

REPUBLIC OF KENYA



Enhancing Accountability

REPORT

THE NATIONAL ASSEMBLY
PAPERS LAID

DATE: 10 JUN 2025

DAY:
TUESDAY

PARLIAMENT
OF KENYA
LIBRARY

OF

TABLED
BY:

HON. NAOMI WAGO,
DEPUTY CHIP WHIP

CLERK-AT
THE-TABLE:

PERPETUAL MUIGA.

THE AUDITOR-GENERAL

ON

**NGAO GIRLS SECONDARY
SCHOOL**

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

TANA RIVER COUNTY



Revised 30th June 2024.



NGAO GIRLS SECONDARY SCHOOL
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED
30TH JUNE 2024

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

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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 in Tana River County, Tana Delta Sub-County.

The school was registered in May 2017 under registration number 04S00300126 and is currently categorized as a National public school established, owned or operated by the Government.

The school is a day/boarding school and had 512 number of students as at 30th June 2024. It has 3 streams and 24 teachers of which 4 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	Mr. Jackson Daido	Chairman	24th June, 2024
2	Mrs. Josephine Waringa	Secretary- Principal	24th June, 2024
3	Mrs. Maariam Abdul	Member	24th June, 2024
4	Mrs. Catherine Miyesa	Member	24th June, 2024
5	Mr. John Nkupa	Member	24th June, 2024
6	Mr. Hajji Algi	Member	24th June, 2024
7	Mr. Mohamed Bashora	Member	24th June, 2024
8	Mrs. Eunice Mungatana	Member – Rep CEB	24th June, 2024
9	Mr. Frankline Juma	Member Rep Teachers	24th June, 2024
10.	Mr. Francis Tumaini Mr. Kainan Jara Wario Mrs. Hannah Gwiyo	3 Members - Sponsor	24th June, 2024
11	Mr. Morris Dema	Member - Community	24th June, 2024
12	Mr. Soye Jillo	Member Special Needs	24th June, 2024
13	Precious Garama	Rep Students	24th June, 2024

The functions of the School Board of Management are to:

- Promote the best interests of the School and ensure its development.
- Promote quality education for all pupils in accordance with the standards set under the Basic Education Act, of 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 PublicFinanceManagement 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	Mr. Jackson Daido Mrs. Josephine Waringa Mrs. Mariam Abdul Mrs. Hannah Gwiyo Mrs. Catherine Miyesa	Chairperson Secretary P.A Representative Vice Chairperson Member	3 out of 3
2	Audit Committee	Mr. Maurice Charo Mrs. Josephine Waringa Mr. Alex Hadaisa Komora Mr. Soye Jillo Mr. Hajji Algi	Chairperson Secretary Member Member Member	1 out of 1
3	Finance, procurement and general purposes Committee	Mr. Alex Hadaisa Mrs. Josephine Waringa Mr. Jackson Daido Mr. John Nkupha	Chairperson Secretary Member Member	2 out of 2

		Mrs. Mariam Abdul	Member	
4	Academic Committee	Mr. Eunice Mungatana	Chairperson	3 out of 3
		Mrs. Josephine Waringa	Secretary	
		Mr. Frankline Juma	Memeber	
		Mrs. Mariam Abdul	Memeber	
		Mr. Kainan Jara	Member	
		Mr. Jackson Daido	Member	
5	Development Committee	Mr. Mohamed Shambaro	Chairperson	3 out of 3
		Mrs Selina Abajila	Secretary	
		Mr. Jackson Daido	Member	
		Mrs. Josephine Waringa	Member	
		Mrs. Mariam Abdul	Member	
		Mr. Francis Tumaini	Member	
		SCDE	Member	
6	Discipline and welfare Committee	Mr. Francis Tumaini	Chairperson	3 out of 3
		Mrs. Hannah Gwiyo	Member	
		Mrs. Catherine Miyesa	Member	
		Mr. Frankline Juma	Member	
		Mrs. Josephine Waringa	Secretary	
7	Adhoc Committee (Human Rights & Students Welfare)	Mr. John Nkupa	Chairperson	1 out of 1
		Mrs. Josephine Waringa	Secretary	
		Mr. Francis Tumaini	Member	
		Mr. Soye Jillo	Member	
		Mrs. Nuru Hjila Wario	Member	

(d) School operation Management

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

Ref:	Designation	Name	Identification
1	Principal	MRS. JOSEPHINE WARINGA	TSC No.335493
2	Deputy Principal	MRS. SELINA ABAJILA	TSC No. 557245
3	School Bursar	MR. LAWRENCE JILLO	ID No. 29519352
4	Other (specify)		

(e) Schools contacts

Post Office Box: P.O.BOX 12, GARSEN
 Telephone: 0728767670
 E-mail: ngaogirls@gmail.com
 Website: -
 Facebook:
 Twitter:

(f) School Bankers

Provide details of the school bankers.

Name of Bank:KCB
 Branch: MALINDI BRANCH.
 Address. P.O.Box 9-80200, MALINDI

MPESA PAYBILL NO. 522123
 ACCOUNT NUMBER 60007K attached to KCB Boarding A/C

(g) Independent Auditors

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

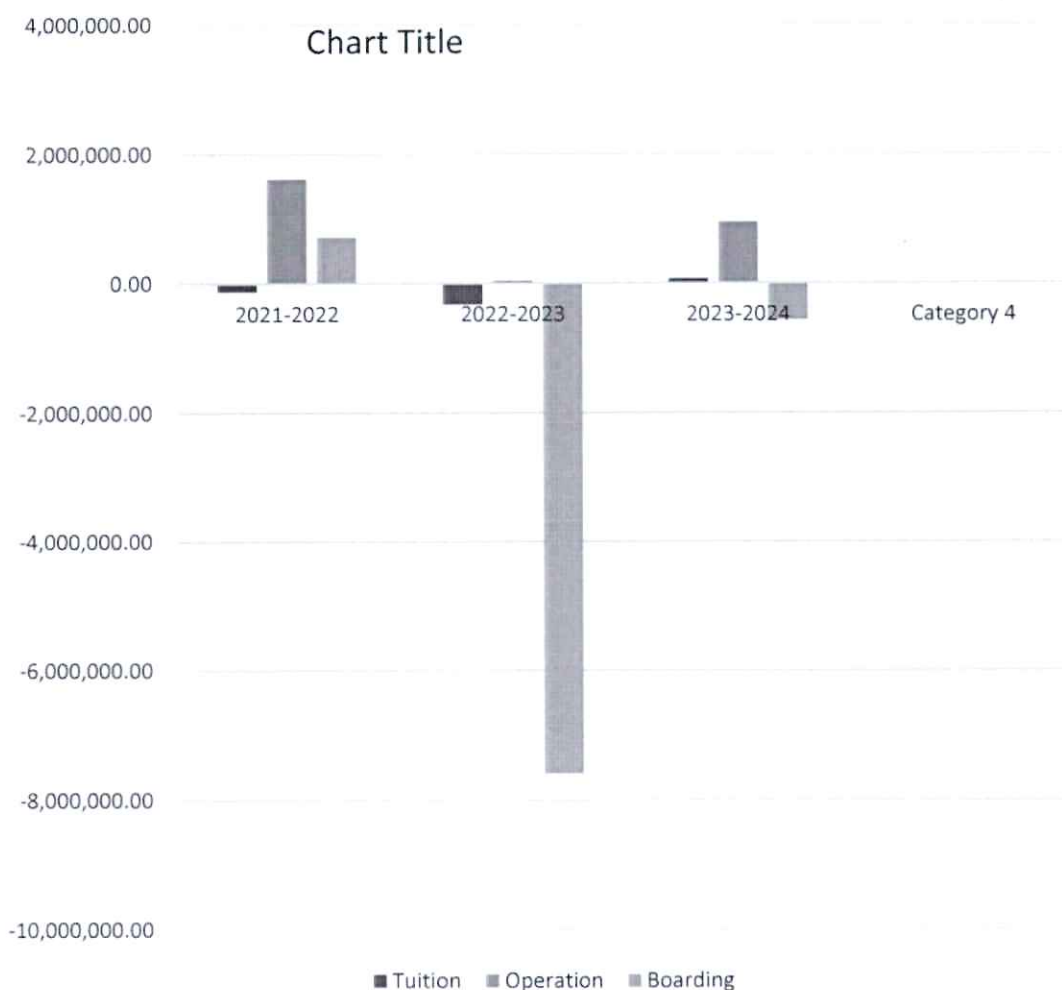
3. Summary Report of Performance of The School

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

a) Financial performance:

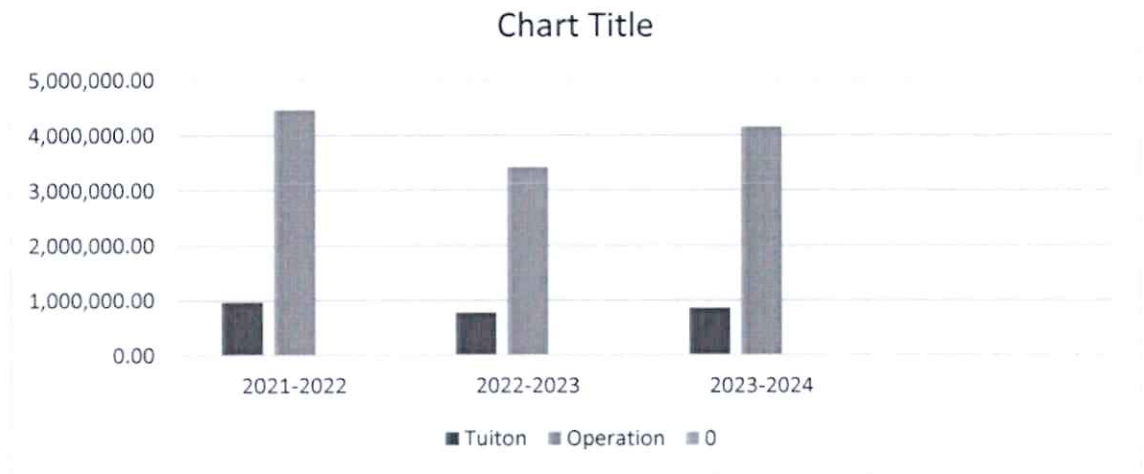
- Surplus/ deficit for the year and a comparison for the last three years

	TUITION	OPERATION	BAORDING
2021-2022	-127,141.00	1,610,522.00	713,342.00
2022-2023	-327,866.25	36,267.88	-7,595,665.00
2023-2024	70,611.50	935,505.15	-568,265.75



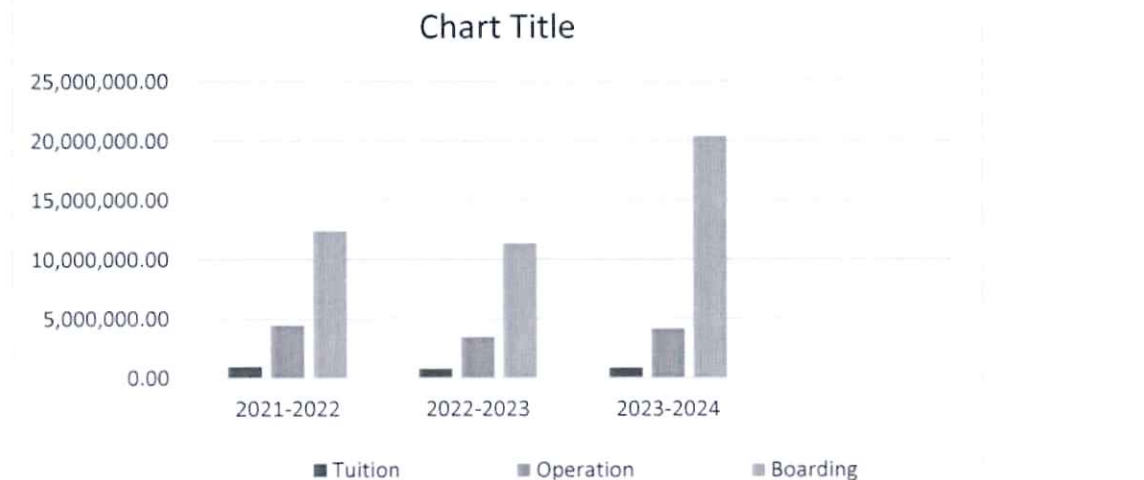
- Capitation grants from the Ministry of Education for the last three years

	TUITION	OPERATION
2021-2022	964,649.80	4,459,015.00
2022-2023	769,739.75	3,420,311.88
2023-2024	859,401.00	4,142,840.15



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

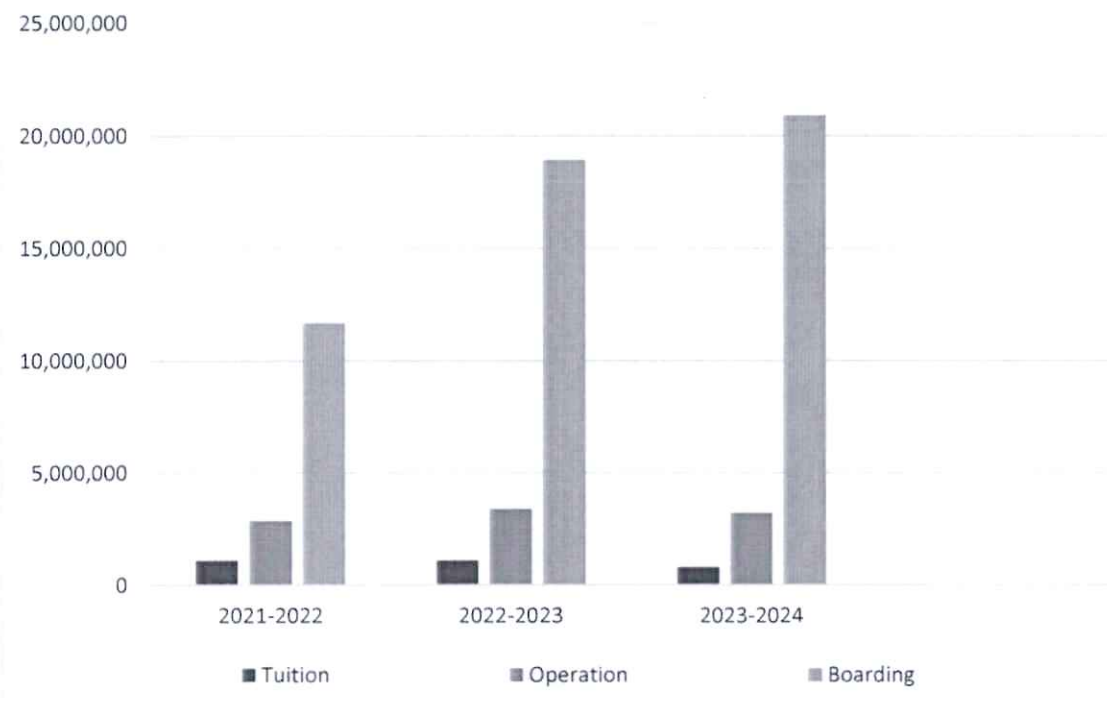
	TUITION	OPERATION	BOARDING
2021-2022	964,649.80	4,459,015.00	12,377,337.00
2022-2023	769,739.75	3,420,311.88	11,335,930.00
2023-2024	8,59,401.00	4,142,840.15	20,336,069.00



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

	TUITION	OPERATION	BOARDING
2021-2022	1,091,790.00	2,848,493.00	11,663,995.00
2022-2023	1,097,606.00	3,384,044.00	18,931,595.00
2023-2024	788,789.50	3,207,335.00	20,904,334.75

Chart Title



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

	CREDITORS	DEBTORS
2021-2022	1,492,302.00	6,118,167.00
2022-2023	3,610,287.00	5,373,093.00
2023-2024	4,656,056.00	5,325,408.00

Chart Title



b) Teacher Student ratio:

Description	2023-2024	2022-2023	2021-2022
Teachers Available	24	24	25
Teachers Recruited	2	2	3
Teachers Posted	0	0	1
Sub Total	2	2	4
Teachers Transferred	1	2	2
Teachers Retired	0	0	1
Total Available	24	24	25
No. Of Students	512	309	293
Teachers Students Ratio	1:21	1:13	1:12

c) The mean score in the 2023 KCSE:

Description	2023 mean score C 6.0625			2022 mean score C- 5.3846			2021 mean score C- 4.9265		
	student	university	tertiary	student	university	tertiary	students	university	tertiary
Entry	48			65			68		
A	0			0			0		
A-	0			0			0		
B+	2	2		0			0		
B	2	2		1	1		0		
B-	4	4		6	6		2	2	
C+	16	16		5	5		12	12	
C	6		6	17		17	9		9
C-	7		7	21		21	12		12
D+	7		7	8		8	23		23
D	2		2	5		5	9		9
D-	2		2	2		2	1		1
E	0		0	0			0		

d) Number of Candidates in the 2023 KCSE:

YEAR	2023	2022	2021
ENTRY	48	65	68

e) The capacity of the school:

Description	2023-2024		2022-2023		2021-2022	
	No. Of facilities	students	No. Of facilities	students	No. Of facilities	Students
Dormitory	5	512	5	309	5	293
Dining Hall	1	512	1	309	1	293
Laboratories	2	512	2	309	2	293
Toilets	12	512	12	309	12	293
Classrooms	11	512	11	309	8	293

f) Development projects carried out by the school:

Projects	Source of funds	Status	Initial Cost (Kshs)	Amount Spent (Kshs)	Expected completion time
-	-	-	-	-	--
-	-	-	-	-	-
-	-	-	-	-	-
-	-	--	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-



.....
School Principal



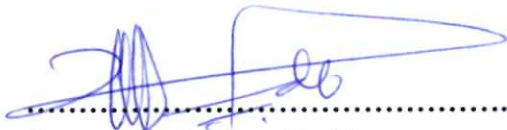
4. Statement of School Management Responsibility

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 (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 keep all proper books and records of accounts of the income, expenditure, and assets of the institution.

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

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



.....
Name: Mr. Jackson Daido

Designation: Chairman, School Board of Management

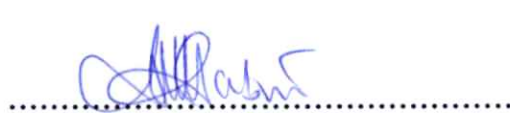
Date: 13/05/25



.....
Name: Mrs. Josephine Waringa

Designation: School Principal & Secretary to Board of Management

Date:



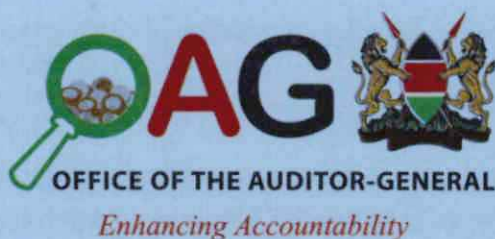
.....
Name: Mr. Lawrence Jillo

Designation: Bursar/ Finance Officer

Date: 13/05/25

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 NGAO GIRLS SECONDARY SCHOOL FOR THE YEAR ENDED 30 JUNE, 2024 – TANA RIVER COUNTY

PREAMBLE

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

- A. Report on Financial Statements that considers whether the financial statements are fairly presented in accordance with the applicable financial reporting framework, accounting standards and the relevant laws and regulations that have a direct effect on the financial statements.
- B. Report on Lawfulness and Effectiveness in the Use of Public Resources which considers compliance with applicable laws, regulations, policies, gazette notices, circulars, guidelines and manuals and whether public resources are applied in a prudent, efficient, economic, transparent and accountable manner to ensure the Government achieves value for money and that such funds are applied for the intended purpose.
- 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 Ngao Girls Secondary School – Tana River County set out on pages 1 to 21 which comprise of the statement of financial

assets and financial liabilities as at 30 June, 2024, statement of receipts and payments, statement of cash flows and statement of budgeted versus actual amounts for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya, 2010 and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of the Ngao Girls Secondary School – Tana River County 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 the Basic Education Act, 2013.

Basis for Qualified Opinion.

1. Inaccuracies in the Financial Statements

Review of financial statements revealed the following:

- i. The statement of receipts and payments reflects payments totalling to Kshs.25,369,102 while the statement of cash flows reflects total payments of Kshs.24,440,053 and no other cash outflow, resulting to an unexplained variance of Kshs.929,049. In addition, the statement of budgeted versus actual amounts reflects the actual payments as totalling to Kshs.22,790,376 resulting to unreconciled variance of Kshs.2,578,726.
- ii. The statement of receipts and payments reflects payments relating to four (4) items whose supporting schedules had varying amounts as indicated in the table below:

Description	Financial Statement Amount (Kshs)	Supporting Schedule Amount (Kshs)	Variance (Kshs)
School Fund Income- Parents contributions	13,362,976	0	13,362,976
Miscellaneous Incomes	6,973,093	0	6,973,093
Tuition Payments	788,790	748,691	40,099
Operations Payments	3,207,335	3,200,777	6,558

Further, the statement of receipts and payments reflects comparative government grants for infrastructure and boarding and school fund payments of Kshs.Nil and Kshs.15,457,585 respectively. However, the corresponding Notes 3 and 9 to the financial statements reflects amounts of Kshs.1,187,255 and Kshs.18,931,595 respectively resulting to unreconciled variances of Kshs.1,187,255 and Kshs.3,474,010 respectively.

- iii. The statement of financial assets and financial liabilities reflects accumulated fund balance brought forward of Kshs.5,011,918 whereas Note 15 to the financial statements reflects a balance of Kshs.7,129,903 resulting to unexplained variance of Kshs.2,117,985.

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

2. Inaccuracies in Capitation Grants

The statement of receipts and payments reflects government grants for operations and infrastructure amounts of Kshs.4,142,840 and Kshs.1,662,600 as disclosed in Notes 2 and 3 to the financial statements respectively. Review of the NEMIS capitation disbursements made to the school against the amount received by the school revealed an amount of Kshs.2,793,205 and Kshs.1,349,600 resulting to unexplained variances of Kshs.1,349,635 and Kshs.313,000 respectively.

In the circumstances, the accuracy and completeness of capitation grants for operations and infrastructure of Kshs.4,142,840 and Kshs.1,662,600 respectively could not be confirmed.

3. Unsupported Infrastructure Expenditure

The statement of receipts and payments reflects infrastructure payment totalling to Kshs.468,642 as disclosed Note 8 to the financial statements. However, records provided for audit indicate that Kshs.446,490 was paid out in respect to School infrastructure but were not supported by relevant supporting documents including payment vouchers, and ledger records.

In the circumstances, the accuracy and completeness of the infrastructure payments could not be confirmed.

4. Unsupported Cash Payments

The statement of receipts and payments reflects boarding and school fund expenditure of Kshs.20,904,335 as disclosed in Note 9 to the financial statements. However, examination of payment vouchers revealed that Management made cash payments amounting to Kshs.1,429,250 without proper supporting documents such as list of persons paid, items procured, requisitions, local purchase orders, delivery notes, inspection reports, goods received notes and quantities.

In the circumstances, the regularity, accuracy and completeness of the expenditure on boarding and school fund amounting to Kshs.1,429,250 could not be confirmed.

5. Unsupported Accounts Receivables

The statement of financial assets and financial liabilities reflects accounts receivables balance of Kshs.5,325,408 as disclosed in Note 13 to the financial statements. However, the movement schedule from the prior year balance of Kshs.5,373,093 to the current balance and the detailed supporting schedule was not provided for audit.

In the circumstances, the accuracy and completeness of the accounts receivables balance of Kshs.5,325,408 could not be confirmed.

6. Unsupported Accounts Payables

The statement of financial assets and financial liabilities reflects accounts payables balance of Kshs.4,491,651 as disclosed in Note 14 to the financial statements. However, the movement schedule from the prior year balance of Kshs.3,610,287 to the current balance and the detailed supporting schedule was not been provided for audit.

In the circumstances, the accuracy and completeness of accounts payables balance of Kshs.4,491,651 could not be confirmed.

7. Unsupported Cash and Cash Equivalent Balances

The statement of financial assets and financial liabilities reflects cash and cash equivalents balance of Kshs.5,809,934. The balance includes bank balance of Kshs.5,715,913 as disclosed in Note 10 to the financial statements and Kshs.94,021 in respect of cash balance as disclosed in Note 11 to the financial statements. However, the cash book, bank reconciliation statements and cash count sheet in support of the balances was not provided for audit.

In the circumstances, the accuracy, completeness, and existence of cash and cash equivalent balance of Kshs.5,809,934 could not be confirmed.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the Ngao 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.24,937,496 and Kshs.27,000,773 respectively, resulting to an excess receipt of Kshs.2,063,277 or 8 % of the budget. Similarly, the School spent Kshs.22,790,376 against an actual receipt of Kshs.27,000,773 resulting to under-utilization of Kshs.4,210,397 or 16 % of the receipts.

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

My opinion is not modified in respect of this matter.

Key Audit Matters

Key audit matters are those matters that, in my professional judgement, are of most significance in the audit of the financial statements. Except for the matters described in

the Basis for Qualified Opinion, I have determined that there are no other key audit matters to communicate in my report.

Other Matter

Unresolved Prior Year Matters

Various prior year audit issues remained unresolved as at 30 June, 2024. Management did not provide reasons for the delay in resolving the prior year audit issues. Further, the unresolved prior year issues are not disclosed under the progress on follow up of auditor's recommendations section of the financial statements as required by the Public Sector Accounting Standards Board.

Other Information

The Management is responsible for the other information set out on page III to XIII, which comprises the Key School Information and Management, Summary Report of Performance of the School and the 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 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. Non-Compliance with Public Sector Accounting Standard Board Reporting Template

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

- i. The amounts and balances were not rounded to the nearest Shilling.

- ii. The statement of budgeted versus actual amounts does not indicate sub-total budgeted income and actual income received and sub-total budgeted expenses and actual expenses and the resultant surplus/deficits.
- iii. The progress on follow-up of auditor's recommendations and summary of fixed asset register had not been populated with the required information.

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

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

The statement of receipts and payments reflects operations payments amount of Kshs.3,207,335 as disclosed in Note 7 to the financial statements. Included in this expenditure is an amount of Kshs.456,713 transferred to Kenya Secondary School Heads Association (KESSHA) in the year under review. 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 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.456,713 could not be confirmed.

3. Underfunding of Capitation Grants

The statement of receipts and payments reflects capitation grants for tuition and capitation grants for operations of Kshs.859,401 and Kshs.4,142,840, respectively as disclosed in Notes 1 and 2 to the financial statements. During the financial year, NEMIS reported a total number of one thousand and sixty (1060) students while the enrolment records provided by the school indicated the total number of one thousand three hundred and forty (1340) students, resulting to an unexplained variance of two hundred and eighty (280) students. As a result of the variances, the school was under funded by an amount of Kshs.2,015,236.

In the circumstances, the underfunding of the school may have negatively affected services delivery to the students.

4. Lack of a Procurement Plan

The statement of receipts and payments reflects an amount of Kshs.27,000,874 and Kshs.25,369,102 in respect of receipts and payments respectively. However, during the year Management did not prepare an annual procurement plan as part of the annual budget preparation process. This was contrary to Regulation 40 of the Public Procurement and Asset Disposal Regulations, 2020 which require a procuring entity to prepare a procurement plan for each financial year as part of the annual budget preparation process.

In the circumstances, Management was in breach of the law

5. Late Submission of Financial Statements for Audit

During the year under review, Management submitted the financial statements to the Auditor-General on 2 October, 2024 instead of the statutory deadline of 30 September, 2024. This was contrary to the Section 47(1) of the Public Audit Act, 2015 which states that the financial statements required under the Constitution, the Public Finance Management Act, 2012 and any other legislation, shall be submitted to the Auditor-General within three months after the end of the fiscal year to which the accounts relate.

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

6. Failure to Prepare School Improvement Plan

During the year under review, the School did not have an approved School Improvement plan, 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, Management was in breach of policy guidelines.

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. Lack of Internal Audit Reports and Dysfunctional Board of Management Committees

Review of records revealed that during the year under review, no reports of the Directorate of Schools Audit Services were discussed and implemented by the Board of Management (BOM) audit sub-committee. In addition, an annual work plan/board

calendar, attendance register, and board committee minutes were not provided for audit to confirm whether all the committees of the board held meetings during the year under review

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

2. Lack of Risk Management Policy

The school Management had not developed a risk management policy and did not carry out risk assessment during the year under review.

In the circumstances, Management was not able to mitigate risks appropriately.

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 sustain its services, disclosing, as applicable, matters related to sustainability of services and using the applicable basis of accounting unless Management is aware of an 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 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 ISSAI 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

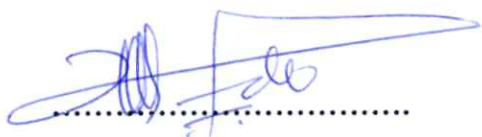
Nairobi

25 May, 2025

6. Statement Of Receipts and Payments for the Year Ended 30th June 2024

Description Of Vote Head	Note	2023-2024	2022-2023
		Kshs	Kshs
Receipts			
Government grants for tuition	1	859,401.00	769,740.00
Government grants for operations	2	4,142,840.00	3,420,312.00
Government Grants for infrastructure	3	1,662,600.00	-
School fund income- parents' contributions	4	13,362,976.00	10,565,320.00
Miscellaneous incomes	5	6,973,093.00	770,610.00
Total Receipts		27,000,874.00	15,525,982.00
Payments			
Tuition	6	788,790.00	1,097,606.00
Operations	7	3,207,335.00	3,384,044.00
Infrastructure	8	468,642.00	-
Boarding and school fund	9	20,904,334.75	15,457,585.00
Total Payments		25,369,102.00	19,939,235.00
Surplus/Deficit		1,631,772.00	(4,413,253.00)

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



Name: Mr. Jackson Daido

Chair BOM

Date: 13/05/25



Name: Mrs. Josephine Waringa
School Principal/ Secretary to
BOM

Date:



Name: Mr. Lawrence Jillo

Bursar/ Finance Officer

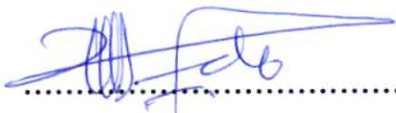
Date: 13/05/25



7. Statement of Assets and Liabilities As At 30th June 2024

Description	Note	2023-2024	2022-2023
		Kshs	Kshs
Financial Assets			
Cash and cash equivalents			
Bank balances	10	5,715,913.00	3,239,061.00
Cash balances	11	94,021.00	10,051.00
Short term investments	12	-	-
Total cash and cash equivalent		5,809,934.00	3,249,112.00
Account's receivables	13	5,325,408.00	5,373,093.00
Total financial assets (a)		11,135,342.00	8,622,205.00
Financial liabilities			
Accounts payables	14	4,491,651.00	3,610,287.00
Total Financial Liabilities (b)		4,491,651.00	3,610,287.00
Net financial assets (a-b)		6,643,691.00	5,011,918.00
Represented by			
Accumulated fund b/fwd	15	5,011,918.00	9,425,171.00
Surplus/deficit for the year		1,631,772.00	(4,413,253.00)
Net Assets		6,643,690.00	5,011,918.00

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



Name: Mr. Jackson Daido

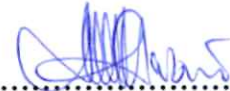
Chair BOM

Date: 13/05/25



Name: Mrs. Josephine Waringa
School Principal/ Secretary to
BOM

Date:



Name: Mr. Lawrence Jillo

Bursar/ Finance Officer

Date: 13/5/25

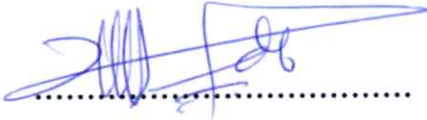


8. Statement of Cash Flows for the Year Ended 30th June 2024

Description	Note	2023-2024	2022-2023
		Kshs	Kshs
Cash from Operating Activities			
Receipts			
Government grants for tuition		859,401.00	769,740.00
Government grants for operations		4,142,840.00	3,420,312.00
Government grants for infrastructure		1,662,600.00	-
School fund income- parents contributions/ fees		13,362,976.00	10,565,320.00
Other income		6,973,093.00	770,610.00
Total receipts		27,000,874.00	15,525,982.00
Payments			
Cash outflows for tuition		784,691.00	1,097,606.00
Cash outflows for operations		3,207,335.00	2,804,556.00
Cash outflows Boarding/lunch and school fund payments		20,448,028.00	13,174,014.00
Total payments		24,440,053.00	17,076,176.00
Net cash inflow/outflow from operating activities		2,560,821.00	(1,550,194.00)
Cash flow from investing activities			
Acquisition of assets		-	-
Proceeds from sale of Assets		-	-
Proceeds from investments		-	-
Purchase of investments		-	-
Net cash inflow/outflows from investing activities		-	-
Cashflow from Financing activities			
Proceeds from borrowings/ loans	18	-	-
Repayment of principal borrowings		-	-
Net cash inflow/outflow from financing activities		-	-
Net increase/decrease in cash and cash equivalents		2,560,821.00	(1,550,194.00)
Cash and cash equivalent at beginning of the FY		3,249,112.00	4,799,306.00
Cash and cash equivalent at end of the FY		5,809,933.00	3,249,112.00

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

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



Name: Mr. Jackson Daido

Chair BOM

Date: 13/05/25



Name: Mrs. Josephine Waringa
School Principal/ Secretary to
BOM

Date:



Name: Mr. Lawrence Jillo

Bursar/ Finance Officer

Date: 13/05/25



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

Receipt/Expenses Item	Original Budget	Adjustments	Final Budget	Actual On	% Of Utilization
	a	b	c=a+b	d	
	Kshs	Kshs	Kshs	Kshs	Kshs
Receipts					
<i>(1) Capitation Grant on Tuition</i>					
Reference Materials	-	-	-	-	-
Exercise Books	198,000.00	-	198,000.00	171,880.00	87%
Laboratory Equipment	500,000.00	-	500,000.00	257,820.00	52%
Internal Exams	105,700.00	-	105,000.00	-	-
Teaching / Learning Materials	350,000.00	-	350,000.00	343,760.00	98%
Exams And Assessment and Chalks	126,796.00	-	126,796.00	85,840.00	67.7%
<i>(2) Capitation Grant on Operations</i>					
Personnel Emoluments	1,359,600.00	-	1,359,600.00	939,131.63	69.07%
Repairs And Maintenance	1,545,000.00	-	1,545,000.00	1,277,789.83	82.70%
Local Transport / Travelling	618,000.00	-	618,000.00	451,525.84	73.06%
Electricity And Water	309,000.00	-	309,000.00	227,767.75	73.71%
Medical	-	-	-	451,526.84	-
Administration Costs	618,000.00	-	618,000.00	455,535.50	73.71%
Activity	463,500.00	-	463,500.00	339,526.76	73.25%
Gratuity	-	-	-	-	-

Receipt/Expenses Item	Original Budget	Adjustments	Final Budget	Actual On	% Of Utilization
	a Kshs	b Kshs	c=a+b Kshs	d Kshs	e=d/c % Kshs
3) FDSE for infrastructure					
Maintenance & Improvement MoE	-	-	-	1,662,600.00	-
M&I parents' contribution	-	-	-	-	-
Economic Stimulus Programs	-	-	-	-	-
-Transition Infrastructure Grants	-	-	-	-	-
Administration Block	-	-	-	-	-
(4) Fees Charged on Parents					
Personnel Emoluments	2,485,000.00	-	2,485,000.00	1,792,941.00	72.15%
Repairs And Maintenance	875,000.00	-	875,000.00	619,176.00	70.76%
Local Transport / Travelling	1,400,000.00	-	1,400,000.00	1,000,835.00	71.49%
Electricity And Water	350,000.00	-	350,000.00	769,025.00	219.72%
Medical	-	-	-	-	-
Administration Costs	1,575,000.00	-	1,575,000.00	755,508.00	47.97%
Activity	718,900.00	-	718,900.00	260,342.00	36.21%
SMASSE	-	-	-	-	-
Fee On Boarding Equipment and Stores	11,340,000.00	-	11,340,000.00	9,930,090.00	87.57%
5) Miscellaneous Income					
Loans / Borrowing	-	-	-	-	-
Rent income	-	-	-	-	-
Uniforms	-	-	-	96,978.00	-
Fee for Hire of Facilities	-	-	-	17,000.00	-
Income From Farming Activities	-	-	-	-	-

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
Tender Fees	-	-	-	28,000.00	-
Students ID	-	-	-	53,287.00	-
Damages	-	-	-	5,000.00	-
Income From Posho Mill	-	-	-	-	-
Income From Bus Hire	-	-	-	330,000.00	-
Fee For Hire of Ground and Equipment	-	-	-	-	-
Arrears	---	-	-	4,677,887.00	-
Income From Any Other Investment	-	-	-	-	-
Total Income	24,937,496.00	-	24,937,496.00	27,000,773.14	108.27%
(6) Expenditure For Tuition					
Textbooks	-	-	-	-	-
Reference Materials	-	-	-	-	-
Exercise Books	198,000.00	-	198,000.00	160,000.00	80.81%
Laboratory Equipment	500,000.00	-	500,000.00	340,000.00	68.00%
Internal Exams	105,700.00	-	105,700.00	-	-
Teaching / Learning Materials	350,000.00	-	350,000.00	230,000.00	65.71%
Chalks	76,796.00	-	76,796.00	-	-
Exams And Assessment	50,000.00	-	50,000.00	54,016.00	108.03%
Teachers Guides	-	-	-	-	-
Administration Costs	-	-	-	-	-
Bank Charges	-	-	-	-	-

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
<i>(7) Expenditure For Operations</i>					
Personnel Emoluments	1,359,600.00	-	1,359,600.00	242,072.00	17.80%
Repairs, Maintenance & Improvements	1,545,000.00	-	1,545,000.00	1,174,200.00	76.00%
Local Transport / Travelling	618,000.00	-	618,000.00	418,400.00	67.70%
Electricity, Water and Conservancy	309,000.00	-	309,000.00	250,502.00	81.07%
Medical	-	-	-	-	-
Administration Costs	618,000.00	-	618,000.00	686,121.00	111.02%
Activity Expenses	463,500.00	-	463,500.00	426,532.00	92.02%
Gratuity	-	-	-	-	-
SMASSE	-	-	-	-	-
<i>(8) Expenditure For infrastructure</i>					
Construction of classrooms	-	-	-	468,642.00	-
Construction of LAB	-	-	-	-	-
Construction of DORMS	-	-	-	-	-
Purchase of furniture	-	-	-	-	-
Purchase of equipment	-	-	-	-	-
Purchase of machinery	-	-	-	-	-
<i>(9) Expenditure For school fund/lunch/boarding</i>					
Personnel Emoluments	2,485,000.00	-	2,485,000.00	2,931,048.00	117.95%

NGAO GIRLS SECONDARY SCHOOL

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

Receipt/Expenses Item	Original Budget	Adjustments	Final Budget	Actual On	% Of Utilization
	a	b	c=a+b	Comparable Basis	
	Kshs	Kshs	Kshs	Kshs	e=d/c %
Repairs, Maintenance and Improvements	875,000.00	-	875,000.00	936,959.00	107.08%
Local Transport / Travelling	1,400,000.00	-	1,400,000.00	1,782,055.00	127.29%
Electricity, Water and Conservancy	350,000.00	-	350,000.00	320,009.00	91.43%
Medical Expenses	-	-	-	-	-
Administration Costs	1,575,000.00	-	1,575,000.00	1,421,989.00	90.29%
Activity	718,000.00	-	718,000.00	874,597.00	121.81%
Gratuity	-	-	-	-	-
Lunch Programme	-	-	-	-	-
Boarding Equipment and Stores	11,340,000.00	-	11,340,000.00	10,073,234.00	88.83%
Expenditure For Income Generating Activity	-	-	-	-	-
Insurance Costs	-	-	-	-	-
Other Expenses On Investments	-	-	-	-	-
Rent Expenses	-	-	-	-	-
Bank Charges	-	-	-	-	-
Loan Interest Repayment	-	-	-	-	-
Loan Principal Repayment	-	-	-	-	-
Acquisition Of Assets	-	-	-	-	-
Totals	24,937,496.00	-	24,936,496.00	22,790,376.00	91.39%

10. Significant Accounting Policies

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

1. Statement of compliance and basis of preparation

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

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

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

2. Recognition of receipts and payments

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

3. In-kind contributions

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

4. Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and cash at bank, short-term deposits on call, and liquid investments with an original maturity of three months or less, which are

readily convertible to known amounts of cash and are subject to an 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 the fulfilment of obligations by the contractor and to hold deposits on behalf of third parties. Payables also include expenditures incurred for the purchase of goods, works and services that have been rendered and not settled. This is an enhancement to the cash accounting policy adopted for public secondary schools. Other liabilities are disclosed in the financial statements.

7. Non-current assets

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

8. Budget

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

9. Comparative figures

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

10. Subsequent events

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

11. Notes To the Financial Statements

1 Government Grants for Tuition

Description	2023-2024	2022-2023
	Kshs	Kshs
Reference Materials	-	-
Exercise Books	171,880.00	-
Laboratory Equipment	257,820.00	-
Internal Exams	85,941.00	-
Teaching / Learning Materials	343,760.00	769,739.75
Others	-	-
Total	859,401.00	769,739.75

2 Government Grants for Operations

Description	2023-2024	2022-2023
	Kshs	Kshs
Personnel Emoluments	939,131.63	1,045,722.96
Repairs And Maintenance	1,277,789.83	1,187,254.46
Local Transport / Travelling	451,525.84	475,254.96
Electricity And Water	227,767.75	236,821.54
Medical	451,526.84	-
Administration Costs	455,535.50	475,257.96
Activity	339,562.76	-
Other Vote Heads (specify)*	-	-
Total	4,142,804.00	3,420,311.88

3 Government Grants for infrastructure

Description	2023-2024	2022-2023
	Kshs	Kshs
Maintenance & Improvement	1,662,600.00	1,187,254.46
Transition infrastructure grants	-	-
Administration Block	-	-
Economic stimulus grants	-	-
Other	-	-

NGAO GIRLS SECONDARY SCHOOL

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

Description	2023-2024	2022-2023
	Kshs	Kshs
Total	1,662,600.00	1,187,254.46

4 School Fund Income -Parents Contribution/Fees

Description	2023-2024	2022-2023
	Kshs	Kshs
Personnel emoluments	-	1,276,840.00
Repairs and maintenance	619,176.00	459,315.00
Local transport / travelling	1,000,835.00	781,748.00
Electricity and water	769,025.00	605,827.00
Medical	-	-
Administration costs	755,508.00	852,683.00
Activity	260,342.00	203,380.00
Fee on Boarding Equipment and stores	9,930,090.00	6,385,527.00
PA Levies*	-	-
Others (Tender fees)	28,000.00	-
Total	13,362,976.00	10,565,320.00

5 Miscellaneous Incomes

Description	2023-2024	2022-2023
	Kshs	Kshs
Rent Income	-	-
Income From Farming Activities	-	-
Uniforms	96,978.00	690,970.00
Insurance Compensation	-	-
Income From Posho Mill	-	-
Income From Bus Hire	330,000.00	29,150.00
Fee For Hire of Facilities	17,000.00	8,000.00
Income From Grants and Donations*	-	-
Tender Fees	-	40,000.00
Interest Income	-	-
Miscellaneous	-	2,490.00
Students ID	53,287.00	-
Damages	5,000.00	-

NGAO GIRLS SECONDARY SCHOOL

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

Arrears	4,677,887.00	
Dividends Income	-	-
Loans/Borrowings*	-	-
Personal Emoluments	1,792,941.00	-
Total	6,973,093.00	770,610.00

6 Tuition

Description	2023-2024	2022-2023
	Kshs	Kshs
Exercise Books	160,000.00	-
Textbooks	-	-
Reference materials	-	-
Laboratory Equipment	340,675.00	-
Teaching / Learning Materials	230,000.00	1,092,350.00
Exams And Assessment	54,016.00	-
Teachers Guides	-	-
Bank Charges	4,099.0	5,256.00
Others	-	-
Total	788,790.00	1,097,606.00

7 Operations

Description	2023-2024	2022-2023
	Kshs	Kshs
Personnel Emoluments	242,072.00	493,176.00
Service Gratuity	-	-
Administration Cost	686,121.00	407,325.00
Repairs And Maintenance & Improvements	-	67,009.00
Local Transport / Travelling	418,400.00	491,590.00
Electricity And Water	250,502.00	236,286.00
Medical	3,250.00	200.00
Activity Expenses	426,532.00	159,318.00
Insurance Cost	-	-
Infrastructure	1,174,200.00	1,519,715.00
Others (Bank Charges)	6,258.00	9,425.00
Total	3,207,335.00	3,384,044.00

8 Infrastructure

Description	2023-2024	2022-2023
	Kshs	Kshs
Construction of classrooms	-	-
Construction of laboratory	-	-
Construction of dormitory	-	-
Purchase of furniture	-	-
Purchase of equipment	-	-
Purchase of apparatus	-	-
Drilling of boreholes	-	-
Others (Maintenance & Improvement)	468,642.00	-
Total	468,642.00	-

9 Boarding And School Fund

Description	2023-2024	2022-2023
	Kshs	Kshs
Personnel Emoluments	2,931,048.00	2,313,509.00
Service Gratuity	60,000.00	158,000.00
Repairs And Maintenance & Improvements	936,959.00	1,289,265.00
Local Transport / Travelling	1,782,055.00	1,981,230.00
Electricity And Water	320,009.00	335,312.00
Medical Expenses	37,735.00	22,070.00
Administration Costs	1,421,989.00	1,616,763.00
Lunch Programme	-	-
Bank Charges	44,503.00	33,942.00
Expenses On Income Generating Activities**	-	-
Fee On Boarding Equipment and Stores	10,073,234.00	7,342,758.00
Rent Expenses	-	-
NSSF	232,056.00	-
NHIF	74,000.00	-
Arrears	2,116,150.00	-
Acquisition Of Assets	-	-
PA expenses	-	-
Others (activity)	874,597.00	364,736.00
Total	20,904,335.00	18,931,595.00

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10 Bank Accounts

Account Name & Currency	Status	Bank Account Number	2023-2024	2022-2023
	Active/Dormant		Kshs	Kshs
Tuition Account	ACTIVE	110 830 0820	338,880.95	268,269.45
Operations Account	ACTIVE	110 830 2254	1,856,420.65	920,753.25
School Fund Account/Boarding	ACTIVE	110 795 1305	2,020,589.50	1,443,142.35
School Bus Account	ACTIVE	121 876 9782	229,654.25	42,087.00
Savings Account	DORMANT	-	-	-
Parent Association Development Account	DORMANT	-	-	-
Income Generating Activities Account	DORMANT	-	-	-
Infrastructural Account	ACTIVE	116 181 8618	1,270,367.25	564,809.00
Total			5,715,912.60	3,239,061.05

11 Cash In Hand

Description	2023-2024	2022-2023
	Kshs	Kshs
Notes and Coins	94,024.00	10,051.00
Total	94,021.00	10,051.00

12 Short Term Investments

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

13 Accounts Receivable

Description	2023-2024	2022-2023
	Kshs	Kshs
Fees Arrears	5,325,408.00	5,373,093.00
Other Non-Fees Receivables		
Salary Advances (list/schedule attached)	-	-
Imprest (list/schedule attached)	-	-
Rent arrears(list/schedule attached)	-	-
Total	5,325,408.00	5,373,093.00

13 b) Ageing Analysis of Accounts Receivable

Description	2023-2024		2022-2023	
	Kshs		Kshs	
	Current FY	% of the total	Comparative FY	% of the total
Less than 1 year	898,497.00	16.9%	2,418,571.00	45.01%
Between 1- 2 years	1,142,218.00	21.45%	2,456,701.00	45.72%
Between 2-3 years	3,284,693.00	61.67%	497,821.00	9.27%
Over 3 years	-	0%	-	0%
Total (should tie to note 13 a)	5,325,408.00	100%	5,373,093.00	100%

14 Accounts Payable

Description	2023-2024	2022-2023
	Kshs	Kshs
Trade Creditors (See Ageing Below and Appendix 1)	3,533,123.00	2,825,367.00
Prepaid Fees	958,528.00	784,920.00
Retention Monies	-	-
Unpaid salaries and statutory deductions	-	-
Caution money	-	-
Other payables	-	-
Total	4,491,651.00	3,610,287.00

14a. Ageing Analysis of Accounts Payable

Description	2023-2024		2022-2023	
	Kshs		Kshs	
	Current FY	% of the total	Comparative FY	% of the total
Less than 1 year	2,038,986.00	59.6%	2,646,167.00	93.66%
Between 1- 2 years	1,494,137.00	40.4%	179,200.00	6.34%
Between 2-3 years	-	0%	-	0%
Over 3 years	-	0%	-	0%
Total (should tie to note 14)	3,533,123.00	100%	2,825,367.00	100%

15 Fund Balance Brought Forward

Description	2023-2024		2022-2023	
	Kshs		Kshs	
Bank Balances	5,715,912.60		3,239,061.05	
Cash Balances	94,021.00		10,051.00	
Short Term Investments	-		-	
Receivables	5,373,093.00		5,373,093.00	
Payables	(3,610,287.00)		(1,492,302.00)	
Total	7,525,054.60		7,129,903.05	

Other important disclosure notes

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

16 Non-current Liabilities Summary

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

17 Biological assets

Description	Numbers	2023-2024	2022-2023
		Kshs	Kshs
Cattle	4	40,000.00	40,000.00
Goats	15	60,000.00	52,000.00
Trees		-	-
Coffee Or Tea Plantation		-	-
Poultry		-	-
Others (specify)		-	-
Total		100,000.00	92,000.00

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	2023-2024	2022-2023
	Kshs	Kshs
Food stuffs	-	-
Lab consumables	-	-
Farm produce	-	-
Medication	-	-
Construction Materials	-	-
Others (specify)	-	-
	-	-

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)

 Sign and Date
 Principal



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12. Annexes

Annex I - 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	E	F	G
K.shs	K.shs	K.shs	K.shs	K.shs	K.shs	
Construction Of Buildings						
Sub-Total						
Supply Of Goods						
1. Sodhe Trading Enterprises	1,343,507.00	1 st JULY,2023	-	1,343,507.00		
2. Pamjoy Enterprises	91,300.00	1 st JULY,2023	-	91,300.00		
3. Patsam Stationers	511,050.00	1 st JULY,2023	-	511,050.00		
4. Maheb Books & Stationers	739,270.00	1 st JULY,2023	-	739,270.00		
5. Majengo Butchery	292,900.00	1 st JULY,2023	-	292,900.00		
6. Personal Emoluments	303,326.00	1 st JULY,2023	-	303,326.00		
7. Hashnings Traders	30,650.00	1 st JULY,2023	-	30,650.00		
8. Ndutex Complex	75,000.00	1 st JULY,2023	-	75,000.00		
9. Bonstech Computers Ltd	126,120.00	1 st JULY,2023	-	126,120.00		
10. Digital Sanitation Ltd.	20,000.00	1 st JULY,2023	-	20,000.00		
Sub-Total	3,533,123.00	1st JULY,2023	-	3,533,123.00		
Supply Of Services						

Supplier Of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2023/2024	Outstanding Balance 2022/2023	Comments
Sub-Total						
Grand Total						

Annex 2 – Summary of Fixed Assets Register

Asset Class	Historical Cost b/f (Kshs) 1 st July 2023	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost c/f (Kshs) 30 th June 2024
Land				
Buildings And Structures				
Motor Vehicles				
Office Equipment, Furniture and Fittings				
Textbooks				
ICT Equipment				
Tools And Apparatus				
Other Machinery and Equipment				
Heritage And Cultural Assets				
Intangible Assets- Soft Ware				
Total				

OFFICE OF THE AUDITOR GENERAL
P. O. Box 91543, NOMBASA
14 MAY 2025
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