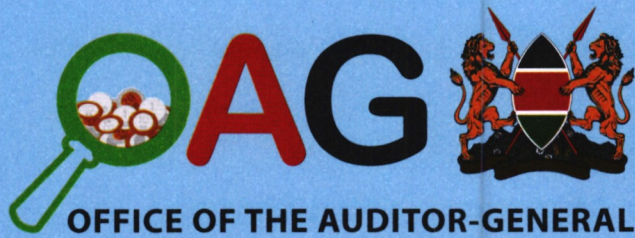


REPUBLIC OF KENYA



*Enhancing Accountability*



PARLIAMENT  
OF KENYA  
LIBRARY

**REPORT**

08 NOV 2023

DAY:  
Wednesday

TABLED  
BY:

Hon. Naomi Wago (Deputy  
Majority Whip)

CLERK-AT  
TABLE:  
**OF**

Modo

**THE AUDITOR-GENERAL**

**ON**

**DALMAS MOKA SECONDARY  
SCHOOL**

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

**TAITA/TAVETA COUNTY**



*Revised 30<sup>th</sup> June 2022.*

OFFICE OF THE AUDITOR GENERAL  
P. O. Box 30084 - 00100, NAIROBI  
REGISTRY

21 JUL 2023

RECEIVED



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*DALMAS MOKA SECONDARY SCHOOL*  
**PUBLIC SECONDARY SCHOOL**

**ANNUAL REPORT AND FINANCIAL STATEMENTS  
(REVISION)**

**FOR THE FINANCIAL YEAR ENDED  
30<sup>th</sup> June 2022**

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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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## I. KEY SCHOOL INFORMATION AND MANAGEMENT

*[Customise the details in this section to suit your School]*

### (a) Background information

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

The school was registered in **31/08/2009** under registration number GP/A/7388/09 and is currently categorized as a Sub County, public school established, owned or operated by the Government.

The school is a day school and had 243 number of students as at **30<sup>th</sup> June 2022**. It has ONE stream and 11 teachers of which 5 teachers are employed by the School Board Of Management.

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

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

Ref:	Name of Board Member	Designation	Date of appointment
1	NICHOLAS N. MWADIME	Chairman	18/06/2019
2	KABUYA JAMES PATRICK	Secretary - Principal	18/06/2019
3	MARTHA C. LUNDI	Member	18/06/2019
4	ARNOLD M. MWASHEGWA	Member	18/06/2019
5	DORCUS M. KIRIGHA	Member	18/06/2019
6	EPHRAEM K. MWARUTA	Member-Co-opted	18/06/2019
7	MARIANA MJOMBA	Member-Co-opted	18/06/2019
8		Member – Rep CEB	18/06/2019
9	CRISPUS WANJE	Member Rep Teachers	18/06/2019
10	FABIAN M. KOMBO	Members - Sponsor	18/06/2019
11	FELIX M. MWANYUMBA	Member-Sponsor	18/06/2019
12	BERNADETA M. MWAMBURI	Member-Sponsor	18/06/2019
13	NOEL M. MALUSHA	Member - Community	18/06/2019
14	JACKSON M. MWANDOE	Member-Community	18/06/2019
15	JUSTIN M. MGHENDI	Member-Community	18/06/2019
16	VINCENT N. MWAZUI	Member-Community	18/06/2019
17	DZIGHAN B. KOMBO	Member-Community	18/06/2019
18		MemberSpecial Needs	18/06/2019
19	NOBERT ZOLLO	Rep Students	18/06/2019



**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**

*Provide the names of the various committees of the Board established by the Board and the names of the committee members:  
(SEE ATTACHED LIST OF COMMITTEES)*

Ref:	Name of Committee	Names of Members	Designation	Number of meetings attended during the year
1.	Executive Committee	-Nicolaus Nyambu -Joseph Kamau -Fabian Mwanyalo -Felix Mwanyumba	B.O.M Chairperson B.O.M Secretary P.A Chairperson B.O.M Member	Four
2.	Finance, procurement and general purposes Committee	-Felix Mwanyumba -Fabian Mwanyalo -Eliana Chao	Chairperson P.A Chairperson Accounts Clerk Two members P.A	Two
3.	Academic Committee	-Dzighani Kombo -Justine Mghendi	Chairperson Secretary Academic Director One Teacher One Parent	Two

**DALMAS MOKA SECONDARY SCHOOL  
PUBLIC SECONDARY SCHOOL**

**Annual Report and Financial Statements**

**For the year ended 30<sup>th</sup> June 22**

5.	Development Committee	-Nicolas Nyambu -Fabian M. Kombo -Felix M. Mwaghsha	Chairperson Secretary Member	Three
6.	Discipline and welfare Committee	-Jackson Mwandoo -Dorcus Kirigha -SIC Committee	Deputy Principal Secretary to the school disciplinary Committee	Four
7.	Adhoc Committee -Tender	-Jacob Mbula -Eliana Chao -Jardeen Wandela -Felista Mwanbanga -Erastus Muindi	Chairperson Secretary H.O.D Store Keeper H.O.D	Three
8.	Adhoc Committee -S.I.C	-Patrick Kabuya -Felix Mwaghsha -Jacob Mbula -Jackson Mwandoo -Cripus Wanje -Millicent Lombo	Principal Chairperson Secretary BOM Member Member Lab Assistant	One

**(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/ID NO
1	Principal	KABUYA JAMES PATRICK	387538
2	Deputy Principal	JACOB MBULA MWANDAGA	1498092
3	School Bursar	ELIANA WAWUDA CHAO	21755583



**KEY SCHOOL INFORMATION AND MANAGEMENT (Continued)**

**(e) Schools contacts**

Post Office Box: 20-80306 MGANGE  
Telephone: 0727914640  
E-mail: [dalmasmokasec@gmail.com](mailto:dalmasmokasec@gmail.com)  
Website: N/A

**(f) School Bankers**

The following school operated SIX number of bank accounts in the following banks: (Ensure all accounts including CDF accounts are included)

1. Name of Bank: KENYA COMMERCIAL BANK  
Branch: WUNDANYI
2. Account Number: **1119645840**  
Name of Bank: KENYA COMMERCIAL BANK  
Branch: WUNDANYI
3. Account Number: **1103791974**  
Name of Bank: KENYA COMMERCIAL BANK  
Branch: WUNDANYI
4. Account Number: **1103792237**  
Name of Bank: KENYA COMMERCIAL BANK  
Branch: WUNDANYI
5. Account Number: **1110128932**  
Name of Bank: KENYA COMMERCIAL BANK  
Branch: WUNDANYI
6. Account Number: **1107792991**  
Name of Bank: KENYA COMMERCIAL BANK  
Branch: WUNDANYI

MPESA Pay Bill No. attached to bank account - (N/A)

**(g) Office of the Auditor General**

Anniversary Towers, University Way  
P.O. Box 30084  
GPO 00100 Nairobi,  
Kenya

### **11. 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 years*
  - *Capitation grants from the Ministry of Education for the last three years*
  - *Ratio of capitation grant per student over the last three years*
  - *A three-year overview of growth of other income(s) earned by the school.*
  - *A three-year overview of growth in expenditure of the school*
  - *Movement of debtors and creditors of the school over the last three years*
  - *Movement of cash and bank balances over the last three years*
- Graphical presentation, ratios, tables, and pie charts should be used to show/ indicate trends.*

**b) Teacher Student ratio:**

*Include the teacher to student ratio, number of teachers recruited and posted to the school within the year, number of teachers that were transferred/ retired during the period as well as number of teachers employed by TSC, and number employed by BOM. One may also include how many teachers the school has for each subject in order to indicate shortage/ allocation of resources.*

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

*Give performance of the school for each over the last three years. Include the number of students that have since transitioned to institutions of higher learning. Include the mean score and comment on improvement or otherwise as compared to the school's set score.*



DALMAS MOKA SECONDARY SCHOOL  
**PUBLIC SECONDARY SCHOOL**  
Annual Report and Financial Statements  
For the year ended **30<sup>th</sup> June 22**

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**d) Number of Candidates in the 2022 KCSE:**

*Tabulate the number of candidates sitting for KCSE over the last three years.*

**e) Capacity of the school:**

*Indicate the number of students in the school vis a vie the facilities like the dormitories, the dining hall, the laboratories, toilets and other amenities. This information will provide useful details for the Ministry of Education.*

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

*Development projects carried out in the year and ongoing projects including a disclosure of project fund sources in a tabular format*

Sign

*W. R. Mutumwa*

School Principal



18 JUL 2023

## II. STATEMENT OF SCHOOL MANAGEMENT RESPONSIBILITY

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

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

The Board of Management of *DALMAS MOKA 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.

**Name:** NICHOLAS NYAMBU

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

**Sign:** 

**Date:** 15/7/2023

**Name:** KABUYA JAMES PATRICK

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

**Sign:** 

**Date:** 18/7/2023




**Name:** ELIANA WAWUDA CHAO

**Designation:** Bursar/ Finance Officer

**Sign:** 

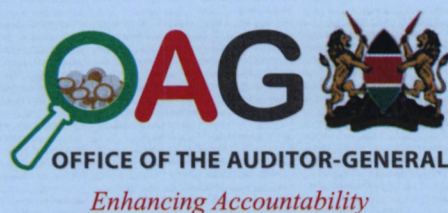
**Date:** 18/7/2023

**ACCIDENTS & COMPLAINTS OFFICER**  
DALMAS MOKA SEC. SCHOOL  
P. O. Box 20 - 80306, MGANGE  
Date: 18/07/23 - Sign: 



# REPUBLIC OF KENYA

Telephone: +254-(20) 3214000  
E-mail: 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 DALMAS MOKA SECONDARY SCHOOL FOR THE YEAR ENDED 30 JUNE, 2022 – TAITA/TAVETA 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 Dalmas Moka Secondary School – Taita/Taveta County set out on pages 9 to 30, which comprise the statement of financial



assets and liabilities as at 30 June, 2022, and the statement of receipts and payments, statement of cash flows and statement of comparison of budget and 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 effects of the matter 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 Dalmas Moka Secondary School – Taita/Taveta 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**

#### **1.0 Inaccuracies in the Financial Statements**

Review of the financial statements revealed the following inadequacies and inconsistencies: -

- i. The amounts reflected in the financial statements differ with those reflected in their corresponding Notes to the financial statements as summarized below;

	<b>Balance as per Receipts and Payments (Kshs.)</b>	<b>Balance as per Statements of Cash Flows and Statement of Budgeted versus Actual Amounts (Kshs.)</b>	<b>Variance (Kshs.)</b>
Payments for Operations	3,475,250	2,930,958	544,292
Payments for Boarding and School Funds	5,493,692	2,881,348	2,612,344

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

#### **2.0 Unsupported Expenditure on Boarding and School Fund**

The statement of receipt and payments reflects payment of boarding and school funds of Kshs.5,493,692 as disclosed in Note 7 to financial statements. This amount includes expenditure totalling Kshs.465,300 which was not supported by relevant documentation. This was contrary to Section 104(1) of Public Finance Management (National Government) Regulations,2015 which requires that all receipts and payments vouchers of public moneys shall be properly supported by pre-numbered receipt and payment vouchers and shall be supported by the appropriate authority and documentation.



In the circumstances, the accuracy, completeness and regularity of payment of boarding and school funds of Kshs.5,493,692 for the year ended 30 June, 2022 could not be confirmed.

### **3.0 Unsupported Expenditure on Payments for Tuition**

The statement of receipts and payments reflects payments for tuition expenditure of Kshs.773,718 as disclosed in Note 5 to the financial statements. This expenditure was not supported by relevant source documentation. This was contrary to Regulation 99(3) and 104(1) of the Public Finance Management (National Government) Regulations, 2015.

In the circumstances, the accuracy, completeness and regularity of payments for tuition expenditure of Kshs.773,718 for the year ended 30 June, 2022 could not be confirmed.

### **4.0 Unsupported Accounts Receivables**

The statement of financial assets and liabilities reflects accounts receivable balance of Kshs.5,906,725 as disclosed in Note 11 to the financial statements. This balance relates to the fee's arrears for the year whose analysis, basis of computation and supporting documents indicating arrears of each student were not provided for audit.

In the circumstances, the accuracy and completeness of accounts receivable balance of Kshs.5,906,725 as at 30 June, 2022 could not be confirmed.

### **5.0 Unreconciled Variance in Fund Balance**

The statement of financial assets and liabilities indicates reflects fund balance of Kshs.1,014,620 as disclosed in Note 13 to the financial statements. However, the supporting documents from cash book and ledgers indicate a balance Kshs.4,673,449 resulting in an unexplained variance of Kshs.3,658,829. Further, note 13 to the financial statements reflects a Fund balance of Kshs.7,083,519 resulting to an unexplained variance of Kshs.6,068,899.

In the circumstances, the accuracy and completeness of the fund balance of Kshs.1,014,620 could not be confirmed.

### **6.0 Unsupported Cash and Cash Equivalents**

The statement of financial assets and liabilities reflects a negative cash and cash equivalents balance of Kshs.30,726 as disclosed in Notes 8, 9 and 10 to the financial statements. However, examination of sampled cheque stubs revealed that six (6) canceled cheques were not filed securely as required by Regulation 85 (5) of the Public Finance Management (National Government) Regulations, 2015 which requires spoilt cheques be marked prominently with the stamp "cancelled", and fixed securely to the cheque-list used for controlling the cheques issued each day. Further, the negative balance of Kshs.30,726 includes cash and cash equivalent at the beginning of the year dated 1 January, 2021 Kshs.6,391,119 as reflected in the statement of cash flows.

In the circumstances, the accuracy and completeness of the negative cash and cash equivalents balance of Kshs.30,726 as at 30 June, 2022 could not be confirmed.

## **7.0 Unsupported Accounts Payables**

The statement of financial assets and liabilities reflects accounts payable balance of Kshs.1,657,621 as disclosed in Note 12 to the financial statements. However, Management did not support payables totalling Kshs.1,058,669. Further, Management provided invoices totalling Kshs.1,537,120 owed to three suppliers whose amounts were not included in the accounts payable balance of Kshs.1,657,621. These balances date back to the year 2019/2020 and their supporting source documents were not provided for audit.

In the circumstances, the accuracy and completeness of the accounts payable balance of Kshs.1,657,621 as at 30 June, 2022 could not be confirmed.

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

## **Key Audit Matters**

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

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

### **Conclusion**

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

### **Basis for Conclusion**

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

Review of the annual report and financial statements revealed that:



Key School Information and Management (Part g) did not quote the name auditor of the school as Auditor General, Office of the Auditor General and not Independent Auditor;

Further, the amounts and balances in the financial statements and notes have not been rounded off to the nearest shilling.

In the circumstances, the financial statements as prepared do not comply with the Public Sector Accounting Standards Board reporting template.

## **2. Irregular Procurement of Goods and Services**

The statement of receipts and payments reflects payments for tuition of Kshs.770,000 as disclosed in Note 5 to the financial statements. This amount includes expenditure on teaching and reference materials of Kshs.730,000 whose procurement documents indicating how the supplier was identified and awarded the supply were not provided for audit. Further, the items were procured in cash contrary to Regulation 92(b) of the Public Procurement and Asset Disposal Regulations, 2020 which set the maximum level of expenditure under direct procurement to Kshs.50,000 per item per financial year.

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

## **2. Non-Compliance in Utilization of Infrastructure Funds**

The School received an amount of Kshs.3,432,445 for infrastructure and banked the funds in the school operations account instead of opening a school infrastructure bank account. This is contrary to Paragraph 3.3 of the guidelines issued by the Ministry of Education Circular No. MOE.HQ/3/13/3 dated 16 June, 2021 which states that MOE has provided for the use of Kshs.5,000 per student from GOK subsidy as maintenance and improvement fund per year to ensure proper learning with adequate school infrastructure and other improvements. Also, the school is required to open a school infrastructure bank account for banking infrastructure grants from GOK for the maintenance and improvement of the school's infrastructure.

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

## **3. Oversupply of Textbooks**

Review of the school's inventory records and delivery notes from the Ministry of Education revealed that the school had 2,672 excess text books. This was contrary to Regulation 139(1) of the Public Finance Management (National Government) Regulations, 2015 which requires that an Accounting Officer of a National Government entity to take full responsibility and ensure that proper control systems exist for assets and that preventative mechanisms are in place to eliminate theft, security threats, losses, wastage and misuse; movement and conditions of assets can be tracked and stock levels are at an optimum and economical level.

In the circumstances, the textbook-to-student ratio of one to one was not adhered to and value for money was not realised



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

## REPORT ON 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, I confirm that, nothing has come to my attention to cause me to believe that internal controls, risk management and overall governance were not effective.

### **Basis for Conclusion**

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 controls, risk management and overall governance.

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

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

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

Those charged with governance are responsible for overseeing the School's financial reporting process, reviewing the effectiveness of how Management monitors compliance with relevant legislative and regulatory requirements, ensuring that effective processes



and systems are in place to address key roles and responsibilities in relation to governance and risk management, and ensuring the adequacy and effectiveness of the control environment.

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

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

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

Further, in planning and performing the audit of the financial statements and audit of compliance, I consider internal controls in order to give an assurance on the effectiveness of internal controls, risk management and overall 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 controls 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 judgement and maintain professional skepticism throughout the audit. I also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to



those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls.

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

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

  
CPA Nancy Gathungu, CBS  
AUDITOR-GENERAL

**Nairobi**

**12 October, 2023**



**DALMAS MOKA SECONDARY SCHOOL**  
**PUBLIC SECONDARY SCHOOL**  
**Annual Report and Financial Statements**  
**For the year ended 30<sup>th</sup> June 22**

**I. STATEMENT OF RECEIPTS AND PAYMENTS**

DESCRIPTION OF VOTE HEAD	Note	2022	2021
			Kshs
<b>RECEIPTS</b>			
Capitation grants for tuition	1	789,690.00	372,424.00
Capitation grants for operations/Infrastructure	2	3,432,445.00	4,220,804.00
School Fund Income- Parents' Contributions	3	4,385,783.00	1,401,717.00
School Fund Income- Other receipts	4	4,338,500.00	1,562,839.00
Proceeds from borrowings			
<b>TOTAL RECEIPTS</b>		<b>12,946,418.00</b>	<b>7,557,784.00</b>
<b>PAYMENTS</b>			
Payments for Tuition	5	773,718.00	424,615.00
Payments for operations/Infrastructure	6	3,475,250.00	2,588,211.00
Boarding and school fund payments	7	5,493,692.00	2,900,568.00
<b>TOTAL PAYMENTS</b>		<b>9,742,660.00</b>	<b>5,913,394.00</b>
<b>SURPLUS/DEFICIT</b>		<b>3,203,758.00</b>	<b>1,644,390.00</b>

The financial statements were approved on.....2021 and signed by:

Sign *(Signed)*  
 Name *Nicholas Mwachine*  
 Chair Borm  
 Date *18/7/2023*

Sign *W. James*  
 Name *WALTER P. JAMES*  
 School principal  
 (secretary to Borm)  
 Date *19/7/2023*

Sign *Eda*  
 Name *ELIANA CHAKA*  
 Finance officer  
 Bursar  
 Date *18/7/2023*

**18 JUL 2023**

**ACCOUNTS CLERK**  
**DALMAS MOKA SEC. SCHOOL**  
 Box 20 - 80306, MGANGE  
 Date: *18/7/23* Sign: *Eda*

**DALMAS MOKA SECONDARY SCHOOL**  
**PUBLIC SECONDARY SCHOOL**  
**Annual Report and Financial Statements**  
**For the year ended 30<sup>th</sup> June 22**

**II. STATEMENT OF FINANCIAL ASSETS AND LIABILITIES**

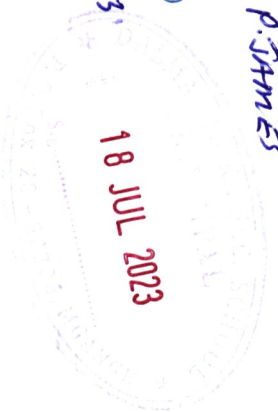
	Note	2022	2021
		Kshs	Kshs
<b>FINANCIAL ASSETS</b>			
<b>Cash and Cash Equivalents</b>			
Bank Balances	8	(33,226.00)	365,540.00
Cash Balances	9	2,500.00	3,490.00
Short term Investment	10	0.00	0.00
<b>Total Cash and Cash Equivalents</b>		<b>369,030.00</b>	<b>4,513,401.00</b>
Accounts Receivable	11	5,906,725.00	4,513,401.00
<b>TOTAL FINANCIAL ASSET</b>		<b>5,875,999.00</b>	<b>4,882,431.00</b>
<b>FINANCIAL LIABILITIES</b>			
Accounts Payable	12	1,657,621.00	1,591,475.00
<b>NET FINANCIAL ASSETS</b>		<b>4,218,378.00</b>	<b>3,290,956.00</b>
<b>REPRESENTED BY</b>			
Fund balance b/fwd 1 <sup>st</sup> Jan 2021	13	1,014,620.00	1,646,566.00
Surplus/Deficit for the year		3,203,758.00	1,644,390.00
<b>NET FINANCIAL POSITION</b>		<b>4,218,378.00</b>	<b>3,290,956.00</b>

The financial statements were approved on.....2022 and signed by:

Sign *Amwed* Name **MILITOVAY MWAMINGENYWA P. JAMES**  
 Chair Borm  
 School principal  
 (secretary to Borm)

Date *18/7/2023*

Date *18/7/2023*



Sign *Ed* Name **ELIANA CHRO**  
 Finance officer  
 Bursar  
 Date *18/07/2023*

**ACCOUNTS CLERK**  
**DALMAS MOKA SEC. SCHOOL**  
 P.O. Box 20-80306, MGANGE  
 Date.....  
 Sign *Ed*



DALMAS MOKA SECONDARY SCHOOL  
PUBLIC SECONDARY SCHOOL

Annual Report and Financial Statements

For the year ended **30<sup>th</sup> June 22**

**STATEMENT OF CASH FLOW**

	Kshs	2022	Kshs	2021
<b>Receipts from operating activities</b>				
Capitation grants for tuition		789,689.80	372,423.50	
Capitation grants for operations		3,432,445.00	2,806,138.00	
School fund income- Parents contributions/ fees		4,385,783.00	1,401,717.00	
School fund income- other receipts		4,338,500.00	1,562,839.00	
<b>Total receipts</b>		<b>12,946,417.80</b>	<b>6,143,117.50</b>	
<b>Payments</b>				
Payments for Tuition		773,718.00	424,615.00	
Payments for operations		2,930,958.00	2,437,904.00	
Boarding and school fund payments		2,881,348.00	2,900,568.00	
<b>Net cash flow from operating activities</b>		<b>6,586,024.00</b>	<b>5,763,087.00</b>	
<b>CASH FLOW FROM INVESTING ACTIVITIES</b>		<b>6,360,393.80</b>	<b>3,800,030.50</b>	
Proceeds from Sale of Assets		-	-	
Acquisition of Assets- Abolition block/classrooms		-	-	
Proceeds from investments		-	-	
<b>Net cash flows from Investing Activities</b>		<b>-</b>	<b>-</b>	
<b>NET CASHFLOW FROM FINANCING ACTIVITIES</b>				
Proceeds from borrowings/ loans		-	-	
Repayment of principal borrowings		-	-	
<b>Net cash flows from Financing Activities</b>		<b>-</b>	<b>-</b>	
<b>NET INCREASE IN CASH AND CASH EQUIVALENT</b>		<b>6,391,119.30</b>	<b>3,431,000.35</b>	
<b>- Cash and cash equivalent at BEGINNING of the year-1-1-2021</b>		<b>6,391,119.30</b>	<b>3,431,000.35</b>	
<b>Cash and cash equivalent at END of the year-30-6-2022</b>		<b>(30,725.50)</b>	<b>369,030.15</b>	

**DALMAS MOKA SECONDARY SCHOOL**  
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Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	b	c=a+b	d	e=c-d	f=d/c %
<b>RECEIPTS</b>						
<b>(1) CAPITATION GRANT ON TUITION</b>						
Textbooks and Learning materials	994,560.00	0	994,560.00	789,689.80	201,870.20	0.79
Teachers guides	0	0	0	0	0	
Reference/Library	0	0	0	0	0	
<b>(2) CAPITATION GRANT ON OPERATIONS/INFRASTRUCTURE</b>						
Personnel emoluments/Other	2,444,000.00	0	2,444,000.00	2,191,445.00	252,555.00	0.89
Repairs and maintenance/Infrastructure	1,300,000.00	0	1,300,000.00	1,241,000.00	59,000.00	0.95
<b>(3) FEES CHARGED ON PARENTS</b>						
Lunch	4,680,000.00	0	4,680,000.00	4,385,783.00	3,278,283.00	0.29
Other Receipt						
<b>OTHER INCOMES</b>						
Excess Fees /income	0.00	0.00	0.00	4,338,500.00	0.00	0.00
Bursary						



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<i>Income from Bus Hire</i>							
<i>sales bore hole water</i>							
<b>TOTAL INCOME</b>	<b>8,331,440.00</b>	<b>-</b>	<b>8,331,440.00</b>	<b>12,946,417.80</b>	<b>6,515,161.50</b>	<b>1.55</b>	
<b>(1) EXPENDITURE FOR TUITION</b>							
Textbooks and reference materials	1,077,440.00	-	1,077,440.00	773,718.00	652,825.00	0.39	
<b>PAYMENTS FOR OPERATIONS/INFRASTRUCTURE</b>							
Other Voteheads	2,444,000.00		2,444,000.00	2,930,958.00	(486,958.00)	1.19	
Infrastructure	1,300,000.00		0.00	0.00	0.00	0.00	
<b>BOARDING AND SCHOOL FUND PAYMENTS</b>							
Fee on Boarding Equipment and Stores	4,680,000.00		4,680,000.00	2,881,348.00	1,798,652.00	0.62	
Acquisition of Assets	-		-	-	-	-	
<b>TOTAL</b>	<b>8,331,440.00</b>	<b>-</b>	<b>8,331,440.00</b>	<b>6,586,024.00</b>	<b>1,786,263.00</b>	<b>0.79</b>	

**DALMAS NOKA SECONDARY SCHOOL**  
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<b>I. NOTES TO THE FINANCIAL STATEMENTS</b>			
<b>1 CAPITATION GRANT FOR TUITION</b>			
		<b>2022</b>	<b>2021</b>
		<b>Kshs</b>	<b>Kshs</b>
	Textbooks and reference materials	789,689.80	372,423.50
	Exercise books		
	Teaching / learning materials		
	<b>Total</b>	<b>789,689.80</b>	<b>372,423.50</b>
<b>2 CAPITATION GRANT FOR OPERATIONS &amp; INFRASTRUCTURE</b>			
		<b>2022</b>	<b>2021</b>
		<b>Kshs</b>	<b>Kshs</b>
	Personnel emoluments/Other	2,191,445.00	1,034,638.00
	Repairs and maintenance/Infrastructure	1,241,000.00	1,771,500.00
	Electricity and water		
	Medical		48,600.00
	Nts Sacco		
	Activity		89,200.00



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	Other Voteheads				1,097,052.00
	Nhif				89,907.00
	Nssf				89,907.00
	<b>Total</b>				<b>3,432,445.00</b>
	<b>PARENTS CONTRIBUTION/FEEES - SCHOOL FUND ACCOUNT</b>				
<b>3</b>					
				<b>2022</b>	<b>2021</b>
				<b>Kshs</b>	<b>Kshs</b>
	Fees on Boarding Equipment and Stores		4,385,783.00		1,401,717.00
	Other Voteheads				-
	<b>Total</b>		<b>4,385,783.00</b>		<b>1,401,717.00</b>
<b>4</b>	<b>OTHER RECEIPTS – SCHOOL FUND ACCOUNT</b>				
				<b>2022</b>	<b>2021</b>
				<b>Kshs</b>	<b>Kshs</b>
	Transfers-Prize giving		4,338,500.00		1,562,839.00
	Bursary				
	Students Identity card				
	<b>Total</b>		<b>4,338,500.00</b>		<b>1,562,839.00 -</b>

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<b>5</b>		<b>PAYMENTS FOR TUITION</b>	
	<b>2022</b>	<b>2021</b>	
	<b>Kshs</b>	<b>Kshs</b>	
Textbooks and reference materials	773,718.00	424,615.00	
Exercise books		-	
Bank Charges			
<b>Total</b>	<b>773,718.00</b>	<b>424,615.00</b>	

<b>6</b>		<b>PAYMENTS FOR OPERATIONS/ INFRASTRUCTURE</b>	
	<b>2022</b>	<b>2021</b>	
	<b>Kshs</b>	<b>Kshs</b>	
Other Voteheads(LTT,ADM	2,206,958.00	2,437,904.00	
Infrastructure	724,000.00		
Taita Taveta NTS SACCO	350,780.00		
Nhif	55,200.00	60,400.00	
Nssf	138,312.00	89,907.00	
<b>TOTAL</b>	<b>3,475,250.00</b>	<b>2,588,211.00</b>	



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7	<b>BOARDING AND SCHOOL FUND PAYMENTS</b>	2022	2021
		<b>2022</b>	<b>2021</b>
		<b>Kshs</b>	<b>Kshs</b>
	Lunch Programme	2,881,348.00	2,900,568.00
	Insurance Cost (Life Property)		-
	Other Voteheads	2,612,344.00	-
	<b>TOTAL</b>	<b>5,493,692.00</b>	<b>2,900,568.00</b>
	<p><i>Expenses on income generating activities** should include all costs relating to the school earnings on other receipts as recorded in note 4. These costs should include farm maintenance, posho mill maintenance, ground maintenance and costs incurred during hire of school bus among others.</i></p>		

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<b>8 BANK ACCOUNTS</b>		<b>Bank Account Number</b>	<b>2022</b>	<b>2021</b>
<b>Name of Bank, Account No. &amp; currency</b>			<b>Kshs</b>	<b>Kshs</b>
<b>1</b>	Tuition Account	1103792237	21,915.00	5,583.20
<b>2</b>	Operations Account	1103791974	6,084.55	230,266.05
<b>3</b>	School Fund Account/Boarding	1119645840	(183,602.45)	106,735.55
<b>4</b>	Savings Account-P.T.A	1107792991	5,109.40	5,109.40
<b>5</b>	Infrastructure Account	1124554556	17,215.95	0.00
<b>6</b>	C.D.F ACCOUNT	1110128932	100,052.00	17,845.95
	<b>Total</b>		<b>(33,225.55)</b>	<b>365,540.15</b>
<b>9</b>	<b>CASH IN HAND</b>			
	<b>Description</b>		<b>2022</b>	<b>2021</b>
			<b>Kshs</b>	<b>Kshs</b>
	Tuition Account		0.00	0.00
	Operation Account			0.00
	School Fund account		2,500.00	3,490.00
	<b>Total</b>		<b>2,500.00</b>	<b>3,490.00</b>



DALMAS MOKA SECONDARY SCHOOL  
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Annual Report and Financial Statements

For the year ended 30<sup>th</sup> June 22

<b>10</b>	<b>SHORT TERM INVESTMENTS</b>			
	<b>Description</b>		<b>2022</b>	<b>2021</b>
			<b>Kshs</b>	<b>Kshs</b>
	Cooperative shares		0.00	0.00
	Treasury Bills		0.00	0.00
	<b>Total</b>		<b>0.00</b>	<b>0.00</b>

<b>11</b>	<b>ACCOUNTS RECEIVABLE</b>			
	<b>Description</b>		<b>2022</b>	<b>2021</b>
			<b>Kshs</b>	<b>Kshs</b>
	Fees arrears		5,906,725.00	4,499,401.00
	Other non-fees receivables			
	Salary advances			14,000.00
	Imprest			
	<b>Total</b>		<b>5,906,725.00</b>	<b>4,513,401.00</b>

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[Include an ageing of the fees / non fees arrears below]

Description	2022	2021
	<b>Kshs</b>	<b>Kshs</b>
Fees arrears for current year	1,393,324.00	2,602,480.00
Fees arrears for the previous year	4,513,401.00	
Fees arrears for prior periods (over two years)		1,910,921.00
<b>Total</b>	<b>5,906,725.00</b>	<b>4,513,401.00</b>

**12 ACCOUNTS PAYABLE**

Description	2022	2021
	<b>Kshs</b>	<b>Kshs</b>
Trade creditors (See ageing below and appendix 1)	1,657,621.00	1591,475.00
Prepaid fees		-
Caution money		
<b>Total</b>	<b>1,657,621.00</b>	<b>1,591,475.00</b>



**DALMAS MOKA SECONDARY SCHOOL**  
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[Include an ageing of the creditor's arrears below]

Description	2022	2021
	<b>Kshs</b>	<b>Kshs</b>
Trade creditors for current year	1,657,621.00	1,591,475.00
Trade creditors for the previous year		-
Trade creditors for prior periods (over two years)		-
<b>Total</b>	<b>1,657,621.00</b>	<b>1,591,475.00</b>

**13**

**FUND BALANCE BROUGHT FORWARD**

Description	2022	2021
	<b>Kshs</b>	<b>Kshs</b>
Bank balances	3,655,540.00	365,540.15
Cash balances	3,490.00	3,490.00
Short Term Investments	0.00	-
Receivables	5,074,489.00	4,513,401.00
Payables	1,650,000.00	1,591,475.00

**DALMAS NOKA SECONDARY SCHOOL**  
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	<b>Total</b>		<b>7,083,519.00</b>	<b>3,290,956.15</b>
	<b>Other important disclosure notes</b>			
<b>14</b>	<b>Non-current Liabilities Summary</b>			
	<b>Description</b>		<b>2022</b>	<b>2021</b>
			<b>Kshs</b>	<b>Kshs</b>
	Bank loan(s)		-	-
	Gratuity and leave provision		-	-
	<b>Total</b>		-	-
<b>15</b>	<b>Biological assets</b>			
	<b>Description</b>	<b>Numbers</b>	<b>2022</b>	<b>2021</b>
			<b>Kshs</b>	<b>Kshs</b>
	Trees	50	1,500,000.00	1,500,000.00
	Coffee or tea plantation		-	-
	Poultry		-	-
	<b>Total</b>		<b>1,500,000.00</b>	<b>1,500,000.00</b>



**DALMAS MOKA SECONDARY SCHOOL**  
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<b>Borrowings</b>		<b>2022</b>	<b>2021</b>
<b>Description</b>		<b>KShs</b>	<b>KShs</b>
a) Borrowings			
Borrowing at beginning of the year		-	-
Borrowings during the year		-	-
Repayments of during the year		-	-
<b>Balance at end of the year</b>		<b>-</b>	<b>-</b>

<b>17 Stock/ Inventory</b>		<b>2022</b>	<b>2021</b>
<b>Description</b>		<b>KShs</b>	<b>KShs</b>
<b>Stock/Inventory</b>			
Stock/ inventory at beginning of the year		-	-
Stock/ inventory purchased during the year		-	-
Stock/ inventory issued during the year		-	-
<b>Balance at end of the year</b>		<b>-</b>	<b>-</b>

**DALMAS MOKA SECONDARY SCHOOL**  
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**TUITION ACCOUNT TRIAL BALANCE**  
**AS AT 30.06.2022**

					ADJ UST ME NTS	AS AT 30.06.2022				
VOTEHEAD	CAPITAT ION	DEBIT	CREDIT	DEBIT	CREDIT	VOTEHE AD	CAPITAT ION	DEBIT	CREDI T	
Opening bank balance 01-7- 2021			5,583.20			Opening bank balance 01- 7-2021				
Tuition /Learning materials	953,120.00	770,000.00	789,689.80			Tuition /Learning materials				
Sundry Creditors						Sundry Creditors				
Bank charges		3,358.00				Bank charges				
Bank balance Balance 30- 06-2022		21,915.00				Bank balance-30- 6-2022				
<b>TOTAL</b>		<b>795,273.00</b>	<b>795,273.20</b>							



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**OPERATIONS ACCOUNT TRIAL BALANCE AS AT**  
**30.06.2022**

ADJ  
UST  
ME  
NTS  
AS AT  
30.06.2022

VOTEHEAD	CAPITATI ON GRANT	DR	CR	DEBIT	CREDI T	VOTEHEAD	CAPITATI ON GRANT	DR	CR
Cash	Kshs.	Kshs.	Kshs.	Kshs.	Kshs.	Cash	Kshs.	Kshs.	Kshs.
Bank Balance 01-7-2021			230,266.05			Bank Balance 01-7-2021		-	0
EWC						EWC			
LT T						LT T			
MIF grant	1,241,000.00	724,000.00	1,241,000.00			MIF grant			
Personal emolument/Other	2,191,445.00	3,350,582.00	2,142,845.50			Personal emolument			
Admin cost		65,000.00	50,000.00			Admin cost			
Activity						Activity			
Medical and insurance			48,600.00			Medical and insurance			
Nhif		50,600.00	56,000.00			Nhif			
Nssf			137,912.00			Nssf			
Nts Sacco		430,850.00				Main fund			

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			476,835.00			account			
Main Fund Account		828,878.00	1746561.00						
Tuition		145,900.00	15000.00			Infrastructure account			
Infrastructure account		200,000.00	879500.00						
Sundry creditors		328,125.00				Sundry creditors			
Bank charges						Bank charges			
Bank balance-30-6-2022		6,084.55				Bank balance-30-6-2021			
Cash balance-30-6-2022						Cash balance-30-6-2022			
<b>TOTALS</b>	<b>3,432,445.00</b>	<b>6,130,019.55</b>	<b>6,130,019.55</b>	<b>0.00</b>	<b>0.00</b>	<b>TOTALS</b>	<b>0</b>	<b>0.00</b>	<b>0.00</b>



**INFRASTRUCTURE PROJECTS ACCOUNT TRIAL  
 BALANCE**

AS AT  
 30.06.2022

PROJECT	GRANTS	DR	CR	ADJUSTMENTS		PR OJE CT	GRANTS	DR	CR
	Kshs.	Kshs.	Kshs.	DEBIT Kshs.	CREDIT Kshs.		Kshs.	Kshs.	Kshs.
Opening Bank bal.	0	0	0	0	0	Opening Bank bal.	0	0	0
Ablution blocks, 10 toilets	0	0	0	0	0	Ablution blocks, 10 toilets	0	0	0
Classrooms, 2 units	0	0	0	0	0	Classrooms, 2 units	0	0	0
Bank charges	0	0	0	0	0	Bank charges	0	0	0

AS AT 30.06.2022





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**SCHOOL MAIN FUND ACCOUNT TRIAL**  
**BALANCE**

AS AT 01.07.2022				ADJUSTMENTS		AS AT 01.07.2022			
VOTEHEAD	APPROVED ESTIMATES	DR Kshs.	CR Kshs.	DEBIT Kshs.	CREDIT Kshs.	VOTEHEAD	APPROVED ESTIMATES	DR Kshs.	CR Kshs.
Cash opening balance-1-7-2021			3,490.00			Cash opening balance-1-7-2021			
Bank opening balance1-7-2021			106,735.55			Bank opening balance1-7-2021			
BES		3,001,188.00	4,385,783.00			BES			
Sales of borehole water						Sales of borehole water			
Fees Arrears 2020/2022						Fees Arrears 2020/2022			
Feea Arrears 2021			970,190.00			Fees Arrears 2021			
Nhif						Nhif			
Nssf						Nssf			
Bursary		2,522,344.00	2,522,344.00			Bursary			
Fee prepayment			203,448.00			Fee prepayment			
Pize Giving						Prize Giving			
Excess fees income						Excess Fees Income			

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Tuition Account					Tuition Account				
Operation Account		4,370,821.00	1,521,260.00		Operation Account				
Sundry Creditors 2021/2022					Sundry Creditors				
Cash balance-30-6-2022		2,500.00			Cash balance-30-6-2022				
Bank balance 30-6-2022			183,602.45						
		<b>9,896,853.00</b>	<b>9,896,853.00</b>						



**NB:- 1.REFER TO CASH FLOW STATEMENT**

Cash and cash equivalent at the beginning of the year 01/01/2020 is a balancing figure, this is because the previous year's fund balance or accumulated balance does not give the accurate amount.

**2.REFER TO NOTES TO THE FINANCIAL STATEMENT**

**NOTE 15**

**BIOLOGICAL ASSETS**

The value of trees found in the school land is an estimation figure of Ksh. 1,500,000 referring to approximately 50 trees at Ksh. 30,000 each.

Prepared by:-

*Eel*  
**ACCOUNTS CLERK**  
DALMAS MOKA SEC. SCHOOL  
P. O. Box 20 - 80306, MGANGE  
ELIANA CHAO  
ACCOUNTS CLERK *18/01/22* *Eel*  
**DALMAS MOKA SECONDARY SCHOOL**