

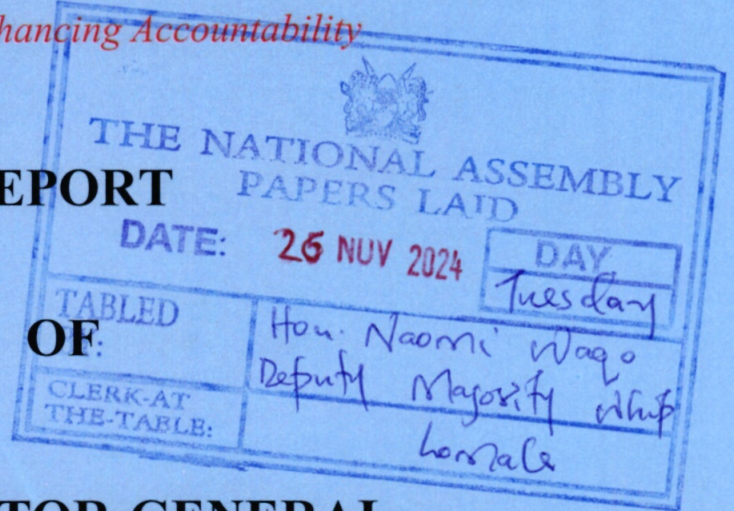
REPUBLIC OF KENYA



*Enhancing Accountability*



**REPORT**



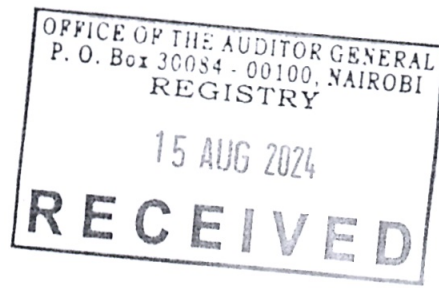
**THE AUDITOR-GENERAL**

**ON**

**ENOOMATASIANI GIRLS SECONDARY  
SCHOOL**

**FOR THE YEAR ENDED  
30 JUNE, 2023**

**KAJIADO COUNTY**



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**ENOOMATASIANI GIRLS SECONDARY SCHOOL**

**ANNUAL REPORT AND FINANCIAL STATEMENTS**

**FOR THE FINANCIAL YEAR ENDED  
30<sup>TH</sup> JUNE 2023**

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

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**1. Acronyms and Glossary of Terms**

BOM	Board of Management
CEB	County Education Board
IPSAS	International Public Sector Accounting Standards
KCSE	Kenya Certificate of Secondary Education
PFM	Public Finance Management
PSASB	Public Sector Accounting Standards Board
FY	Financial Year
FDSE	Free Day Secondary Education

**2. Key School Information and Management****(a) Background information**

The school is domiciled in Kenya and its operations are governed under the Basic Education Act, 2013. It is in Kajiado County, Kajiado North Sub-County.

The school was registered in 16/11/04 under registration number GPA/A/2432/2004 and is currently categorized as an Extra County Public School established, owned or operated by the Government.

The school is a boarding school and had 1427 number of students as at 30<sup>th</sup> June 2023. It has 8 streams and 58 teachers of which 1 teacher is employed by the School Board of Management.

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

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

Ref:	Name of Board Member	Designation	Date of appointment
1	Mr. John Mwaniki	Chairman	04/08/2022
2	Mrs. Tabitha K. Mbabu	Secretary - Principal	04/08/2022
3	Mrs. Josephine Mutambi	Member	04/08/2022
4	M/s. Linda Cherutich	Member	04/08/2022
5	Eng. Michael Makwani	Member	04/08/2022
6	Mr. Javanson Kinyua	Member	04/08/2022
7	Mr. George Ndichu	Member	04/08/2022
8	Patrick Rukwaro	Member – Rep CEB	04/08/2022
9	Mr. David Kisali	Member Rep Teachers	04/08/2022
10	John Mwaniki Rachel Kihika Hellen Njeri	3 Members - Sponsor	04/08/2022
11	Mike Makwani	Member - Community	04/08/2022
12	Daniel Parasoi	Member Special Needs	04/08/2022
13	Joy Namunyak	Rep Students	04/08/2022

**The functions of the School Board of Management are to:**

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

**(c) Committees of the Board**

Ref:	Name of Committee	Names of Members	Designation	Number of meetings attended during the year
1	Executive Committee	John Mwaniki Tabitha Mbabu. Linda Cherutich Javanson Kinyua Hellen Njeri	Chairperson Secretary Member Member member	1 out of 3
2	Audit Committee	Linda Cherutich Josephine Mutambi John Ng'anga Stephen Munene	Chairperson Secretary Member Member	-
3	Finance, procurement and general purposes Committee	George Kabiru Mike Makwani Comfort Nkirote Daniel Parasoi Patrick Rukwaro	Chairperson Secretary Member Member Member	1 out of 3
4	Academic Committee	John Ng'anga John Mwaniki David Kisali Josephine Mutambi Javason Kinyua	Chairperson Secretary Member Member Member	3 out of 3
5	Development Committee (SIC)	Stephen Munene Dorothy Kinuthia John Mwaniki Tabitha Mbabu Hellen Kamau Joseph Wairuri	Chairperson Secretary Member Member Member Member	2 out of 3
6	Discipline and welfare Committee	Kihika Rachel Dorothy Kinuthia Jonathan Rinkanka Geofrey Murithi Linda Cherutich	Chairperson Secretary Member Member Member	9 out of 3
7	Adhoc Committee (if any during the year)			

**(d) School operation Management**

For the financial year ended 30<sup>th</sup> June 2023 the School day-to-day management was under the following persons:

Ref:	Designation	Name	Identification
1	Principal	Tabitha Mbabu	TSC No. 224359
2	Deputy Principal	Doroty Kinuthia	TSC No. 337416
3	Deputy Principal	Ejidia Kariuki	TSC No. 372089
4	School Bursar	Martin Musembi	ID No. 26011727

**(e) Schools contacts**

Post Office Box: 97-208, Ngong Hills  
Telephone: 0746011116  
E-mail: enoomatasianischool@gmail.com

**(f) School Bankers**

The school operated 7 bank accounts in the following banks:

1. Name of Bank: Absa Bank  
Branch: Karen  
Account Number: 2022994967  
School Fund Account
2. Name of Bank: Absa Bank  
Branch: Karen  
Account Number: 2022994975  
Operation Account
3. Name of Bank: Absa Bank  
Branch: Karen  
Account Number: 2022994983  
Tuition Account
4. Name of Bank: Absa Bank  
Branch: Ngong  
Account Number: 2041186049  
Infrastructure Account
5. Name of Bank: Absa Bank  
Branch: Karen  
Account Number: 0653543719  
Savings Account



6. Name of Bank: Absa Bank  
Branch: Karen  
Account Number: 0653581971  
Savings Account:
7. Name of Bank: Equity Bank  
Branch: Ngong  
Account Number: 073026420572  
C.D.F Account

Mpesa Pay Bill No. 547434 attached to **2022994967** School Fund Bank Account

**(g) Independent Auditors**

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

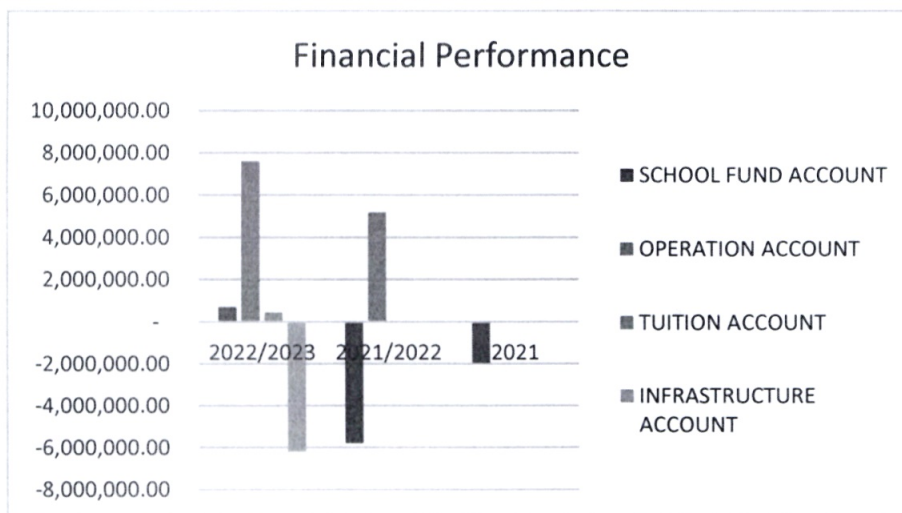
Enoomatasiani Girls Secondary School  
**Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2023**

**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:

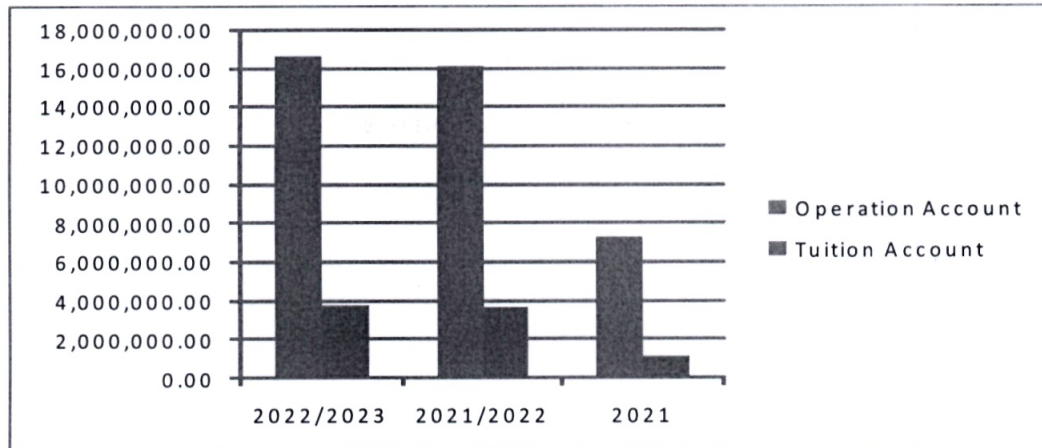
**a) Financial performance:**

<b>SURPLUS/DEFICIT FOR THE YEAR AND A COMPARISON OF THE SAME FOR THE LAST THREE YEARS</b>				
<b>SN</b>	<b>ACCOUNTS</b>	<b>2022/2023</b>	<b>2021/2022</b>	<b>2021</b>
1	SCHOOL FUND ACCOUNT	693,248	(5,803,831)	(1,970,135)
2	OPERATION ACCOUNT	7,586,951	5,172,870	(9,836)
3	TUITION ACCOUNT	444,982	32,482	176
4	INFRASTRUCTURE ACCOUNT	(6,201,907)	-	-
	<b>TOTAL</b>	<b>2,523,274</b>	<b>(440,329)</b>	<b>(1,979,795)</b>
	<b>Increase/Decrease</b>	<b>2,963,603</b>	<b>1,539,466</b>	



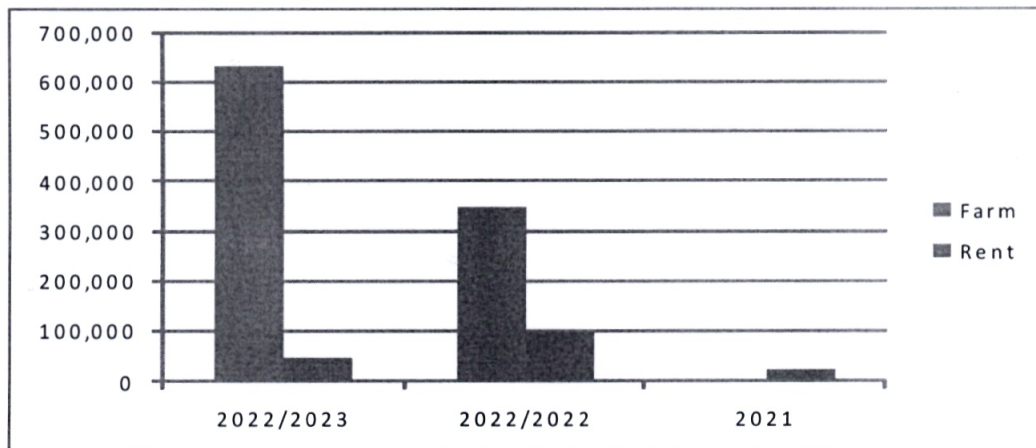
**SUMMARY REPORT OF RATIO OF CAPITATION PER STUDENT**

<b>SN</b>	<b>ACCOUNTS</b>	<b>2022/2023</b>	<b>2021/2022</b>	<b>2021</b>
1	Operation Account	16,654,362	16,123,828	7,298,631
2	Tuition Account	3,773,565	3,692,690	1,164,046
	<b>Total</b>	<b>20,427,927</b>	<b>19,816,517</b>	<b>8,462,677</b>
	<b>Increase/Decrease</b>		<b>11,353,840</b>	<b>(1,975,169)</b>
	<b>No of Students</b>	<b>1392</b>	<b>1270</b>	<b>1111</b>
	<b>Ratio of Capitation per Student</b>	<b>1:14675</b>	<b>1:15604</b>	<b>1:7618</b>



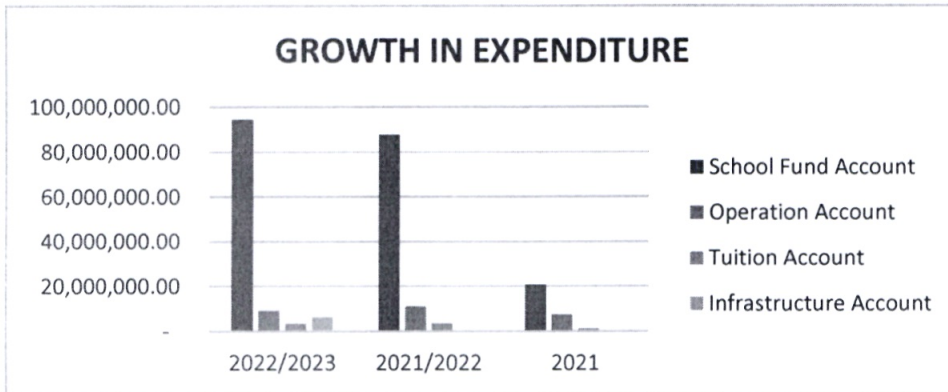
**OVERVIEW OF NET GROWTH OF OTHER INCOME(S)**

ACCOUNTS	2022/2023	2022/2022	2021
Farm	634,080	349,620	-
Rent	47,000	99,900	25,430
<b>Total</b>	<b>681,080</b>	<b>449,520</b>	<b>25,430</b>



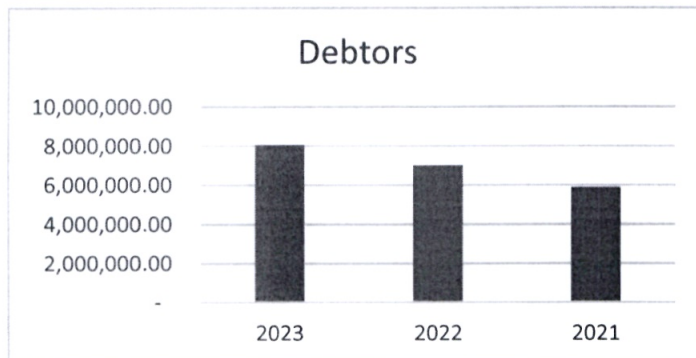
**OVERVIEW OF GROWTH IN EXPENDITURE OF THE SCHOOL**

ACCOUNTS	2022/2023	2021/2022	2021
School Fund Account	94,462,108	87,699,543	20,658,085
Operation Account	9,067,411	10,950,958	7,308,467
Tuition Account	3,328,583	3,660,208	1,163,870
Infrastructure Account	6,201,907	-	-
<b>Total</b>	<b>113,060,009</b>	<b>102,310,709</b>	<b>29,130,422</b>
	<b>10,749,300</b>	<b>73,180,287</b>	



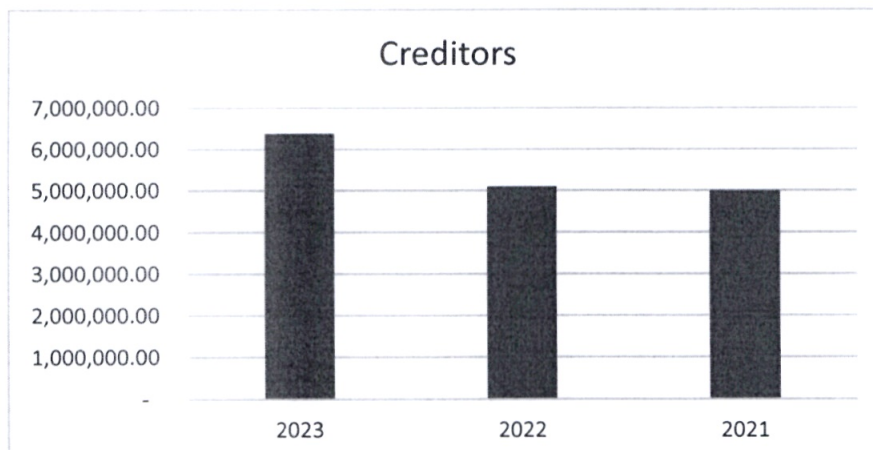
**MOVEMENT OF DEBTORS OF THE SCHOOL**

ACCOUNTS- SCH FUND	2023	2022	2021
Debtors	8,063,793	7,007,233	5,889,788
<b>Total</b>	<b>8,063,793</b>	<b>7,007,233</b>	<b>5,889,788</b>
<b>Increase / Decrease</b>	<b>1,056,560</b>	<b>1,117,445</b>	



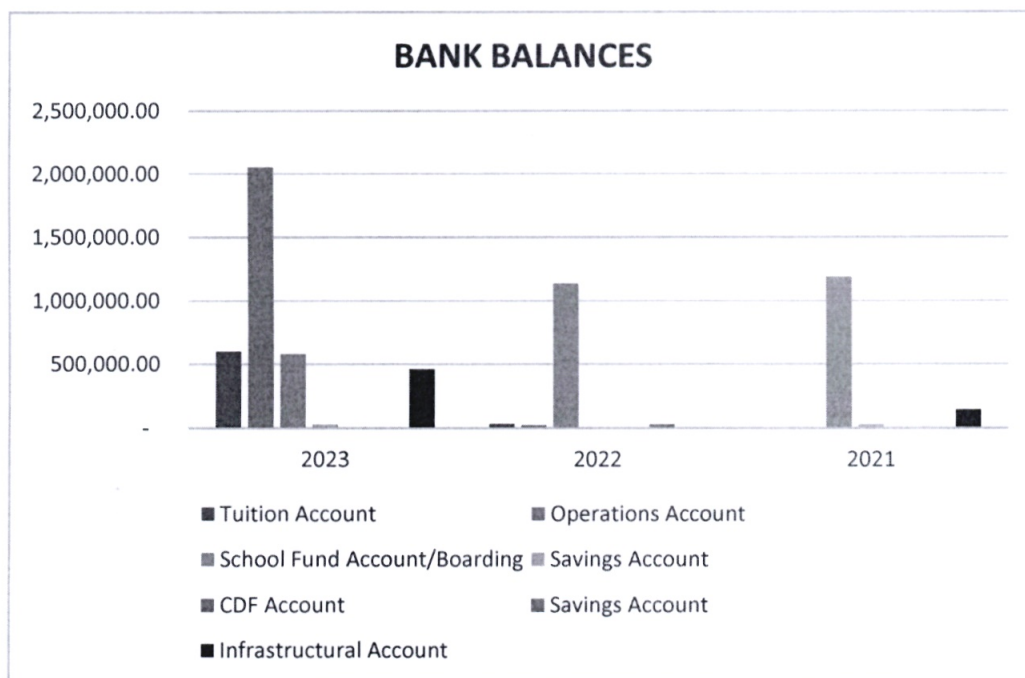
**MOVEMENT OF CREDITORS OF THE SCHOOL**

ACCOUNTS	2023	2022	2021
Creditors	6,379,828	5,089,616	4,994,495
<b>Increase / Decrease</b>	<b>1,290,212</b>	<b>95,121</b>	



**MOVEMENT OF CASH AND BANK BALANCES**

ACCOUNTS	2023	2022	2021
Tuition Account	598,231	33,454	972
Operations Account	2,052,270	21,797	3,460
School Fund Account/Boarding	578,294	1,132,287	1,186,537
Savings Account	27,680	4,236	27,222
CDF Account	-	-	-
Savings Account	4,263	27,501	4,193
Infrastructural Account	459,368	7,275	141,130
<b>Total</b>	<b>3,720,106</b>	<b>1,226,550</b>	<b>1,363,514</b>
Increase / Decrease	2,493,556	(136,964)	(4,352,236)



**b) Teacher Student ratio:**

Between the month of July 2022 and June 2023, the status of the teaching staff is as follows; There are 57 teachers posted by the Teacher Service Commission and 2 recruited by the Board of Management. We are grateful that 9 teachers have been posted to school after 4 have transferred. The ratio of teacher to student is 59:1454, an approximate 1 teacher for every 25 students.

Enoomatasiani Girls Secondary School

**Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2023**

Students	Eng	Mat	Bio	Che	Phy	Cre	Hist	Geo	Agr	Comp	Mus	B/S	H/Sci	Kisw	Total
No. of teachers	11	11	9	7	4	10	8	8	3	1	2	4	2	13	57

**c) Mean score in the 2023 KCSE:**

YEAR	ENROLMENT	MEAN	TRANSITION D+ and above	TRANSITION %	SCHOOL TARGET	COMMENTS
2022	259	6.02	252	97.3	6.5	C+
2021	167	5.66	156	93.4	7.5	B-
2020	128	6.5	128	100	7	C+

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

YEAR	NUMBER OF CANDIDATES
2023	276
2022	259
2021	167
2020	128

**e) Capacity of the school:**

- 10 Dormitories
- 1 Dining hall
- 3 Science Laboratories
- 1 Computer
- 1 Home science Lab
- 115 Toilets

f) Development projects carried out by the school:

Projects	Source of funds	Status	Initial Cost (Kshs)	Amount Spent (Kshs)	Expected completion time
Staff house 1 bedroom	Parent	Complete	2,290,075	2,290,075	22 <sup>nd</sup> August 2022
Staff Gate	Parent	Complete	443,000	443,000	21 <sup>st</sup> July 2022
144 capacity dormitory	Parents/Ministry	complete	4,715,902	4,715,902	2 <sup>nd</sup> May 2023

SECRETARY - B.O.M.  
 ENOOMATASIANI GIRLS' SEC. SCHOOL  
 P. O. Box 97 - 00208 NGONG HILLS  
 Date: 31/07/2023 Sign: *[Signature]*

.....  
 School Principal

**5. 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 Enoomatasiani 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, 2023, and of the school's financial position as at that date.

 31/7/24

.....  
**Name: John Mwaniki**

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

**Date:**

SECRETARY - B.O.M.  
ENOOMATASIANI GIRLS' SEC. SCHOOL  
P. O. Box 97 - 00208 NGONG HILLS  
Date: 31/07/2024 KPC

.....  
**Name: Tabitha Mbabu**

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

**Date:**



.....  
**Name: Martin Musembi**

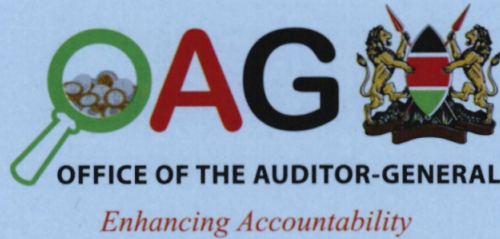
**Designation:** Bursar/ Finance Officer

**Date:** 31/7/24



# REPUBLIC OF KENYA

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Email: info@oagkenya.go.ke  
Website: www.oagkenya.go.ke



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

## **REPORT OF THE AUDITOR-GENERAL ON ENOOMATASIANI GIRLS SECONDARY SCHOOL FOR THE YEAR ENDED 30 JUNE, 2023 - KAJIADO 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 the Government achieves value for money and that such funds are applied for the intended purpose.
- C. Report on Effectiveness of Internal Controls, Risk Management and Governance which considers how the entity has instituted checks and balances to guide internal operations. This responds to the effectiveness of the governance structure, risk management environment and internal controls, developed and implemented by those charged with governance for orderly, efficient and effective operations of the entity.

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 Enoomatasiani Girls Secondary School - Kajiado County set out on pages 1 to 20, which comprise of the statement of

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*Report of the Auditor-General on Enoomatasiani Girls Secondary School for the year ended 30 June, 2023 - Kajiado County*

assets and liabilities as at 30 June 2023, and the statement of receipts and payments, statement of cash flows and statement of budgeted versus actual amounts for the year then ended and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya 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 Enoomatasiani Girls Secondary School - Kajiado County as at 30 June, 2023 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 Public Finance Management Act, 2012 and Basic Education Act, 2013.

### **Basis for Qualified Opinion**

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

The statement of financial assets and liabilities reflects cash and cash equivalents balance of Kshs.3,783,673 as disclosed in Note 10 and 11 to the financial statements. Included in the balance is a bank balance and cash in hand of Kshs.3,720,000 and Kshs.63,567 respectively. However, the list of school bankers excludes a bank account at a commercial bank whose certificate of bank balance and cash book were not provided for audit.

Further, the bank balance includes two savings accounts amount of Kshs.27,680 and amount of Kshs.4,263 respectively whose cash books were not provided for audit.

In addition, the cash in hand of Kshs.63,567 cash book and Board of survey report were not provided for audit.

In the circumstances, the accuracy and completeness of the bank balance of Kshs.3,783,673 could not be confirmed.

#### **2. Unsupported Accounts Receivables**

The statement of financial assets and financial liabilities and as disclosed in Note 13 to the financial statements reflects accounts receivables amounting to Kshs.8,063,793. However, the supporting schedules, detailed aging analysis and issued invoices were not provided for audit.

In the circumstances, the accuracy of the accounts receivables balance of Kshs.8,063,793 could not be confirmed.

### **3. Unsupported Accounts Payables**

The statement of financial assets and financial liabilities reflects payables balance of Kshs.8,798,739 as disclosed in Note 14 to the financial statements. Included in the balance are payables balance amounting to Kshs.6,379,828, whose detailed aging analysis and respective tender and LPO/LSO were not provided for audit.

In the circumstances, the accuracy of the accounts payable amount of Kshs.8,798,739 could not be confirmed.

### **4. Variance in Opening Balances**

The statement of cash-flow reflects opening balances of boarding/lunch and school fund payments amounting to Kshs.82,410,688 while the statement of cash-flows for the year 2021/2022 reflects an amount of Kshs.87,699,543 resulting in an unexplained variance of Kshs.5,288,855.

In the circumstances the opening balances on board/lunch and school fund payments could not be confirmed.

### **5. Variance in Reported Budget Amounts**

The statement of budgeted versus actual amounts for the year ended reflect the budgeted total income and total expenditure of Kshs.47,627,103 and Kshs.59,891,223 respectively. However, the approved budget however, reflect total budget income and expenditure of Kshs.74,436,648 and Kshs.72,851,533 resulting unexplained variances of Kshs.26,809,545 and Kshs.12,960,310 respectively.

In the circumstances, the accuracy and completeness of the budgeted total income and total expenditures of Kshs.47,627,103 and Kshs.59,891,223 respectively could not be confirmed.

The audit was conducted in accordance with the International Standards for Supreme Audit Institutions (ISSAIs). I am independent of the Enoomatasiani Girls Secondary School Management in accordance with ISSAI 130 on the Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of financial statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

### **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. Late Submission of Financial Statements**

During the year under review, Management submitted the financial statements on 5 October, 2023 instead of the statutory deadline of 30 September, 2023. This was contrary to the Ministry of Education circular Ref. No: MOE/DSAS/FIN/17/1/17 dated 19 August, 2021 which stated that the School's financial statements should be ready by 30 September, 2021 in compliance with Section 81 of the Public Finance Management Act, 2012 on preparation of the financial statements.

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

### **2. Failure to Maintain a Separate Account for Own Generated Income**

The statement of receipts and payments reflects other receipts amounting to Kshs.681,080 as disclosed in Note 5 of the financial statements. Included in this amount is rent income and income from farming activities amount of Kshs.47,000 and amount of Kshs.634,080 respectively. However, rental income collected is banked in the operations account while income from farming activities is collected through the School fund account. This is contrary to Ministry of Education Circular Ref. No: MOE.HQS/3/13/3 dated 16 June, 2021 on guidelines on implementation of Free Day Secondary Education (FDSE) which requires that schools with income generating activities to open separate bank accounts for the separate streams of income.

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

### **3. Irregular Salary Payments**

The statement of receipts and payments reflects operations of Kshs.9,067,411 as disclosed in Note 7 to the financial statements. Included in this amount is personnel emoluments amount of Kshs.4,541,444. Additionally, Note 9 to the financial statements also reflects personnel emoluments of Kshs.1,722,650. However, review of the salary expenditures revealed that salary payments and increments were paid by the School without a salary structures and remuneration scales of the non-teaching staff which should be commensurate with their job description.

In the circumstances, the regularity of the salary payments could not be confirmed.

#### **4. Late Remittance of Statutory Deductions**

The statement of receipts and payments reflects operations amounting to Kshs.9,076,761 as disclosed in Note 2 to the financial statements. Included in this amount is Kshs.4,541,444 in respect to personnel emoluments as disclosed in Note 7 to the financial statements. A review of schedules for remittances of statutory deductions reflected remittance of National Social Security Fund (NSSF) payments of Kshs.24,532 for each of the months of March, April and May, 2023 were made after the stipulated deadlines.

In the circumstances, the School risks attracting penalties as a result of late remittance.

#### **5. Irregularities in a Labour Contract**

The statement of receipts and payments reflects boarding and school fund payments of Kshs.94,462,108 as disclosed in Note 9 to the financial statement. Included in this amount is an amount of Kshs.3,398,587 which was paid to a company for labour contract for construction of 144 bed capacity dormitory. However, there were no supporting documents for advertisement of the tender. Additionally, the contract and payment certificate revealed that there was no provision for defects liability on the project.

Further, the tender was awarded at a sum of Ksh.3,398,587 as per the evaluation report while the contract agreement stated that the contract sum was Ksh.2,698,587, resulting to contradicting amounts.

In the circumstances, the School may not have realized value for money for the project.

#### **6. Unconfirmed Student Enrolment Data**

The statement of receipts and payments reflects capitation grants for tuition and capitation grants for operations totalling Kshs.20,427,927. Comparison of data from National Education Management and information System (NEMIS) with records from the County Director of Education revealed that during the financial year 2022/2023, NEMIS reflected 1427 students while records from the County Director of Education had 1478 students, resulting to an overfunding of the School by an amount of Kshs.148,257. This was contrary to the Ministry of Education Circular No:MOE.HQS/3/13/3 on implementation of Free Day Secondary Education (FDSE) which requires all learners be registered in NEMIS and the principals to ensure their records are accurate.

In the circumstances, over-funding of the School was in breach of the circular.

#### **7. Failure to Prepare School Improvement Plan**

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

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*Report of the Auditor-General on Enoomasiani Girls Secondary School for the year ended 30 June, 2023 - Kajiado County*

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

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 and 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. Inadequate Controls in Budgeting

During the year under review, the Schools' budget records revealed that Board of Management approved the budget for 2022/2023 but minutes approving the budget did not specify the projected income and expenditure being approved. Additionally, there was no supporting documentation on preparation of quarterly budgetary reports. Further, there were no estimates for the income to be derived from the rent yet there is actual income from rent of Kshs.47,000.

In the circumstances, the adequacy of internal controls on oversight by the Board of Management could not be confirmed.

#### 2. Inadequate Handling of Construction Materials

The statement of receipts and payments reflects an amount of Kshs.87,699,543 in respect to boarding fund. Included in this amount is an expenditure on repairs, maintenance and improvements of Kshs.35,814,661. Included in this amount are payments for procurement of various construction material totalling Kshs.22,222,420. However, supporting documents were not provided for requisitions from user department and no records were availed on receipt and issuance of construction materials.

In the circumstances, the adequacy of internal controls on the usage of construction material could not be confirmed.

### **3. Inadequate Management of School Text Books**

During the financial year under review the School received 1,852 set books from the Ministry of Education as per the delivery notes and the consumable stores ledger. However, review of the records revealed that there was no record of movement of the books from the stores to the library and to the students. Also, the register of books indicating the title of book, date acquired and the serial numbers was not provided. Additionally, the stores record revealed that there was no stock take of books at the close of the financial year and records of lost books were not maintained.

Further, records showed a variance between the books received, issued and the balance in store resulting to 1,812 unaccounted for books with an estimated unit price of 600 per book totalling Kshs.1,087,200.

In the circumstances, the adequacy of internal controls for text books management could not be confirmed.

### **4. Lack of Inventory for Food and Ration**

The statement of receipts and payments reflects Boarding and school Fund amount of Kshs.94,462,108 which includes payments for stores of Kshs.44,669,896. Food stuff amounting to Kshs.11,720,815 was procured and issued to the person in charge of the kitchen in bulk on weekly/daily basis. However, there were no weekly/daily returns to the main stores on consumption, which is reconciled with the menu and diet sheet.

Further, supporting documents were not provided to show that stock taking exercise was conducted at the end of the financial year in the stores and stores were valued at the lower of cost and net realizable value as required by IPSAS 12.15.

In the circumstances, the adequacy of control measures on food and ration storage handling could not be confirmed.

### **5. Incomplete Fixed Assets Register**

Annex 2 to the financial statements reflects fixed assets held by the School as at 30 June, 2023 valued at a computed historical cost of Kshs.428,623,002. However, the asset register did not have essential details such as dates of acquisition, historical costs, current values, remaining useful life, additions/disposals during the year and salvage value where applicable. This is contrary to Regulation 143(1) of the Public Finance (National Government) Regulations, 2015 on asset management and Section 162(2) of Public Procurement and Asset Disposal Act, 2015 on management of inventory, stores and assets.

In the circumstances, the adequacy of the internal controls on assets management could not be confirmed.

## **6. Lack of Board Committees**

Review of records and documents relating to the Board of Management revealed that the Board of Management did not constitute a Human Rights and Students' Welfare Committee as required in Section 61(2) of the Basic Education Act, 2013.

Further, 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), 2015 which states that, the internal audit unit of a National Government entity to assess effectiveness of the School through an internal performance appraisal commenting on its effectiveness in the annual report to The National Treasury.

In the circumstances, the School did not benefit from the oversight role and advice from the Board Committees.

## **7. Inadequate Number of Board Meetings**

Review of records provided by Management revealed that the Board of Management conducted Board meetings twice during the financial year under audit. This was contrary to Section 6(1) of the Fourth Schedule of the Basic Education Act, 2013 which requires a Board of Management to meet at least once every four months.

In the circumstances, the effectiveness of the Board of Management oversight could not be confirmed.

## **8. Lack of Land Ownership Documents**

Annex 2 to the financial statements reflects summary of fixed assets held by the School as at 30 June, 2023 valued at a computed historical cost of Kshs.428,623,002. Included in the summary is land valued at Kshs.250,000,000. However, land ownership documents were not provided for audit.

In the circumstances, the ownership and safe custody of the fixed assets could not be confirmed.

## **9. Lack of Adequate Facilities in the Institution**

During the year under review, physical verification and an interview with the principal revealed inadequacy in school facilities as follows:

- i. The School current population of students is 1960 which is distributed in 30 classrooms hence a shortfall of 9 classrooms.
- ii. The School requires three more dormitories to ensure capacity for 450 students.
- iii. The School requires 10 more toilets to serve a capacity of 300 students.



- iv. The school does not have a library which could aid learning and proper control of books movement.

In the circumstances, the School facilities are overstretched and the student's welfare and quality of education 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 controls, risk management and overall governance were operating effectively, in all material respects. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

### **Responsibilities of 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 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 controls 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 judgment 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 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 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 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

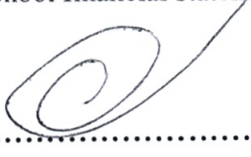
31 October, 2024

Enoonatasiani Girls Secondary School  
Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2023

7. Statement of Receipts and Payments For the Year Ended 30<sup>th</sup> June 2023

Description Of Vote Head	Note	2022-2023	2021-2022
		Kshs	Kshs
<b>Receipts</b>			
Government grants for tuition	1	3,773,565	3,692,690
Government grants for operations	2	16,654,362	10,969,328
Government Grants for infrastructure	3	-	5,154,500
School fund income- parents' contributions	4	94,474,276	81,446,192
Miscellaneous incomes	5	681,080	449,520
<b>Total Receipts</b>		<b>115,583,283</b>	<b>101,712,230</b>
<b>Payments</b>			
Tuition	6	3,328,583	3,660,208
Operations	7	9,067,411	10,950,958
Infrastructure	8	6,201,907	5,288,855
Boarding and school fund	9	94,462,108	82,410,688
<b>Total Payments</b>		<b>113,060,009</b>	<b>102,310,709</b>
<b>Surplus/Deficit</b>		<b>2,523,274</b>	<b>(598,479)</b>

The school financial statements were approved on 31/7/2024 2024 and signed by:




Name: John Mwaniki

Chair BOM

Date: 31/7/24

SECRETARY - B.O.M.  
ENOONATASIANI GIRLS' SEC. SCHOOL  
P.O. Box 97 - 00206 NGONG HILLS  
Date: 31/07/2024 Sign: [Signature]  
Name: Tabitha Mbabu  
School Principal/ Secretary to  
BOM

Date:



Name: Martin Musembi

Bursar/ Finance Officer

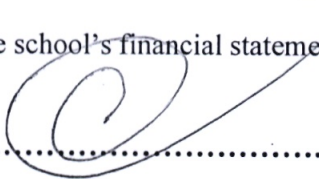
Date: 31/7/24

Enoomatasiani Girls Secondary School  
Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2023

8. Statement of Assets and Liabilities As At 30<sup>th</sup> June 2023

Description	Note	2022-2023	2021-2022
		Kshs	Kshs
<b>Financial Assets</b>			
<b>Cash and cash equivalents</b>			
Bank balances	10	3,720,106	1,226,756
Cash balances	11	63,567	33,848
Short term investments	12	-	-
<b>Total cash and cash equivalent</b>		<b>3,783,673</b>	<b>1,260,604</b>
Account's receivables	13	8,063,793	7,007,233
<b>Total financial assets</b>		<b>11,847,466</b>	<b>8,267,632</b>
<b>Financial liabilities</b>			
Accounts payables	14	8,798,739	(7,900,329)
<b>Net financial assets</b>		<b>3,048,727</b>	<b>367,303</b>
<b>Represented by</b>			
Accumulated fund b/fwd	15	525,453	965,782
Surplus/deficit for the year		2,523,274	(598,479)
<b>Net financial position</b>		<b>3,048,727</b>	<b>367,303</b>

The school's financial statements were approved on 31/7/2024 and signed by:



Name: John Mwaniki


Chair BOM

Date: 31/7/24

SECRETARY - B.O.M.  
... ENOOMATASIANI GIRLS' SEC. SCHOOL  
P. O. Box 97 - NGONG HILLS

Name: Tabitha Mbabu  
School Principal/ Secretary to  
BOM

Date: 31/07/2024



Name: Martin Musembi

Bursar/ Finance Officer

Date: 31/7/24

Enoomatasiani Girls Secondary School  
**Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2023**

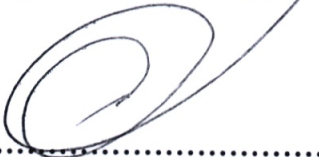
**9. Statement of Cash Flows for the Year Ended 30<sup>th</sup> June 2023**

Description	Note	2022-2023	2021-2022
		Kshs	Kshs
<b>Cash from Operating Activities</b>			
<b>Receipts</b>			
Government grants for tuition	1	3,773,565	3,692,690
Government grants for operations	2	16,654,362	10,969,328
Government grants for infrastructure	3	-	5,154,500
School fund income- parents contributions/ fees	4	94,474,276	81,446,192
Miscellaneous incomes	5	681,080	449,520
<b>Total receipts</b>		<b>115,583,283</b>	<b>101,712,230</b>
<b>Payments</b>			
Cash outflows for tuition	6	3,328,583	3,660,208
Cash outflows for operations	7	9,067,411	10,950,958
Cash outflows Boarding/lunch and school fund payments	9	94,462,108	82,410,688
<b>Total payments</b>		<b>106,858,102</b>	<b>97,021,854</b>
<b>Net cash inflow/outflow from operating activities</b>		<b>8,725,181</b>	<b>4,690,376</b>
<b>Cash flow from investing activities</b>			
Acquisition of assets	8	(6,201,907)	(5,288,855)
Proceeds from sale of Assets		-	-
Proceeds from investments		-	-
Purchase of investments		-	-
<b>Net cash inflow/outflows from investing activities</b>		<b>(6,201,907)</b>	<b>(5,288,855)</b>
<b>Adjustments</b>			
Accounts Receivable Increase /Decrease			(1,117,445)
Accounts Payable Increase / Decrease			1,275,915
<b>Cash flow from Financing activities</b>			
Proceeds from borrowings/ loans	18	-	-
Repayment of principal borrowings		-	-
<b>Net cash inflow/outflow from financing activities</b>		<b>-</b>	<b>-</b>

Enoomatasiani Girls Secondary School  
**Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2023**

Net increase/decrease in cash and cash equivalents		2,523,274	(440,009)
Cash and cash equivalent at beginning of the 2022/2023		1,260,399	1,700,408
Cash and cash equivalent at end of the 2022/2023		3,783,673	1,260,399

The school's financial statements were approved on 31/7/24 2024 and signed by:



Name: John Mwaniki

Chair BOM

Date: 31/7/24

SECRETARY - B.O.M.  
 ENOOMATASIANI GIRLS' SEC. SCHOOL  
 P. O. Box 97 - 00200 NGONG HILLS  
 Date: 31/7/24 Sign: [Signature]

Name: Tabitha Mbabu  
 School Principal/ Secretary to  
 BOM

Date:



Name: Martin Musembi

Bursar/ Finance Officer

Date: 31/7/24

10. Statement Of Budgeted Versus Actual Amounts for The Year Ended 30<sup>th</sup> June 2023

Receipt/Expenses Item	Original Budget	Adjustments	Final Budget	Actual On Comparable Basis	% Of Utilization
	a	b	c=a+b	d	e=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs
<b>Receipts</b>					
<b>(1) Capitation Grant on Tuition</b>					
Reference Materials	-	-	-	-	-
Exercise Books	-	-	-	-	-
Laboratory Equipment	-	-	-	-	-
Internal Exams	-	-	-	-	-
Teaching / Learning Materials	1,017,336	-	1,017,336	3,773,565.00	371
Exams And Assessment	-	-	-	-	-
<b>(2) Capitation Grant on Operations</b>					
Personnel Emoluments	1,744,320	-	1,744,320	4,297,030	246
Repairs And Maintenance	3,312,000	-	3,312,000	5,486,000	166
Local Transport / Travelling	872,160	-	872,160	1,894,149	217
Electricity And Water	872,160	-	872,160	1,894,149	217
Medical	-	-	-	274,900	-
Administration Costs	872,160	-	872,160	2,027,160.00	232
Activity	828,000	-	828,000	780,974	94
Gratuity	-	-	-	-	-
<b>3) FDSE for infrastructure</b>					
Maintenance & Improvement MoE	3,312,000	-	3,312,000	-	-



Receipt/Expenses Item	Original Budget	Adjustments	Final Budget	Actual On Comparable Basis	% Of Utilization
	a	b	c=a+b	d	e=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs
Maintenance & Improvement MoE	3,312,000	-	3,312,000	-	-
M&I parents' contribution	4,084,800	-	4,084,800	-	-
Economic Stimulus Programs	-	-	-	-	-
Transition Infrastructure Grants	-	-	-	-	-
Administration Block	-	-	-	-	-
<b>(4) Fees Charged on Parents</b>					
Personnel Emoluments	2,563,488	-	2,563,488	6,482,610.00	253
Repairs And Maintenance	4,084,800	-	4,084,800	23,671,791.00	580
Local Transport / Travelling	1,281,744	-	1,281,744	2,628,582	205
Electricity And Water	1,281,744	-	1,281,744	9,439,768	736
Administration Costs	1,281,744	-	1,281,744	3,696,319.00	288
Activity	276,000	-	276,000	262,281.00	95
SMASSE	-	-	-	-	-
Fee On Boarding Equipment and Stores	14,585,054	-	14,585,054	44,323,132	304
Fees Arrears	1,478,709	-	1,478,709	1,478,709	100
Prepayments	2,491,084	-	2,491,084	2,491,084	100
<b>5) Miscellenous Income</b>					
Loans / Borrowing	-	-	-	-	-
Rent income	-	-	-	47000	-
Income From Farming Activities	1,387,800	-	1,387,800	634,080	46
Insurance Compensation	-	-	-	-	-

Enoomatasiani Girls Secondary School  
**Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2023**

Receipt/Expenses Item	Original Budget	Adjustments	Final Budget	Actual On Comparable Basis	% Of Utilization
	a	b	c=a+b	d	e=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs
Income From Posho Mill	-	-	-	-	-
Income From Bus Hire	-	-	-	-	-
Fee For Hire of Ground and Equipment	-	-	-	-	-
Interest Income	-	-	-	-	-
Income From Any Other Investment	-	-	-	-	-
<b>Total Income</b>	<b>47,627,103</b>	<b>0</b>	<b>47,627,103</b>	<b>115,583,283</b>	<b>243</b>
<b>(6) Expenditure For Tuition</b>					-
Textbooks	-	-	-	6,000	-
Reference Materials	-	-	-	-	-
Exercise Books	-	-	-	1,879,800	-
Laboratory Equipment	-	-	-	823,268	-
Internal Exams	-	-	-	-	-
Teaching / Learning Materials	2,628,540	-	2,628,540	19,450	1
Chalks	-	-	-	-	-
Exams And Assessment	-	-	-	-	-
Teachers Guides	-	-	-	-	-
Administration Costs	-	-	-	-	-
Bank Charges	-	-	-	65	-
Creditors	600,000	-	600,000	600,000	100
<b>(7) Expenditure For Operations</b>					
Personnel Emoluments	1,501,240	-	1,501,240	4,541,444	303

Receipt/Expenses Item	Original Budget	Adjustments	Final Budget	Actual On Comparable Basis	% Of Utilization
	a	b	c=a+b	d	e=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs
Repairs, Maintenance & Improvements	4,686,478	-	4,686,478	-	-
Local Transport / Travelling	600,096	-	600,096	391,215	65
Electricity, Water and Conservancy	1,906,936	-	1,906,936	1,190,975	62
Medical	-	-	-	-	-
Administration Costs	1,488,208	-	1,488,208	2,861,777.00	192
Activity Expenses	-	-	-	82,000	-
Gratuity	-	-	-	-	-
SMASSE	-	-	-	-	-
<b>(8) Expenditure For infrastructure</b>					
Construction of dormitory	3,717,707	-	3,717,707	3,717,707	100
Construction of Staff Quarters Gate					-
Construction of Ground floor Dorm					-
Purchase of furniture	-	-	-	-	-
Creditor	2,483,960	-	2,483,960	2,483,960	100
Servicing of Kitchen Boilers	540,000	-	540,000		0
Purchase of machinery	-	-	-	-	-
Bank Charges	240	-	240	240	100
<b>(9) Expenditure For school fund/lunch/boarding</b>					
Personnel Emoluments	2,451,394	-	2,451,394	1,722,650	70

Receipt/Expenses Item	Original Budget	Adjustments	Final Budget	Actual On Comparable Basis	% Of Utilization
	a	b	c=a+b	d	e=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs
Repairs, Maintenance and Improvements	7,652,604	-	7,652,604	30,527,852	399
Local Transport / Travelling	979,904	-	979,904	2,279,166	233
Electricity, Water and Conservancy	3,113,857	-	3,113,857	3,835,721	123
Medical Expenses	-	-	-	-	-
Administration Costs	2,430,112	-	2,430,112	4,340,191.00	179
Activity	-	-	-	998,694	-
Gratuity	-	-	-	-	-
Boarding Equipment and Stores	15,559,002	-	15,559,002	44,157,201	284
Expenditure For Income Generating Activity	1,560,712	-	1,560,712	610,400	39
Creditors	5,918,060	-	5,918,060	5,918,060	100
Prepayments	72,173	-	72,173	72,173	100
Insurance Costs	-	-	-	-	-
Other Expenses On Investments	-	-	-	-	-
Rent Expenses	-	-	-	-	-
Bank Charges	-	-	-	-	-
Loan Interest Repayment	-	-	-	-	-
Loan Principal Repayment	-	-	-	-	-
Acquisition Of Assets	-	-	-	-	-
<b>Totals</b>	<b>59,891,223</b>	<b>0</b>	<b>59,891,223</b>	<b>113,060,009</b>	<b>189</b>

- i. *There was overutilization on most of the vote heads because the original budget was based on a semi-annual projection due to the uncertainty brought by the measures imposed during the covid 19 pandemic in line with the government regulations.*

## **10. Significant Accounting Policies**

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

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

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

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

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

### **2. Recognition of receipts and payments**

The *Enoomatasiani Girls Secondary 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*. Income arising from school fees is recognised when the event occurs whether cash is received or not. Expenditure arising from operations is recognised when the event occurs irrespective of receipt of cash.

### **3. In-kind contributions**

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

### **4. Cash and cash equivalents**

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

**5. Accounts Receivable**

For the purposes of these financial statements, imprests and advances to authorised public officers and/or institutions which were not surrendered or accounted for at the end of the financial year are treated as receivables. Accounts receivables also include school fees billed to parents for services rendered but not paid. This is an enhancement to the cash accounting policy. Other accounts receivables are disclosed in the financial statements.

**6. Accounts Payable**

For the purposes of these financial statements, deposits and retentions held on behalf of third parties have been recognized as accounts payables. This is in recognition of the government practice of retaining a portion of contracted services and works pending fulfilment of obligations by the contractor and to hold deposits on behalf of third parties. Payables also include expenditure incurred for the purchase of goods, works and services that has been rendered and not settled. This is an enhancement to the cash accounting policy adopted for public secondary schools. Other liabilities are disclosed in the financial statements.

**7. Non-current assets**

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

**8. Budget**

The budget is developed on the same accounting basis (cash basis), the same accounts classification basis, and for the same period as the financial statements. The Enoomatasiani Girls Secondary School 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 2023.

**11. Notes To The Financial Statements****1 Government Grants for Tuition**

Description	2022-2023	2021-2022
	Kshs	Kshs
Reference Materials	-	-
Exercise Books	-	562,800
Laboratory Equipment	-	1,229,905
Internal Exams	-	-
Teaching / Learning Materials	3,773,565	1,766,285
Exams and assessments	-	133,700
<b>Total</b>	<b>3,773,565</b>	<b>3,692,690</b>

**2 Government Grants for Operations**

Description	2022-2023	2021-2022
	Kshs	Kshs
Personnel Emoluments	4,297,030	4,656,241
Repairs And Maintenance	5,486,000	-
Local Transport / Travelling	1,894,149	1,492,337
Electricity And Water	1,894,149	1,692,337
Medical	274,900	233,800
Administration Costs	2,027,160	2,894,613
Activity	780,974	-
<b>Total</b>	<b>16,654,362</b>	<b>10,969,328</b>

**3 Government Grants for infrastructure**

Description	2022-2023	2021-2022
	Kshs	Kshs
Maintenance & Improvement	-	5,154,500
Other -Parents	-	-
<b>Total</b>	<b>-</b>	<b>5,154,500</b>

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**4 School Fund Income - Parents Contribution/Fees**

Description	2022-2023	2021-2022
	Kshs	Kshs
Personnel emoluments	6,482,610	5,819,065
Repairs and maintenance	23,671,791	17,009,474
Local transport / travelling	2,628,582	2,532,383
Electricity and water	9,439,768	8,352,844
Administration costs	3,696,319	3,299,975
Activity	262,281	262,137
Fee on Boarding Equipment and stores	44,323,132	40,166,048
Fees Arrears	1,478,709	1,027,879
Prepayments	2,491,084	2,976,387
<b>Total</b>	<b>94,474,276</b>	<b>81,446,192</b>

**5 Miscellaneous Incomes**

Description	2022-2023	2021-2022
	Kshs	Kshs
Rent Income	47,000	99,900
Income From Farming Activities	634,080	349,620
Other Income	-	-
<b>Total</b>	<b>681,080</b>	<b>449,520</b>

**6 Tuition**

Description	2022-2023	2021-2022
	Kshs	Kshs
Exercise Books	1,879,800	2,025,900
Textbooks	6,000	-
Laboratory Equipment	823,268	1,353,468
Teaching / Learning Materials	19,450	273,100
Exams And Assessment	-	7,500
Bank Charges	65	240
Creditors	600,000	-
<b>Total</b>	<b>3,328,583</b>	<b>3,660,208</b>



## Notes to the Financial Statements (continued)

## 7 Operations

Description	2022-2023	2021-2022
	Kshs	Kshs
Personnel Emoluments	4,541,444	4,617,046
Administration Cost	2,861,777	4,218,166
Repairs And Maintenance & Improvements	-	
Local Transport / Travelling	391,215	372,221
Electricity And Water	1,190,975	1,241,845
Creditors	-	451,680
Activity Expenses	82,000	50,000
<b>Total</b>	<b>9,067,411</b>	<b>10,950,958</b>

## 8 Infrastructure

Description	2022-2023	2021-2022
	Kshs	Kshs
Construction of classrooms	-	-
Construction of laboratory	-	-
Construction of dormitory	3,717,707	5,033,995
Creditor	2,483,960	254,560
Purchase of furniture	-	-
Purchase of equipment	-	-
Purchase of apparatus	-	-
Drilling of boreholes	-	-
Others - Bank Charges	240	300
<b>Total</b>	<b>6,201,907</b>	<b>5,288,855</b>

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**9 Boarding and School Fund**

Description	2022-2023	2021-2022
	Kshs	Kshs
Personnel Emoluments	1,722,650	1,556,844
Repairs And Maintenance & Improvements	30,527,852	41,806,396
Local Transport / Travelling	2,279,166	1,460,646
Electricity And Water	3,835,721	1,331,549
Administration Costs	4,340,191	6,250,509
Expenses On Income Generating Activities –Farm	610,400	638,640
Fee On Boarding Equipment and Stores	44,157,201	26,626,055
Acquisition Of Assets	-	-
Activity	998,694	774,230
Creditors	5,918,060	1,800,145
Prepayments	72,173	165,674
<b>Total</b>	<b>94,462,108</b>	<b>82,410,688</b>

**10 Bank Accounts**

Account Name & Currency	Status	Bank Account Number	2022-2023	2021-2022
	Active/Dormant		Kshs	Kshs
Tuition Account	Active	2022994983	598,231	33,454
Operations Account	Active	2022994975	2,052,270	21,797
School Fund Account/Boarding	Active	2022994967	578,294	1,132,287
Savings Account	Active	0653543719	27,680	27,501
Savings Account	Active	0653581971	4,263	4,236
Infrastructural Account	Active	2041186049	459,368	7,275
CDF Account	Dormant	0730264720572	-	-
<b>Total</b>			<b>3,720,106</b>	<b>1,226,550</b>

**11 Cash In Hand**

Description	2022-2023	2021-2022
	Kshs	Kshs
School Fund A/c	62,184	33,594
Operations Account	1,383	255
<b>Total</b>	<b>63,567</b>	<b>33,849</b>

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**Notes to the Financial Statements (continued)**

**12 Short Term Investments**

Description	2022-2023		2021-2022	
	Kshs		Kshs	
Cooperative Shares	-		-	
Treasury Bills	-		-	
Fixed Deposit accounts	-		-	
Other Investments	-		-	
<b>Total</b>	-		-	

**13 Accounts Receivable**

Description	2022-2023		2021-2022	
	Kshs		Kshs	
Fees Arrears	8,063,793		7,007,233	
<b>Other Non-Fees Receivables</b>				
Salary Advances (list/schedule attached)	-		-	
Imprest (list/schedule attached)	-		-	
Rent arrears (list/schedule attached)	-		-	
<b>Total</b>	<b>8,063,793</b>		<b>7,007,233</b>	

**13 b Ageing Analysis of Accounts Receivable**

Description	2022-2023		2021-2022	
	Kshs		Kshs	
	2022-2023	% of the total	2021-2022	% of the total
Less than 1 year	2,535,269	31	2,145,324	31
Between 1- 2 years	2,145,324	27	3,063,895	44
Between 2-3 years	3,063,895	38	1,798,014	26
Over 3 years	319,305	4	-	-
<b>Total (should tie to note 13 a)</b>	<b>8,063,793</b>	<b>100</b>	<b>7,007,233</b>	<b>100</b>

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**14 Accounts Payable**

Description	2022-2023	2021-2022
	Kshs	Kshs
Trade Creditors (See Ageing Below and Appendix 1)	6,379,828	5,089,616
Prepaid Fees	2,418,911	2,810,713
Retention Monies	-	-
<b>Total</b>	<b>8,798,739</b>	<b>7,900,329</b>

**14a. Ageing Analysis of Accounts Payable**

Description	2022-2023		2021-2022	
	Kshs		Kshs	
	Current FY	% of the total	2021-2022	% of the total
Less than 1 year	6,379,828	100	2,601,506	51
Between 1- 2 years	-	-	2,488,110	49
Between 2-3 years	-	-	-	-
<b>Total (should tie to note 14)</b>	<b>6,379,828</b>	<b>100</b>	<b>5,089,616</b>	<b>100</b>

**15 Fund Balance Brought Forward**

Description	2022-2023	2021-2022
	Kshs	Kshs
Bank Balances	1,226,550	1,363,514
Cash Balances	33,849	336,894
Short Term Investments	-	-
Receivables	10,975,554	5,889,788
Payables	(11,710,500)	(6,624,414)
<b>Total</b>	<b>525,453</b>	<b>965,782</b>

**Other important disclosure notes**

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

**16 Non-current Liabilities Summary**

Description	2022-2023	2021-2022
	Kshs	Kshs
Bank Loans	-	-
Outstanding Leases	-	-
Hire Purchase	-	-
Gratuity And Leave Provision	-	-
Others (specify)	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

**17 Biological assets**

Description	Numbers	2022-2023	2021-2022
		Kshs	Kshs
Cattle	10	455,000	450,000
Goats		-	-
Trees		-	-
Coffee Or Tea Plantation		-	-
Poultry		-	-
Others (specify)		-	-
<b>Total</b>		<b>455,000</b>	<b>450,000</b>

**18 Borrowings**

Description	Kshs	Kshs
Borrowings at beginning of the year	-	-
Borrowings during the year	-	-
Repayments during the year	(-)	(-)
<b>Balance at the end of the year</b>	<b>-</b>	<b>-</b>

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**Other important disclosure notes**

**19 Stock/ Inventory**

<b>Description</b>	<b>2022-2023</b>	<b>2021-2022</b>
	<b>Kshs</b>	<b>Kshs</b>
Food stuffs	1,787,872	-
Lab consumables	366,730	-
Farm produce	-	-
Medication	-	-
Construction Materials	-	-
Others (specify)	-	-
	<b>2,154,602</b>	-

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**20 Progress on Follow Up Of Auditor Recommendations**

The following is the summary of issues raised by the external auditor, and management comments that were provided to the auditor.

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

SECRETARY - B.O.M.  
 ENOOMATASIANI GIRLS' SEC. SCHOOL  
 P. O. Box 97 - 00208 NGONG HILLS  
 Date: 31/07/2024 Sign: KPC

-----  
 Sign and Date  
 Principal

13. Annexes

Annex I - Analysis of Pending Accounts Payable

Supplier Of Goods Or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance Current 2022/2023	Outstanding Balance Comparative 2021/2022	Comments
	A	b	C	d=a-c		
	Kshs	Kshs	Kshs	Kshs	Kshs	
<b>Construction Of Buildings</b>						
1. Hamwe Logistics Supply	34,807,017	1/7/2022	37,622,480	5,126,174	1,643,356	Partly paid
<b>Sub-Total</b>	<b>34,807,017</b>		<b>37,622,480</b>	<b>5,126,174</b>	<b>1,643,356</b>	
<b>Supply Of Goods</b>						
2. Major M water community – water bill	495,350	1/7/2022	231,350	264,000	-	Partly paid
3. Kisaju fresh ltd – supply of vegetable	348,469	1/7/2022	304,474	43,995	-	Partly paid
4. Eunpat investment – supply of milk	642,540	1/7/2022	579,840	62,700	-	Partly paid
5. Central Scientific	800,000	1/7/2020	800,000	-	800,000	
6. Kenafric Bakery Limited	711,999	31/10/2022	711,999	411,999		
<b>Sub-Total</b>	<b>1,486,359</b>		<b>1,115,664</b>	<b>782,694</b>		
<b>Supply Of Services</b>						
5. Copy cat ltd- servicing of photocopy machine	64,960	1/7/2022	-	64,960	-	Not paid
6. Anthony Mwaura – exhauster services	700,000	1/7/2022	294,000	406,000	-	Partly paid
<b>Sub-Total</b>	<b>764,960</b>		<b>294,000</b>	<b>470,960</b>	-	
<b>Grand Total</b>	<b>37,058,336</b>		<b>39,032,144</b>	<b>6,379,828</b>	<b>2,443,356</b>	



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

<b>Asset Class</b>	<b>Historical Cost b/f (Kshs) 1<sup>st</sup> July 2022</b>	<b>Additions during the year (Kshs)</b>	<b>Disposals during the year (Kshs)</b>	<b>Historical Cost c/f (Kshs) 30<sup>th</sup> June 2023</b>
Land	250,000,000	-	-	<b>250,000,000</b>
Buildings And Structures	160,000,000	7,448,977	-	<b>167,448,977</b>
Motor Vehicles	3,000,000	-	-	<b>3,000,000</b>
Office Equipment, Furniture And Fittings	2,461,000	-	-	<b>2,461,000</b>
Textbooks	-	-	-	
ICT Equipment	2,047,200	-	-	<b>2,047,200</b>
Tools And Apparatus	2,116,825	-	-	<b>2,116,825</b>
Other Machinery And Equipment	720,000	540,000	-	<b>1,260,000</b>
Heritage And Cultural Assets	-	-	-	-
Intangible Assets- Soft Ware	289,000	-	-	<b>289,000</b>
<b>Total</b>	<b>420,634,025.00</b>	<b>7,988,977</b>	-	<b>428,623,002</b>

