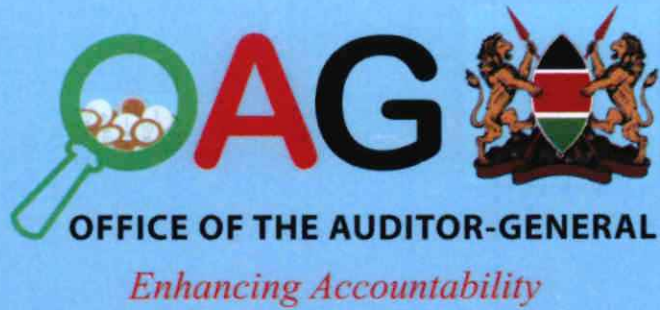


REPUBLIC OF KENYA




REPORT

OF

THE AUDITOR-GENERAL

ON

**ST THOMAS SECONDARY SCHOOL FOR THE
SIX (6) MONTHS' PERIOD
ENDED 30 JUNE, 2021**

 KILIFI COUNTY THE NATIONAL ASSEMBLY PAPERS LAID	
DATE:	05 MAR 2025 Wednesday
TABLED BY:	Hon. Naomi Waga MP Reputy Majority Party Whip
CLERK-AT-THE-TABLE:	A. Shabuko



ST. THOMAS GIRLS' SECONDARY SCHOOL

P.O. Box 1362 - 80108
Kilifi

Tel: 0739 668 782
Email: stthomasgirls@gmail.com

13/08/2024



**The Auditor General,
Office of the Auditor General,
P.O. Box 30084 - 00100,
NAIROBI**

Dear Sir /Madam

RE: AMENDED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021

Enclosed herewith please find the Amended Financial Statements for St. Thomas Girls' Secondary School done as per IPSAS and Public Finance Management Act 2012 for your necessary action.

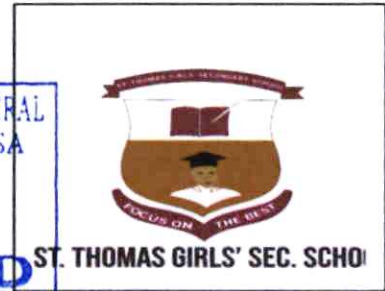
Yours faithfully,

SENIOR PRINCIPAL
ST. THOMAS GIRLS SEC SCHOOL
P.O BOX 1362-80108, KILIFI.
Date:.....Sign:.....

**MRS EUNICE MWAISEGHE
SENIOR PRINCIPAL /SECRETARY BOM**



OFFICE OF THE AUDITOR GENERAL
P.O. 8331 KISumu MOMBASA
10 SEP 2024
RECEIVED
KILIFI REGIONAL OFFICE



ST THOMAS GIRLS SECONDARY SCHOOL-KILIFI
SIX MONTH REPORT AND FINANCIAL STATEMENTS

**FOR 6 MONTHS (01/01/2021 TO
30/06/2021)**

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

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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

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, Kilifi North Sub-County.

The school was registered in 02/2012 under registration number 03S/3000/0196 and is currently categorized as a *Extra County*, public school established, owned or operated by the Government.

The school is a day/boarding school and had **1330** number of students as at 30th June 2021. It has 18 streams and 43 teachers of which 20 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	Dr. Nicholas Malau	Chairman	03/07/2019
2	Mrs Eunice Mwaiseghe	Secretary - Principal	03/07/2019
3	Dr. Neema Mturi	Member	03/07/2019
4	Mr. Webster Isaboke	Member	03/07/2019
5	Mr Waziri Joseph	Member	03/07/2019
7	Mr. Stephen Nzai	Member	03/07/2019
8	Mr. Emmanuel Baya	Member – Rep CEB	03/07/2019
9	Md Hilda Juma	Member Rep Teachers	03/07/2019
10	Bishop Reuben Katite	Members - Sponsor	03/07/2019
11	Md Voilet Sada Shems	Member - Community	03/07/2019
12	Mr Micheal Mwanyale	Member special Needs	03/07/2019
13	Mr Rita Baya	Member	03/07/2019
14.	Md Dora Mitingi	Member	03/07/2019

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 Boar

Ref:	Name of Committee	Names of Members	Designation	Number of meetings attended during the year
1	Executive Committee	Mrs Eunice Mwaisege Dr Nicholas Malau Mr. Emmanuel baya Mr. Webster isaboke Mr. Joseph waziri	Memembr Chairman Member Member Member	3out of 3
2	Audit Committee	Mr Webster Isaboke Dr. Nicholas Malau Mrs Eunice Mwaiseghe Mr.Stephen Nzai Mr. Emmauel Baya	Chairman Member Member Member	3 out of 3
3	Finance,procurement and general purposes Committee	Mr Webster Isaboke Dr. Nicholas Malau Mrs Eunice Mwaiseghe Mr.Stephen Nzai Mr. Emmauel Baya	Chairman Member Member Member	2 out of 4
4	Academic Committee	1.Dr. Neema Muturi 2.Mr..Emmanuel Baya 3. Mr. Elisha Gogo	Chairman Member Member	4 out of 4

		4.Mr. Saidi Ngala 5.Md. Dora Mitingi 6.Mrs. Eunice Mwaiseghe 7.Dr. Nicholas Malau	Member Member Member Member
5	Development Committee	MR. Joseph Waziri Dr. Nicholas Malau Mrs. Eunice Mwaiseghe Mr. Stephen Nzai Mrs. Violet Sada	Chairman Member Members Member Memebr
6	Discipline and welfare Committee	Ven Capt Ruben Katite Md. Rita Baya Mr. Webster Isaboke Md. Hilda Juma Mrs. Eunice Mwaiseghe Mr. Emmanuel Baya Dr.Nicholas Malau Mr. Micheal Mwanyale	Chairman Member Member Member Member Member Member Member

(d) School operation Management

For 6 months ended 30th June 2021 the School day-to-day management was under the following persons:

Ref:	Designation	Name	Identification
1	Principal	Mrs Eunice Mwaiseghe	323480
2	Deputy Principal	Mrs Lydia Pato Kivih	334721
3	School Bursar	MS Tabitha Karanja	22857444

(e) Schools contacts

Post Office Box: 1362-80108 KILIFI
Telephone: 0739668782
E-mail: stthomasgirls@gmail.com
Website:
Facebook:
Twitter:

(f) School Bankers

Provide details of the school bankers.

1. Name of Bank: Kenya Commercial Bank
Branch: kilifi
Account Number: 1111 899 398
2. Name of Bank: Kenya Commercial Bank
Branch: Kilifi
Account Number: 1111 717 680
3. Name of Bank: Kenya Commercial Bank
Branch: Kilifi
Account Number: 1111 717 737
4. Name of Bank: Kenya Commercial Bank
Branch: Kilifi
Account Number: 1256 527 246
5. Name of Bank: Equity Bank
Branch: Kilifi
Account Number: 1060279044667

6. MPESA Pay Bill No. 255123 Account No 65275K attached to KCB bank account

(g) Independent Auditors

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

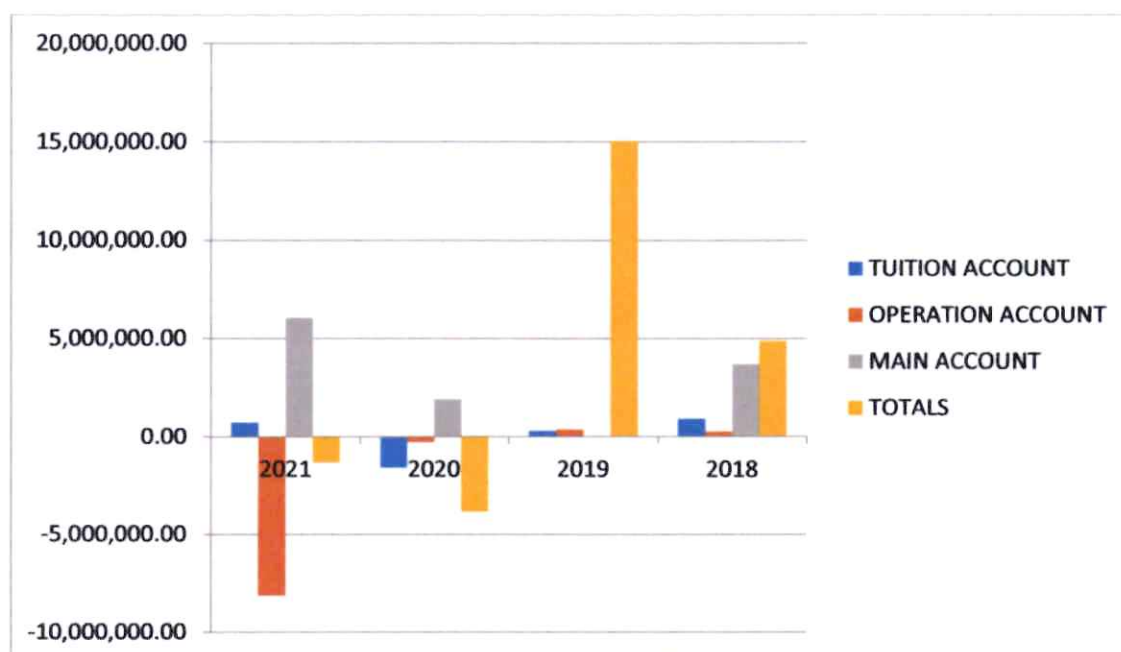
3. Summary Report of Performance of The School

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

a) Financial performance:

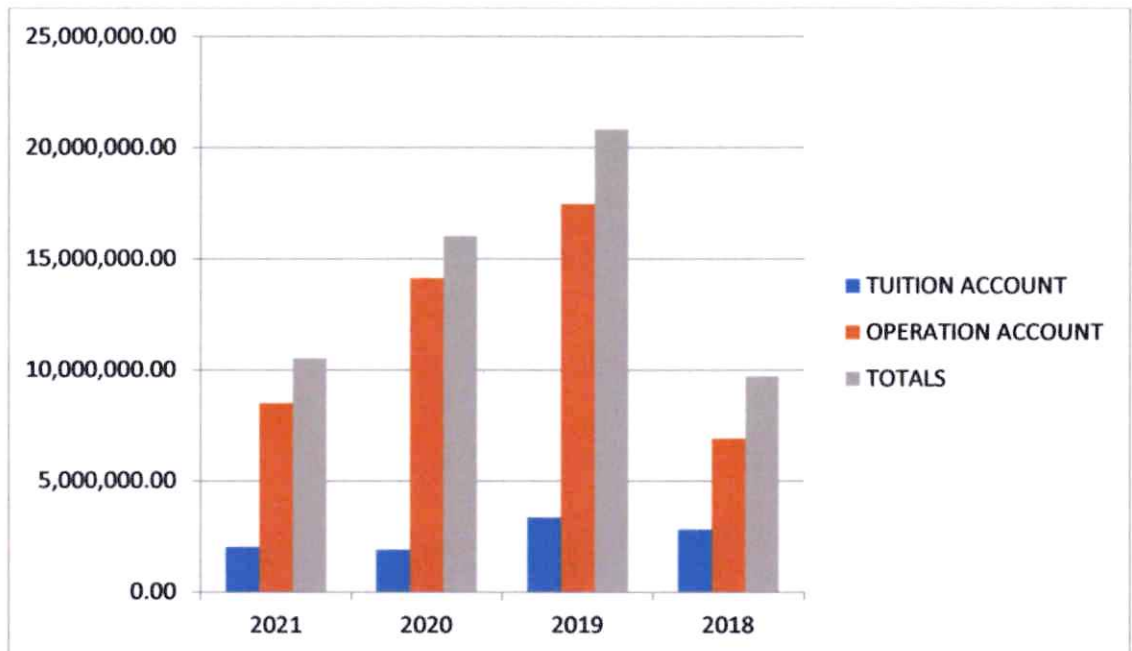
- Surplus/ deficit for the year and a comparison of the same for the last three years

YEAR	TUITION ACCOUNT	OPERATION ACCOUNT	MAIN ACCOUNT	TOTALS
2021	744,166	(8,149,190)	6,050,727	(1,354,297)
2020	(1,614,856)	(297,555)	1,938,188	(3,850,599)
2019	307,424	374,615	14,335,514	15,017,554
2018	925,695	247,411	3,702,085	4,875,191



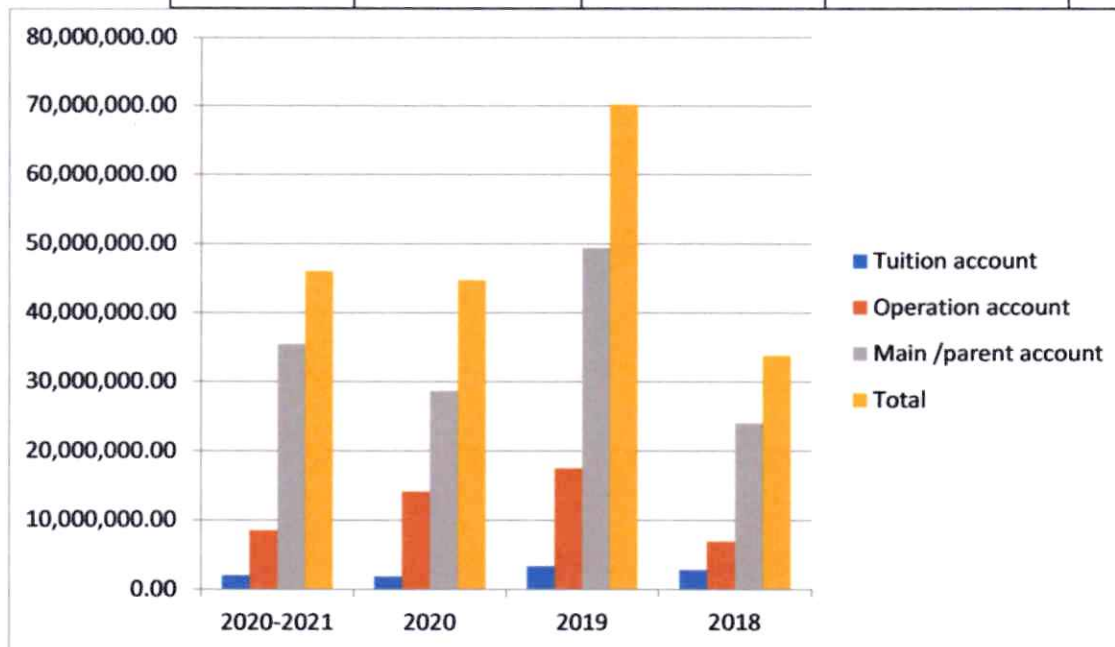
- Capitation grants from the Ministry of Education for the last three years

YEAR	TUITION ACCOUNT	OPERATION ACCOUNT	TOTALS
2021	2,022,000	8,502,277	10,524,277
2020	1,894,400	14,124,900	16,019,300
2019	3,358,696	17,466,568	20,825,264
2018	2,811,697	6,900,583	9,712,280



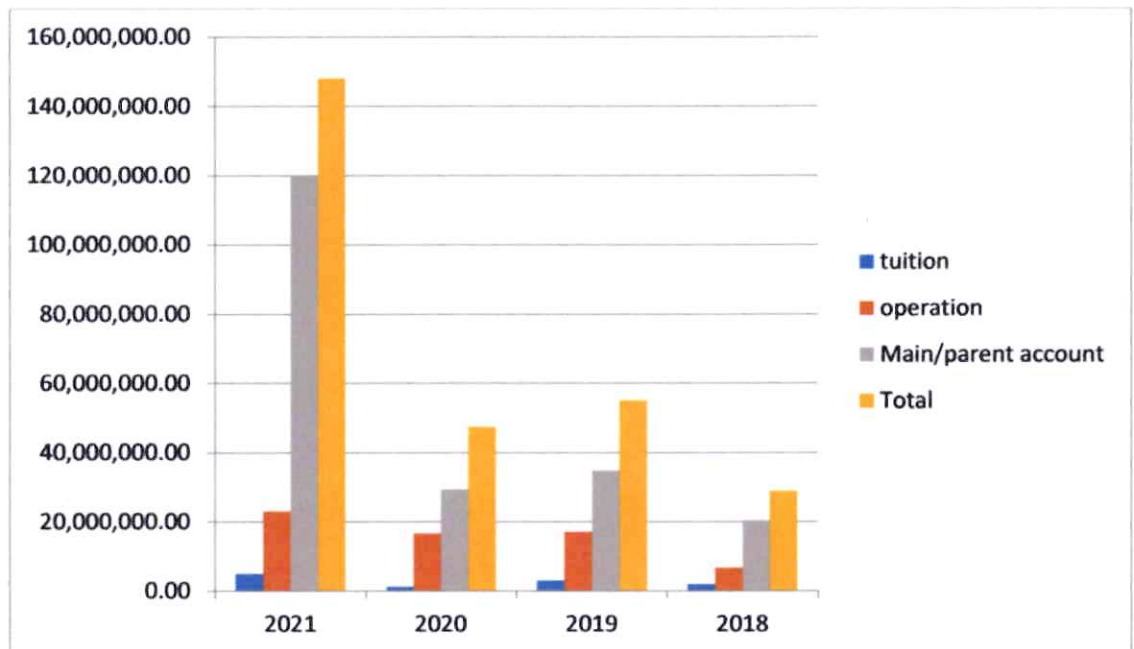
- **A three-year overview of growth of other income(s) earned by the school.**

Year	Tuition account	Operation account	Main /parent account	Total
2020-2021	2,022,000	8,502,277	35,449,100	45,973,377
2020	1,894,400	14,124,900	28,673,826	44,693,126
2019	3,358,696	17,466,568	49,345,233	70,170,497
2018	2,811,697	6,900,583	24,038,494	33,750,774



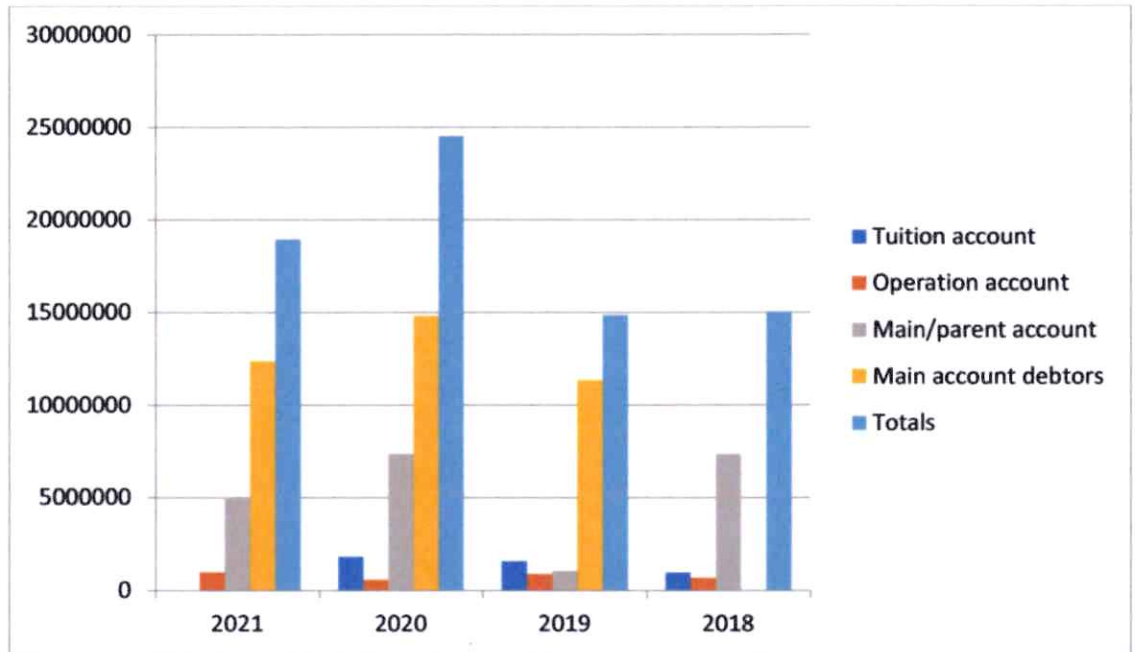
- *A three-year overview of growth in expenditure of the school*

year	tuition	operation	Main/parent account	Total
2021	5,027,427	23,001,525	120,007,830	148,036,782
2020	1,277,834	16,651,467	29,398,373	47,327,674
2019	3,051,272	17,091,952	34,844,415	54,987,639
2018	1,886,002	6,653,172	20,336,409	28,875,583



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

year	Tuition account	Operation account	Main/parent account	Main account debtors	Totals
2021	680,250	989,071	4,928,954	12,358,992	18,957,267
2020	1,818,302	566,794	7,365,006	14,781,416	24,531,518
2019	1,579,358	893,301	1,055,292	11,323,855	14,851,806
2018	967,359	664,812	7,355,479	6,047,799	15,035,449



b) Teacher Student ratio:

Year	TSC Teachers recruited		Teachers transferred	Retired teachers	Bom teachers	Number of students	Teacher student ratio
	TSC teachers in station	Newly posted					
2021	23	2	2	0	20	1210	45:1210=1:27
2020	22	1	0	0	19	1200	42:1100=1:26
2019	22	1	0	0	18	1008	40:1008=1:25

c) Mean score in the 2021 KCSE:

Year	2021	2020	2019
Mean score	4.5493	5.0694	5.1009

2021 had a decrease C 0.5 points .

d) Number of Candidates in the 2021 KCSE:

<i>Year</i>	<i>2021</i>	<i>2020</i>	<i>2019</i>
<i>candidature</i>	<i>213</i>	<i>173</i>	<i>110</i>

e) Capacity of the school:

<i>School enrollment 2021</i>	<i>1210</i>
<i>Number of laboratories</i>	<i>1</i>
<i>Number of dormitories</i>	<i>5</i>
<i>Number of toilets</i>	<i>40</i>
<i>Dinning hall</i>	<i>1</i>

f) Development projects carried out by the school:

Projects	Source of funds	Status	Initial Cost (Kshs)	Amount Spent (Kshs)	Expected completion time
Administrator's houses	Parent fund	complete	4,710,450	1,586,000	

H. Stali 13/08/2024

School Principal

SENIOR PRINCIPAL
 ST. THOMAS GIRLS SEC SCHOOL
 P.O BOX 1362-80108, KILIFI.
 Date:.....Sign:.....

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 Thomas 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 of six months ended 30th June, 2021, and of the school's financial position as at that date.



Name: Dr Nicholus Malau

Designation: Chairman, School Board of Management

Date: 13.8.21

SENIOR PRINCIPAL
ST. THOMAS GIRLS SEC SCHOOL
P.O BOX 1362-80108, KILIFI.



Date: Sign:

Name: Mrs Eunice Mwaiseghe

Designation: School Principal & Secretary to Board of Management

Date: 13/08/2021



Name: M/S Tabitha Karanja

Designation: Bursar/ Finance Officer

Date: 13/08/2021

REPUBLIC OF KENYA



Telephone: +254-(20) 3214000
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 THOMAS 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 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, 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 Thomas Girls Secondary School – Kilifi County set out on pages 1 to 21, which comprise of the statement of financial assets and financial liabilities as at 30 June, 2021 and the statement of receipts and payments, statement of cash flows and statement of budgeted versus actual amounts for the six months' period then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of the St Thomas Girls Secondary School – Kilifi County as at 30 June, 2021, and of its financial performance and its cash flows for the for the six months period then ended, in accordance with 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. Unsupported Payments

The statement of receipts and payments reflects total payments amounting to Kshs.47,327,674. However, the following payments were not supported:

1.1. Unsupported Operations Payments

The statement of receipts and payments reflects operations payments amounting to Kshs.16,651,467 as disclosed in Note 7 to the financial statements. However, examination of payment vouchers amounting to Kshs.490,950 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.

1.2. Unsupported Boarding and School Fund Payments

The statement of receipts and payments reflects Boarding and school fund payments amount of Kshs.29,398,373 as disclosed in Note 9 to the financial statements. However, examination of payment vouchers amounting to Kshs.556,714 revealed that Management made payments without proper support documents such as requisitions, local purchase orders, delivery notes, inspection reports, goods received notes, certificate of payments.

In the circumstances, the accuracy of the total payments amounting to Kshs.47,327,674 could not be confirmed.

2. Unsupported Accounts Receivables

The statement of financial assets and financial liabilities reflects accounts receivables balance of Kshs.27,862,796 as disclosed in Note 13 to the financial statements. However, the supporting schedules, detailed aging analysis and issued invoices were not provided for audit review.

In the circumstances, the accuracy of the accounts receivables balance of Kshs.27,862,796 could not be confirmed.

3. Inconsistencies in Accounting for Receipts

The statement of receipts and payments reflects school fund income-parents' contributions and other receipts of Kshs.35,449,100 as disclosed in Notes 4 and 5 to the financial statement. However, review of the school fund income – parents' contributions and other receipts revealed that the School was co-mingling other receipts with the school fund - parents contribution, it was not possible to confirm the completeness of the reported school fund income-parents' contributions and other receipts of Kshs.35,449,100.

In the circumstances, the accuracy and completeness of an amount of Kshs.35,449,100 in respect of School fund income - parents' contributions and other receipts could not be confirmed.

4. Undisclosed Cash and Cash Equivalents

The statement of financial assets and financial liabilities reflects cash and cash equivalents balance of Kshs.2,820,741 as disclosed in Notes 10 and 11 to the financial statements. However, the balance excludes a bank balance of Kshs.531,945 relating to a saving account belonging to the School. Further, the cash and cash equivalents balance of Kshs.2,820,741 was not supported by cash books, bank certificates and bank reconciliation statements

In the circumstances, the accuracy, completeness and existence of cash and cash equivalents balance of Kshs.2,820,741 could not be confirmed

The audit was conducted in accordance with the International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the St. Thomas 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

Budgetary Control and Performance

The statement of budgeted versus actual amounts reflects final receipts budget and actual on a comparable basis of Kshs.92,262,104 and Kshs.45,973,377 respectively, resulting to an under-funding of Ksh.46,288,727 or 50% of the budget. However, the School spent Kshs.47,327,674 against actual receipts of Kshs.45,973,377 resulting to an over-expenditure of Ksh.1,353,297 or 3% of actual receipts.

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

My opinion is not modified in respect of this matter.

Key Audit Matters

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

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution of Kenya, 2010, and based on the audit procedures performed, except for the matters described in the Basis for Conclusion on Lawfulness and Effectiveness in use of Public Resource section of my report, I confirm that nothing else has come to my attention to cause me to believe that public resources have not been applied lawfully and in an effective way.

Basis for Conclusion

1. Late Submission of Financial Statements for Audit

During the year under review, Management submitted the financial statements to the Auditor-General on 14 April 2024. instead of the statutory deadline of 30 September 2021. This was contrary to the Ministry of Education Circular Ref.MOE/DSAS/FIN/17/1/17 dated 19 August, 2021 which stated that the School's financial statements should be ready by 30 September, 2021 in compliance which Section 81 of the Public Finance Management Act, 2012 on preparation of the financial statements.

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

2. Irregular Transfer of Funds to Kenya Secondary Schools Heads Association

The statement of receipts and payments reflects operations payments amount of Kshs.16,651,467 as disclosed in Note 7 to the financial statements. Included in the expenditure is an amount of Kshs.149,800 transferred to Kenya Secondary Schools Heads Association (KESSHA). However, KESSHA is a welfare organization that draws its membership from School Principals only. The organization is not defined in Government Funding system and there is no assurance that it has implemented effective, efficient, and transparent financial management and internal control systems to manage the funds transferred by Schools.

In the circumstances, value for money transferred to KESSHA amounting to Kshs.149,800 could not be confirmed.

3. Late Transfer of Infrastructure Funds from Operations Bank Account

The statement of receipts and payments reflects operations grants amount of Kshs.8,502,277 as disclosed in Note 2 to the financial statements from the Ministry of Education credited in the operations bank account. Review of the dates the amounts were transferred revealed that an amount of Kshs.3,475,000 was transferred forty (40) days from the date of receipt. This was contrary to The Ministry of Education Circular Ref. No: MOE.HQS/3/13/3 dated 16 June, 2021 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.

4. Over-Funding of Capitation Grants

The statement of receipts and payments reflects capitation grants for tuition and capitation grants for operations amount of Kshs.2,022,000 and Kshs.8,502,277, respectively as disclosed in Notes 1 and Note 2 to the financial statements. During the financial year, NEMIS reported a total number of 4,884 students while the enrolment records provided by the School indicated a total number of 4,859 students, resulting to an unexplained variance of 25 students. As a result of the variances, the School was over funded by an amount of Kshs.223,552

In the circumstances, the over-funding of the School may have affected service delivery to the other schools which did not receive capitation for students and value for money could not be confirmed.

5. Long Outstanding Payables

The statement of financial assets and financial liabilities reflects payables balance of Kshs.23,435,843 as disclosed in Note 14 to the financial statements. However, included in the balance are trade creditors amounting to Kshs.20,950,637 which had been outstanding for more than 180 days. 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.

6. Excess Supply of Books

During the year 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, seven hundred and ninety-two (5,792) books to the school while only four thousand, one hundred and fourteen (4,114) books were issued to the students, resulting to an unexplained excess text books of one thousand, six hundred and seventy-eight (1,678) books in the school store.

In the circumstances, value for money on the excess one thousand, six hundred and seventy-eight (1,678) textbooks could not be confirmed.

7. Inadequate Need Assessment Guiding Distribution of Textbooks to St Thomas Girls Secondary School

During the year under review, it was noted that there was no evidence of instructional need assessment that provided basis for determining the number and subject of instructional material needed by the school. In addition, there was no evidence of St Thomas secondary having set up a School Instructional Materials Selection Committee (SIMSC) that does annual needs assessment of the textbooks urgently needed by the school that will guide Ministry of Education through Kenya Institute of Curriculum Development (KICD) on the distribution of textbooks to the school.

In the circumstances, the school may not have received value for money for the books supplied.

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 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 THE 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 governance were not effective.

Basis for Conclusion

1. Lack of Adequate Facilities in the Institution

During the year under review, it was observed that the School did not have kitchen, dining hall, library and adequate dormitories, outdoor playing facilities, classrooms, laboratories and there were no provisions for persons with disabilities, contrary to Section 64 of Basic Education Regulation, 2015 which specifies the standard requirements for Schools.

In the circumstances, lack of adequate facilities impacted negatively on service delivery to the students.

2. Non-Qualification of Members of Board of Management

Review of the qualifications of the Board of Management revealed that one of the board members did not have the minimum qualifications of KCSE certificate, contrary to Regulation 6 of the Basic Education Regulations, 2015.

In the circumstances, the effectiveness of the School's Board of Management could not be confirmed.

3. Non-Compliance on Appointment of Audit Committee

During the year under review, the School had constituted an audit committee. However, no evidence of the committee having held meeting was provided for audit review. This was contrary to Regulation 166 (1) and (2) of the Public Finance Management (National Government), 2015 which requires 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.

4. Lack of Ownership Documents

Annex 2 to the financial statements reflect summary of fixed asset register balance of Kshs.53,246,412. The balance includes Nil balance on Land. It was however, established that the School sits on approximately 9.5 hectares of land which was a donation to the School. The School did not have title deed for the land.

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

In preparing the financial statements, Management is responsible for assessing the School's ability to 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 following 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 of Kenya, 2010. 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 of Kenya, 2010, and submit the audit report in compliance with Article 229(7) of the Constitution.

Further, in planning and performing the audit of the financial statements and audit of compliance, I consider internal control in order to give an assurance on the effectiveness of internal controls, risk management and 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 of Kenya, 2010. My consideration of the internal control would not necessarily disclose all matters in the internal control that might be material weaknesses under the ISSAIs. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

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

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

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

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

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

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


FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

23 September, 2024

6. Statement Of Receipts and Payments for the period of 01/01/2021 to 30/06/2021

Description Of Vote Head	Note	01/01/2021 to 30/06/2021 Kshs	2019-2020 Kshs
Receipts			
Capitation grants for tuition	1	2,022,000	1,894,400
Capitation grants for operations	2	8,502,277	14,124,900
School fund income- parents' contributions	4	21,568,334	22,990,677
Miscellaneous incomes	5	13,880,766	5,683,149
Proceeds from borrowings			
Total Receipts		45,973,377	44,693,126
Payments			
Payments for tuition	6	1,277,834	3,509,256
Payments for operations	7	16,651,467	14,422,455
Boarding and school fund payments	9	29,398,373	30,612,014
Total Payments		47,327,674	48,543,725
Surplus/Deficit		(1,354,298)	(3,850,599)

The school financial statements were approved on _____ 2024 and signed by:


.....

Name: Dr Nicholas Malau
Chair BOM

 **SENIOR PRINCIPAL**
ST. THOMAS GIRLS SEC SCHOOL
P.O BOX 1362-80108, KILIFI. 
Date:.....Sign:.....

Name: Mrs Eunice Mwaiseghe
School Principal/ Secretary to
BOM

Name: M/S Tabitha Karanja
Bursar/ Finance Officer

Date: 13/08/2024

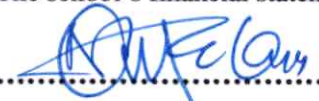
Date: B.S. 24

Date: 13/08/2024

7. Statement of Assets and Liabilities for the period of 01/01/2021 to 30/06/2021

Description	Note	01/01/2021 to 30/06/2021	2019-2020
		Kshs	Kshs
Financial Assets			
Cash and cash equivalents			
Bank balances	10	2,687,307	3,749,224
Cash balances	11	133,434	61,870
Short term investments	12		
Total cash and cash equivalent		2,820,741	3,811,094
Account's receivables	13	27,862,796	29,634,194
Total financial assets		30,683,537	33,445,288
Financial liabilities			
Accounts payables	14	23,435,843	24,843,297
Net financial assets		7,247,694	8,601,991
Represented by			
Accumulated fund b/fwd		8,601,991	12,452,590
Surplus/deficit for the year		(1,354,297)	(3,850,599)
Net financial position	15	7,247,694	8,601,991

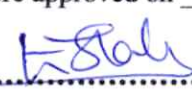
The school's financial statements were approved on _____ 2024 and signed by:



Name: Dr Nicholas Malau

Chair BOM

Date: 13-8-24



Name: Mrs Eunice Mwaiseghe
School Principal/ Secretary to
BOM

Date: 13/08/2024

SENIOR PRINCIPAL

ST. THOMAS GIRLS SEC SCHOOL

P.O. BOX 1362-80108, KILIFI

Date: _____ Sign: _____

Name: M/S Tabitha Karanja

Bursar/ Finance Officer

Date:

8. Statement of Cash Flows for the period 01/01/2021 to 30/06/2021

Description	Note	01/01/2021 to	2019-2020
		30/06/2021	
		Kshs	Kshs
Cash from Operating Activities			
Receipts			
Government grants for tuition		2,022,000	1,894,400
Government grants for operations		8,502,277	14,124,900
Government grants for infrastructure			
School fund income- parents contributions/ fees		21,568,334	24,799,712
Other income		13,880,766	5,683,149
Total receipts		45,973,377	46,502,161
Payments			
Cash outflows for tuition		1,277,834	2,666,452
Cash outflows for operations		16,651,467	4,567,408
Cash outflows Boarding/lunch and school fund payments		29,398,373	27,172,980
Total payments		47,327,674	34,406,840
Net cash inflow/outflow from operating activities		(1,354,297)	12,095,321
Cash flow from investing activities			
Acquisition of assets		363,944	(12,889,917)
Proceeds from sale of Assets			
Net cash inflow/outflows from investing activities		363,944	(12,889,917)
Cash flow from Financing activities			
Proceeds from borrowings/ loans			
Repayment of principal borrowings			
Net cash inflow/outflow from financing activities			
Net increase/decrease in cash and cash equivalents		(990,353)	(974,596)
Cash and cash equivalent at beginning of the 2019		3,811,094	4,605,690
Cash and cash equivalent at end of the 2021		2,820,741	3,811,094

The school's financial statements were approved on _____ 2024 and signed by:



Name: Dr Nicholas Malau

Chair BOM

Date: 13-8-24



Name: Mrs Eunice Mwaiseghe
School Principal/ Secretary to
BOM

Date: 13/08/2024

SENIOR PRINCIPAL

ST. THOMAS GIRLS SEC SCHOOL

P.O BOX 1362-80108, KILIFI.

Date: Sign:



Name: M/S Tabitha Karanja

Bursar/ Finance Officer

Date:

9. Statement Of Budgeted Versus Actual Amounts for the period 01/01/2021 to 30th June 2021

Receipt/Expenses Item	Original Budget	Adjustments	Final Budget	Actual On Comparable Basis	% Of Utilization
	a	b	c=a+b	d	e=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs
Receipts					
(1) Capitation Grant on Tuition					
Textbooks	67,200		67,200	67,200	100%
Exercise Books	861,000		861,000	707,701	82%
Laboratory Equipment	358,800		358,800	505,499	141%
Internal Exams	218,100		218,100	202,200	92%
Teaching / Learning Materials	175,200		175,200	372,322	213%
Chalks	71,400		71,400	32,078	45%
Reference /library materials	436,200		436,200	202,200	46%
bank charges	864		864		
	2,188,764		2,188,764	2,022,000	92%
(2) Capitation Grant on Operations					
Personnel Emoluments	3,613,127		3,613,127	1,386,096	38%
Repairs, Maintenance & Improvements	3,000,000		3,000,000	4,242,000	141%
Local Transport / Travelling	752,400		752,400	594,041.00	79%
Electricity, Water and Conservancy	752,400		752,400	990,073.00	132%
Medical	1,200,000		1,200,000		
Administration Costs	1,415,521		1,415,521	990,067	70%
Bank Charges	1,609		1,609		100%

Receipt/Expenses Item	Original Budget	Adjustments	Final Budget	Actual On Comparable Basis	% Of Utilization
	a	b	c=a+b	d	e=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs
Activity Expenses	450,000		450,000		
Acquisition Of Asset	9,954,298		9,954,298		
Transfers Main	740,000		740,000	300,000	41%
Sub Totals	21,879,355		21,879,355	8,502,277	39%
3) FDSE for infrastructure					
Maintenance &Improvement MoE					
M&I parents' contribution					
Transition Infrastructure Grants					
Administration Block					
(4) Fees Charged on Parents					
Personnel Emoluments	4,500,000		4,500,000	2,443,100	54%
Repairs And Maintenance	2,870,400		2,870,400	1,750,111	61%
Local Transport / Travelling	1,600,000		1,600,000	806,602	50%
Electricity And Water	1,600,000		1,600,000	1,101,786	69%
Medical	508,000		508,000	135,383	27%
Administration Costs	2,516,000		2,516,000	1,509,378	60%
Activity	800,000		800,000	261,570	32%
Fee On Boarding Equipment and Stores	25,225,000		25,225,000	13,560,404	54%
sub total	39,619,400		39,619,400	21,568,334	54%

Receipt/Expenses Item	Original Budget	Adjustments	Final Budget	Actual On Comparable Basis	% Of Utilization
	a	b	c=a+b	d	e=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs
5) Miscellaneous Income					
Boarding Equipment And Stores	139,651		139,651	139,651	100%
Home Science	381,000		381,000	173,128	45%
Facilitation	626,500		626,500		
BOM Salaries	6,000,000		6,000,000	3,336,488	56%
PA Development Fund	4,500,000		4,500,000	1,152,679	26%
Equity Collections	3,463,414		3,463,414	1,000,000	29%
Nhif	36,500		36,500	36,500	100%
Nssf	83,262		83,262	83,262	100%
Sacco	18,900		18,900	18,900	100%
Paye	55,052		55,052	55,052	100%
Prepayments	3,579,182		3,579,182	1,756,711	49%
Bursary	4,975,613		4,975,613	4,975,613	100%
Transfers - Operations	945,000		945,000	645,000	68%
Other Incomes - Hired Grounds	3,385,572.00		3,385,572	507,782	15%
Bank Charges	10,000		10,000		
Refunds	34,839		34,839		
Imprest	340,100		340,100		
Sub Total	28,574,585		28,574,585	13,880,766	49%
Total Income	92,262,104		92,262,104	45,973,377	50%

Receipt/Expenses Item	Original Budget	Adjustments	Final Budget	Actual On Comparable Basis	% Of Utilization
	a	b	c=a+b	d	e=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs
6. Expenditure For tuition					
Textbooks	67,200		67,200	67,200	100%
Exercise Books	861,000		861,000	200,000	23%
Laboratory Equipment	358,800		358,800	500,049	139%
Internal Exams	218,100		218,100		
Teaching / Learning Materials	175,200		175,200	137,400	78%
Chalks	71,400		71,400		
Reference /library material	436,200		436,200	372,321	85%
Teachers Guides					
Administration Costs					
Bank Charges	864		864	864	100%
Sub total	2,188,764		2,188,764	1,277,834	58%
(7) Expenditure For Operations					
Personnel Emoluments	3,613,127		3,613,127	2,107,211	58%
Repairs, Maintenance & Improvements	3,000,000		3,000,000	1,757,880	59%
Local Transport / Travelling	752,400		752,400		-
Electricity, Water and Conservancy	752,400		752,400	639,948	85%
Medical	1,200,000		1,200,000	35,000	3%
Administration Costs	1,415,521		1,415,521	1,415,521	100%
Bank Charges	1,609		1,609	1,609	100%
Activity Expenses	450,000		450,000		-

Receipt/Expenses Item	Original Budget	Adjustments	Final Budget	Actual On Comparable Basis	% Of Utilization
	a	b	c=a+b	d	e=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs
acquisition of asset	9,954,298		9,954,298	9,954,298	100%
transfers main	740,000		740,000	740,000	100%
	21,879,355		21,879,355	16,651,467	76%
(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	4,693,714		4,693,714	1,097,803	23%
Repairs And Maintenance	2,870,400		2,870,400	1,706,093	59%
Local Transport / Travelling	1,600,000		1,600,000	584,440	37%
Electricity And Water	1,600,000		1,600,000	529,479	33%
Medical	508,000		508,000	34,000	7%
Administration Costs	2,516,000		2,516,000	2,047,125	81%
Activity	800,000		800,000	329,150	41%
Fee On Boarding Equipment and Stores	25,364,551		25,364,551	8,866,940	35%

Receipt/Expenses Item	Original Budget	Adjustments	Final Budget	Actual On Comparable Basis	% Of Utilization
	a	b	c=a+b	d	e=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs
Home Science	381,000		381,000	160,656	42%
External Examiners	626,500		626,500	276,620	44%
Bom Salaries	6,000,000		6,000,000	2,877,790	
Pa Fund	4,500,000		4,500,000	941,840	21%
Bursary	4,975,613		4,975,613	4,975,613	100%
Bank Charges	10,000		10,000	10,000	100%
Transfer To Operations	945,000		945,000	300,000	32%
Equity Collection	3,463,514		3,463,514	2,463,414	71%
Prepayments	3,579,182		3,579,182	1,822,471	51%
Refunds	34,839		34,839	34,839	100%
Imprest	340,100		340,100	340,100	100%
					-
Sub Totals	68,193,985		68,193,985	29,398,373	43%
Totals	92,262,104		92,262,104	47,327,674	51%

- i. Underutilization was due to over estimation which will be collected in this financial year
- ii. Overutilization was due to under estimation and high prices in the current market and poor fee payment

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 *St Thomas Secondary 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 *St Thomas Secondary School* in addition, the *school* recognises all expenses when the event occurs, and the related cash has actually been paid out by the *St Thomas Secondary 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 *St Thomas Secondary 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.

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 *St Thomas Secondary 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 6 months ended 30th June 2021.

11. Notes To The Financial Statements

1 Government Grants for Tuition

Description	01/01/2021 to	2019-2020 ¹¹
	30/06/2021	
	Kshs.	Kshs.
Textbooks And Reference Materials	2002,2000	1189,4400
Exercise Books	707,701	663,040
Laboratory Equipment	505,499.99	473,600.00
Internal Exams	202,200	189,440
Teaching / Learning Materials	3702,3022	2884,1660
Chalks	32,078	94,720
Teachers Guides		
Total	22,02,200.00	11,89,440.00

2 Government Grants for Operations

Description	01/01/2021 to 30/06/2021	2019-2020
	Kshs	Kshs
Personnel Emoluments	11,386,096	2,559,725
Repairs And Maintenance	4,242,000	4,702,000
Local Transport / Travelling	554,041	11,097,025
Electricity And Water	990,073	1,828,375
Medical		204,800
Administration Costs	990,067	1,828,375
Transfer main account	300,000	424,600
BOM Teacher		480,800.00
infrastructure		1,000,000.00
Total	8,502,277	14,124,900

3 Government Grants for infrastructure

Description	01/01/2021 to 30/06/2021	2019-2020
	Kshs	Kshs
Maintenance & Improvement		
Transition infrastructure grants		
Administration Block		
Economic stimulus grants		
Total		

4 School Fund Income - Parents Contribution/Fees

Description	01/01/2021 to 30/06/2021	2019-2020
	Kshs	Kshs
Fee on Boarding Equipment and stores	13,560,404	14,993,063
Personnel emoluments	2,443,100	3,705,445
Repairs and maintenance	1,750,111	560,956
Local transport / travelling	806,602	470,810
Electricity and water	1,101,786	1,052,402
Medical	135,382	293,974
Administration costs	1,509,379	1,356,658
Activity	261,570	557,369
Total	21,568,334	22,990,677

5 Miscellaneous Incomes

Description	01/01/2021 to 30/06/2021	2019-2020
	Kshs	Kshs
Boarding equipment and stores	139,651	
Other incomes	507,782	572,685
Transfers-operations	645,000	
Bursary	4,975,613	
Infrastructure	1,152,679	
Home science	1173,128	90,975
BOM teachers	3,336,488	4,587,913
Equity collections	1,000,000	
NHIF	36,500	
NSSF	83,262	
Sacco	18,900	
PAYE	55,052	
Prepayments	1,756,711	
External examiners		360,576
Tenders		71,000
Total	13,880,766	5,683,149

6 Tuition

Description	01/01/2021 to 30/06/2021	2019-2020
	Kshs	Kshs
Textbooks And Reference Materials	67,200	223,370
Exercise Books	200,000	
Laboratory Equipment	872,370	447,465
Internal Exams		
Teaching / Learning Materials	137,400	738,106
Chalks		35,190
Teachers Guides/Library /ref materials		58,041
Administration Costs		2,006,972
Bank Charges	864	111
Total	1,277,834	3,509,255

7 Operations

Description	01/01/2021 to 30/06/2021	2019-2020
	Kshs	Kshs
Personal Emoluments	1,876,884	143,997
Administration Cost	1,415,521	3,076,499
Repairs and maintenance & improvements	1,757,880	1,484,300
Local transport / travelling		167,249
Electricity and water	639,948.00	1,063,508
Activity Expenses		943,020
NHIF	55,550	
NSSF	141,994	
PAYE	13,883	
Sacco	18,900	
Bank Charges	1,609	
Acquisition of Assets	9,954,298	7,170,882
Transfers -main	740,000	
Medical and Insurance	35,000	3,000
BOM Teachers		370,000
TOTAL	16,651,467	14,422,455

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8 Infrastructure

Description	<i>01/01/2021 to 30/06/2021</i>	<i>2019-2020</i>
	Kshs	Kshs
Construction of classrooms		
Construction of laboratory		
Construction of dormitory		
Purchase of furniture		
Purchase of equipment		
Purchase of apparatus		
Drilling of boreholes		
Others (specify)		
Total		

9 Boarding and School Fund

Description	<i>01/01/2021 to 30/06/2021</i>	<i>2019-2020</i>
	Kshs	Kshs
Activity	329,150	603,980
Personnel Emoluments	904,089	1,983,470
Repairs And Maintenance & Improvements	1,706,093	1,258,152
Local Transport / Travelling	584,440	860,807
Electricity And Water	529,479	531,404
Medical	34,000	7,765
Bursary	4,975,613	
Administration Costs	2,047,125	1,877,174
Bank Charges	10,000	
Fee On Boarding Equipment And Stores	8,866,940	7,310,514
Transfer To Operations	300,000	
Home science	160,565	15,250
External Examiners	276,620	307,600
Prepayments	1,822,471	
NHIF	36,500	
NSSF	83,262	
PAYE	55,052	
Sacco	18,900	
Refunds	34,839	38,884
Imprest	340,100	

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Equity Collection Transfers	2,463,514	
Facility Hire/Other Incomes	2,827,046	
Bank Loan Repayment	941,840	
Acquisition Of Assets	50,735	3,300,000
Tenders		48,500
Bom Teachers		1,423,888
Other Vote heads/Arrears		11,044,626
Total	29,398,373	30,612,014

10 Bank Accounts

Account Name & Currency	Status	Bank Account Number	01/01/2021 to 30/06/2021	2019-2020
	Active/Dormant		Kshs	Kshs
Tuition Account		1111717737	592,022	9,805
Operations Account		1111717680	(617,586)	531,633
School Fund Account/Boarding		1111899398	2,663,988	1,897,456
Savings Account		1060279044667		300,102
Parent Association Development Account				
Income Generating Activities Account				
Infrastructural Account		1256527246	48,882	1,010,228
Total			2,687,306	3,749,224

11 Cash In Hand

Description	01/01/2021 to 30/06/2021	2019-2020
	Kshs	Kshs
Notes and Coins	133,434	61,870
Total	133,434	61,870

12 Short Term Investments

Description	01/01/2021 to 30/06/2021	2019-2020
	Kshs	Kshs
Cooperative Shares		
Treasury Bills		
Fixed Deposit accounts		
Other Investments		
Total		

13 Accounts Receivable

Description	01/01/2021 to 30/06/2021	2019-2020
	Kshs	Kshs
Fees Arrears	27,862,796	29,634,194
Other Non-Fees Receivables		
Salary Advances (list/schedule attached)		
Imprest (list/schedule attached)		
Rent arrears (list/schedule attached)		
Total	27,862,796	29,634,194

13 b Ageing Analysis of Accounts Receivable

Description	01/01/2021 to 30/06/2021		2019-2020	
	Kshs	% of the total	Kshs	% of the total
	2021		2020	
Less than 1 year	12,358,992	44%	14,781,416	50%
Between 2-3 years	6,052,224	22%		
Over 3 years	9,451,580	34%	14,852,778	50%
Total (should tie to note 13 a)	27,862,796	100%	29,634,194	100 %

14 Accounts Payable

Description	01/01/2021 to 30/06/2021	2019-2020
	Kshs	Kshs
Trade Creditors (See Ageing Below and Appendix 1)	20,950,637	23,020,826
Prepaid Fees	2,485,206	1,822,471
Retention Monies		
Unpaid salaries and statutory deductions		
Other payables (<i>specify</i>)		
Total	23,435,843	24,843,297

14a. Ageing Analysis of Accounts Payable

Description	01/01/2021 to 30/06/2021		2019-2020	
	Kshs		Kshs	
	2021	% of the total	2020	% of the total
Less than 1 year	6,598,275	32%	23,020,826	100%
Between 1- 2 years	14,352,362	68%		
Over 3 years				
Total (should tie to note 14)	20,950,637	100%	23,020,826	100%

15 Fund Balance Brought Forward

Description	01/01/2021 to 30/06/2021	2019-2020
	Kshs	Kshs
Bank Balances	2,687,307	3,749,224
Cash Balances	133,434	61,870
Short Term Investments		
Receivables	27,862,796	29,634,194
Payables	(23,435,843)	(24,843,297)
Total	7,247,694	8,601,991

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	01/01/2021 to 30/06/2021	2019-2020
	Kshs	Kshs
Bank Loans		
Outstanding Leases		
Hire Purchase		
Gratuity And Leave Provision		
Others (specify)		
Total		

17 Biological assets

Description	Numbers	01/01/2021 to 30/06/2021	2019-2020
		Kshs	Kshs
Cattle	2	300,000	300,000
Goats	9	45,000	32,000
Trees			
Coffee Or Tea Plantation			
Poultry			
Others (specify)			
Total	11	345,000	332,000

18 Borrowings

Description	Kshs	Kshs
Borrowings at beginning of the year		
Borrowings during the year		
Repayments during the year		
Balance at the end of the year		

Other important disclosure notes

19 Stock/ Inventory

Description	01/01/2021 to 30/06/2021	2019-2020
	Kshs	Kshs
Food stuffs	241,040	
Lab consumables	249,540	
Farm produce		
Medication		
Construction Materials		
Others (specify)		
	490,580	

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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.

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

H. Stals 13/8/24

 Sign and Date Principal
 SENIOR PRINCIPAL
 ST. THOMAS GIRLS SEC SCHOOL
 P.O BOX 1362-80100, KILIFI
 Date: _____

NB: The Accounts are being audited for the first time and the above table may not apply

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
	A	b	C	d=a-c		
	Kshs	Kshs	Kshs	Kshs	Kshs	
Construction Of Buildings						
1.						
2.						
3.						
Sub-Total						
Supply Of Goods						
4. Island Uniform	1,438,670				1,438,670	
5. Abas	616,358			615,743	615	
6. Lizam	6,103,098				6,103,098	
7. Zena	4,972,599				4,972,599	
8. Mukumbini	1,488,161		1,060,191	427,970		
9. Tawakal	1,436,020		1,146,980	289,040		
10. Viriko	2,970,675			2,970,675		
11. Nosha	1,343,176		913,000	430,176		

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Supplier Of Goods Or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance Current FY	Outstanding Balance Comparative FY	Comments
12. Compliant	614,000		100,000		514,000	
13. Digital Sanitation	39,500			39,500		
14. Pekele	668,321		200,000	468,321		
15. Teacher At Large	337,280			55,200	282,080	
16. Trejrf Enterprises	772,811		172,811		600,000	
17. Romze Enterprises	1,208,370		600,000	608,370		
18. Kansbag	183,480			16,680	166,800	
19. Pemp	75,000				75,000	
Sub-Total	24,267,519		4,192,982	5,921,675	14,152,862	
Supply Of Services						
20. Salama Shades	652,850		315,000	138,350	199,500	
21. Dynamic Copy Printers	581,250		100,000	481,250		
22. Mr Ngala	57,000			57,000		
Sub-Total	1,291,100		415,000	676,600	199,500	
Grand Total	25,558,619		4,607,982	6,598,275	14,352,362	

Annex 2 – Summary of Fixed Assets Register

Asset Class	Historical Cost b/f (Kshs) 1stJAN 2021	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost c/f (Kshs) 30th June 2021
Land	Donation			
Buildings And Structures	46,000,000	679,318		46,679,318
Motor Vehicles				
Office Equipment, Furniture And Fittings	3,533,014	540,000		4,073,014
Textbooks		621,080		621,080
ICT Equipment	557,000			557,000
Tools And Apparatus	340,000	376,000		716,000
Other Machinery And Equipment				
Heritage And Cultural Assets				
Intangible Assets- Soft Ware	300,000	300,000		600,000
Total	50,730,014	2,516,398		53,246,412

