.00	-	7,084,796.00	221,379.00	6,863,417.00	3.12%
Medical						
Administration costs	4,665,141.00	-	4,665,141.00	570,186.00	4,094,955.00	12.22%
Activity Expenses						
Gratuity						
TOTAL EXPENDITURE				5,264,913.00		
(3) EXPENDITURE FOR SCHOOL FUND	6,762,000.00					
Personnel emoluments	9,388,597.00	-	9,388,597.00	169,021.00	9,219,576.00	1.80%
Repairs, maintenance and improvements	9,600,000.00	-	9,600,000.00	1,496,182.00	8,103,818.00	15.58%
Local transport / travelling	5,115,663.00	-	5,115,665.00	2,219,674.00	2,895,989.00	43.39%
Electricity, water and conservancy	5,724,993.00	-	5,724,993.00	1,116,564.00	4,608,429.00	19.50%
Medical Expenses	2,400,000.00		2,400,000.00	227,480.00	2,172,520.00	9.47%
Administration costs	4,730,747.00			1,478,866.35	1,478,866.35	
Activity	2,100,000.00		2,100,000.00	42,100.00		
T.E.S				435,638.00	435,638.00	
Farm Project				101,270.00		
BOM Teachers salary				4,283,989.00	4,283,989.00	
Boarding Equipment and Stores	30,462,000.00		30,462,000.00	15,200,724.00	15,261,276	49.90%
Expenditure for Income Generating Activity						
Farm project						
Other expenses on investments				101,270.00		
Rent Expenses						



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**Reports and Financial Statements
For the year ended 30th June 2021**

Books/ID Card/Magazine				72,800.00		
Uniforms				341,205.00		
Loan Principal Repayment						
Acquisition of Assets						
TOTALS				27,185,513.35		

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

- i.
- ii.



ST. JOHN'S GIRLS SECONDARY SCHOOL

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Reports and Financial Statements For the year ended 30th June 2021

IX. SIGNIFICANT ACCOUNTING POLICIES

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

1. Statement of compliance and basis of preparation

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

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

The financial statements are presented in Kenya Shillings, which is the functional and reporting currency of the *school* and all values are rounded to the nearest Kenya Shilling. 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.



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Reports and Financial Statements For the year ended 30th June 2021

SIGNIFICANT ACCOUNTING POLICIES (Continued)

5. Accounts Receivable

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

6. Accounts Payable

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

7. Non-current assets

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

8. Budget

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

9. Comparative figures

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

10. Subsequent events

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



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Reports and Financial Statements For the year ended 30th June 2021

X. NOTES TO THE FINANCIAL STATEMENTS

1 CAPITATION GRANT FOR TUITION

	2020-2021	2019-2020
	KShs	KShs
Textbooks and reference materials	140,537.06	
Exercise books	456,745.44	
Laboratory equipment	245,939.88	
Internal exams	298,641.25	
Teaching / learning materials	439,298.30	
Chalks	175,671.32	
Exams and assessment	-	
Teachers guides	-	
Total	1,756,833.25	

2 CAPITATION GRANT FOR OPERATIONS

	2020-2021	2019-2020
	Kshs	KShs
Personnel emoluments	3,123,589.39	
Repairs and maintenance	5,791,573.95	
Local transport / travelling	441,091.02	
Electricity and water	885,917.45	
Medical	-	
Administration costs	918,841.94	
Activity		
Total	11,161,013.75	

3 PARENTS CONTRIBUTION/FEES - SCHOOL FUND ACCOUNT

	2020-2021	2019-2020
	Kshs	KShs
Personnel emoluments	2,828,382.20	
Repairs and maintenance	2,190,826.00	
Local transport / travelling	672,654.70	
Electricity and water	4,139,177.40	
Medical		
Administration costs	1,621,984.70	
Activity		
Total	11,453,025.00	



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Reports 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
Fee on Boarding Equipment and Stores	14,075,401.00	
Rent income	155,722.00	
Tender fees	3,000.00	
School uniform	58,990.00	
Mock	13,780.00	
Water project	75,015.00	
Exercise books	59,380.00	
Bakery	26,965.00	
Harambee	2,808,736.00	
Bus Fund	826,400.00	
Total	18,103,391.00	

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

5 PAYMENTS FOR TUITION

	2020-2021	2019-2020
	Kshs	KShs
Textbooks and reference materials	653,192.00	
Exercise books	603,664.00	
Laboratory equipment	605,595.00	
Internal exams		
Teaching / learning materials	753,620.00	
Chalks		
Exams and assessment		
Teachers guides	-	
Administration Costs	1,854.15	
Bank Charges		
Total	2,617,945.15	



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NOTES TO THE FINANCIAL STATEMENTS (Continued)

6 PAYMENTS FOR OPERATIONS

	2020-2021	2019-2020
	Kshs	Kshs
Personnel emoluments	4,074,638.00	
Service Gratuity		
Administration Cost	570,186.00	
Repairs and maintenance & improvements	229,640.00	
Local transport / travelling	169,070.00	
Electricity and water	221,379.00	
Medical		
Activity Expenses		
SMASSE		
Insurance Cost		
Bank Charges		
Acquisition of Assets		
TOTAL	5,264,913.00	

7 BOARDING AND SCHOOL FUND PAYMENTS

	2020-2021	2019-2020
	Kshs	Kshs
Personnel emoluments	169,021.00	
Service Gratuity	-	
Repairs and maintenance & Improvements	1,496,182.00	
Local transport / travelling	2,219,674.00	
Electricity and water	1,116,564.00	
Medical Expenses	227,480.00	
Administration costs	1,478,866.35	
Activity	42,100.00	
Agriculture project	101,270.00	
Exercise books	72,800.00	
Fee on Boarding Equipment and Stores	15,200,724.00	
BOM Teachers salary	4,283,989.00	
School uniforms	341,205.00	
T.E.S	435,638.00	
Harambee fund	959,759.00	
Bus fund	481,000.00	
TOTAL	28,626,272.35	

Expenses on income generating activities** should include all costs relating to the school earnings on other receipts as recorded in note 4. 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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*Expenses on income generating activities** should include all costs relating to the school earnings on other receipts as recorded in note 4. 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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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	1107631130	159,941.00	
Operations Account	1106573234	1,215,739.35	
School Fund Account/Boarding	1106571169		
Service gratuity	1117350274	34,015.30	
Caution money	1104908026	1,627.10	
Chama cha Walimu na Wafanyakazi	1238682707	40,572.10	
Equity Bank	1060280897	-	
Infrastructure Account	12386822707	4,292,393.05	
M-pesa paybill no.	799593	138,021.40	
Total		5,882,309.30	

9 CASH IN HAND

Description	2020-2021	2019-2020
	Kshs	Kshs
Tuition Account	-	
Operation Account	-	
School Fund account	184,663.00	
Total	184,663.00	

10 SHORT TERM INVESTMENTS

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



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NOTES TO THE FINANCIAL STATEMENTS (Continued)

11 ACCOUNTS RECEIVABLE

Description	2020-2021	2019-2020
	Kshs	Kshs
Fees arrears	74,066,328.20	
Other non-fees receivables	1,848,400.00	
Salary advances	212,428.00	
Imprest	136,897.00	
R/D cheques	315,516.00	
Total	76,579,569.20	

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

Description	2020-2021	2019-2020
	Kshs	Kshs
Fees arrears for current year	7,496,094.00	
Fees arrears for the previous year	11,943,257.00	
Fees arrears for prior periods (over two years)	54,626,977.20	
Total	74,066,328.20	

12 ACCOUNTS PAYABLE

Description	2020-2021	2019-2020
	Kshs	Kshs
Trade creditors (See ageing below and appendix 1)	7,992,366.00	
Prepaid fees	3,862,383.00	
Retention monies	-	
Bank overdraft	3,074,650.46	
Other Liabilities,		
PTA	7,456,804.00	
Caution money	1,685,944.95	
Total	24,072,148.41	

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

Description	2020-2021	2019-2020
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	Kshs		Kshs
Trade creditors for current year	5,691,816.00		
Trade creditors for the previous year	530,550.00		
Trade creditors for prior periods (over two years)	1,770,000.00		
Total	7,992,366.00		



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NOTES TO THE FINANCIAL STATEMENTS (Continued)

13 FUND BALANCE BROUGHT FORWARD

Description	2020-2021	2019-2020
	Kshs	Kshs
Bank balances	5,882,309.30	
Cash balances	184,663.00	
Short Term Investments	-	
Receivables	76,579,569.20	
Payables	(24,072,148.41)	
Total	58,574,393.09	



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Other important disclosure notes

IPSAS 1 encourages an entity to disclose accrual related information in relation to an entity's assets and liabilities. The notes outlined below are disclosure notes in relation to the school's non- financial assets and liabilities.

14 Non-current Liabilities Summary

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

15 Biological assets

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

16 Borrowings

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



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Other important disclosure notes

17 Stock/ Inventory

Description	2020-2021	2019-2020
	KShs	KShs
b) Borrowings		
Stock/ inventory at beginning of the year		
Stock/ inventory purchased during the year		
Stock/ inventory issued during the year		
Balance at end of the year		



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18 PROGRESS ON FOLLOW UP OF AUDIT OR RECOMMENDATIONS

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

Ref No.	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)



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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 2021-1	Comments
	a	b	c	d=a-c		
	Kshs	Kshs	Kshs	Kshs	Kshs	
Construction of buildings						
1.						
2.						
3.						
Sub-Total						
Supply of goods						
4.						
5.						
6.						
Sub-Total						
Supply of services						
7.						
8.						
9.						
Sub-Total						
Grand Total						



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ANNEX 2 – SUMMARY OF FIXED ASSETS REGISTER

Asset class	Date purchased	Location	Historical Cost b/f (Kshs) 1 st July 2021	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost c/f (Kshs) 30 th June 2021
Land 1	1975	Kaloleni-Vishakani	Church Land			
Land 2			3500			
Buildings and structures						
Motor vehicles	2009	Kaloleni				
Office equipment, furniture and fittings						
ICT Equipment, and Other ICT Assets						
Tools and apparatus						
Textbooks						
Other Machinery and Equipment						
Heritage and cultural assets						
Intangible assets- soft ware						
Total						

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