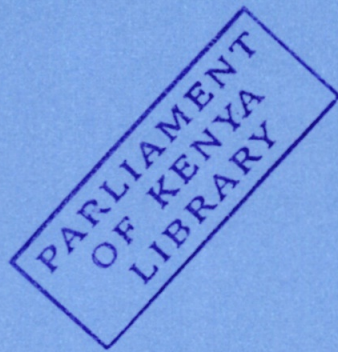


REPUBLIC OF KENYA



*Enhancing Accountability*



THE NATIONAL ASSEMBLY PAPERS LAID	
REPORT DATE: 02 DEC 2024	DAY: MONDAY
TABLED BY:	HOD. NAOMI WAGO, MP DEPUTY MAJORITY WHIP
CLERK-AT THE-TABLE:	KUTHER NG'ENDO

**REPORT**

**OF**

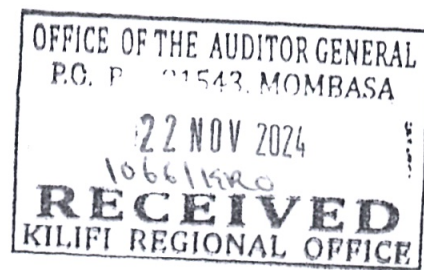
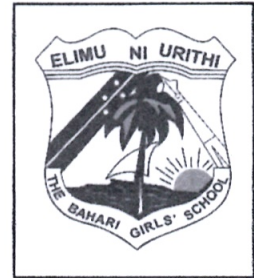
**THE AUDITOR-GENERAL**

**ON**

**BAHARI GIRLS SECONDARY SCHOOL**

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

**KILIFI COUNTY**



---

***BAHARI GIRLS SCONDARY SCHOOL***  
**ANNUAL REPORT AND FINANCIAL STATEMENT**  
**FOR THE FINANCIAL YEAR ENDED**  
**30<sup>TH</sup> JUNE 2022**

---

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

**1. Acronyms and glossary of Terms**

**BAHARI GIRLS SECONDARY SCHOOL**  
**ANNUAL REPORT AND FINANCIAL STATEMENT**  
**FOR THE FINANCIAL YEAR ENDED**  
**30<sup>TH</sup> JUNE 2022**

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**BAHARI GIRLS SECONDARY SCHOOL**  
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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 **KILIFI County, KILIFI Sub-County**

The school was registered in **JANUARY 1992** under registration number **O3S/3000/0180** and is currently categorized as a **NATIONAL** public school established, owned or operated by the Government.

The school is a **boarding** school and had **1294** number of students as at **30<sup>th</sup> June 2022**. It has **24** streams and **52** teachers of which **20** teachers are employed by the School Board of Management.

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

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

<b>Ref:</b>	<b>Name of Board Member</b>	<b>Designation</b>	<b>Date of appointment</b>
1	Proffesor Halimu Shauri	Chairman	8.7.2022
2	Mrs. Prisca Salama Mgute	Secretary - Principal	8.7.2022
3	Md. Rita Baya	P.T.A Chair	8.7.2022
4	Mr. Francis Kagema	Member	8.7.2022
5	Mr. Mohammed Mwakuona	Member	8.7.2022
6	Md. Loice Nzuki	Member	8.7.2022
7	Rev.Reuben Katite	Member	8.7.2022
8	Md. Jackline Mghoi Jumbe	Member – Rep CEB	8.7.2022
9	Md. Colleta Mutindi Muendo	Member Rep Teachers	8.7.2022
10	Mr. Mwango Samuel/Mr.Ombima/Mr. Assad	3 Members - Sponsor	8.7.2022
11	Mr. Shumaa Mwangome	Member - Community	8.7.2022
12	Md. Riziki Mwadena	Member Special Needs	8.7.2022
13	Catherine Dagamra	Rep Students	8.7.2022

**BAHARI GIRLS SECONDARY SCHOOL**  
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**Key School Information and Management (Continued)**

**The function of the School Board of Management include:**

- Promote the best interests of the School and ensure its development.
- Promote quality education for all pupils in accordance with the standards set under the Basic Education Act, 2013
- Ensure and assure the provision of proper and adequate facilities for the School
- Manage the School's affairs in accordance with the rules and regulations governing occupational safety and health.
- Advise the County Education Board on the staffing needs of the School.
- Determine cases of pupils' discipline and make reports to the CEB
- Prepare comprehensive termly report on all areas of its mandate and submit the report to CEB
- Administer and manage the resources of the School
- Receive, collect and account for any funds accruing to the institution in accordance with Article 226 (1) (a) of the Constitution of Kenya, Section 81 of the Public Finance Management Act, 2012 and the Fourth Schedule para 21 and 23 of the Basic Education Act, 2013.

**(c) Committees of the Board**

Ref:	Name of Committee	Names of Members	Designation	Number of meetings attended during the year
1	Executive Committee	Prof. Halimu Shauri Mrs. Jackline Jumbe Mrs. Rita Baya Mrs. Prisca S. Mgute	Chairman Vice chair Member Secretay	3 out of 3
2	Audit Committee	Prof. Halimu Shauri Mrs Hamaro M. Sylvano Mr. Willis Ombima Mr. Wango washe	Chairman Member Member Member	2 out of 2
3	Finance, procurement and general purposes Committee	Prof. Halimu Shauri Mrs. Rita Baya Mrs. Prisca S. Mgute Md. Jackline Jumbe Mr. Francis Kageme Ms. Judith Mkambe	Chairman Member Secretary Member Member Member	2 out of 2
4	Academic Committee	Mr. Willis Ombima Mr. Mwango Washe Ms. Colleta Muendo Mr. Mohammed Mwakuona	Chairman Member Member Member	3 out of 3
5	Development Committee	Mr. Shumaa Mwangome Ms Jackline Jumbe Ms Loice Nzuki Mr. Mwango Washe	Chairman Member Member Member	3 out of 3

**BAHARI GIRLS SECONDARY SCHOOL**  
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6	Discipline and welfare Committee	Bishop Reuben Katite Ms. Riziki Mwadena Mr. Assad Shembwwana Mrs.Rita Baya	Chairman Member Member Member	1 out of 1
7	Adhoc Committee	Mr. Shumaa Mwangome Mrs.Jackline Jumbe Mrs.Loice Nzuki Mr. Mwango Washe	Chairman Member Member Member	1 out of 1

**BAHARI GIRLS SECONDARY SCHOOL**  
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**(d) School operation Management**

For the financial year ended 30<sup>th</sup> June 2022 the School day-to-day management was under the following persons:

Ref:	Designation	Name	TSC Number
1	Principal	Hamaro M. Sylvano	334851
2	Deputy Principal	Margret Kabibi Karisa	290052
3	School Bursar	Mrs. Judith Mkambe	

**(e) Schools contacts**

Post Office Box: 641 -KILIFI  
Telephone: 0797882111  
E-mail: baharigirls@gmail.com  
Website: www.baharigirls.sc.ke  
Facebook: bahari girls  
Twitter:

**(f) School Bankers**

The following school operated 09 number of bank accounts in the following banks:

1. Name of Bank: KCB  
Branch: KILIFI  
Account Number: 1102186112  
Account Number: 1102191914  
Account Number: 1102192023  
Account Number: 1101524413  
Account Number: 1101540044  
Account Number: 1166282295  
Account Number: 1166282155

EQUITY BANK  
Account Number 1060272879003

2. M-PESA Pay Bill No. 522123 attached to 1102186112 bank account

***BAHARI GIRLS SECONDARY SCHOOL***  
**ANNUAL REPORT AND FINANCIAL STATEMENT**  
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**30<sup>TH</sup> JUNE 2022**

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**(g) Independent Auditors**

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

**BAHARI GIRLS SECONDARY SCHOOL**  
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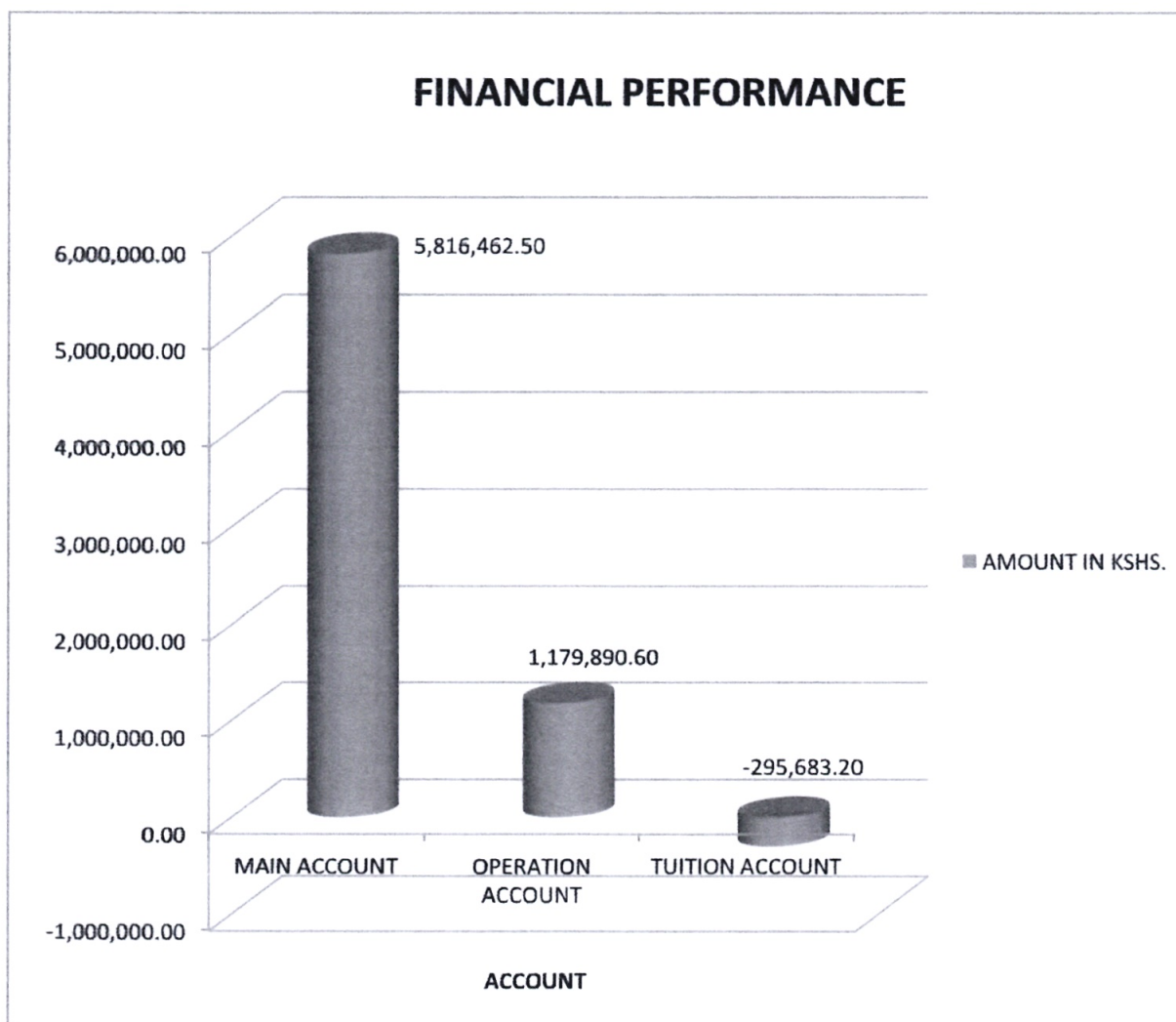
**3. Summary Report of Performance of the School**

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

**a) Financial performance:**

*(Under this section, the following information should be given:*

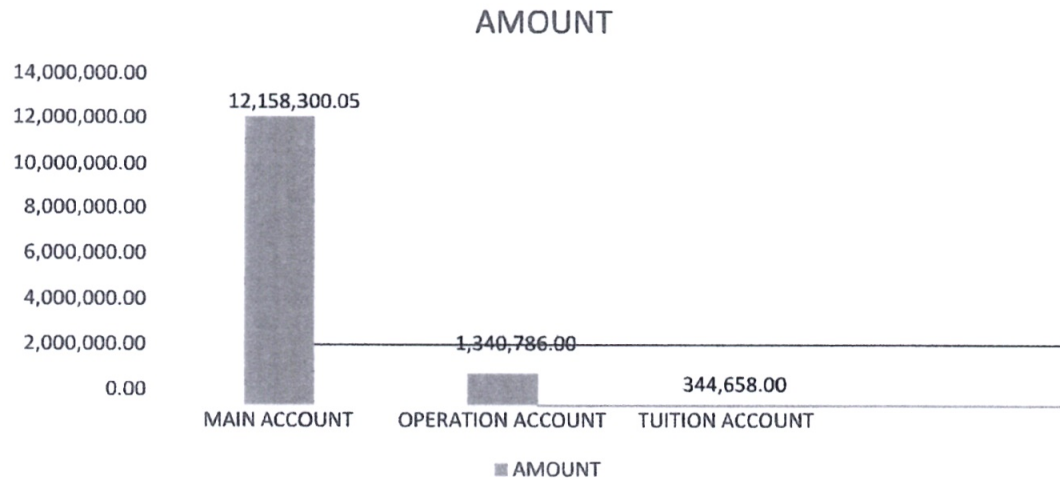
- *Surplus/ deficit for the year and a comparison of the same for the last three year*
- *2019*



**BAHARI GIRLS SECONDARY SCHOOL**  
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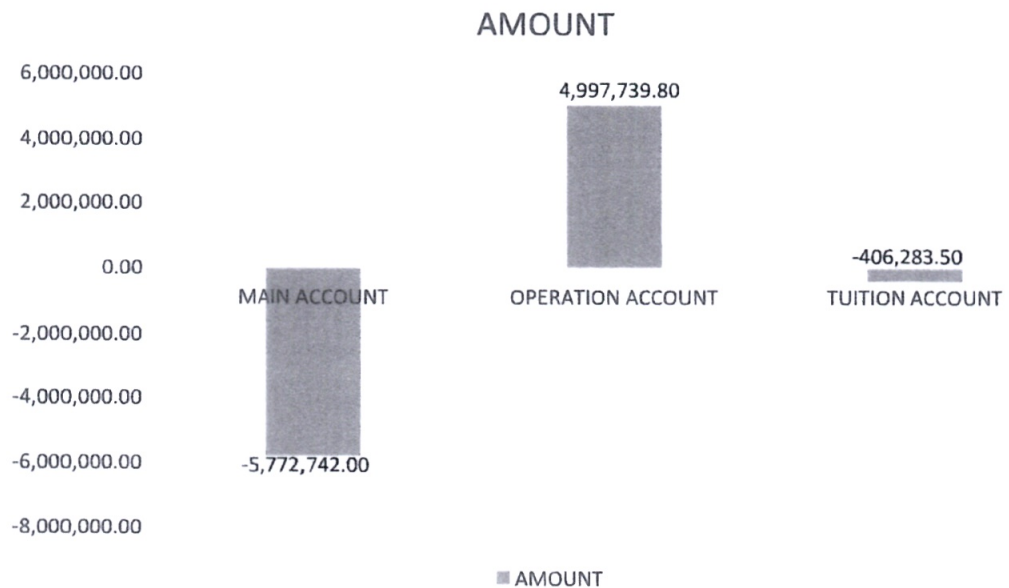
**2020**

MAIN ACCOUNT	12,158,300
OPERATION ACCOUNT	1,340,786
TUITION ACCOUNT	344,658



**2021**

MAIN ACCOUNT	-5,772,742.
OPERATION ACCOUNT	4,997,740
TUITION ACCOUNT	-406,284

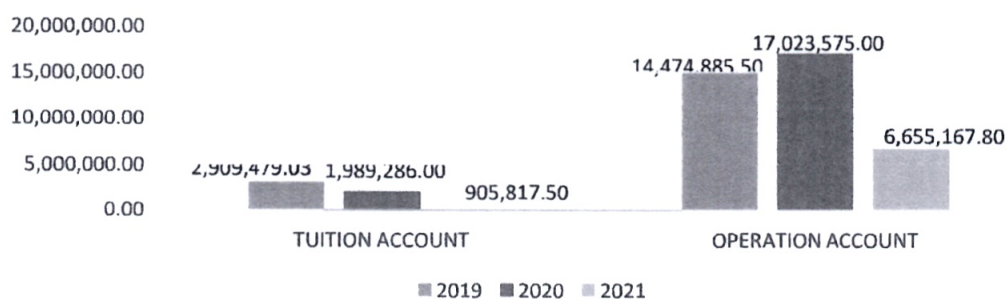


**BAHARI GIRLS SECONDARY SCHOOL  
ANNUAL REPORT AND FINANCIAL STATEMENT  
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**Capitation grants from the Ministry of Education for the last three years**

CAPITATION GRANTS	2019	2020	2021
TUITION ACCOUNT	2,909,479	1,686,286	905,818
OPERATION ACCOUNT	14,474,886	17,023,575	6,655,168

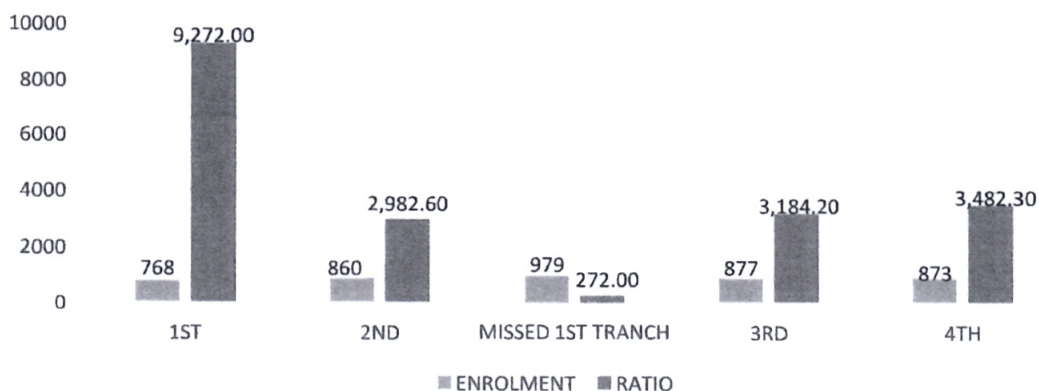
**CAPITATION GRANT FROM MoE**



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

YEAR	TRANCHE	ENROLMENT	RATIO
2019	1 <sup>ST</sup>	768	9,272
	2 <sup>ND</sup>	860	2,983
	MISSED 1 <sup>ST</sup> TRANCHE	979	272
	3 <sup>RD</sup>	877	3,184
	4 <sup>TH</sup>	873	3,428

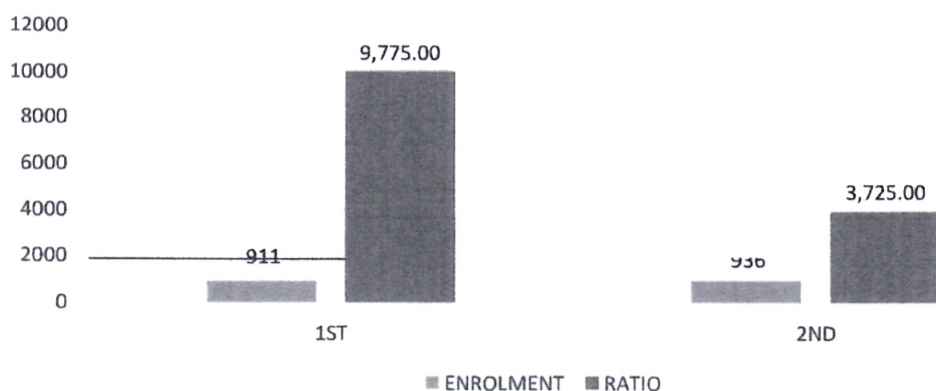
**RATIO OF CAPITATION GRANT PER STUDENT**



**BAHARI GIRLS SECONDARY SCHOOL  
ANNUAL REPORT AND FINANCIAL STATEMENT  
FOR THE FINANCIAL YEAR ENDED  
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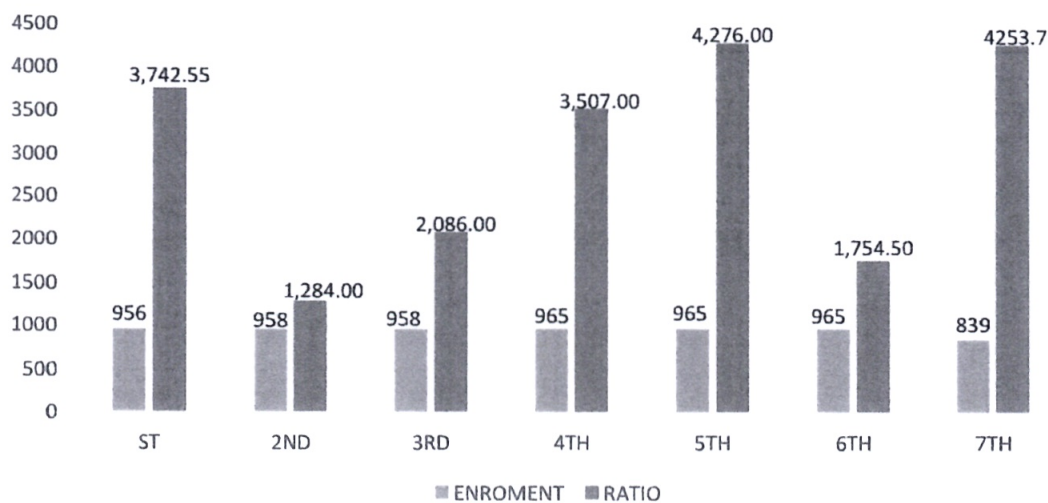
YEAR	TRANCH	ENROLMENT	RATIO
2020	1 <sup>ST</sup>	911	9,775
	2 <sup>ND</sup>	936	3,725

**RATIO OF CAPITATION GRANT PER STUDENT**



YEAR	TRANCH	ENROLMENT	RATIO
2021	1 <sup>st</sup>	956	3,743
	2 <sup>nd</sup>	958	1,284
	3 <sup>rd</sup>	958	2,086
	4 <sup>th</sup>	965	3,508
	5 <sup>th</sup>	965	4,276
	6 <sup>th</sup>	965	1,755
	7 <sup>th</sup>	839	4,254

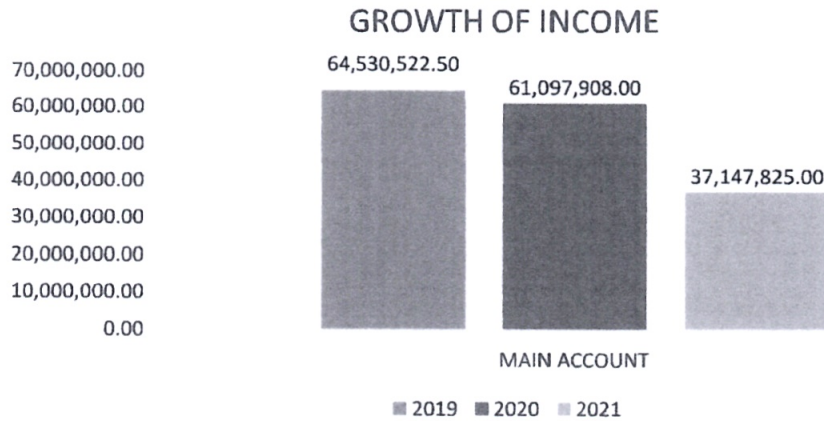
**RATIO OF CAPITATION GRANT PER STUDENT**



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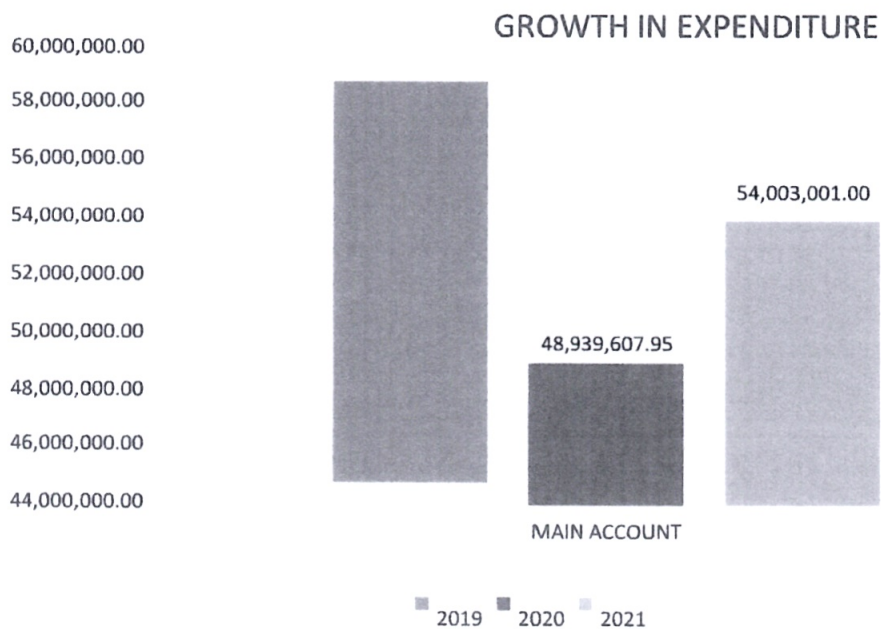
*A three-year overview of growth of other income(s) earned by the school.*

MAIN ACCOUNT	2019	2020	2021
	64,530,523	61,097,908	37,147,825



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

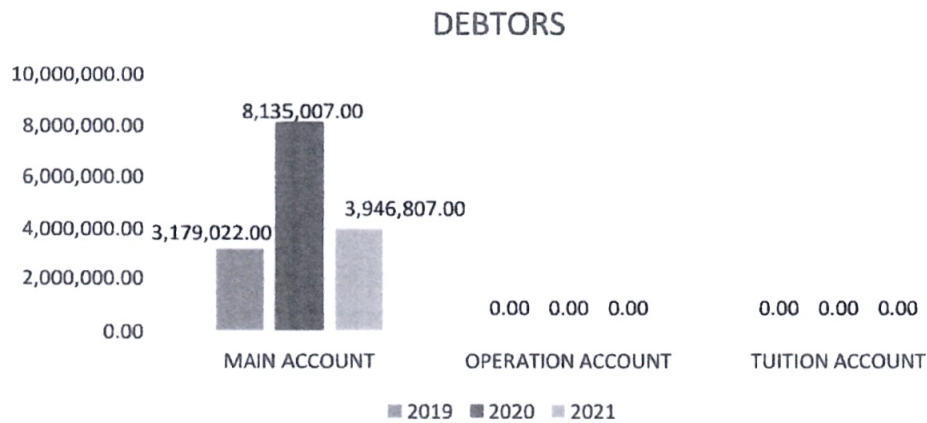
MAIN ACCOUNT	2019	2020	2021
	58,714,060	48,939,608	54,003,001



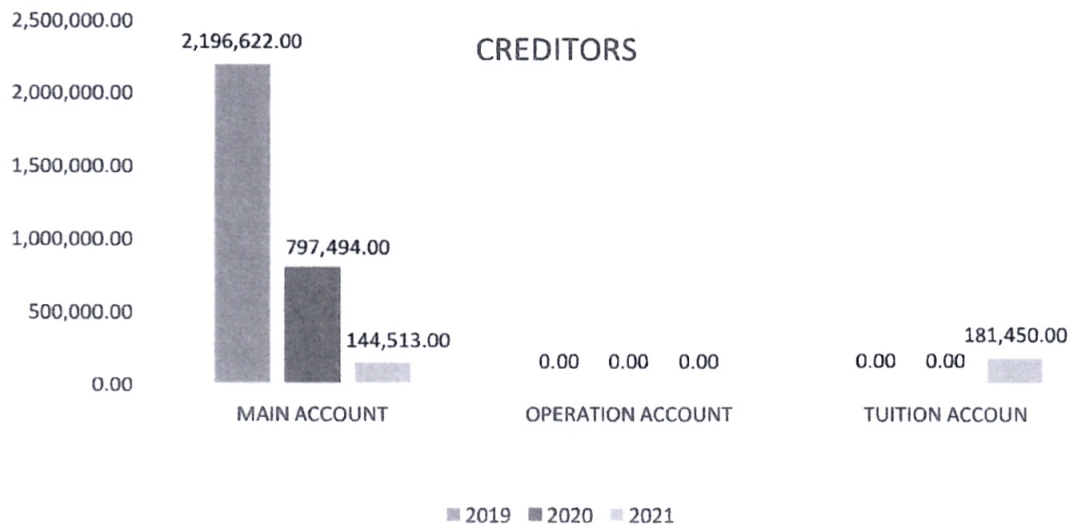
**BAHARI GIRLS SECONDARY SCHOOL**  
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*Movement of debtors and creditors of the school over the last three years*

<b>DEBTORS</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>
MAIN ACCOUNT	3,179,022	8,135,007	3,946,807
OPERATION ACCOUNT	-	-	-
TUITION ACCOUNT	-	-	-



<b>CREDITORS</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>
MAIN ACCOUNT	2,196,622	797,494	144,513
OPERATION ACCOUNT	-	-	-
TUITION ACCOUNT	-	-	181,450

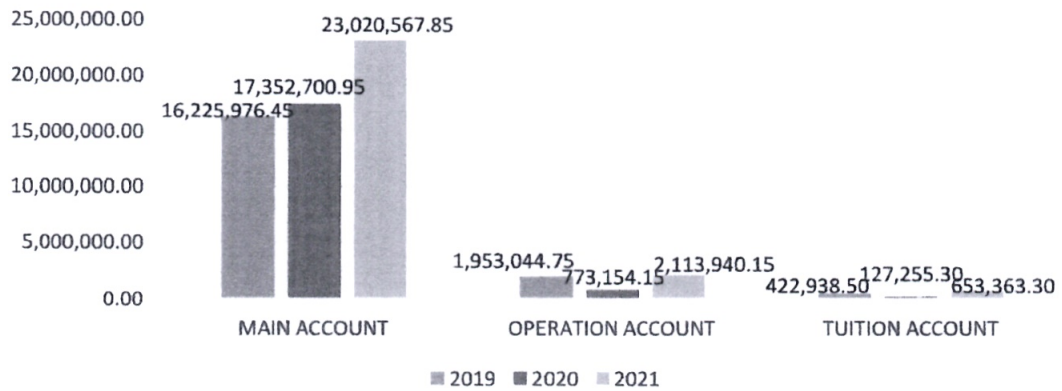


**BAHARI GIRLS SECONDARY SCHOOL**  
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*Movement of cash and bank balances over the last three years*

<b>BANK BALANCES</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>
MAIN ACCOUNT	16,225,976	17,352,701	23,020,568
OPERATION ACCOUNT	1,953,045	773,154	2,113,940
TUITION ACCOUNT	422,939	127,255	653,363

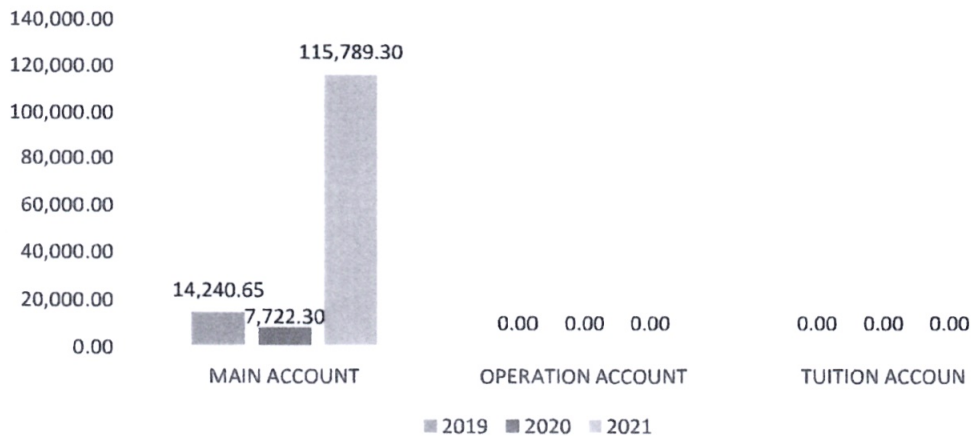
**BANK BALANCES**



**CASH BALANCES**

MAIN ACCOUNT	14,241	7,722	115,789
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**CASH BALANCES**



**BAHARI GIRLS SECONDARY SCHOOL**  
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b) Teacher Student ratio:

**CURRICULUM BASED ESTABLISHMENT (CBE) PART 1**

Subject Periods Allocation per Week

SUBJECT	FORM 1	FORM 2	FORM 3	FORM 4	TOTAL LESSONS	TEACHERS REQUIRED
English	42	42	56	56	196	7.2592
Kiswahili	35	35	42	42	154	5.7037
Mathematics	42	42	49	49	182	6.7407
Chemistry	28	28	35	35	126	4.6666
Physics	28	28	15	15	86	3.1851
Biology	28	28	35	35	126	4.6666
Geography	21	21	4	4	50	1.8518
History & Government	21	21	12	12	66	2.4444
CRE	21	21	8	8	68	2.1481
IRE	21	21	8	8	68	2.1481
Agriculture	21	21	4	4	50	1.8518
Home Science	21	21	8	8	58	2.1481
Art Design						
Building Construction						
Wood Work						
Drawing & Design						
Electricity						
Computer Studies	21	21	8	8	58	2.1481
Aviation Technology						
Business Education/Studies	21	21	12	16	70	2.593
Commerce						
Accounting						
Economics						
Typing & Office Practice						
Music						
French						
German	21	21	4	4	50	1.8518
Arabic	21	21	4	4	50	1.8518
PE/Life Skills	7	7	14	14	42	1.5555
<b>GRAND TOTAL</b>						<b>54.814</b>

**CURRICULUM BASED ESTABLISHMENT (CBE) PART 2**

1. Shortfalls from establishment

Head teacher	$(27 - 6) \times 1$	21 Periods
Deputy Head teacher	$(27 - 12) \times 2$	30 Periods
H.O.D – Job Group “N”	$(27 - 20) \times 8$	56 Periods
H.O.D – Job Group “M”	$(27 - 20) \times 13$	91 Periods

**BAHARI GIRLS SECONDARY SCHOOL**  
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House Teacher Job-G „M”	(27 -) × 0	0 Periods
<b>Total Shortfall</b>		<b>198</b>
<b>2. Number of Teachers required (T.R)</b>		
Teachers required from shortfall		
T. R	=198/27	= 7.333
<b>Total T. R</b>	=54.07 + 7.333	= 62.1474 ( <b>63 Teachers</b> )
<b>Teachers Present</b>		<b>35</b>
<b>Teachers Shortage</b>		<b>27</b>

**a) Mean score in the 2019, 2020, 2021 KCSE**

**BAHARI GIRLS SECONDARY SCHOOL**

**K.C.S.E RESULT ANALYSIS**

YEAR	ENTRY	A	A-	B+	B	B-	C+	C	C-	D+	D	D-	E	MS	MG
2020	174	0	3	10	19	30	52	43	12	5	0	0	0	7.1609	C+
2021	277	0	5	12	33	48	78	60	29	6	6	0	0	7.0361	C+
2022	264	0	3	16	36	43	63	63	34	5	1	0	0	7.0947	C+

**c) Number of Candidates in the 2021 KCSE:**

YEAR	ENROLMENT
2020	174
2021	277
2022	264

**d) Capacity of the school:**

YEAR	ENROLMENT	DORMITORY	TOILETS	DININGHALL	LABORATORIES
2020	963	9	71	1	5
2021	1293	9	98	1	5
2022	1260	9	98	1	5
REMARK		ADEQUETE	ADEQUATE	INADEQUATE	ADEQUATE

**BAHARI GIRLS SECONDARY SCHOOL**  
**ANNUAL REPORT AND FINANCIAL STATEMENT**  
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**e) Development projects carried out by the school:**

<i>Project Title</i>	<i>Source of Funding</i>	<i>Amount funded (Kshs)</i>
<i>Dairy Farm Project</i>	<i>Sales from milk and cows</i>	<i>718,400</i>
<i>Poultry Farm Project</i>	<i>Sales from eggs and Broilers</i>	<i>239,803</i>
<i>Crops Farming Project</i>	<i>Sales from Bananas &amp; vegetables</i>	<i>238,002</i>
<i>Total</i>		<i>1,196,205</i>

Sign: .....  ..... Date: *06/08/2024* .....

Hamaro M. Sylvano  
Chief Principal

**BAHARI GIRLS SECONDARY SCHOOL  
ANNUAL REPORT AND FINANCIAL STATEMENT  
FOR THE FINANCIAL YEAR ENDED  
30<sup>TH</sup> JUNE 2022**

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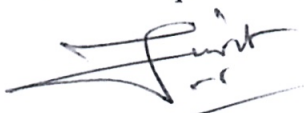
**4. Statement Of School Management Responsibility**

Section 81 (1) of the Public Finance Management Act, 2012 requires that, at the end of each financial year, each National Government School shall prepare financial statements in respect of that school. Section 81 (3) requires the financial statements so prepared to be in a form that complies with relevant accounting standards as prescribed by the Public Sector Accounting Standards Board (PSASB) of Kenya from time to time.

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

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


The Board of Management is of the opinion that the school's financial statements give a true and fair view of the state of the school's transactions during the financial year ended 30<sup>th</sup> June, 2022, and of the school's financial position as at that date.

  
Sign: .....

**Name: Professor Halimu Shauri**

**Designation:** Chairman, School Board of Management


**Date:** 06/08/2024

  
Sign: .....

**Name: Hamaro M. Sylvano**

**Designation:** Chief Principal & Secretary to Board of Management

**Date:** 06/08/2024

  
Sign: .....

**Name: Mrs. Judith Mkambe Daniel**

**Designation:** Bursar/ Finance Officer

**Date:** 06/08/2024

# 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

*Enhancing Accountability*

## **REPORT OF THE AUDITOR-GENERAL ON BAHARI GIRLS SECONDARY SCHOOL FOR THE YEAR ENDED 30 JUNE, 2022 - KILIFI 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 Bahari Girls Secondary School – Kilifi County set out on pages 1 to 22, which comprise of the statement of financial assets and financial liabilities as at 30 June, 2022, 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

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*Report of the Auditor-General on Bahari Girls' Secondary School for the year ended 30 June, 2022 – Kilifi County*

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 Bahari Girls Secondary School – Kilifi 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 the Basic Education Act, 2013.

## **Basis for Qualified Opinion**

### **1. Unsupported Cash and Cash Equivalents**

The statement of financial assets and financial liabilities reflects cash and cash equivalents balance of Kshs.41,230,850 as disclosed in Note 9 to the financial statements. Included in this balance are Savings Account, Parent Association Development Account, Personal Emolument Savings Account and Infrastructural Account balances of Kshs.9,452,494, Kshs.3,139,428, Kshs.9,363,338 and Kshs.12,506,618 respectively. However, the bank balances were not supported by cash books, bank certificates and bank reconciliation statements.

In the circumstances, the accuracy, completeness and existence of cash and cash equivalents balance of Kshs.41,230,850 could not be confirmed.

### **2. Accounts Receivables**

#### **2.1 Unsupported Accounts Receivables**

The statement of financial assets and financial liabilities reflects accounts receivables balance of Kshs.54,670,653 as disclosed in Note 12 to the financial statements. However, the supporting schedules, detailed aging analysis and issued invoices were not provided for audit review.

In the circumstances, the accuracy of the accounts receivables balance of Kshs.54,670,653 could not be confirmed.

#### **2.2 Long Outstanding Receivables**

The statement of financial assets and financial liabilities reflects accounts receivables balance of Kshs.54,670,653 in respect of fees arrears as disclosed in Note 12 to the financial statements. However, included in the balance are receivables amounting to Kshs.12,864,637 which had been outstanding for more than two (2) years.

In the circumstances, the accuracy, completeness and recoverability of the receivables balance of Kshs.54,670,653 could not be confirmed.

### **3. Unsupported Receipts**

The statement of receipts and payments for the year ended 30 June, 2022 reflects School fund income-other receipts of Kshs.70,710,785 as disclosed in Note 4 to the financial statement. However, the schedule supporting the amount was not provided for audit review. Further, the statement of receipts and payments, reflects school fund income-parents' contributions of Kshs.67,973,003 as disclosed in Note 3. However, School fees collection system (School and Accounts System) managed by the School could not generate reports such as invoice per student, fees paid and outstanding balances for the period under review to support the parents contributions.

In the circumstances, the accuracy and completeness of Kshs.67,973,003 in respect of parents' contributions and Kshs.70,710,785 in respect of other receipts could not be confirmed.

### **4. Variances in Payables**

The statement of financial assets and financial liabilities reflects payables balance of Kshs.6,055,062 as disclosed in Note 13 A to the financial statements. Included in this balance is prepaid fees totalling Kshs.4,179,880 while the supporting schedules provided for audit review amounted to Kshs.6,002,017 resulting to an unexplained or an unreconciled variance of Kshs.1,822,137.

In the circumstances, the accuracy and completeness of trade payables balance of Kshs.6,055,062 could not be confirmed.

### **5. Unsupported Payments**

The statement of receipts and payments for the year ended 30 June, 2022 reflects payments amounting to Kshs.107,071,805, in respect of boarding and School fund payments, as disclosed in Note 7. However, examination of payment vouchers amounting to Kshs.550,650 revealed that management made payments without proper support documents such as requisitions, local purchase orders, delivery notes, inspection reports, goods received notes, certificate of payments

In the circumstances, the regularity, accuracy and completeness of the payments amounting to Kshs.107,071,805 could not be confirmed.

The audit was conducted in accordance with the International Standards for Supreme Audit Institutions (ISSAIs). I am independent of the Bahari 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.78,624,142 and Kshs.161,679,225 respectively, resulting to an over-funding of Kshs.83,055,083 or 106% of the budget. However, the School spent Kshs.129,620,931 against actual receipts of Kshs.161,679,225 resulting to an under-utilization of Kshs.32,058,294 or 19.8% of actual receipts.

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

My opinion is not qualified in respect of this matter.

### **Key Audit Matters**

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

### **Other Matter**

#### **Unresolved Prior Year Matters**

In the audit report of the previous year, several issues were raised under the Report on Financial Statements, Report on Lawfulness and Effectiveness in use of Public Resources, and Report on Effectiveness of Internal Controls, Risk Management and Governance. However, Management had not resolved the issues as at 30 June, 2022.

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

### **Conclusion**

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

### **Basis for Conclusion**

#### **1. Late Submission of Financial Statements for Audit**

During the year under review, Management submitted the financial statements to the Auditor-General on 14 March, 2024 instead of the statutory deadline of 30 September, 2022. This was contrary to the Ministry of Education circular Ref.MOE/DSAS/FIN/17/1/17 dated 19 August, 2021 which stated that the School's financial statements should be ready by 30 September in compliance which Section 81 of the Public Finance Management Act, 2012 on preparation of the financial statements.

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

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

The statement of receipts and payments reflects operations payments amount of Kshs.17,084,807 as disclosed in Note 6 to the financial statements. Included in the expenditure is an amount of Kshs.300,850 transferred to Kenya Secondary Schools Heads Association (KESSHA). However, KESSHA is a welfare organization that draws its membership from School Principals only. The organization is not defined in Government Funding system and there is no assurance that it has implemented effective, efficient, and transparent financial management and internal control systems to manage the funds transferred by Schools.

In the circumstances, value for money transferred to KESSHA amounting to Kshs.300,850 could not be confirmed.

## **3. Late Transfer of Infrastructure Funds from Operations Bank Account**

The statement of receipts and payments reflects operations grants amount of Kshs.18,752,316 as disclosed in Note 2 to the financial statements from the Ministry of Education credited in the operations bank account.

Included in the amount is Kshs.5,988,500 in respect of infrastructure grants which were to be transferred to infrastructure bank account for maintenance and improvement of the School's facilities. However, only Kshs.5,482,500 was transferred to infrastructure account, leaving a balance of Kshs.506,000 as at 30 June, 2022. Further, an amount of Kshs.482,500 and Kshs.5,000,000 were transferred forty-two (42) and seventy (70) days after receipt respectively. This was contrary to the Ministry of Education Circular Ref. No: MOE.HQS/3/13/3 dated 16 June, 2021 which directed that infrastructure grants as well as maintenance and improvement funds should be transferred to the School infrastructure account fifteen (15) days upon receipt of the funds in the operations account.

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

## **4. Under Funding of Capitation Grants**

The statement of receipts and payments reflects capitation grants for tuition and capitation grants for operations amount of Kshs.4,243,121 and Kshs.18,752,31 respectively as disclosed in Notes 1 and Note 2 to the financial statements. During the financial year, NEMIS reported a total number of 4,807 students while the enrolment records provided by the School indicated a total number of 5,273 students, resulting to an unexplained variance of 466 students. As a result of the variances, the School was under funded by an amount of Kshs.1,998,131.

In the circumstances, underfunding of the School may have affected service delivery to the students.

## **5. Irregular Use of Cash to Procure Goods, Works and Services**

The statement of receipts and payments reflects boarding and School fund payment of Kshs.107,071,805 which includes cash purchase of goods and services totalling Kshs.1,284,020. The procurement of goods and services amounting to Kshs.1,284,020 in cash exceeded the threshold for low value items provided under the second schedule of the Public Procurement and Assets Disposal Regulations, 2020.

In the circumstance, Management was in a breach of the law.

## **6. Excess Supply of Books**

During the year under review, the Ministry of Education distributed textbooks to public secondary schools through Kenya Institute of Curriculum Development (KICD). Examination of records revealed that the Institute distributed one thousand and seventy-six (1,076) books to the School while only (1,040) books were issued to the students, resulting to an unexplained excess textbooks of thirty-six (36) books in the School store.

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

## **7. Inadequate Need Assessment Guiding Distribution of Textbooks to Bahari Girls' Secondary School**

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

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

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

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

### **Conclusion**

As required by Section 7(1)(a) of the Public Audit Act, 2015, based on the audit procedures performed, except for the matters described in the Basis for Conclusion on

Effectiveness of Internal Controls, Risk Management and Governance section of my report, I confirm that nothing else has come to my attention to cause me to believe that internal controls, risk management and governance were not effective.

## **Basis for Conclusion**

### **1. Lack of Internal Audit Function and Audit Committee**

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

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

### **2. Lack of Ownership Documents**

Annex 2 to the financial statements reflects summary of fixed assets register balance of Kshs.34,378,839 in respect of fixed assets which includes land with no balance and motor vehicles with a balance of Kshs.4,398,500. However, land ownership documents were not provided for audit. It was also established that the logbook for the School's motor vehicle was jointly held with a local bank even though the loan to purchase the vehicle had fully been paid. Further the fixed assets register reflected a zero balance on land which had been donated to the School and valuation had not been done.

In the circumstances, the accuracy, completeness and ownership of the fixed assets balance of Kshs.34,378,839 could not be confirmed.

### **3. Failure to Present Board of Survey Reports**

During the period under review cash in hand balance of Kshs.109,030 was not supported with board of survey report to confirm balance as at 30 June, 2022 contrary to section 17 of Public Finance (National Government) Regulation 2015 which requires the head of accounts division shall also ensure that frequent spot checks are made of the standing imprest itself by a responsible officer as follows; (a) count the cash on hand; (b) confirm that the actual cash on hand corresponds with the balance on hand as recorded in the cash book, and Generally Accepted Accounting Principles (GAAPs) which require that reporting entities should conduct a board of survey at the closure of the financial period to confirm cash-on-hand amongst others and avail bank confirmation certificates for the various bank accounts it operates.

In circumstances, the accuracy, completeness of the cash in hand balance as at 30 June, 2022 could not be confirmed.

#### **4. Non-Integration of the Invoicing and Receipting System**

Bahari Girls' Secondary School was utilizing three automated applications: Zeraki Analytics for exam management, Schools Accounts System (SCHACCS) for school finance management, and a Biometric System for attendance tracking which were not integrated. Further, the Schools Accounts System (SCHACCS) was unable to generate invoices and receipts for student fees, despite being intended to handle student admissions, fee collection and generation of financial statements, trial balances and ledgers. As a result, these processes were being performed manually.

In the circumstances, the School faced risk of errors and malpractices which may lead to misstatement in the financial statement.

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

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

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

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

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

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

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

The audit objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion in accordance with the provisions of Section 48 of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. 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 control.

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

I communicate with 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 to communicate with them all relationships and other matters that may reasonably be thought to bear on my independence and where applicable related safeguards.

  
FCPA Nancy Gathungu, CBS  
**AUDITOR-GENERAL**

**Nairobi**


**19 September, 2024**

**BAHARI GIRLS SECONDARY SCHOOL**  
**ANNUAL REPORT AND FINANCIAL STATEMENT**  
**FOR THE FINANCIAL YEAR ENDED**  
**30<sup>TH</sup> JUNE 2022**

**6. Statement of Receipts and Payments for the year ended 30th June 2022**

Description Of Vote Head	Note	2021-2022	2020-2021
		Kshs	Kshs
<b>Receipts</b>			
Capitation grants for tuition	1	4,243,121	905,818
Capitation grants for operations	2	18,752,316	6,655,168
School fund income- parents' contributions	3	67,973,003	17,138,493
School fund income- other receipts	4	70,710,785	20,009,332
Proceeds from borrowings		-	-
<b>Total Receipts</b>		<b>161,679,225</b>	<b>44,708,811</b>
<b>Payments</b>			
Payments for tuition	5	5,464,319	1,312,103
Payments for operations	6	17,084,807	1,657,428
Boarding and school fund payments	7	107,071,805	23,906,222
Payment for Infrastructure	8	6,074,670	8,112,903
<b>Total Payments</b>		<b>135,695,601</b>	<b>34,988,656</b>
		-	
<b>Surplus</b>		<b>25,983,624</b>	<b>9,720,155</b>
		161,679,225	44,708,811

The school financial statements were approved on **06/08/ 2024** and signed by:

Sign:  .....

**Prof. Dr. Halimu Shauri**  
**Chair BOM**

Date: 06/08/2024

Sign:  .....

**Name: Mrs. Hamaro M. Sylvano**  
**Chief Principal/Secretary BOM**

Date: 06/08/2024

Sign:  .....

**Mrs. Judith Mkambe**  
**Bursar/ Finance Officer**

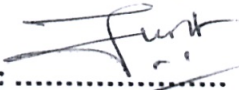
Date: 06/08/2024

**BAHARI GIRLS SECONDARY SCHOOL**  
**ANNUAL REPORT AND FINANCIAL STATEMENT**  
**FOR THE FINANCIAL YEAR ENDED**  
**30<sup>TH</sup> JUNE 2022**

**7. Statement of Assets and Liabilities as at 30th June 2022**

Description	Note	2021-2022	2020-2021
		Kshs	Kshs
<b>Financial Assets</b>			
<b>Cash and cash equivalents</b>			
Bank balances	9	41,121,820	33,673,612
Cash balances	10	109,030	115,789
Short term investment	11	-	-
<b>Total cash and cash equivalent</b>		<b><u>41,230,850</u></b>	<b><u>33,789,401</u></b>
Account's receivables	12A	54,670,653	21,907,372
<b>Total financial assets</b>		<b>95,901,503</b>	<b>55,696,773</b>
<b>Financial liabilities</b>			
Accounts payables	13A	6,055,062	9,280,603
<b>Net financial assets</b>		<b>89,846,441</b>	<b>46,416,170</b>
<b>Represented by</b>			
Accumulated fund b/fwd	14	63,862,818	36,696,015
Surplus/deficit for the year		25,983,624	9,720,155
<b>Net financial position</b>		<b>89,846,441</b>	<b>46,416,170</b>
		-	-


The school's financial statements were approved on 06/08/ 2024 and signed by:

Sign: 

**Prof. Dr. Halimu Shauri**

**Chair BOM**

Date: 06/08/2024

Sign: 

**Name: Mrs. Hamaro M. Sylvano**  
**Chief Principal/ Secretary to**  
**BOM**

Date: 06/08/2024

Sign: 

**Mrs. Judith Mkambe**

**Bursar/ Finance Officer**

Date: 06/08/2024

**BAHARI GIRLS SECONDARY SCHOOL**  
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**30<sup>TH</sup> JUNE 2022**

**8. Statement of Cash Flows for the year Ended 30th June 2022**

Description	Notes	2021-2022	2020-2021
		Kshs	Kshs
<b>Operating activities</b>			
<b>Receipts</b>			
Capitation grants for tuition	1	4,243,121	905,818
Capitation grants for operations	2	18,752,316	6,655,168
School fund income- parents contributions/ fees	3	67,973,003	17,138,493
School fund income- other receipts	4	70,710,785	20,009,332
Infrastructure Account Income		-	-
<b>Total receipts</b>		<b>161,679,224</b>	<b>44,708,811</b>
<b>Payments</b>			
Payments for tuition	5	5,464,319	1,312,103
Payments for operations	6	17,084,807	1,657,428.
Boarding and school fund payments	7	107,071,805	23,906,222
Payment for infrastructure account	8	6,074,670	8,112,903
<b>Total payments</b>		<b>135,695,601</b>	<b>34,988,656</b>
<b>Net cash flow from operating activities</b>		<b>25,983,624</b>	<b>9,720,155</b>
<b>Cash flow from investing activities</b>			
Proceeds from sale of assets		-	-
Acquisition of assets		-	-
Proceeds from investments		-	-
Purchase of investments		-	-
<b>Net cash flows from investing activities</b>		<b>-</b>	<b>-</b>
<b>Cash flow from borrowing activities</b>	-	-	-
Proceeds from borrowings/ loans		-	-
Repayment of principal borrowings		-	-
<b>Net cash flow from financing activities</b>		<b>-</b>	<b>-</b>
<b>Net increase in cash and cash equivalents</b>		<b>7,441,450</b>	<b>6,531,960</b>
<b>Cash and cash equivalent at beginning of theyear</b>		<b>33,789,401</b>	<b>27,257,441</b>
<b>Cash and cash equivalent at end of the year</b>		<b>41,230,851</b>	<b>33,789,401</b>

The school's financial statements were approved on 06/08/ 2024 and signed by:

**BAHARI GIRLS SECONDARY SCHOOL**  
**ANNUAL REPORT AND FINANCIAL STATEMENT**  
**FOR THE FINANCIAL YEAR ENDED**  
**30<sup>TH</sup> JUNE 2022**

---

Sign:  .....

**Prof. Dr. Halimu Shauri**

**Chair BOM**

Date: 06/08/2024

Sign:  .....

**Name: Mrs. Hamaro M. Sylvano**  
**Chief Principal/ Secretary to**  
**BOM**

Date: 06/08/2024

Sign:  .....

**Mrs. Judith Mkambe**

**Bursar/ Finance Officer**

Date: 06/08/2024

**BAHARI GIRLS SECONDARY SCHOOL**  
**ANNUAL REPORT AND FINANCIAL STATEMENT**  
**FOR THE FINANCIAL YEAR ENDED**  
**30<sup>TH</sup> JUNE 2022**

**9. Statement of Budgeted versus actual amounts for the year ended 30th June 2022**

Receipt/Expenses Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
	Kshs	Kshs			Kshs	Kshs
<b>Receipts</b>						
<i>(1) Capitation Grant on Tuition</i>						
Textbooks And Reference Materials	934,690	-	934,690	600,598	334,093	155.6%
Exercise Books	1,062,204	-	1,062,204	900,000	162,204	118.0%
Laboratory Equipment	886,408	-	886,408	1,506,000	(619,592)	58.9%
Internal Exams	178,272	-	178,272	86,000	92,272	.3.2%
Teaching / Learning Materials	356,544	-	356,544	1,145,219	(788,675)	31.1%
Chalks	37,140	-	37,140	1,150,523	(1,113,383)	3.2%
Exams And Assessment	-	-	-	-	-	
Teachers Guides	-	-	-	686,598	(686,975)	-100.0%
<b>SUB -TOTAL</b>	<b>3,455,258</b>		<b>3,455,258</b>	<b>4,243,121</b>	<b>7,698,379</b>	
<i>(2) Capitation Grant on Operations</i>						
Personnel Emoluments	6,610,920	-	6,610,920	4,592,000	2,018,920	144.0%
Repairs And Maintenance	6,190,000	-	6,190,000	3,559,000	2,631,000	173.9%
Local Transport / Travelling	1,980,800	-	1,980,000	212,854	1,767,946	930.6%
Electricity And Water	1,077,060	-	1,077,060	1,787,700	(710,640)	-251.6%
Medical	0	-	0	242,400	(242,400)	-100.0%
Administration Costs	1,238,000	-	1,238,000	1,454,782	(216,782)	-671.1%
Activity	2,362,104	-	2,362,104	6,903,580	(4,541,476)	152.0%
<b>SUB - TOTAL</b>	<b>19,458,884</b>		<b>19,458,084</b>	<b>18,752,316</b>	<b>38,210,400</b>	

**BAHARI GIRLS SECONDARY SCHOOL**  
**ANNUAL REPORT AND FINANCIAL STATEMENT**  
**FOR THE FINANCIAL YEAR ENDED**  
**30<sup>TH</sup> JUNE 2022**

Receipt/Expenses Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
	Kshs	Kshs			Kshs	Kshs
<b>(3) Fees Charged on Parents</b>						
Personnel Emoluments	9,143,868	-	9,143,868	26,108,966	(7,834,307)	-216.7%
Repairs And Maintenance	2,476,000	-	2,476,000	4,828,208	(1,201,339)	-306.1%
Local Transport / Travelling	2,506,950	-	2,506,950	4,733,292	(1,228,516)	-304.1%
Electricity And Water	4,465,466	-	4,465,466	9,036,484	(2,936,997)	252.0%
Administration Costs	5,260,262	-	5,260,262	18,725,709	(4,536,029)	-216.0%
Activity	987,924	-	987,924	1,922,951	(636,192)	-255.3%
Medical/Insurance	-	-	-	254,800	(254,800)	0.00%-
Parents Infr Find	-	-	-	2,362,593	(2,362,593)	
<b>SUB - TOTAL</b>	<b>24,840,470</b>	<b>-</b>	<b>24,840,470</b>	<b>67,973,003</b>	<b>90,813,475</b>	
<b>Other Income</b>						
Rent Income	-	-	-	105,900	(105,900)	0.00%-
Income From Farming Activities	-	-	-	1,195,205	(1,195,205)	0.00%-
Insurance Compensation(students ID)	-	-	-	239,400	(239,400)	0.00%-
Fee On Boarding Equipment and stores	30,869,530	-	30,869,530	68,811,987	(37,942,457)	-290.8%
Income From uniform	-	-	-	7,050	(7,050)	0.00%-
Fee For Hire of Ground And Equipment		-	-	345,943	(345,943)	-0.00%
Interest Income	-	-	-	3,300	(3,300)	0.00%-
Income From mattress	-	-	-	2,000	(2,000)	-
<b>SUB-TOTAL</b>	<b>30,869,530</b>	<b>-</b>	<b>30,869,530</b>	<b>70,710,785</b>	<b>101,580,315</b>	

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Receipt/Expenses Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
	Kshs	Kshs			Kshs	Kshs
<b>Total Income</b>	<b>78,624,142</b>		<b>78,624,142</b>	<b>161,679,225</b>	<b>147,302,569</b>	<b>249.13%</b>
<i>(1) Expenditure For Tuition</i>						
Textbooks And Reference Materials	934,690	-	934,690	-	934,690	0.00%
Exercise Books	1,062,204	-	1,062,204	2,329,568	-1,267,364	219.31%
Laboratory Equipment	886,408	-	886,408	2,563,383	-1,676,975	289.187%
Internal Exams	178,272	-	178,272	52,500	125,772	.29%
Teaching / Learning Materials	356,544	-	356,544	516,012	-159,468	144.72%
Chalks	37,140	-	37,140	-	37,140	0.00%-
Exams And Assessment	-	-	-	-	-	0.00%-
Teachers Guides	-	-	-	-	-	0.00%-
Administration Costs	-	-	-	-	-	-0.00%
Bank Charges	-	-	-	2,856	(2,856)	0.00%-
<b>SUB-TOTAL</b>	<b>3,455,258</b>		<b>3,455,258</b>	<b>5,464,319</b>	<b>-874,594.</b>	<b>158.1%</b>
<i>(2) Expenditure For Operations</i>						
Personnel Emoluments	6,610,920	-	6,610,920	2,934,478	3,676,442	44.38%
Repairs, Maintenance & Improvements	6,190,000	-	6,190,000	8,831,500	-2,641,500	142.6%
Local Transport / Travelling	1,980,800	-	1,980,800	152,040	1,828,760	7.67%
Electricity, Water and Conservancy	1,077,060	-	1,077,060	1,990,579	-913,519	184.8%
Medical	-	-	-	-	-	-
Administration Costs	1,238,000	-	1,238,000	3,046,766	-1,808,766	246.1%

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Receipt/Expenses Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
	Kshs	Kshs			Kshs	Kshs
Activity Expenses	2,362,104	-	2,362,104	123,800	2,238,304	5.25%
Gratuity	-	-	-	-	-	
Smasse	-	-	-	-	-	
Bank Charges	-	-	-	5644	(5,644)	0.00%
<b>SUB-TOTAL</b>	<b>19,458,884</b>		<b>19,458,884</b>	<b>17,084,807</b>	<b>2,374,077</b>	
<b>(3) Expenditure For School Fund</b>						
Personnel Emoluments	9,143,86	-	9,143,868	10,484,842	(1,340,974)	123.3%
Repairs, Maintenance and Improvements	2,476,000	-	2,476,000	3,159,115	(683,115)	110.3%
Local Transport / Travelling	2,506,950	-	2,506,950	3,022,619	(515,669)	136.09%
Electricity, Water and Conservancy	4,465,466	-	4,465,466	3,109,841	(1,355,625)	70.7%
Students id	-	-	-	121,800	(121,800)	0.00%
Administration Costs	5,260,262	-	5,260,262	18,304,288	(13,044,026)	217.3%
Activity	987,924	-	987,924	340,074	647,850	45.2%
Gratuity(Refundable Fees)	-	-	-	485,227	(485,227)	0.00%
P.T.A Inf Imp Fund	-	-	-	11,231,224	((11,231,224)	0.00%
Boarding Equipment and Stores	30,869,530	-	30,869,530	46,484,654	(15,615,124)	156.3%
Expenditure For Income Generating Activity	-	-	-	2,801,095	(2,801,095)	0.00%
Insurance Costs	-	-	-	118,000	(118,000)	0.00%
Other Expenses B.O.M Teachers' salaries	-	-	-	6,182,200	(6,182,200)	0.00%

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Receipt/Expenses Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
	Kshs	Kshs			Kshs	Kshs
Rent Expenses(Tender)	-	-	-	60,320	(60,320)	0.00%
Bank Charges	-	-	-	11,314	(11,314)	0.00%
Lab expenses	-	-	-	1,155,192	(1,155,192)	
Loan Principal Repayment	-	-	-		-	
Acquisition Of Assets	-	-	-	-	-	
<b>Sub-Total</b>	<b>55,710,000</b>	<b>-</b>	<b>55,710,000</b>	<b>107,071,805</b>	<b>(51,361,805)</b>	<b>188.9%</b>
<b>TOTAL EXPENDITURE</b>	<b>78,624,142</b>		<b>78,624,142</b>	<b>129,620,931</b>	<b>(49,862,322)</b>	

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**10. Significant Accounting Policies**

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

**1. Statement of compliance and basis of preparation**

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

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

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

**2. Recognition of receipts and payments**

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

**3. In-kind contributions**

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

**4. Cash and cash equivalents**

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

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**Significant Accounting Policies (Continued)**

**5. Accounts Receivable**

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

**6. Accounts Payable**

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

**7. Non-current assets**

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

**8. Budget**

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

**9. Comparative figures**

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

**10. Subsequent events**

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended 30<sup>th</sup> June 2022.

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**11. Notes To The Financial Statements**

**1 Capitation Grant for Tuition**

Description	2021-2022	2020-2021
	Kshs	Kshs
Textbooks And Reference Materials	-	-
Exercise Books	900,000	-
Laboratory Equipment	1,506,000	329,820
Internal Exams	86,000	-
Teaching / Learning Materials	1,150,523	575,998
Chalks	-	-
Exams And Assessment	-	-
Teachers Guides	600,598	-
<b>Total</b>	<b>4,243,121</b>	<b>905,818</b>

**2 Capitation Grant for Operations**

Description	2021-2022	2020-2021
	Kshs	Kshs
Personnel Emoluments	4,592,000	1,605,478
Repairs And Maintenance	3,559,000	3,349,000
Local Transport / Travelling	212,854	574,400
Electricity And Water	1,787,700	373,340
Medical	242,400	178,650
Administration Costs	1,454,782	574,300
Activity	6,903,580	-
<b>Total</b>	<b>18,752,316</b>	<b>6,655,168</b>

**3 Parents Contribution/Fees - School Fund Account**

Description	2021-2022	2020-2021
	Kshs	Kshs
Personnel emoluments	26,108,966	6,750,598
Repairs and maintenance	4,828,208	1,452,122
Local transport / travelling	4,733,292	1,961,178
Electricity and water	9,036,484	2,625,684
Medical/INSURANCE	254,800	-
Administration costs	18,725,709	3,863,400

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Description	2021-2022	2020-2021
	Kshs	Kshs
Activity	1,922,951	485,511
PARENT INF FUND	2,362,593	
<b>Total</b>	<b>67,973,003</b>	<b>17,138,493</b>

**Notes To The Financial Statements (Continued)**

**4 Other Receipts – School Fund Account**

Description	2021-2022	2020-2021
	Kshs	Kshs
Fee On Boarding Equipment and Stores	68,811,987	18,848,420
Rent Income	105,900	51,400
Income From Farming Activities	1,195,205	658,605
students school ID cards	239,400	7,600
Income from mattress	2,000	-
Income from uniforms	7,050	345,857
Fee For Hire of Ground and Equipment	345,943	24,950
Income from grants and donations	-	72,500
Interest Income(for R/D cheque)	3,300	-
Dividends Income	-	-
<b>Total</b>	<b>70,710,785</b>	<b>20,009,332</b>

**5 Payments For Tuition**

Description	2021-2022	2020-2021
	Kshs	Kshs
Textbooks and Reference Materials	-	-
Exercise Books	2,329,568	206,550
Laboratory Equipment	2,563,383	733,657
Internal Exams	52,500	112,439
Teaching / Learning Materials	516,012	257,660
Chalks	-	-
Exams and Assessment	-	-
Teachers Guides	-	-

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Administration Costs	-	-
Bank Charges	2,856	1,797.
<b>Total</b>	<b>5,464,319</b>	<b>1,312,103</b>

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**Notes To The Financial Statements (Continued)**

**6 Payments For Operations**

Description	2021-2022	2020-2021
	Kshs	Kshs
Personnel Emoluments	2,934,478	-
Service Gratuity	-	-
Administration Cost	3,046,766	1,192,048
Repairs And Maintenance & Improvements	-	-
Local Transport / Travelling	152,040	-
Electricity And Water	1,990,579	463,469
Medical	-	-
Activity Expenses	123,800	-
Smasse	-	-
Insurance Cost	-	-
Bank Charges	5,644	1,911
Acquisition Of Assets	8,831,500	-
<b>Total</b>	<b>17,084,807</b>	<b>1,657,428</b>

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**Notes To The Financial Statements (Continued)**

**7 Boarding And School Fund Payments**

Description	2021-2022	2020-2021
	Kshs	Kshs
Personnel Emoluments	10,484,842	6,048,160
(B.O.M Teachers' salaries)	6,182,200	2,392,200
Repairs And Maintenance & Improvements	3,159,115	281,335
Local Transport / Travelling	3,022,619	1,353,099
Electricity And Water	3,109,841	2,875,259
tender	60,320	52,000
Administration Costs	18,304,288	4,216,950
Activity fund	340,074	126,486
Bank Charges	11,314	12,955
Expenses On Income Generating Activities	2,801,095	1,577,820
Fee On Boarding Equipment and Stores	46,484,654	3,903,175
ID CARDS	121,800	500
Insurance Cost (Life Property)	118,000	217,380
LAB EXPENSES	1,155,192	55,000
REFUNDABLE FEE	485,227	460,267
Parents Ifr fund	11,231,224	333,636
<b>Total</b>	<b>107,071,805</b>	<b>23,906,222</b>

Description	2021-2022	2020-2021
	Kshs	Kshs
Construction of classrooms	1,430,120	8,112,903
Construction of laboratory	-	-
Construction of dormitory	-	-
Purchase of furniture	4,644,550	-
Purchase of equipment	-	-
Purchase of apparatus	-	-
Drilling of boreholes	-	-
Others	-	-
<b>Total</b>	<b>6,074,670</b>	<b>8,112,903</b>

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**Notes To The Financial Statements (Continued)**

Name Of Bank, Account No. & Currency	Bank Account Number	2021-2022	2020-2021
		Kshs	Kshs
Tuition Account	1102191914	171,099	247,078
Operations Account	1102192023	8,779,189	7,111,680
School Fund Account/Boarding	1102186112	(2,290,345)	2,581,038
Savings Account	1101524413	9,452,494	7,490,442
Parent Association Development Account	1101540044	3,139,428	2,101,266
PERSONAL EMOL SAVING	1166282155	9,363,338	6,428,860
Infrastructural Account	1166282295	12,506,618	7,713,247
<b>Total</b>		<b>41,121,820</b>	<b>33,673,611</b>

**10. Cash In Hand**

Description	2021-2022	2020-2021
	Kshs	Kshs
Tuition Account	-	-
Operation Account	-	-
School Fund account	109,030.	115,789
<b>Total</b>	<b>109,030.</b>	<b>115,789</b>

**11. Short Term Investments**

Description	2021-2022	2020-2021
	Kshs	Kshs
Cooperative Shares	NIL	NIL
Treasury Bills	NIL	NIL
Fixed Deposit	NIL	NIL
Equity Stock	NIL	NIL
Other Investments	NIL	NIL
<b>Total</b>	<b>NIL</b>	<b>NIL</b>

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**12A.Accounts Receivable**

Description	2021-2022	2020-2021
	Kshs	Kshs
Fees Arrears	54,670,653	21,902,372
Other Non-Fees Receivables	-	5,000
Salary Advances	-	-
Imprest	-	-
<b>Total</b>	<b>54,670,653</b>	<b>21,907,372</b>

**12B.Ageing analysis of receivables**

Description	2021-2022	2020-2021
	Kshs	Kshs
Fees Arrears For Current Year	37,859,209	3,946,807
Fees Arrears For The Previous Year	3,946,807	5,369,406
Fees Arrears For Prior Periods (Over Two Years)	12,864,637	12,586,159
<b>Total</b>	<b>54,670,653</b>	<b>21,902,372</b>

**13A.Accounts payables**

Description	2021-2022	2020-2021
	Kshs	Kshs
Trade Creditors (See Ageing Below and Appendix 1)	1,875,182	3,194,137
Prepaid Fees	4,179,880	5,451,652
Retention Monies	-	634,814
Bank overdraft	-	-
<b>Total</b>	<b>6,055,062</b>	<b>9,280,603</b>

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**13A. Analysis of accounts payables**

<b>Description</b>	<b>2021-2022</b>	<b>2020-2021</b>
	<b>Kshs</b>	<b>Kshs</b>
Trade Creditors for Current Year	1,875,182	3,187,137
Trade Creditors for The Previous Year	-	7,000
Trade Creditors for Prior Periods (Over Two Years)	-	-
<b>Total</b>	<b>1,875,182</b>	<b>3,194,137</b>

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**Notes To The Financial Statements (Continued)**

**14. Fund Balance Brought Forward**

<b>Description</b>	<b>2021-2022</b>	<b>2020-2021</b>
	<b>Kshs</b>	<b>Kshs</b>
Bank Balances	41,121,820	33,673,612
Cash Balances	109,030	115,789
Short Term Investments	-	-
Receivables	54,670,653	21,907,372
Payables	6,055,062	9,280,630
<b>Total</b>	<b>89,846,441</b>	<b>46,416,170</b>

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**Other important disclosure notes**

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

**15. Non-current Liabilities Summary**

Description	2021-2022	2020-2021
	Kshs	Kshs
Bank Loan(S)	-	-
Outstanding Leases	-	-
Hire Purchase		-
Gratuity And Leave Provision	7,295,420	6,482,460
<b>Total</b>	<b>7,295,420</b>	<b>6,482,460</b>

**16. Biological assets**

Description	Numbers	2021-2022	2020-2021
		Kshs	Kshs
Cattle	10	700,000	540,000
Goats	15	105,000	160,000
Trees	568	568,000	140,000
Bananas	216	1,080	3,770
Poultry	200	106,000	320,000
<b>Total</b>	<b>1009</b>	<b>1,479,000</b>	<b>1,163,770</b>

**16. Borrowings**

Description	2021-2022	2020-2021
	Kshs	Kshs
<b>a) Borrowings</b>		
Borrowing at beginning of the year	NIL	NIL
Borrowings during the year	NIL	NIL
Repayments of during the year	(NIL)	(NIL)
<b>Balance at end of the year</b>	<b>NIL</b>	<b>NIL</b>

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**Other important disclosure notes**

**17. Stock/ Inventory**

Description	Numbers	2021-2022	2020-2021
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Description	2021-2022	2020-2021
	Kshs	Kshs
<b>b) Inventory</b>		
Stock/ inventory at beginning of the year	364,174	34,272
Stock/ inventory purchased during the year	2,346,312	3,710,964
Stock/ inventory issued during the year	(2,666,751)	(3,381,062)
<b>Balance at end of the year</b>	<b>43,735</b>	<b>364,174</b>


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**18. 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)

The accounts are now being audited for the first time and progress on follow up of Auditor recommendations may be not apply.

Sign:  Date: 06/08/2024  
**Mrs. Hamaro M. Sylvano**  
**Chief Principal**

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**12. Annexes**

Annex 1 - Analysis Of Pending Accounts Payable

Supplier Of Goods Or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2021	Outstanding Balance 2022	Comments
	a	b	C	d=a-c		
	Kshs	Kshs	Kshs	Kshs	Kshs	
<b>Construction Of Buildings</b>						
1.						
2.						
3.						
<b>Sub-Total</b>						
<b>Supply Of Goods</b>						
4.				3,194,137	515,795	
5.				5,451,652	1,145,219	
6.				634,814	4,179,880	
<b>Sub-Total</b>						
<b>Supply Of Services</b>						
7.				-	21,050	
8.					193118	
9.						
<b>Sub-Total</b>						

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Supplier Of Goods Or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2021	Outstanding Balance 2022	Comments
<b>Grand Total</b>				<b>9,280,603</b>	<b>6055062</b>	

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**Annex 2 – Summary Of Fixed Assets Register**

Asset Class	Date purchased	Location	Historical Cost b/f (Kshs) 1 <sup>st</sup> July 2021	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost c/f (Kshs) 30 <sup>th</sup> June 2022
Land 1	1990	Mavueni(Kilifi county)	Donated by Kilifi Plantation	-	-	-
Land 2	-	-	-	-	-	-
Buildings And Structures			1,320,334	2,486,563	-	15,686,897
Motor Vehicles	11.2.2010	Bus shade	4,398,500	-	-	4,398,500
Office Equipment, Furniture And Fittings			150,000	125,000	-	275,000
ICT Equipment, And Other ICT Assets		Computer lab, Administration Office and entire compound	2,435,000	3,359,902	-	5,794,902
Tools And Apparatus			3,976,570	-	-	3,976,570
Textbooks	Government		-	-	-	-
Other Machinery And Equipment(Generator)	5.8.2013	Generator room	4,026,970	-	-	4,026,970
Heritage And Cultural Assets			-	-	-	-
Intangible Assets- Soft Ware		Accounts office	45,000	175,000		220,000
<b>Total</b>			<b>28,232,374</b>	<b>6,146,465</b>		<b>34,378,839</b>

The land was donated by Kilifi Plantation and it has not been valued.