

REPUBLIC OF KENYA



*Enhancing Accountability*

**REPORT**

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DATE: 30 NOV 2023

OF

TABLED  
BY:

*Phras*  
*Hon Naomi Wago, MP*  
*Deputy majority whip*  
*A. Shubuku*

**THE AUDITOR-GENERAL**

**ON**

**P.C.E.A MAI A IHII HIGH SCHOOL**

**FOR THE YEAR ENDED  
30 JUNE, 2022**

**KIAMBU COUNTY**

OFFICE OF THE AUDITOR GENERAL  
P. O. Box 30084 - 00100, NAIROBI  
REGISTRY  
18 JUL 2023  
**RECEIVED**



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**P.C.E.A MAI A IHII HIGH SCHOOL  
PUBLIC SECONDARY SCHOOL**

**ANNUAL REPORT AND FINANCIAL STATEMENTS**

**FOR THE FINANCIAL YEAR ENDED**

**30 June 2022.**

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

**P.C.E.A MAI A IHII HIGH SCHOOL  
PUBLIC SECONDARY SCHOOL  
Annual Report and Financial Statements  
For the year ended 30 June 2022.**

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**I. KEY SCHOOL INFORMATION AND MANAGEMENT**

**(a)Background information**

The school is domiciled in Kenya and its operations are governed under the Basic Education Act, 2013. It is located in **Kiambu** County, **Kikuyu** Sub-County.

The school was registered in **25/1/2019** under registration number **22S00300328** and is currently categorized as a Sub-County public school established, owned or operated by the Government.

The school is a day school and had **280** number of students as at 30 June 2022. It has **02** streams and **15** teachers of which **1** 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:

<b>REF:</b>	<b>NAME OF BOARD MEMBER</b>	<b>DESIGNATION</b>	<b>DATE OF APPOINTMENT</b>
1.	Charles Chege Njoroge	Chairman	7/03/2022
2.	Paul Ndegwa kiragu	Secretary- principal	7/03/2022
3.	Robert Njaramba Nguri	Member	7/03/2022
4.	Simon Muriuki Thuita	Member	7/03/2022
5.	Irene Wangui Kiragu	Member	7/03/2022
6.	Sarah Wairi Kamau	Member	7/03/2022
7.	Fredrick Gichuhi Njenga	Member	7/03/2022
8.	Samuel Njoroge Kaniu	Member	7/03/2022
9.	Geoffrey Njoroge Gachie	Member	7/03/2022
10.	Edward Githinji mburu	Member	7/03/2022
11.	Consolata Ochola	Member	7/03/2022
12.	Agnes Wairimu	Member	7/03/2022
13.	Frasiah Muthoni Mwithiga	Member rep teachers	7/03/2022
14.	Pauline Wanjiku Gicharu	Member- Sponsor	7/03/2022
15.	Arch. James Waweru Kimani	Member- Sponsor	7/03/2022
16.	Rev. Eunice Muiru	Member- Sponsor	7/03/2022
17.	Evanson Karuri	Member- Community	7/03/2022
18.	Kenneth Kimani Kinyanjui	Rep Students	7/03/2022

**P.C.E.A MAI A IHII HIGH SCHOOL  
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**(c) Committees of the Board**

<b>Ref:</b>	<b>Name of committee</b>	<b>Names of members</b>	<b>Designation</b>	<b>Number of meetings attended during the year</b>
1.	Executive Committee	1.Charles C. Njoroge 2. Robert Njaramba 3. Pauline W. Gicharu 4. James Mburu 5. Paul Kiragu	-Chairman -Member -Member -Treasurer -Secretary	1
2.	Audit/ Finance, Procurement and general purposes Committee	1.James Mburu 2.Evans Karuri 3.Samuel Njoroge K 4.Pauline Gicharu	-Chairman -Secretary -Member -Member	1
3.	Academic Committee	1.Robert Njaramba 2. Irene Kiragu 3. Frasih Kihumba 4. James Kimani 5. Fredrick Gichuhi 6. Rev. Edward Mburu	-Chairman -Secretary -Member -Member -Member -Member	1
4.	Development Committee	1.Charles C. Njoroge 2. Arch James Kimani 3. James Mburu 4. Paul Kiragu 5. Consolata Ochola 6. Sub-county director	-Chairman - Member -Member -Member - Secretary -Member	1
5.	Discipline and welfare committee	1.Bishop Geoffrey Gachie 2. Sarah W. Ngige 3. Agnes Wairimu 4. Simon Muiruki 5. Consolata Ochola	-Chairman - Member -Member -Member - Secretary	1
6.	Adhoc Committee	-		-

**(d) School Operation Management**

For the year ended 30 June 2022 the school day to day management was under the following persons:

Ref:	Designation	Name	TSC Number
1.	Principal	Paul N. Kiragu	359389
2.	Deputy Principal	Consolata Ochola Odera	351249
3.	School Bursar	Boniface Kimachia Njoki	21816246

**(e) School Contacts**

Post Office Box: P.o. box 785-00902 Kikuyu

Telephone : 0705 582 570

E mail: [pceamaiaihiihigh@gmail.com](mailto:pceamaiaihiihigh@gmail.com)

**(f) School Bankers**

1. Kenya Commercial Bank  
Kikuyu branch  
1102963526
2. Kenya Commercial Bank  
Kikuyu branch  
1102990930
3. Kenya Commercial Bank  
Kikuyu branch  
1102990787
4. Kenya Commercial Bank  
Kikuyu branch  
1102780537
5. Kenya Commercial Bank  
Kikuyu branch  
1260789136

**(g) Independent Auditors**

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

**P.C.E.A MAI A IHII HIGH SCHOOL  
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**II. SUMMARY REPORT OF THE PERFORMANCE OF THE SCHOOL**

**a) Financial Performance:**

	<b>2022-2021</b>	<b>2021-2020</b>	<b>2020</b>
<b>Surplus/ Deficit</b>	(930,095.65)	776,883.20	

	<b>2022</b>	<b>2021</b>	<b>2020</b>
<b>Capitation</b>	<b>2,775,188.45</b>	<b>3,281,675.85</b>	<b>3,449,724.00</b>

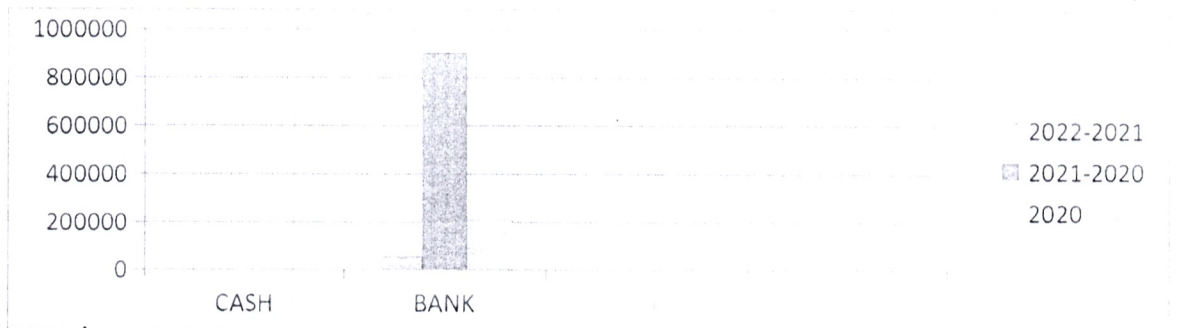
	<b>2022</b>	<b>2021</b>	<b>2020</b>
<b>Capitation per Student</b>	<b>11,618.63</b>	<b>12,440.69</b>	<b>13,500.00</b>

	<b>2022-2021</b>	<b>2021-2020</b>	<b>2020</b>
<b>INCOME</b>	<b>8,976,559.60</b>	<b>4,093,955.20</b>	

	<b>2022-2021</b>	<b>2021-2020</b>	<b>2020</b>
<b>EXPENDITURE</b>	<b>9,906,655.25</b>	<b>3,689,672.00</b>	

	<b>2022-2021</b>	<b>2021-2020</b>	<b>2020</b>
<b>Creditors</b>	<b>558,436.00</b>	<b>117,300.00</b>	<b>131,150.00</b>
<b>Debtors</b>	<b>260,500.00</b>	<b>340,000.00</b>	<b>169,425.00</b>

	<b>2022-2021</b>	<b>2021-2020</b>	<b>2020</b>
<b>Cash</b>	<b>452.00</b>	<b>372.00</b>	<b>513.00</b>
<b>Bank</b>	<b>57,437.85</b>	<b>905,137.50</b>	<b>214,723.30</b>



**b) TEACHER STUDENT RATIO:**

Teacher Student ratio  $280/16 = 17.5$

Number of teachers posted during the year = 1 (Dominic Ronoh)

Number of teachers transferred during the year = 1 (Mary W. Kinyanjui)

Number of Teachers retired during the year = 1 (Joseph Kinyanjui)

**c) MEAN SCORE IN KCSE**

	2022	2021	2020
Mean score	2.74	2.247	2.397
Students transition			
School set Score	3.0	3.0	3.0

**d) NUMBER OF CANDIDATES KCSE**

	2022	2021	2020
No. of Students	58	79	68

**e) CAPACITY OF THE SCHOOL**

- 8 classrooms
- 2 laboratories
- 1 dinning hall
- 14 Toilets

**f) Development projects carried out by the school**

- Erection of water tower
- Repair of Leaking roof ceiling of the administration block
- Purchase of generator
- Purchase of lab stools
- Purchase of teachers furniture

Sign

School Principal

Paul N. Kiragu

*(Handwritten signature)*  
**PRINCIPAL**  
 MAI-A-THII HIGH SCHOOL  
 P. O. Box 785 - 00902, KIKUYU  
 Tel: 0705 582 570  
 14/7/23

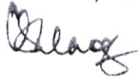
**P.C.E.A MAI A IHII HIGH SCHOOL  
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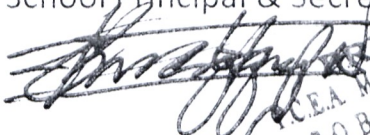
**III. STATEMENT OF SCHOOL MANAGEMENT RESPONSIBILITY**


Schedule 4 (Section 3) of the Education Act, 2013 requires that, at the end of each financial year, 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 **PCEA MAI A IHII HIGH SCHOOL** accepts responsibility for the schools 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 schools transactions during the financial year ended 30 june 2022 and of the schools financial position as at that date

**Name:** Charles Chege Njoroge  
**Designation:** Chairman, School Board of Management  
**Sign:**   
**Date:** 14/7/23

**Name:** Paul N. Kiragu  
**Designation:** School Principal & Secretary to Board of Management  
**Sign:**   
**Date:** 14/7/23

**Name:** Boniface Kimachia Njoki  
**Designation:** Bursar/ Finance Officer  
**Sign:**   
**Date:** 14/7/23

# REPUBLIC OF KENYA

Telephone: +254-(20) 3214000  
E-mail: info@oagkenya.go.ke  
Website: www.oagkenya.go.ke



*Enhancing Accountability*

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

## **REPORT OF THE AUDITOR-GENERAL ON P.C.E.A MAI A IHII HIGH SCHOOL FOR THE YEAR ENDED 30 JUNE, 2022 – KIAMBU COUNTY**

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### **PREAMBLE**

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

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

An unmodified opinion does not necessarily mean that an entity has complied with all relevant laws and regulations, and that its internal controls, risk management and governance systems are properly designed and were working effectively in the financial year under review.

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 P.C.E.A Mai A Ihii School – Kiambu County set out on pages 10 to 18, which comprise of the statement of financial assets and financial liabilities as at 30 June, 2022, and the statement of receipts and

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*Report of the Auditor-General on P.C.E.A Mai A Ihii High School for the year ended 30 June, 2022 – Kiambu County*

payments, statement of cash flows and the statement of budgeted versus actual amount 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 the P.C.E.A Mai A Ihii High School – Kiambu County as at 30 June, 2022, 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 the Financial Statements**

The financial statements presented for audit had the following inaccuracies;

- 1.1 The statement of receipts and payments reflects comparative payments for operations of Kshs.2,100,742 while the previous year financial statements reflects Kshs.1,737,142 resulting to unexplained variance of Kshs.363,600;
- 1.2 The statement of financial assets and financial liabilities reflects comparative accounts receivables balance of Kshs.2,479,893 while the previous year financial statements reflects Kshs.3,025,062 resulting to unexplained variance of Kshs.541,169;
- 1.3 The statement of financial assets and financial liabilities reflects comparative accumulated fund b/fwd of Kshs.2,539,535 while the previous year financial statements reflects Kshs.2,307,820 resulting to unexplained variance of Kshs.231,714.

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

#### **2. Unsupported Payments for Tuition**

The statement of receipts and payments reflect payment for tuition amounting to Kshs.1,173,969. However, verification of payment vouchers revealed that they lacked relevant supporting documents including, user requisition forms, expenditure authorization, local purchase orders/local service orders and goods received notes.

In the circumstances, the accuracy and completeness of the payment for tuition amount of Kshs.1,173,969 could not be confirmed.

#### **3. Unsupported Boarding and School Fund**

The statement of receipts and payments reflects boarding and school fund payment amount of Kshs.4,052,561 as disclosed in Note 7 to the financial statements. The amount includes lunch/BES of Kshs.2,407,305, electricity and water of Kshs.74,375, local travel

and transport of Kshs.184,350, activity of Kshs.315,010, administration costs of Kshs.82,917 and personnel emoluments of Kshs.988,550. However, these amounts were not supported by schedules.

In the circumstances, the amount of Kshs.4,052,561 in respect of boarding and school fund payments could not be confirmed.

#### **4. Unsupported Cash and Cash Equivalents**

The statement of financial assets and liabilities reflects cash and cash equivalents balance of Kshs.57,890 composed of cash balance of Kshs.452 and bank balance of Kshs.57,438. However, the cash balance was not supported by board of survey report and bank balances were not supported by bank confirmation certificates and bank reconciliation statements.

In the circumstances, the accuracy and completeness of the cash and cash equivalents balance of Kshs.57,890 could not be confirmed.

#### **5. Unsupported Accounts Receivables**

The statement of financial assets and financial liabilities reflects accounts receivables balance of Kshs.2,843,153 as disclosed in Note 11 of the financial statements. It was noted that Kshs.260,500 were fees arrears for current year under review, Kshs.102,760 for previous 2020/2021 and Kshs.2,479,893 prior periods of over two years. However, these amounts were not supported by schedules and school registers.

In the circumstances, the accuracy, completeness and recoverability of the accounts receivables balance of Kshs.2,843,153 could not be confirmed.

#### **6. Unsupported Accounts Payables**

The statement of financial assets and financial liabilities reflects accounts payables balance of Kshs.1,291,604 as disclosed in Note 12 to the financial statements. Included in the amount is Kshs.578,568 in respect of trade creditors for prior periods outstanding for over two years. However, the balance was not supported by schedules and no explanations were provided for failure to settle the bills.

In the circumstances, the accuracy and completeness of the accounts payables balance of Kshs.1,291,604 could not be confirmed.

#### **7. Unconfirmed Personnel Emoluments**

The statement of receipts and payments reflects payment for operations amount of Kshs.4,680,125 as disclosed in Note 6 of the financial statements. The amount includes personnel emoluments amount of Kshs.828,390. However, review of the monthly payrolls revealed unclear and unsupported payments to staff defined as "others" and which varied from month to month.

In the circumstances, the accuracy and completeness of personnel emoluments expenditure of Kshs.828,390 could not be confirmed.

## **8. Unsupported School Fund Income**

The statement of receipts and payments reflects school fund income – parents contributions of Kshs.4,104,665 as disclosed under Note 4 of the financial statements. However, the amount was not supported by schedules and registers.

In the circumstances, the accuracy and completeness of school fund income – parents contributions amount of Kshs.4,104,665 could not be confirmed.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the P.C.E.A Mai A Ihii High 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.

### **Key Audit Matters**

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

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

### **Conclusion**

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

### **Basis for Conclusion**

#### **1. Non-Compliance with the Public Sector Accounting Standards Board (PSASB) Requirements**

The financial statements presented for audit did not disclose the statement of school management responsibility, significant accounting policies, other important disclosure notes, analysis of pending accounts payable and the summary of fixed assets register is blank.

In the circumstances, the financial statements prepared and presented for audit did not comply with the Public Sector Accounting Standards Board reporting template.

#### **2. Virement of Funds**

The statement of receipts and payments reflects amount of Kshs.4,680,125 in respect of payments of operations as disclosed in Note 6 to the financial statements. However, review of the payment vouchers under the vote head of infrastructure and maintenance revealed that transactions amounting to Kshs.710,569 were diverted to other vote head

items without authority. This was contrary to the Ministry of Education Circular Ref. No: MOE/G1/9/1/44 dated 9 January, 2008 and MOE.HQS/3/13/3 dated 16 June, 2021 which directs that under the operations account, schools may seek authority from the County Education Board's to vire savings or surplus funds from one item to another, when it is absolutely necessary.

In the circumstances, Management was in breach of the Ministry of Education guidelines.

### **3. Irregular Transfer of Funds**

Examination of expenditure records revealed that the School transferred co-curricular funds amounting to Kshs.218,500 to Kenya Secondary School Heads Association (KSSHA). However, KSSHA is a welfare organization that draws its membership from school principals only and it is not defined in government funding.

In the circumstances, value for money on Kshs.218,500 transferred to KSSHA could not be confirmed.

### **4. Ineffective Distribution and Management of Text Books**

The Ministry of Education distributed set books to public secondary schools through Kenya Institute of Curriculum Development (KICD) in the financial year 2021/2022. However, there were no consideration for subject options being offered and the number of students which resulted in supplying excess set books or books that were not needed. Further, some delivery notes had missing dates.

In the circumstances, value for money on distribution of school text books could not be confirmed.

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

During the year under review, the School did not have a 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 under School Improvement Planning which requires the school to identify in every 3-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 the guidelines.

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

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

## **Conclusion**

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

## **Basis for Conclusion**

### **1. Weak Controls in the Management of Assets**

During the year under review, the School did not maintain a fixed assets register. Further, verification revealed that the assets including office machines and furniture were not tagged and there was no title deed for the school land.

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

### **2. Lack of Segregation of Duties and Policies**

Review of the School accounting system revealed that the entire process of initiating and finalization of revenue collection, receipting and expenditure was executed by one individual. In addition, there was no evidence of conducting risk assessment and there were no policies to guide on management of liabilities, receivables, inventories and non-current asset.

In the circumstances, the effectiveness of internal controls in the accounting system and risk management could not be confirmed.

### **3. Irregularities in Board Management**

Review of Board documents revealed that the attendance register and minutes were not signed, there was no approved annual work plan for the Board of Management and Board Members exceeded the maximum of seventeen (17) members. In addition, only three (3) full Board meetings were held while the Committees of Audit, Finance, Procurement and General Purposes Committee, Academic, Development and Discipline did not hold any meeting during the year under review.

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

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

## **Responsibilities of Management and those Charged with Governance**

Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Public Sector Accounting Standards (Cash Basis) and for maintaining effective internal controls as Management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error and for its assessment of the effectiveness of internal controls, risk management and overall governance.

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

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

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

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

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

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

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

Further, in planning and performing the audit of the financial statements and audit of compliance, I consider internal control in order to give an assurance on the effectiveness of internal controls, risk management and governance processes and systems in accordance with the provisions of Section 7(1)(a) of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. My consideration of the internal control would not necessarily disclose all matters in the internal control that might be material weaknesses under the ISSAIs. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

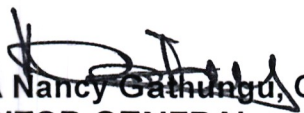
Because of its inherent limitations, internal control may not prevent or detect misstatements and instances of non-compliance. Also, projections of any evaluation of effectiveness to future periods are subject to the risk that controls may become inadequate because of changes in conditions, or that the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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management.
- Conclude on the appropriateness of the Management's use of the applicable basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the School's ability to continue to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the School to cease to continue to sustain its services.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the School to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

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

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

  
CPA Nancy Gathungu, CBS  
AUDITOR-GENERAL

Nairobi

13 October, 2023

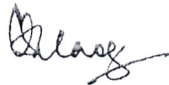
**P.C.E.A MAI A IHII HIGH SCHOOL  
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**V.STATEMENT OF RECEIPTS AND PAYMENTS PERIOD TO 30 JUNE 2022.**

DESCRIPTION OF VOTE HEAD	NOTE	2021-2022	2020-2021
		Kshs	Kshs
<b>RECEIPTS</b>			
Capitation grants for tuition	1	913,102.00	331,291.25
Capitation grants for operations	2	3,958,792.60	2,062,329.95
School fund income-	3		
School fund income- parents contributions	4	4,104,665.00	1,700,334.00
<b>TOTAL RECEIPTS</b>		<b>8,976,559.60</b>	<b>4,093,955.20</b>
<b>PAYMENTS</b>			
Payment for Tuition	5	1,173,969.00	190,647.00
Payment for operations	6	4,680,125.00	2,100,742.00
Boarding and school fund payment	7	4,052,561.25	1,398,283.00
<b>TOTAL PAYMENT</b>		<b>9,906,655.25</b>	<b>3,689,672.00</b>
<b>SURPLUS/DEFICIT</b>		<b>(930,095.65)</b>	<b>(404,283.20)</b>

The school financial statement were approved on 20 September 2022 and signed by:-

Sign:



Name: Charles Chege Njoroge

Chairman BOM

Date:

14/7/23

Sign:

Name: Paul N. Kikagwa

School principal/ Secretary to BOM

Date:

14/7/23

Sign:

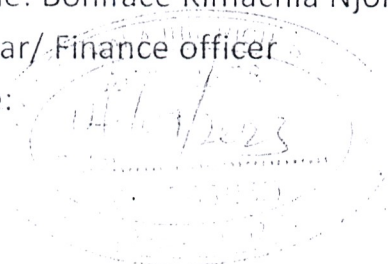


Name: Boniface Kimachia Njoki

Bursar/ Finance officer

Date:

14/7/2023

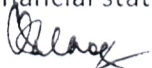


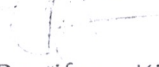
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VI.STATEMENT OF FINANCIAL ASSETS AND FINANCIAL LIABILITIES AS AT 30 JUNE 2022.

DESCRIPTION OF VOTE HEAD	NOTE	2021-2022 Kshs	2020-2021 Kshs
<b>FINANCIAL ASSETS</b>			
Cash and cash Equivalents			
Bank Balances	8	57,437.85	905,137.50
Cash Balances	9	452.00	372.00
Short term Investment	10	-	-
<b>Total Cash and cash equivalent</b>		<b>57,889.85</b>	<b>905,509.50</b>
Accounts receivables	11	2,843,153.00	2,479,893.00
<b>TOTAL FINANCIAL ASSETS</b>		<b>2,901,042.85</b>	<b>3,385,402.50</b>
<b>FINANCIAL LIABILITIES</b>			
Accounts payables	12	1,291,604.00	845,868.00
<b>NET FINANCIAL ASSETS REPRESENTED BY</b>		<b>1,609,438.85</b>	<b>2,539,534.50</b>
Accumulated Fund b/fwd	13	2,539,534.50	2,539,534.50
Surplus/Deficit for the year		(930,095.65)	
<b>NET FINANCIAL POSSITION</b>		<b>1,609,438.85</b>	<b>2,539,534.50</b>

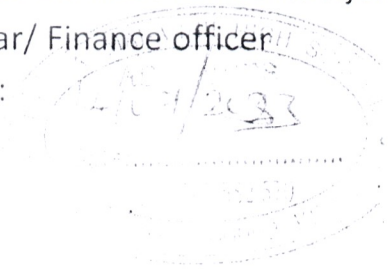
The school financial statement were approved on 20 September 2022 and signed by:-

Sign:   
Name: Charles Chege Njoroge  
Chairman BOM  
Date: 14/9/23

Sign:   
Name: Boniface Kimachia Njoki  
Bursar/ Finance officer  
Date: 14/9/23

Sign:   
Name: Paul N. Kiragu  
School principal/ Secretary to BOM  
Date: 14/9/23

**PRINCIPAL**  
P.O. BOX 785 - 00902, KIKUYU  
Tel: 0705 582 570



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**VII.STATEMENT OF CASH FLOWS FOR THE PERIOD ENDED 30 JUNE 2022.**

<b>DESCRIPTION OF VOTE HEAD</b>	<b>NOTE</b>	<b>2021-2022</b>	<b>2020-2021</b>
		<b>Kshs</b>	<b>Kshs</b>
<b>Receipts from operating income</b>			
Capitation grants for tuition		913,102.00	331,291.25
Capitation grants for operations		3,958,792.60	2,221,329.95
School fund income- parents contributions/ fees		4,190,115.00	1,599,574.00
<b>Total receipts</b>		<b>9,062,009.60</b>	<b>4,152,195.20</b>
<b>Payments</b>			
Payments for tuition		998,083.00	245,647.00
Payment for operations		3,169,678.00	1,175,156.00
School fund payments		3,980,321.25	1,357,133.00
<b>Total payments</b>		<b>8,148,082.25</b>	<b>2,777,936.00</b>
<b>Net cash flow from operating activities</b>		<b>913,927.35</b>	<b>1,374,259.20</b>
<b>CASHFLOW FROM INVESTING ACTIVITIES</b>			
Acquisition of assets		(1,761,547.00)	(683,986.00)
<b>Net cash flows from Investing Activities</b>		<b>(1,761,547.00)</b>	<b>(683,986.00)</b>
<b>NET CASHFLOW FROM FINANCING ACTIVITIES</b>			
<b>Net cash flow from financing activities</b>			
<b>NET INCREASE IN CASH AND CASH EQUIVALENT</b>		<b>(847,619.65)</b>	<b>-</b>
<b>Cash and cash equivalent at BEGINNING of the year</b>		<b>905,509.50</b>	<b>905,509.50</b>
<b>Cash and cash equivalent at END of the year</b>		<b>57,889.85</b>	<b>905,509.50</b>
		<b>57,889.85</b>	<b>905,509.50</b>

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**VIII.STATEMENT OF BUDGETED VERSUS ACTUAL AMOUNTS FOR THE YEAR ENDED 30 JUNE  
2022**

Receipts/ expenses item	Original Budget	adju s t m e n t	Final Budget	Actual on Comparable Basis	Budget Utilization Differenc e	% of Utiliza tion
	a	b	C=a+b	d	e=c-d	f=d/c%
<b>RECEIPTS</b>						
<b>1.CAPITATION GRANT ON TUITION</b>						
Text books	100,000.00	-	100,000.00	-	100,000.00	0.0%
Exercise books	350,000.00	-	350,000.00	337,655.00	12,345.00	96.5%
Lab equipments	365,000.00	-	365,000.00	360,000.00	5,000.00	98.6%
Teaching materials	205,000.00		205,000.00	147,186.00	57,814.00	71.8%
Chalks	70,000.00	-	70,000.00	68,261.00	1,739.00	97.5%
Internal exams						
<b>2. CAPITATION GRANT ON OPERATION</b>						
PERSONAL EMOLUMENT	1,617,000.00		1,617,000.00	1,250,000.00		
Repair and maintenance	1,250,000.00		1,250,000.00	1,285,000.00		
Local transport/ travel	500,000.00		500,000.00	550,000.00		
Electricity and water	187,500.00		187,500.00	219,552.70		
Administration costs	175,000.00		175,000.00	275,239.90		
Activity	355,000.00		355,000.00	379,000.00		
<b>3. FEES CHARGED TO PARENTS</b>						
Lunch	3,375,000.00			3,994,165.00		
<b>TOTAL INCOME</b>						

<b>EXPENDITURE</b>						
<b>1. EXPENDITURE FOR TUITION</b>						
Text books	100,000.00		100,000.00	85,742.00		
Exercise books	350,000.00		350,000.00	374,580.00		
Lab equipments	365,000.00		365,000.00	278,343.00		
Teaching materials	205,000.00		205,000.00	142,500.00		
Chalks	70,000.00		70,000.00	7,818.00		
Internal exams	80,000.00		80,000.00	109,100.00		
<b>2. PAYMENT FOR OPERATIONS</b>						
PERSONAL EMOLUMENT	1,617,000.00		1,617,000.00	1,191,990.00		
Repair and maintenance	<b>1,250,000.00</b>		<b>1,250,000.00</b>	<b>1,761,547.00</b>		
Local transport/ travel	500,000.00		500,000.00	256,250.00		
Electricity and water	187,500.00		187,500.00	38,050.00		
Administration costs	175,000.00		175,000.00	187,761.00		
Activity	355,000.00		355,000.00	1,447,780.00		
Insurance				47,847.00		
<b>3. FEES CHARGED TO PARENTS</b>						
<b>Lunch</b>	1,638,360.00		1,638,360.00	2,189,065.00		
PERSONAL EMOLUMENT	986,640.00		986,640.00	988,550.00		
Repair and maintenance						
Local transport/ travel	200,000.00		200,000.00	184,350.00		
Electricity and water	100,000.00		100,000.00	74,375.00		
Administration costs	100,000.00		100,000.00	79,402.00		
Activity	350,000.00		350,000.00	315,010.00		

**NOTES ON OVERUTILIZATION ON ITEMS IN BUDGET**

1. The school calendar for the year under audit was affected by the government directive to have four terms instead of the three used for budgeting to cover time lost by covid 19 pandemic. That caused some items over utilization

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**IX. NOTES TO THE FINANCIAL STATEMENTS**

**1 CAPITATION GRANT FOR TUITION**

	<b>2021-2022</b>	<b>2020-2021</b>
	<b>Kshs</b>	<b>Kshs</b>
Textbooks	-	-
Exercisebooks	337,655.00	10,000.00
Laboratory equipments and apparatus	360,000.00	200,913.75
Teaching/ learning materials	147,186.00	10,000.00
Chalks	68,261.00	5,905.00
Internal Exams		104,472.50
<b>TOTAL</b>	<b>913,102.00</b>	<b>331,291.25</b>

**2. CAPITATION GRANT FOR OPERATIONS**

	<b>2021-2022</b>	<b>2020-2021</b>
	<b>Kshs</b>	<b>Kshs</b>
Personal Emoluments	1,250,000.00	649,800.00
Repairs and maintenance	1,285,000.00	930,000.00
Local transport and travelling	550,000.00	259,903.00
Electricity and water	219,552.70	72,586.95
Administration costs	275,239.90	130,040.00
Insurance		
Activity	379,000.00	20,000.00
<b>TOTAL</b>	<b>3,958,792.60</b>	<b>2,062,329.95</b>

**3. PARENTS CONTRIBUTIONS- SCHOOL FUND**

	<b>2021-2022</b>	<b>2020-2021</b>
	<b>Kshs</b>	<b>Kshs</b>
Fee arrears for current year		
Fee arrears recovered during the year		
Prepaid fees for previous year added as income for the year		
<b>TOTAL</b>		

**4. SCHOOL FUND- OTHER RECEIPTS**

	<b>2021-2022</b>	<b>2020-2021</b>
	<b>Kshs</b>	<b>Kshs</b>
LUNCH	4,104,665.00	1,700,334.00
<b>TOTAL</b>	<b>4,104,665.00</b>	<b>1,700,334.00</b>

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NOTES TO THE FINANCIAL STATEMENTS (Continued)**

**5. PAYMENTS FOR TUITION**

	<b>2021-2022</b>	<b>2020-2021</b>
	<b>Kshs</b>	<b>Kshs</b>
Textbooks	-	-
Exercisebooks	437,080.00	-
Laboratory equipments and apparatus	471,839.00	150,189.00
Teaching/ learning materials	142,500.00	7,000.00
Chalks	4,450.00	-
Internal Exams	118,100.00	33,458.00
<b>TOTAL</b>	<b>1,173,969.00</b>	<b>190,647.00</b>

**6. PAYMENT FOR OPERATIONS**

	<b>2021-2022</b>	<b>2020-2021</b>
	<b>Kshs</b>	<b>Kshs</b>
Personal Emoluments	828,390.00	1,011,720.00
Acquisition of Assets	1,761,547.00	683,986.00
Local transport and travelling	256,250.00	217,350.00
Electricity and water	118,050.00	55,205.00
Administration costs	220,261.00	116,481.00
Insurance	47,847.00	-
Activity	1,447,780.00	16,000.00
<b>TOTAL</b>	<b>4,680,125.00</b>	<b>2,100,742.00</b>

**7. PAYMENTS FOR SCHOOL FUND**

	<b>2021-2022</b>	<b>2020-2021</b>
	<b>Kshs</b>	<b>Kshs</b>
Lunch /BES	2,407,305.00	923,351.00
EWC	74,375.00	5,000.00
LT&T	184,350.00	28,400.00
ADMIN costs	82,971.25	7,732.00
Personal Emoluments	988,550.00	433,800.00
Activity	315,010.00	-
<b>TOTAL</b>	<b>4,052,561.25</b>	<b>1,398,283.00</b>

**8. BANK ACCOUNTS**

<b>NAME OF ACCOUNT</b>	<b>NUMBER</b>	<b>2021-2022</b>	<b>2020-2021</b>
		<b>Kshs</b>	<b>Kshs</b>
Tuition Account	1102990787	1,009.75	85,990.75
Operations Account	1102990930	357.15	129,120.55
School Fund Account/ Boarding	1102963526	18,308.00	250,797.00
Savings Account	1102780537	4,413.95	9,333.20
Infrastructure Account	1260789136	33,349.00	429,896.00
<b>TOTAL</b>		<b>57,437.85</b>	<b>905,137.50</b>

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**9. CASH IN HAND**

	2021-2022	2020-2021
	Kshs	Kshs
Tuition Account		
Operations Account	206.00	3.0
School Fund Account	246.00	369.00
<b>TOTAL</b>	<b>452.00</b>	<b>372.00</b>

**10. SHORT TERM INVESTMENT**

	2021-2022	2020-2021
	Kshs	Kshs

**11. ACCOUNTS RECEIVABLE**

Description	2021-2022	2020-2021
	Kshs	Kshs
Fees Arrears	2,843,153.00	2,479,893.00
Other non – fees Receivables		
<b>TOTAL</b>	<b>2,843,153.00</b>	<b>2,479,893.00</b>
<b>(Include an ageing of the fees / non fees arrears below)</b>		
Description	2021-2022	2020-2021
	Kshs	Kshs
Fees arrears for the prior periods (over two years)	2,479,893.00	2,479,893.00
Add fee arrears for current year	260,500.00	-
Add fee arrears of previous year recognized as income in the year	102,760.00	
	<b>2,843,153.00</b>	<b>2,479,893.00</b>
<b>TOTAL</b>	<b>2,843,153.00</b>	<b>2,479,893.00</b>

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 NOTES TO THE FINANCIAL STATEMENTS (Continued)

**12. ACCOUNTS PAYABLE**

Description	2021-2022	2020-2021
	Kshs	Kshs
Trade Creditors (see ageing below)	1,137,004.00	695,868.00
Prepaid fees for the year	154,600.00	150,000.00
Caution Money		
<b>TOTAL</b>	<b>1,291,604.00</b>	<b>845,868.00</b>
<b>(Include an ageing of Creditors arrears below)</b>		
Description	2021-2022	2020-2021
	Kshs	Kshs
Trade creditors for prior periods	578,568.00	578,568.00
Add trade creditors for the year (see annex 3)	558,436.00	117,300.00
<b>TOTAL</b>	<b>1,137,004.00</b>	<b>695,868.00</b>

**13. FUND BALANCE BROUGHT FORWARD**

Description	2021-2022	2020-2021
	Kshs	Kshs
Bank balances	57,437.85	905,137.50
Cash balances	452.00	372.00
Short term Investment	-	-
Receivables	2,843,153.00	2,479,893.00
Payables	(1,291,604.00)	(845,868.00)
<b>TOTAL</b>	<b>1,609,438.85</b>	<b>2,539,534.50</b>

**P.C.E.A MAI A IHII HIGH SCHOOL  
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X.ANNEX 1 SUMMARY OF FIXED ASSETS REGISTER**

<b>Asset class</b>	<b>Date purchased</b>	<b>location</b>	<b>Historical Cost b/f</b>	<b>Additions During the year</b>	<b>Disposals During the year</b>	<b>Historical Cost c/f</b>
<b>Land</b>						
<b>Buildings and structures</b>						
<b>Motor vehicles</b>						
<b>Office equipment furniture, fitting</b>						
<b>ICT equipment's</b>						
<b>Tools , apparatus</b>						
<b>Textbooks</b>						
<b>Other machinery</b>						
<b>Heritage and culture assets</b>						
<b>Intangible assets- software</b>						
<b>TOTAL</b>						

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**XI.ANNEX 2 -STOCK/ INVENTORY FOR THE YEAR ENDED 30 JUNE 2022**

<b>P.C.E.A MAI A IHII HIGH SCHOOL</b>					
<b>STOCK BALANCES AS AT 30/6/2022.</b>					
<b>NO.</b>	<b>DESCRIPTION</b>	<b>UNIT</b>	<b>QUANTITY</b>	<b>PRICE</b>	<b>TOTAL</b>
1.	Rice	Kgs	150	120	18,000.00
2.	Tea leaves	Pkts	8	250	2,000.00
3.	Sugar	Kgs	70	120	8,400.00
4.	Cooking fat	Kgs	60	300	18,000.00
5.	Cooking oil	Litres	5	350	1,750.00
6.	Tissue paper	pcs	4	30	120.00
7.	Salt	Pcs	3	50	150.00
8.	Beans	Kgs	60	100	6,000.00
9.	Maize	Kgs	80	50	4,000.00
10.	Maize flour	bales	3	2,500	7,500.00
11.	Printing papers	Reams	30	400	12,000.00
12.	Foolscaps	Reams	10	350	3,500.00
13.	Exercise Books	Pcs	153	95	14,535.00
14.	Pencils	Pcs	20	25	500.00
15.	Biro pens	Pcs	15	30	450.00
16.	Chalks	Pkts	5	400	6,000.00
17.	Counter books	Pcs	12	450	5,400.00
	<b>TOTAL</b>				<b>108,305.00</b>

**P.C.E.A MAI A IHII HIGH SCHOOL  
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For the year ended 30 June 2022.**

**XI.ANNEX 3 –CREDITORS FOR THE YEAR ENDED 30 JUNE 2022**

<b>S/NO</b>	<b>NAME OF CREDITOR</b>	<b>ITEMS SUPPLIED</b>	<b>AMOUNT</b>
1.	Rensha Enterprises	Laboratory equipments	193,496.00
2.	Kamili Books Enterprises	Stationeries	62,500.00
3.	Joyland Groceries	Maize and beans	49,500.00
4.	Luckyanns Enterprises	Shop items	24,550.00
5.	Jane nduta kungu	Vegetables and greens	106,890.00
6.	Silentwise Enterprises	Printer cartridges	9,000.00
7.	Bull power Electricals	Generator and installation	80,000.00
8.	Kawanya General Suppliers	Upload of form one in NEMIS	10,000.00
9.	Digitec Security	Maintenance of systems	12,500.00
10.	Alice Wangu Kigondu	Counselor/ psychologist	10,000.00
	<b>TOTAL</b>		<b>558,436.00</b>