

REPUBLIC OF KENYA



*Enhancing Accountability*



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**REPORT**

THE NATIONAL ASSEMBLY PAPERS LAID	
DATE: 18 JUN 2025	DAY: Wednesday
TABLED BY:	Hon. Owen Bayart MP
CLERK-AT-THE-TABLE:	Deputy Majority Leader Lorraine

**OF**

**THE AUDITOR-GENERAL**

**ON**

**METKEI GIRLS SECONDARY SCHOOL**

**FOR THE YEAR ENDED  
30 JUNE, 2024**

**ELGEYO MARAKWET COUNTY**



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**METKEI GIRLS SECONDARY SCHOOL**

**ANNUAL REPORT AND FINANCIAL STATEMENTS**

**FOR THE FINANCIAL YEAR ENDED  
30<sup>th</sup> June 2024**

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

**Metkei Girls Secondary School**  
**Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2024**

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**1. Acronyms and Definition of Key Terms**

**A. Acronyms.**

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
TSC	Teachers Service Commission
SMASSE	Strengthening of Mathematics and Science in Secondary Education

**B. Definition of Key Terms**

**Comparative Year-** Means the prior period.

## 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 located in Elgeyo Marakwet County, Keiyo South Sub-County

The school was registered in 11/2015 under registration number 28s30000287 and is currently categorized as extra county public school established, owned or operated by the Government.

The school is a boarding school and had 1014 number of students as at 30<sup>th</sup> June 2024 it has 5 streams and 46 teachers of which 6 teachers are employed by the School Board of Management.

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

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

Ref:	Name of Board Member	Designation	Date of appointment
1	Ms. Providence Kiptoo	Chairman	29/6/2022
2	Ms. Rosemary Tomno	Secretary - Principal	29/6/2022
3	Mr. Mark George	Member/PA	29/6/2022
4	Mr. Josphat Tanui	Member/PA	29/6/2022
5	Ms. Zipporah Ronoh	Member/PA	29/6/2022
6	Rev. Abraham Kemei	Member/PA	29/6/2022
7	Mr. Wilberforce Kutol	Member/PA	29/6/2022
8	Mr. Brian Koletit	Member – Rep CEB	29/6/2022
9	Mr Mathew Kemboi	Member Rep Teachers	29/6/2022
	Justice Paul Kosgei		29/6/2022
	Ms. Rose Kotut	3 Members –	
10	Mr Daniel Makupi	Sponsor/CEB	
11	Ms. Alice Chirchir	Special Interest	29/6/2022
12	Mr Bernerd Chemweno	MemberSpecial Needs	29/6/2022
13	Sandra Chelimo	Rep Students	29/6/2022

## Key School Information and Management (Continued)

## The function of the School Board of Management includes:

- 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 pupil's 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	<ul style="list-style-type: none"> <li>➤ Josphat Tanui</li> <li>➤ Providence Kiptoo</li> <li>➤ Rosemary Tomno</li> <li>➤ -Alice Chirchir</li> <li>➤ -Paul Kosgei</li> </ul>	Chair B.O.M Chair B.O.M Secretary Member Member	11 times
2	Audit Committee	<ul style="list-style-type: none"> <li>➤ Wilberforce Kutol</li> <li>➤ Bernard Chemweno</li> <li>➤ Daniel Makupi</li> <li>➤ Vincent Juma</li> </ul>	Chair Member Member Member	3Times
3	Finance, procurement and general purposes Committee	<ul style="list-style-type: none"> <li>➤ Brian Koletit</li> <li>➤ Rosemary Tomno</li> <li>➤ Providence Kiptoo</li> <li>➤ Mark George</li> <li>➤ Josphat Tanui</li> </ul>	Chair B.o.m Secretary B.o.m Chair Memeber Member	8 Times
4	Academic Committee	<ul style="list-style-type: none"> <li>➤ Daniel Makupi</li> <li>➤ Mathew Kosgei</li> <li>➤ Caren Kosgei</li> <li>➤ Wiberforce Kutol</li> <li>➤ Alice Chirchir</li> </ul>	Chair Member Member Member Member	6 times
5	Development Committee	<ul style="list-style-type: none"> <li>➤ Rose Kotut</li> <li>➤ Josphat Tanui</li> <li>➤ Rosemary Tomno</li> <li>➤ Providence Kiptoo</li> <li>➤ Hellen Bargoria</li> <li>➤ Sub -County director</li> </ul>	Chair Member Principal/Bom B.o.M Chair Secretary Secretary SDE	4 Times
6	Discipline and	➤		5 Times

**Metkei Girls Secondary School**

**Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2024**

	welfare Committee	<ul style="list-style-type: none"> <li>➤ Paul Kosgei</li> <li>➤ Rosemary Tomno</li> <li>➤ Winnie Malonko</li> <li>➤ Zipporah Rono</li> <li>➤ Vincent Juma</li> <li>➤ Hellen Bargaroria</li> </ul>	Member Principal Member Member Member Member
7	Adhoc Committee (if any during the year)	Strategic plan development committee <ul style="list-style-type: none"> <li>➤ Daniel Makupi</li> <li>➤ Rosemary Tomno</li> <li>➤ Peter kiplagat</li> <li>➤ Providence Kiptoo</li> <li>➤ Josphat Tanui</li> <li>➤ Paul Kosgei</li> <li>➤ Mathew kosgei</li> <li>➤ Wilberforce Kutol</li> <li>➤ Joel Kiprono</li> <li>➤ Hellen Bargaroria</li> <li>➤ Andrew kemboi</li> <li>➤ Hillary Kipkemboi</li> </ul>	

**School operation Management**

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

Ref:	Designation	Name	TSC Number
1	Principal	Ms. Rosemary Tomno	435261
2	Deputy Principal	Ms. Hellen Bargaroria	312412
3	School Bursar	Mr. Hillary kipkemboi	ICPAK NO 28408

Key School Information and Management (Continued)

(d) Schools contacts

Post Office Box: 161-30101, AINABKOI  
Telephone: 0703-506000  
E-mail: metkeigirlss@gmail.com

(e) School Bankers

The following school operated 5 numbers of bank accounts in the following banks:

1. Name of Bank: KCB  
Branch: Eldoret  
Account Number: 1103467077 } Tuition account
2. Name of Bank: KCB  
Branch: Eldoret  
Account Number: 1103467379 } Operation account
3. Name of Bank: KCB  
Branch: Eldoret  
Account Number: 1102483486 } B.E.S account
4. Name of Bank: KCB  
Branch: Eldoret  
Account Number: 1258318679 } Infrastructure account
5. Name of Bank: Equity Bank  
Branch: Iten  
Account Number: 1530278976402 } B.E.S account.

MPESA Pay Bill No. 522123 attached to KCB bank account

**3. Summary Report of Performance of the School**

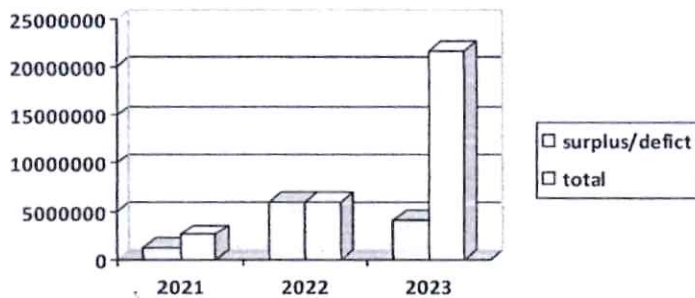
The following is a summary report of the performance of the school against the set performance evaluation criteria:

**Financial performance:**

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

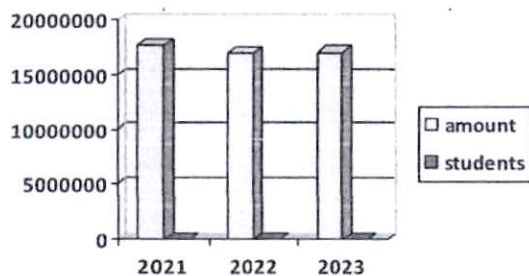
Year	2022	2023	2024
Amount	3,820,711	5,970,387	21,625,151

Graphical presentation of surplus/deficit overview for three years.



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

Year	2021	2022	2023	2024
Amount	15,989,713.65	17,652,755.20	16,969,586	17,040,840
Students	950	957	1110	1457



Ratio of capitation grant per student over the last three years

Year	2022	2023	2024
Ratio	1:18,445	1;15,260.8	1:11,695.84

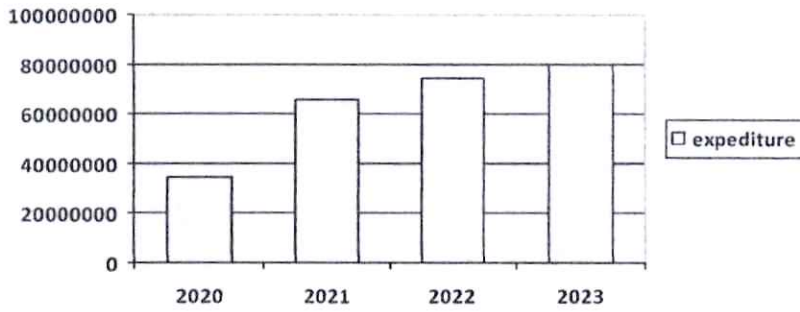
- A three-year overview of growth in expenditure of the school

YEAR	2022	2023	2024

Metkei Girls Secondary School

Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2024

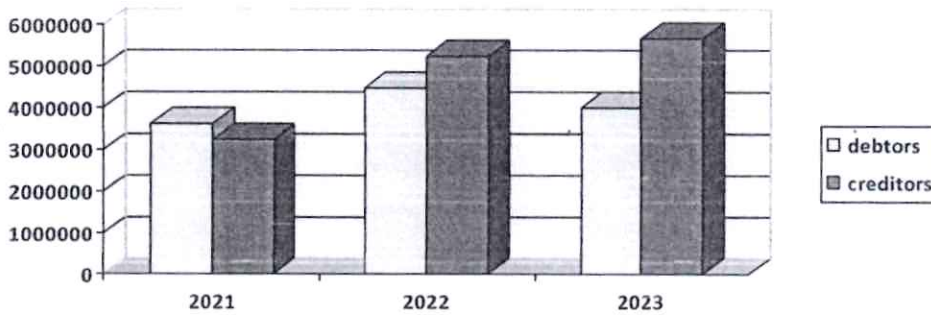
<b>EXPENDITURE</b>	65,751,349	74,250,377	89,463,124
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- Movement of debtors and creditors of the school over the last three years

<b>YEAR</b>	2022	2023	2024
<b>DEBTORS</b>	3,639,037	4,615,921	16,792,526

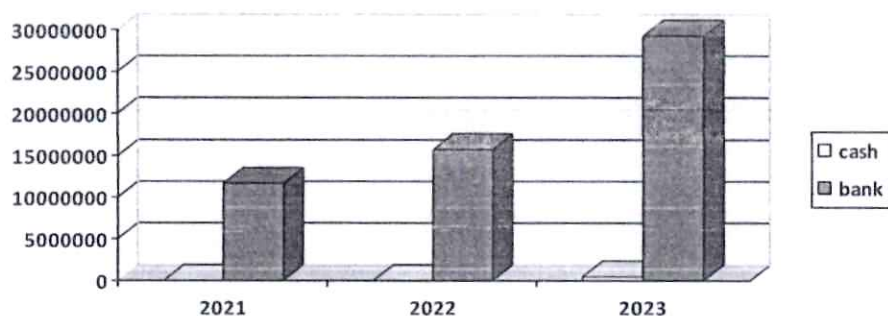
<b>YEAR</b>	2021	2022	2023
<b>CREDITORS</b>	3,219,703	5,219,263	9,793,053



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

<b>YEAR</b>	2021	2022	2023
<b>CASH</b>	24,911	7,750	482,716

<b>YEAR</b>	2021	2022	2023
<b>BANK</b>	11,692,707	15,763,506	29,310,225



a) **Teacher Student ratio:**

S/N	Teacher student Ratio	Teachers Employed by TSC	Teachers Employed by BOM	Teachers Transferred	Teachers posted to school	Teachers Retired
	1:23	33	13	3	1	-

b) **Mean score in the 2022 KCSE:**

Year.	No. of students	Mean Score	Transitioned to higher learning	Comment
2023	237	7.716	214 C+ And above	90% Transition
2022	229	8.9607	200C+And Above	97%Transition
2021	213	8.103	179c+ And Above	84% Transition
2020	147	8.308	134c+ And Above	91% Transition

c) **Number of Candidates in the 2023 KCSE:**

Year	No of Students	
2023	237	
2022	229	
2021	213	

**Capacity of the school:**

<i>No. of students</i>	<i>Dormitories</i>	<i>Dining hall</i>	<i>Laboratories</i>	<i>Toilets</i>
1457	10	<i>in progress</i>	5	88

d) Development projects carried out by the school:

<i>S/NO</i>	<i>ITEM</i>	<i>SOURCE OF FUNDS</i>	<i>STATUS</i>
1.	<i>Multipurpose hall</i>	<i>M.O.E &amp;RMI From Parents</i>	<i>In progress</i>
3.	<i>Construction of Bio digester</i>	<i>M.O.E &amp;RMI From Parents</i>	<i>completed</i>
4.	<i>Construction of Incinerator</i>	<i>From Parents</i>	<i>completed</i>
5.	<i>Dormitory Extension</i>	<i>RMI From Parents</i>	<i>completed</i>
6.	<i>Construction of washing points</i>	<i>RMI From Parents</i>	<i>completed</i>
7.	<i>Three storeyed Dormitory</i>	<i>M.O.E, Parents &amp; Fundraising</i>	<i>Completed</i>

*Sign*

*School Principal*



**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 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 Metkei 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 30<sup>th</sup> June, 2024, and of the school's financial position as at that date 30<sup>th</sup> June 2024.

**Name:** Ms Providence Kiptoo  
**Designation:** Chairman, School Board of Management

**Sign:** 

**Date:** 22-04-2025



**Name:** Ms. Rosemary Tomno  
**Designation:** School Principal & Secretary to Board of Management

**Sign:** 

**Date:** 22-04-2025



**Name:** Mr. Hillary Kipkemboi  
**Designation:** School Bursar

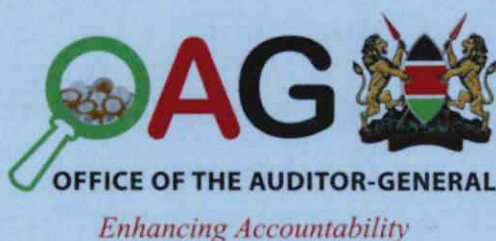
**Sign:** 

**Date:** 22-04-2025



# REPUBLIC OF KENYA

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NAIROBI

## **REPORT OF THE AUDITOR-GENERAL ON METKEI GIRLS SECONDARY SCHOOL FOR THE YEAR ENDED 30 JUNE, 2024 – ELGEYO MARAKWET COUNTY**

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### **PREAMBLE**

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

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

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

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

### **REPORT ON THE FINANCIAL STATEMENTS**

#### **Qualified Opinion**

I have audited the accompanying financial statements of Metkei Girls Secondary School set out on pages 13 to 24, which comprise of the statement of financial assets and liabilities as at 30 June, 2024 and the statement of receipts and payments, statement of

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*Report of the Auditor-General on Metkei Girls Secondary School for the year ended 30 June, 2024 – Elgeyo Marakwet County*

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

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

### **Basis for Qualified Opinion**

#### **1. Inaccuracies in Capitation Grants**

The statement of receipts and payments reflects capitation grants for tuition and operations amounts of Kshs.2,923,829 and Kshs.14,117,011 as disclosed in Notes 1 and 2 to the financial statements respectively which is in agreement with National Education Management Information System (NEMIS) record. However, computed expected capitation grants for tuition and operations revealed amounts of Kshs.3,023,771 and Kshs.14,602,304 respectively resulting to unexplained variances of Kshs.99,941 and Kshs.485,293 respectively.

In the circumstances, the accuracy and completeness of capitation grants for tuition and operations of Kshs.2,923,829 and Kshs.14,117,011 respectively, could not be confirmed.

#### **2. Variances in the Statement of Receipts and Payments**

The statement of receipts and payments reflects actual receipts of Kshs.111,088,275 and actual payments of Kshs.89,463,124 while the statement of budgeted versus actual amounts reflects actual receipts of Kshs.86,873,642 and actual payments of Kshs.84,339,634 resulting to unreconciled variances of Kshs.24,214,633 and Kshs.5,123,490 in respect of receipts and payments, respectively.

In the circumstances, the accuracy and completeness of the respective amounts could not be confirmed..

#### **3. Unsupported Cash and Cash Equivalents Balance**

The statement of financial assets and liabilities reflects cash and cash equivalents balance of Kshs.29,792,941 as disclosed in Note 9 and 10 to the financial statements. However, the balance was not supported with respective bank reconciliation statements, certificate of bank balances and board of survey as at 30 June, 2024.

In the circumstances, the accuracy, completeness and existence of the bank balance of Kshs.29,792,941 could not be confirmed.

#### **4. Inaccuracies in the Accounts Receivable**

The statement of financial assets and liabilities reflects accounts receivable of Kshs.16,792,526 which includes fees arrears of Kshs.16,639,259 as disclosed in Note 12 to the financial statements. However, students fee statements with ageing analysis showing dates of the fee's arrears and School Finance Committee minutes deliberations on accounts receivable and intervention put in place to collect the fee arrears were not provided for audit.

In addition, detailed analysis provided at Note 12b indicates that an amount of Kshs.2,172,526 had remained outstanding for more than two (2) years but there was no evidence indicating that proper mechanism had been put in place to ensure their recoverability.

In the circumstances, the validity and recoverability of accounts receivable balance of Kshs.16,792,526 could not be confirmed.

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

##### **Budget and Budgetary Control**

The statement of budget versus actual amount reflects final receipts budget and actual on comparable basis of Kshs.97,354,800 and Kshs.86,873,642 respectively resulting to an underfunding of Kshs.10,481,158 or 11% of the budget. Similarly, the school spent Kshs.84,339,634 against actual receipts of Kshs.86,873,642 resulting to an under expenditure of Kshs.2,534,008 or 3% of the actual receipts.

The underfunding and under expenditure may have negatively impacted on delivery of goods and services to the School.

My opinion is not modified in respect of this matter.

#### **Key Audit Matters**

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

## **Other Matter**

### **Unresolved Prior Year Matters**

In the audit report of the previous year, several issues were raised under the Report on Financial Statements, Report on Lawfulness and Effectiveness in use of Public Resources, and Report on Effectiveness of Internal Controls, Risk Management and Governance. However, Management had not resolved the issues as at 30 June, 2024.

### **Other Information**

Management is responsible for the other information set out on pages 2 to 11 which comprise of Acronyms and Definition of Key Terms, Key School Information and Management, Summary Report of Performance of the School and Statement of School Management Responsibilities. The Other Information does not include the financial statements and my audit report thereon.

In connection with my audit on the School's financial statements, my responsibility is to read the other information and in doing so, consider whether the other information is materially inconsistent with the financial statements or my knowledge obtained in the audit or otherwise appears to be materially misstated. If based on the work I have performed, I conclude that there is a material misstatement of this Other Information, I am required to report that fact. I have nothing to report in this regard.

## **REPORT ON LAWFULNESS AND EFFECTIVENESS IN THE USE OF PUBLIC RESOURCES**

### **Conclusion**

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

### **Basis for Conclusion**

#### **1. Late Submission of Financial Statements to the Auditor-General**

During the year under review, the School Management did not submit the financial statements to the Auditor-General by the statutory date of 30 September, 2024 instead the Management submitted the financial statements on 21 April, 2025. This was contrary to Section 47(1) of the Public Audit Act, 2015 which requires that financial statements be submitted to the Auditor-General within three months after the end of the fiscal year to which the accounts relate. These financial statements have been audited as a result of a proactive initiative by the Auditor-General.

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

## **2. Non-Compliance with Provisions of Public Procurement and Assets Disposal Act, 2015**

Review of the procurement processes for the School revealed the following procurement anomalies;

### **i) Lack of an Approved Procurement Plan**

The Management did not have an approved procurement plan contrary to Regulation 40(4) of the Public Procurement and Asset Disposal Regulations, 2020 which requires the accounting officer of the procuring entity to prepare consolidated annual procurement plan which should be approved where applicable by the board of directors or a similar body.

### **ii) Lack of a Qualified Procurement Professional**

The Management did not involve a qualified procurement professional to carry out procurement processes as stipulated in Section 47(1) of the Public Procurement and Asset Disposal Act, 2015 which requires procurement function to be handled by procurement professionals.

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

## **3. Irregular Transfer of Funds to Kenya Secondary Schools Heads Association**

The statement of receipts and payments reflects boarding and school fund amount of Kshs.58,482,075 as disclosed in Note 8 to the financial statements. Review of schedules provided for audit revealed that the School transferred Kshs.783,000 as co-curricular fund to Kenya Secondary School Heads Association. However, Kenya Secondary School Heads Association (KSSHA) is a welfare organization that draws its membership from School Principals only and it is not defined in Government funding neither is there an assurance that it has implemented effective, efficient and transparent financial management and internal control systems to manage the funds transferred by schools.

Further, KSSHA is not subject to Public Finance Management Act, 2012 or any other public finance regulations.

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

## **4. Non-Compliance with Law on Ethnic Composition**

Review of personnel data revealed that the School had thirty-seven (37) employees. However, it was noted that 36 out of 37 or 97% were from the same ethnic community. This was contrary to Section 7(2) of the National Cohesion and Integration Act, 2008 which states that no public establishment shall have more than one third of its staff from the same ethnic community.

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

## **5. Lack of School Improvement Plan**

During the year under review, the school did not have an approved school Improvement Plan. This was contrary to Section 2.2. of the Ministry of Education Operation Manual for Utilization of Learner Capitation Grant and Other School Funds, which requires schools to identify in every three-year school improvement planning cycle, one priority area in each of the four key areas which include curriculum implementation, foundational literacy and numeracy outcomes, an enabling environment for learning and parental involvement and community engagement for implementation.

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

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

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

### **Conclusion**

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

### **Basis for Conclusion**

#### **1. Effectiveness in the Management of Textbooks**

The audit established 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 School Instructional Materials Selection Committee (SIMSC) that was set up, SIMSC Minute book, Minutes highlighting the needs.

In addition, review of the inventory records revealed that the School maintained student card files to record all the text books issued to students at the start of the academic year which were supposed to be returned at the end of the academic year. However, inspection of school's book store revealed that there was no system to track the books received and

issued, which made it difficult to confirm the number of books as at the time of audit in April, 2025.

In the circumstances, effectiveness of the internal control system for management of textbooks could not be ascertained.

## **2. Lack of Approved Staff Establishment**

Interview with School Management revealed that the School did not have an approved staff establishment and a human resource plan to support achievement of goals and objectives in the strategic plan. Therefore, optimal staffing levels for all cadres of staff have not been established and the basis for declaring vacancies, advertising and subsequent recruitment could not be confirmed.

In the circumstance, the School may not be able to effectively meet its objectives.

## **3. Weaknesses in Inventory Management**

Note 15 to the financial statements reflects Kshs.1,717,500 in respect to inventory. Review of the store ledgers maintained revealed that the School procured food items and office stationery and supplies for its operation that were received and recorded in the store ledgers before being dispensed to various departments. However, no stock take was conducted as at 30 June, 2024 to confirm the reported balance of Kshs.1,717,500.

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

## **4. Lack of a Fixed Asset Register**

Annex 2 to the financial statement reflects Nil balance for fixed assets. Review of records revealed that the School had various assets which include land, buildings and structures, motor vehicles, office equipment, furniture and fittings, ICT equipment and ICT Assets, tools and apparatus, textbook, other machinery and equipment and intangible Assets. However, the assets were not valued. Further, Management did not maintain an asset register which indicates the date of acquisition, detailed serial and tagging numbers and cost or valuation amount.

In the circumstances, lack of a comprehensive fixed asset register may lead to loss of assets and inaccurate disclosure in financial statements.

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

## **Responsibilities of the Management and 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 governance.

In preparing the financial statements, Management is responsible for assessing the School's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless Management is aware of the intention to cease operations.

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

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

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

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

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

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

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

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

  
FCPA Nancy Gathungu, CBS  
AUDITOR-GENERAL


Nairobi

28 May, 2025

6. Statement Of Receipts and Payments as at 30<sup>th</sup> June 2024

DESCRIPTION OF VOTE HEAD	Note	2023-2024	2022-2023
<b>RECEIPTS</b>			
Capitation grants for tuition	1	2,923,829	2,853,856
Capitation grants for operations	2	14,117,011	11,811,730
Capitation Grants Infrastructure	3	27,939,000	8,239,000
School Fund Income- Parents' Contributions	4	66,108,435	57,316,178
Miscellaneous Incomes			
<b>TOTAL RECEIPTS</b>		<b>111,088,275</b>	<b>80,220,764</b>
<b>PAYMENTS</b>			
Payments for Tuition	5	2,201,535	2,697,799
Payments for operations	6	16,482,531	9,081,521
Payments Infrastructure	7	12,296,983	2,508
Boarding and school fund payments	8	58,482,075	62,468,549
<b>TOTAL PAYMENTS</b>		<b>89,463,124</b>	<b>74,250,377</b>
<b>SURPLUS</b>		<b>21,625,151</b>	<b>5,970,387</b>

The school financial statements were approved on 22-04-2025 and signed by:

Sign: 

Name Ms. Providence Kiptoo

Chair BOM

Date 22-04-2025

Sign: 

Name Ms. Rosemary Tomno

School Principal/  
Secretary to BOM

Date 22-04-2025

Sign: 

Name Mr. Hillary Kipkemboi

Bursar


Date 22-04-2025



7. Statement of Financial Assets and Liabilities as at 30<sup>th</sup> June 2024

	Note	2023-2024	2022-2023
<b>FINANCIAL ASSETS</b>			
<b>Cash and Cash Equivalents</b>			
Bank Balances	9	29,310,225	15,763,505
Cash Balances	10	482,716	7,750
Short term Investment	11		0
<b>Total Cash and cash equivalent</b>		<b>29,792,941</b>	<b>15,771,255</b>
Account's receivables	12	16,792,526	4,615,921
<b>TOTAL FINANCIAL ASSETS</b>		<b>46,585,467</b>	<b>20,387,176</b>
<b>FINANCIAL LIABILITIES</b>			
Accounts Payables	13	9,793,053	5,219,263
<b>NET FINANCIAL ASSETS</b>		<b>36,792,414</b>	<b>15,167,913</b>
<b>REPRESENTED BY</b>			
Accumulated Fund b/fwd	14	15,167,263	9,196,876
Surplus/Deficit for the year		21,625,151	5,970,387
<b>NET FINANCIAL POSSITION</b>		<b>36,792,414</b>	<b>15,167,263</b>

The School's financial statements were approved on 22-04-2025 and signed by:

Sign: 

Name Ms. Providence Kiptoo

Chair BOM

Date 22-04-2025




Sign: 

Name Ms. Rosemary Tomno

School Principal/  
Secretary to BOM

Date 22-04-2025



Sign: 

Name Mr. Hillary Kipkemboi

Bursar

Date 22-04-2025



8. Statement of Cashflows for the Year ended 30<sup>th</sup> June 2024

	2023-2024	2022-2023
<b>Receipts for operating income</b>		
Capitation grants for tuition	2,923,829	2,853,856
Capitation grants for operations	14,117,011	11,811,730
Government grants for infrastructure	27,939,000	8,239,000
School fund income- Parents contributions/ fees	60,352,518	57,316,178
School fund income-other receipts	-	-
<b>Total receipts</b>	<b>105,332,358</b>	<b>80,220,764</b>
<b>Payments</b>		
Cash outflows for Tuition	2,201,535	2,697,799
Cash outflows for operations	16,887,487	9,081,521
Cash outflows for Boarding/lunch and school fund	61,128,050	62,468,549
<b>Total payments</b>	<b>80,217,072</b>	<b>74,247,869</b>
<b>Net cash inflow/outflow from operating activities</b>	<b>25,115,286</b>	<b>5,972,895</b>
<b>CASHFLOW FROM INVESTING ACTIVITIES</b>		
Proceeds from Sale of Assets		
Acquisition of Assets	(12,296,983)	-
Proceeds from investments		
Purchase of investments		
<b>Net cash inflows/ outflow from Investing Activities</b>	<b>(12,296,983)</b>	<b>-</b>
<b>CASHFLOW FROM BORROWING ACTIVITIES</b>		
Proceeds from borrowings/ loans		
Repayment of principal borrowings		
<b>Net cash flow from financing activities</b>		
<b>NET INCREASE/DECREASE IN CASH AND CASH EQUIVALENT</b>	<b>12,818,303</b>	<b>5,972,895</b>
<b>Cash and cash equivalent at BEGINNING of the year</b>	<b>16,974,638</b>	<b>11,001,743</b>
<b>Cash and cash equivalent at END of the year</b>	<b>29,792,941</b>	<b>16,974,638</b>

The school financial statements were approved on 22-04-2025 and signed by:

Sign: 

Name Ms. Providence Kiptoo

Chair BOM

Date 22-04-2025

Sign: 

Name Ms. Rosemary Tomno

School Principal/  
Secretary to BOM

Date 22-04-2025

Sign: 

Name Mr. Hillary Kipkemboi

Bursar

Date 22-04-2025



9. Statement Of Budgeted Versus Actual Amounts For The Year Ended 30<sup>th</sup> June 2024

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	% of Utilisation
	a	b	c=a+b	d	f=d/c %
<b>RECEIPTS</b>					
<b>(1) CAPITATION GRANT ON TUITION</b>					
Text books	-	-	-	-	
Exercise books	1,042,560		1,042,560		-
Laboratory equipments and apparatus	3,127,680		3,127,680	2,923,829	93
Teaching/learning materials	625,536		625,536	-	-
stationeries	417,024		417,024	-	
<b>(2) CAPITATION GRANT ON OPERATIONS</b>					
			-		
Personal emoluments	3,831,600		3,831,600	3,323,330	87
Local transport / travelling	2,256,000		2,256,000	866,200	38
Electricity and water	1,692,000		1,692,000	805,600	48
Activity	1,800,000		1,800,000	400,200	22
Administration costs	6,500,400		6,500,400	6,035,139	93
medical and insurance	2,400,000		2,400,000	104,542	4
RMI	3,000,000		3,000,000	2,582,000	86
<b>3) FDSE for Infrastructure</b>					
Maintenance & Improvement MOE	-		-	-	-
M&I Parents Contribution	10,000,000		10,000,000	9,939,000	100
Economic Stimulus Programs			-	-	-
Transition Infrastructure Grants	5,000,000		5,000,000	5,000,000	100
Administration Costs	-		-	-	-
<b>(4) FEES CHARGED ON PARENTS</b>					
Personnel emoluments	4,279,200		4,279,200	4,900,680	115
Repairs and maintenance	2,400,000		2,400,000	2,237,472	93
Local transport / travelling	3,204,600		3,204,600	3,915,576	122
Electricity and water	3,117,600		3,117,600	3,006,208	96
Medical	-		-		
Administration costs	5,401,200		5,401,200	8,390,520	155
Activity	2,256,000		2,256,000	1,678,104	74
SMASSE			-		
Fee on Boarding Equipment and Stores	35,003,400		35,003,400	30,765,242	88
<b>5) Miscellenous income</b>					
Rent Income			-		

**Metkei Girls Secondary School**
**Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2024**

Income from farming activities			-		
insurance compensation			-		
income from posho mill			-		
income from Bus Hire			-		
<b>TOTAL INCOME</b>	<b>97,354,800</b>	<b>-</b>	<b>97,354,800</b>	<b>86,873,642</b>	<b>89</b>
<b>(6) EXPENDITURE FOR TUITION</b>					
Text books			-		
Exercise books	1,042,560		1,042,560	-	-
Laboratory equipments and chemicals	1,127,680		1,127,680	881,832	78
Teaching/learning materials	2,625,536		2,625,536	2,645,496	101
Stationeries	417,024		417,024	-	-
<b>(7) EXPENDITURE FOR OPERATIONS</b>					
Repairs and maintenance	7,000,000		7,000,000	6,239,000	89
Local transport / travelling	1,256,000		1,256,000	104,000	8
Electricity and water	1,692,000		1,692,000	64,793	4
Personal emolument	2,831,600		2,831,600	1,545,781	55
Administration costs	4,500,400		4,500,400	4,178,399	93
Medical and Insurance	2,400,000		2,400,000		
Activity	1,800,000		1,800,000	47,900	3
<b>(8) Expenditure for Infrastructure</b>					
Construction of Dormitory	15,000,000		15,000,000	12,296,983	
<b>(9) Expenditure For School fund/Lunch/Boarding</b>					
Personal Emoluments	4,279,200		4,279,200	4,746,261	111
Repairs,Maintenanace and Improvement	2,400,000		2,400,000	4,748,410	198
Local Transport and Travelling	3,204,600		3,204,600	3,151,590	98
Electricity Water and Conservancy	3,117,600		3,117,600	2,405,843	77
Administration Cost	5,401,200		5,401,200	9,342,545	173
Activity	2,256,000		2,256,000	1,732,440	77
Boarding Equipment and stores	35,003,400		35,003,400	30,208,361	86
<b>Totals Expenditures</b>	<b>97,354,800</b>	<b>-</b>	<b>97,354,800</b>	<b>84,339,634</b>	<b>87</b>

## 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 imprest, salary advances and other receivables and b) payables that include deposits and retentions and payables from operations.

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

### 2. Recognition of receipts and payments

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

### 3. In-kind contributions

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

### 4. Cash and cash equivalents

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

### 5. Accounts Receivable

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

### 6. Accounts Payable

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

**7. Non-current assets**

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

**8. Budget**

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

**9. Comparative figures**

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

**10. Subsequent events**

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended 30<sup>th</sup> June 2024212.

11. Notes to the Financial Statements

1 CAPITATION GRANT FOR TUITION

	2023-2024	2022-2023
		Kshs
Textbooks and reference materials		
Exercise books		
Laboratory equipment		
Internal exams		
Teaching / learning materials	2,923,829	2,853,856
Chalks		
Exams and assessment		
Teachers guides		
<b>Total</b>	<b>2,923,829</b>	<b>2,853,856</b>

2 CAPITATION GRANT FOR OPERATIONS

	2023-2024	2022-2023
		Kshs
Personal emoluments	3,323,330	
Local transport / travelling	866,200	
Electricity and water	805,600	
Activity	400,200	
Administration costs	6,035,139	
medical and insurance	104,542	
RMI	2,582,000	11,811,730
<b>Total</b>	<b>14,117,011</b>	<b>11,811,730</b>

3 GOVERNMENTS GRANTS FOR INFRASTRUCTURE

	2023-2024	2022-2023
Maintenance & improvement		2,274,000
M&I Parents Contribution	13,000,000	3,965,000
Harambee Funds	9,939,000	
Transition Infrastructure Grants	5,000,000	
Savings		2,000,000
<b>Totals</b>	<b>27,939,000</b>	<b>8,239,000</b>

4 SCHOOL FUND INCOME-PARENTS CONTRIBUTION

	2023-2024	2022-2023
		Kshs
Personnel emoluments	5,258,698	5,245,836
Repairs and maintenance	5,986,115	2,410,052
Local transport / travelling	2,222,697	4,260,734
Electricity and water	5,003,523	3,247,818
ADM	5,614,709	9,081,630
Activity	283,482	1,781,651
Boarding equipment and stores	41,739,211	31,288,457
<b>Total</b>	<b>66,108,435</b>	<b>57,316,178</b>

5 PAYMENTS FOR TUITION

	2023-2024	2022-2023
		Kshs
Textbooks and reference materials		0
Exercise books	700,000	0
Laboratory equipment	420,000	1,035,562
Internal exams		1,659,255
Teaching/learning materials	830,000	0
Stationeries	250,000	0
Exams and assessment		317,422
Teachers guides		119,033
Administration Costs		0
Bank Charges	1,535	2,982
<b>Total</b>	<b>2,201,535</b>	<b>3,134,254</b>

6 PAYMENTS FOR OPERATIONS

	2023-2024	2022-2023
		Kshs
Personnel emoluments	3,323,330	1,545,781
Administration Cost	4,702,770	4,178,399
Repairs and maintenance & improvements	7,476,000	0
Local transport / travelling	66,200	
Electricity and water	805,600	64,793
BES		968,020
Activity Expenses		47,900
Medical/insurance	104,452	
Bank Charges	4,179	2,628
Transfer to infrastructure		2,274,000
<b>TOTAL</b>	<b>16,482,531</b>	<b>9,081,521</b>

7 PAYMENTS FOR INFRASTRUCTURE

	2023-2024	2022-2023
Construction of dormitory	12,293,588	
Bank Charges	3,395	2,508
<b>TOTALS</b>	<b>12,296,983</b>	<b>2,508</b>

8 BOARDING AND SCHOOL FUND PAYMENTS

	2023-2024	2022-2023
		Kshs
Personnel emoluments	3,601,601	4,746,261
Repairs and maintenance & Improvements	7,739,945	4,748,410
Local transport / travelling	1,378,320	3,151,590
Electricity and water	3,768,059	2,405,843
Administration costs	11,388,426	9,342,545
Bes Program	29,789,899	30,208,361
Bank Charges	875	1,260
Activity	814,950	1,732,440
Creditors		2,013,572

Transfer to Infrastructure account		3,965,000
Advances		153,267
<b>TOTAL</b>	<b>58,482,075</b>	<b>62,468,549</b>

**9 BANK ACCOUNTS**

Name of Bank, Account No. & currency	Bank Account Number	2023-2024	2022-2023
			<b>Kshs</b>
Tuition Account	1103467077	1,105,951	383,658
Operations Account	1103467379	4,440,489	2,656,166
School Fund Account/Boarding	1102483486	990,770	3,426,982
Savings Account		802,154	93,855
Infrastructural Account	258318679	21,970,861	9,202,844
<b>Total</b>		<b>29,310,225</b>	<b>15,763,506</b>

**10 CASH IN HAND**

Description	2023-2024	2022-2023
		<b>Kshs</b>
Tuition Account		0
Operation Account	445,200	
School Fund account	37,516	7,750
<b>Total</b>	<b>482,716</b>	<b>7,750</b>

**11 SHORT TERM INVESTMENTS**

Description	2023-2024	2022-2023
		<b>Kshs</b>
Cooperative shares	0	
<b>Total</b>	<b>0</b>	

**12 ACCOUNTS RECEIVABLE**

Description	2023-2024	2022-2023
		<b>Kshs</b>
Fees arrears	16,639,259	4,462,654
Salary advances	153,267	153,267
<b>Total</b>	<b>16,792,526</b>	<b>4,615,921</b>

Description	2023-2024	2022-2023
		<b>Kshs</b>
Fees arrears for current year	4,020,883	4,462,654
Fees arrears for the previous year	10,445,850	3,639,037
Fees arrears for prior periods (over two years)	2,172,526	2,781,651
<b>Total</b>	<b>16,639,259</b>	<b>10,883,342</b>

**13 ACCOUNTS PAYABLE**

Description	2023-2024	2022-2023
		Kshs
Trade creditors (See ageing below and appendix 1)	9,793,053	5,219,263
Prepaid fees		0
Retention monies		0
<b>Total</b>	<b>9,793,053</b>	<b>5,219,263</b>

Description	2023-2024	2022-2023
		Kshs
Trade creditors for current year	5,677,508	5,219,263
Trade creditors for the previous year	4,115,545	3,219,703
Trade creditors for prior periods (over two years)		1,428,500
<b>Total</b>	<b>9,793,053</b>	<b>9,867,466</b>

**14 FUND BALANCE BROUGHT FORWARD**

Description	2023-2024	2022-2023
		Kshs
Bank balances	15,763,506	11,422,844
Cash balances	7,750	24,911
Receivables	4,615,921	4,462,654
Payables	(5,219,263)	(6,713,533)
<b>Total</b>	<b>15,167,914</b>	<b>9,196,876</b>

**15 Stock/ Inventory**

Description	2023-2024	2022-2023
		KShs
<b>Stock/Inventory</b>		
Stock/ inventory at beginning of the year	918,400	1,673,700
Stock/ inventory purchased during the year	28,650,000	23,500,000
Stock/ inventory issued during the year	27,850,900	24,255,300
<b>Balance at end of the year</b>	<b>1,717,500</b>	<b>918,400</b>

## 16 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)
1	Misstatement in the Financial Statements	Management will ensure the financial statements are correct and well supported	Unresolved	September 2025
2	Unsupported Accounts Receivables	Management will ensure the financial statements are correct and well supported	Unresolved	September 2025
3	Late Submission of Financial Statements	Management to comply going forward	Unresolved	September 2025
4	Failure to Prepare School Improvement Plan	Management is working on it	Unresolved	September 2025
5	Non-compliance with Public Sector Accounting Standards Requirements	Management to comply going forward	Unresolved	September 2025
6	Weaknesses in Inventory Management	Management to make use of information system for the management of inventories	Unresolved	September 2025
7	Lack of Fixed Asset Register	Management is working on it	Unresolved	September 2025
8	Lack of a Disaster Management Committee	In place	Unresolved	September 2025
9	Lack of Internal Audit Function and Audit Committee	Management will make use of the Ministry Internal Auditor	Unresolved	September 2025
10	Lack of Board of Management	There is Board of Management in Place	Resolved	

**Metkei Girls Secondary School**

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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 2023-2024	Outstanding Balance 2022-2023	Comments
	a	b	c	d=a-c		
	Kshs	Kshs	Kshs	Kshs	Kshs	
<b>Construction of buildings</b>						
1.					0	
2.						
3.						
<b>Sub-Total</b>						
<b>Supply of goods</b>						
4. BOARDING A/C				7,431,123	3,814,200	
5. OPERATION A/C				1,434,072	587,700	
6. TUITION A/C				927,857	817,363	
<b>Sub-Total</b>						
<b>Supply of services</b>						
7.						
8.						
9.						
<b>Sub-Total</b>				<b>9,793,053</b>	<b>5,219,263</b>	
<b>Grand Total</b>				<b>9,793,053</b>	<b>5,219,263</b>	

**Metkei Girls Secondary School**  
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**ANNEX 2 – Summary of Fixed Asset Register**

<b>Asset class</b>	<b>Date purchased</b>	<b>Location</b>	<b>Historical Cost b/f (Kshs) 1<sup>st</sup> July 20xx</b>	<b>Additions during the year (Kshs)</b>	<b>Disposals during the year (Kshs)</b>	<b>Historical Cost c/f (Kshs) 30<sup>th</sup> June 2023</b>
Land 1						
Land 2						
Buildings and structures						
Motor vehicles						
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						
<b>Total</b>						

