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TABLED BY:	Hon. Silvanus Osondu MP Majority Party Whip
CLERK AT THE TABLE:	A. Shituko

OF

THE AUDITOR-GENERAL

ON

**ST. AGATHA NGOLOKI SECONDARY
SCHOOL**

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

TAITA/TAVETA COUNTY

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

07 AUG 2023
Revised 30 June 2022.

RECEIVED



ST AGATHA SECONDARY SCHOOL
PUBLIC SECONDARY SCHOOL

ANNUAL REPORT AND FINANCIAL STATEMENTS
(REVISION)

FOR THE FINANCIAL YEAR ENDED
30th June 2022

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 MANAGEMEN

(a) Background information

(b)

(c) The school is domiciled in Kenya and its operations are governed under the Basic Education Act, 2013. It is located in TAITA TAVETA County, TAITA Sub-County

(d)
(e) The school was registered in JUNE 2014 under registration number PU/S/2/9549/14 and is currently categorized as a COUNTY public school established, owned or operated by the Government.

(f) The school is a boarding school and had 228 number of students as at 30th June 2022. It has 2 streams and 12 teachers of which 2 teachers are employed by the School Board of Management.

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	Sister Theopister Kilimo	Chairperson	18th June 2019
2	Margaret Were	Secretary- Principal	18th June 2019
3	Fr. Patrick Munish	Sponsor	18th June 2019
4	Nyambu Zollo	Assist.Chair person	18th June 2019
5	Mwakala Moka	Area Chief	18th June 2019
6	Mary Mwakichakuri	Member	18th June 2019
7	Justina Nyambu	Member	18th June 2019
8	Francis Mzae	Member – Rep CEB	18th June 2019
9	Neolina Chao Kala	Member	18th June 2019
10	Samuel Mwangiri	Member Rep Teachers	18th June 2019
11	Fabian Mwarashu	Member - Community	18th June 2019
12	Margaret Wandogho	MemberSpecial Needs	18th June 2019
13	Valentine Maza	Rep Students	18th June 2019
14	Christine Wawuda	Member	18th June 2019
15	Joachim Mwaikwasi	Member	18th June 2019
16	Esther Mwanyigha	Member	18th June 2019
17	Selina Mng'ambwa	Member	18th June 2019
18	John Lawia	Rep Sponsor	18th June 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

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Management Act, 2012 and the Fourth Schedule para 21 and 23 of the Basic Education Act, 2013.

(g) Committees of the Board

Ref:	Name of Committee	Names of Members	Designation	Number of meetings attended during the year
1	Executive Committee	Sister Theopister Margaret Were John Lawia Nyambu Zollo Mary Wakesho	Chairperson Secretary Member Member	2 out of 2
2	Academic Committee	The sponsor Margaret Were Zollo Nyambu Dr.Nestar Mwaluma Mr. E.Mwashighadi Mr. Kimuge Parent	Chairperson Secretary Member Member Member Member Member	2 out of 2
3	Discipline and welfare Committee	Mr.zollo Nyambu Margaret Were John Lawia Margaret Were The sponsor	Chairperson Secretary Member Member Member	2 out of 2

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(h) School operation Management

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

Ref:	Designation	Name	TSC Number/ID NO
1	Principal	Margaret Were	291689
2	Deputy Principal	Lilian kiio	529108
3	School Bursar	Edward Mchalongo	12548701

KEY SCHOOL INFORMATION AND MANAGEMENT

(i) Schools contacts

- (j) Post Office Box: 127-80306
(k) Telephone: 0721726696/0712787470
(l) E-mail: stagathangoloki@yahoo.com
(m) Website: N/A
(n) Facebook: N/A
(o) Twitter: N/A

(p) School Bankers

The following school operated 4 number of bank accounts in the following banks:

1. Name of Bank: KENYA COMMERCIAL BANK
Branch: WUNDANYI
Account Number: **1133910831**
2. Name of Bank: ABSA BANK
Branch: VOI
Account Number: **2037906096**
3. Name of Bank: ABSA BANK
Branch: VOI
Account Number: **2027830466**
4. Name of Bank: ABSA BANK
Branch: VOI
Account Number: **2027839315**

MPESA Pay Bill No. 522123 ACCOUNT NO.68226K. attached to KENYA COMERCIAL bank account 1133910831

Office of the Auditor General

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


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11. SUMMARY REPORT OF PERFORMANCE OF THE SCHOOL

YEAR	2021-2022	2020-2021	1019-2020
SURPLUS/DEFICIT	614,157.95	2,327,133.15	118,574.05
CAPITATION GRANT(MOE)	3,826,837.80	2,080,906.75	2,170,365.00
RATIO OF CAPITATION	14,890.42	9,126.78	11,991.00
GROWTH OF OTHER INCOME	-	-	-
GROWTH OF EXPENDITURES	16,529,998.85	5,417,498.60	66,692,310.95
MOVEMENT OF DEBTORS	7,117,324.00	5,231,942.05	2,534,048.05
MOVEMENT OF CREDITORS	1,824,390.00	1,217,951.00	487,015.35
MOVEMENT OF CASH	4,775.00	55,378.00	8,011.00
MOVEMENT OF BANK	(656,013.50)	(12,780.65)	(377,546.50)
TOTALS	(651,238.05)	42,597.35	(369,535.50)

	TEACHERS STUDENT RATIO			
	YEAR	2021-2022	2020-2021	2019-2020
a)	ENROLLMENT	257	228	181
	NUMBER OF TEACHERS	13	12	9
	TEACHERS STUDENT RATIO	1:20	1:19	1:20
	TEACHERS POSTED	1	1	1
	TEACHERS TRANSFERRED	NIL	NIL	NIL
	B.O.M TEACHERS	3	3	2

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	TEACHERS SHORTAGE	3	3	NIL
b)	MEAN SCORE			
	YEAR	2021-2022	2020-2021	2019-2020
	NO .OF CANDIDATES	52	42	37
	SCHOOL TERGET	5	5	5
	MEAN SCORE		3.41	4.027
c)	CAPACITY OF THE SCHOOL			
	ENROLMENT	257	228	181
	DINNING HALL	NIL	NIL	NIL
	LABORATORY	1	1	1
	DORMITORY	1	1	1
	CLASSES	6	5	5
	TOILETS	13	13	13
d)				
	DEVELOPMENT PROJECT	COMOLETED	ON GOING	SOURCE OF FUND
	DORMITORY	NO	YES	CDF
	CBC CLASS	YES	NO	M.O.E
	SCHOOL PRINCIPAL			
	LILIAN KIHO			
	SIGN : 			
	DATE: 01.08.23			

PRINCIPAL
 ST AGATHA NGOLOKI SEC. SCH
 P. C. Box 2 - 80305. NGANCE-TATA.
 DATE 01.08.23 

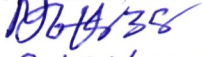
II. STATEMENT OF SCHOOL MANAGEMENT RESPONSIBILITY

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.

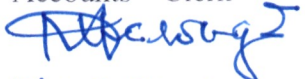
The Board of Management of St .Agatha Ngoloki Girls Secondary school accepts responsibility for the school's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting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

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

Name: EMMANUEL MZAE MWAMBURI
Designation: Chairman, School Board of Management
Sign: 
Date: 21/8/2023

Name: LILIAN KIIO
Designation: School Principal & Secretary to Board of Management
Sign: 
Date: 01-08-23



Name: EDWARD MCHALONGO
Designation: Accounts Clerk
Sign: 
Date: 01.08.2023

III. SIGNIFICANT ACCOUNTING POLICIES

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

1. Statement of compliance and basis of preparation

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

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

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

2. Recognition of receipts and payments

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

3. In-kind contributions

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

4. Cash and cash equivalents

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

5. Accounts Receivable

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

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imprest or AIE holders. This is an enhancement to the cash accounting policy. Other accounts receivables are disclosed in the financial statements.

6. Accounts Payable

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

7. Non-current assets

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

8. Budget

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

9. Comparative figures

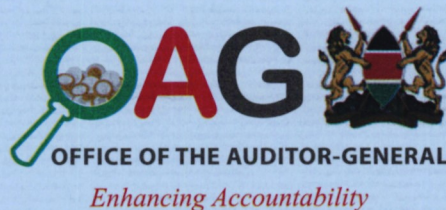
Where necessary comparative figures for the previous financial year have been amended or reconfigured to conform to the required changes in presentation.

10. Subsequent events

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

REPUBLIC OF KENYA

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Monrovia Street
P.O. Box 30084-00100
NAIROBI

REPORT OF THE AUDITOR-GENERAL ON ST. AGATHA NGOLOKI PUBLIC SECONDARY SCHOOL FOR THE YEAR ENDED 30 JUNE, 2022 – TAITA/TAVETA COUNTY

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

Adverse Opinion

I have audited the accompanying financial statements of St. Agatha Ngoloki Public Secondary School – Taita/Taveta County set out on pages 11 to 18, which comprise of

the statement of financial assets and liabilities as at 30 June, 2022, and the statement of receipts and payments, the statement of cash flows and the 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, because of the significance of the matters discussed in the Basis for Adverse Opinion section of my report, the financial statements do not present fairly, the financial position of St. Agatha Ngoloki Public 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 the International Public Sector Accounting Standards (Cash Basis) and do not comply with the Basic Education Act, 2013 and the Public Finance Management Act, 2012.

Basis for Adverse Opinion

1. Failure to Provide a Trial Balance

The financial statements presented for audit were not accompanied with a trial balance.

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

2. Inaccuracies in the Financial Statements

- (i) The amounts reflected in the statement of receipts and payments differ with the corresponding amounts reflected in the statement of cash flows as detailed below;

Item	Statement of Receipts and Payments (Kshs.)	Statement of Budget and Actual Amounts (Kshs.)	Variance (Kshs.)
Capitation Grants for tuition	716,071	1,156,759	(440,688)
School Fund Income-Parent's Contributions	13,317,319	10,769,423	2,547,896
Payment for Tuition	805,461	800,705	4,756
Payment for Operations	3,204,636	3,824,826	620,190
Boarding and School Fund Payments	12,519,902	1,032,702	11,487,200

- (ii) The amounts reflected in the statement of receipts and payments differ with the corresponding amounts reflected in the bank statements as detailed below;

Item	Amount in the Statement of Receipts and Payments (Kshs.)	Amount as per Bank Statements (Kshs.)	Variance (Kshs.)
Capitation Grants for Tuition	716,071	1,156,759	(440,687)
Capitation Grants for Operations	3,110,766	3,754,266	(643,500)

- (iii) The statement of financial assets and liabilities reflects fund balance brought forward of Kshs.1,677,497 for 2020/2021 as disclosed in Note 13 to the financial statements. However, the recalculated fund balance brought forward is Kshs.2,651,528 resulting to an unexplained variance of Kshs.974,031.
- (iv) Note 13 to the financial statements reflects fund balance brought forward for 2021/2022 of Kshs.4,037,538 while the recalculated balance is Kshs.6,581,440 resulting to an unexplained variance of Kshs.2,543,901.
- (v) The amounts reflected in the fund balance brought forward for 2021/2022 differ with the corresponding amounts reflected in Notes to the financial statements as detailed below;

Description	Fund Balance Brought Forward (Kshs.)	Amount in the Notes (Kshs.)	Variance (Kshs.)
Bank Balances	23,068	(12,780)	10,286
Cash Balances	54,478	55,378	(900)
Receivables	5,231,942	5,209,942	22,000

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

3. Inaccuracies in the Statement of Cash Flows

- (i) The statement of cash flows reflects cash and cash equivalents at the end of the year of Kshs.161,992 while the statement of financial assets and liabilities reflects cash and cash equivalents balance of negative Kshs.226,259 resulting to an unreconciled variance of Kshs.64,268.
- (ii) The statement of cash flows reflects cash and cash equivalents at the beginning of the year negative balance of Kshs.215,723 while the statement of financial assets and liabilities reflects cash and cash equivalents balance of negative Kshs.44,640 resulting to an unreconciled variance of Kshs.171,083.
- (iii) Net increase in cash and cash equivalents in the statement of cash flows were omitted.

In the circumstances, the accuracy of the statement of cash flows could not be confirmed.

4. Unsupported Statement of Receipts and Payments

The statement of receipts and payments reflects payments amounting to Kshs.16,529,999 as disclosed in Notes 5, 6 and 7 to the financial statements. Included in this amount is Kshs.805,461, Kshs.3,204,636 and Kshs.12,519,902 in respect to payments for tuition, payments for operations and boarding and school fund payments respectively whose supporting ledgers and schedules were not provided for audit.

In the circumstances, the accuracy, regularity and completeness of payments of Kshs.16,529,999 could not be confirmed.

5. Inaccuracies in Cash and Cash Equivalents

The statement of financial assets and financial liabilities reflects a negative cash and cash equivalents balance of Kshs.226,259 as disclosed in Note 8 and 9 to the financial statements. However, the following unsatisfactory issues were observed:

5.1 Overdrawn (Negative) Cashbook Balances

The statement of financial assets and liabilities reflects cash and cash equivalents credit balance of Kshs.226,259 as disclosed in Notes 8 and 9 to the financial statements. This balance is composed of tuition account of Kshs.32,848, operations account of Kshs.91,914, an overdrawn school fund account/funding balance of Kshs.365,509 and infrastructure account of Kshs.9,712 while Note 8 to the financial statements, reflects a net cash and cash equivalents balance of negative Kshs.231,034. Further, the actual cash at hand balance of Kshs.4,775 could not be confirmed as a Board of Survey Certificate as at 30 June, 2022 was not provided for audit. Offsetting of cash and cash equivalents by a credit balance is contrary to paragraph 48 of the International Public Sector Standards (IPSAS) 1 on presentation of financial statements, which requires that assets and liabilities, and revenue and expenses, shall not be offset unless required or permitted by an IPSAS.

5.2. Unexplained Direct Banking

The bank reconciliation statement for the school fund account reflected an amount of Kshs.722,229 as receipts in the bank statement not recorded in the cashbook as at 30 June, 2022. However, the banking was not supported by source and the intended purpose.

5.3. Failure to Record Tuition Capitation

Review of records revealed that the School received capitation for tuition amount of Kshs.51,000 on 1 May, 2022 from the Ministry of Education. However, this amount was not recorded in the cashbook.

In the circumstances, the accuracy and completeness of cash and cash equivalents balance of negative Kshs.226,259 could not be confirmed.

6. Unsupported Balances in Accounts Receivables

The statement of financial assets and financial liabilities and as disclosed in Note 11 to the financial statements reflects accounts receivables balance of Kshs.7,117,324. However, supporting documents were not provided for audit. Further, aging analysis revealed that a balance of Kshs.3,919,828 has been outstanding for a long period. This is an indication that no collection was made during the year and no effort has been made to recover the long outstanding balance.

In the circumstances, the accuracy and recoverability of the account's receivables balance of Kshs.7,117,324 could not be confirmed.

7. Unsupported Accounts Payable

The statement of financial assets and financial liabilities and as disclosed in Note 12 to the financial statements reflects accounts payable balance of Kshs.2,274,318. However, this balance includes prepaid fees of Kshs.195,770 and trade creditors of Kshs.2,078,548 whose supporting documents were not provided for audit. Further, the accounts payable balance of Kshs.576,150 has been outstanding for over ninety (90) days and no reason was given for the non-settlement.

In the circumstances, the accuracy and completeness of accounts payables balance of Kshs.2,274,318 could not be confirmed.

8. Failure to Maintain Fees Register

The statement of receipts and payments and as disclosed in Note 3 to the financial statements reflects receipts from parents' contributions totalling to Kshs.13,317,319. Review of school fees documents revealed that the School did not maintain a fee register and a listing of students with fees arrears as required, hence it was not possible to confirm the individual fee payments and balances for the students.

In the circumstances, the accuracy and completeness of the parents' contribution of Kshs.13,317,319 could not be confirmed.

9. Unsupported Fixed Assets

The School did not maintain a fixed asset register for its assets to record necessary information such as date of acquisition, type of asset, condition and cost. Further, review of Board Minutes revealed that the School occupies thirty (30) acres of land. However, Management did not provide land title deeds for the land.

In the circumstances, the ownership and status of the School's fixed assets could not be confirmed.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the St. Agatha Ngoloki 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 adverse 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, because of the significance of the matters discussed in the Basis for Adverse Opinion and Basis for Conclusion on Lawfulness and Effectiveness in Use of Public Resources sections of my report, based on the audit procedures performed, I confirm that public resources have not been applied lawfully and in an effective way.

Basis for Conclusion

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

The annual report and the financial statements prepared and submitted for audit are not consistent with the reporting format prescribed by the Public Sector Accounting Standards Board. The following issues were noted:

- i. Significant accounting policies precede the financial statements.
- ii. The table of contents has errors on pages, information included in the summary report of performance disagrees with financial statements and the summary report of performance of the School does not include graphical presentation, ratios, tables, and pie charts.
- iii. Teacher student ratio and mean score are missing.
- iv. Statements of receipts and payments, statement of financial assets and financial liabilities and statement of cash flows have not been signed by the Chairperson Board of Management.

In the circumstances, Management was not compliant with PSASB requirements.

2. Inadequate Infrastructure

The School does not have adequate buildings and space to shelter the students which forced Management to turn the modern kitchen and, dining hall into a dormitories and a computer laboratory was turned into a class. In addition, the School does not have a standard playground. This is contrary to Section 2.2.1 of the operational manual for

utilization of learner capitation which provides that a school needs to improve the school environment and learning outcomes.

In the circumstances, effective learning and service delivery to the Students could not be confirmed.

3. Management of Textbooks

Review of textbook records revealed that the School had seven hundred and eighty-two (782) unused excess books that were in the stores.

In the circumstances, effectiveness in the use of textbooks could not be confirmed.

3.2 Delay in Delivery of Textbooks

Review of delivery notes revealed that delivery of textbooks in some instances took more than four (4) months before the books could get to the School after the dispatch were done from the publisher. No explanation was given as this could affect the delivery of the school curriculum.

3.3 Variance Between the Books Dispatched by the Ministry of Education and Books Received by The School

Delivery notes revealed that the ministry delivered 114 books but the School received a total of 53 books resulting to an undersupply of 61 books as shown below:

Name of Distributor	Title of the Book	Date Received	Book as per KLB Schedule	Actual Books received	Variance
Kenya Literature Bureau	KLB Secondary History and Government Form 3	22/10/2021	14	8	6
Kenya Literature Bureau	Secondary Biology Form 1	22/10/2021	50	45	5
Kenya Literature Bureau	Secondary Excelling in English form 1	22/10/2021	50	0	50
	Total		114	53	61

3.4 Books Not in the Delivery Book but Delivered

In addition, delivery notes revealed that the ministry delivered 22 books but the School received a total of 121 books resulting to an undersupply of 99 books as shown below:

Name of Distributor	Title of the Book	Date Received	Book as per KLB Schedule	Actual Books received	Variance
Kenya Literature Bureau	KLB Secondary History & Government form 4	22/10/2021	0	5	5
Kenya Literature Bureau	KLB Secondary Agriculture	22/10/2021	21	23	2
Kenya Literature Bureau	KLB Secondary CRE form 3	22/10/2021	0	91	91
Kenya Literature Bureau	KLB Secondary History & Government form 2	22/10/2021	1	2	1
	Total		22	121	99

In the circumstances, effective management of textbooks could not be confirmed.

4. Weaknesses in Procurement

The statement of receipts and payments reflects total payments amounting to Kshs.16,529,999 as disclosed in Notes 5,6 and 7 to the financial statements. However, the following anomalies were observed;

4.1. Failure to Prepare an Annual Procurement Plan

Review of the procurement documents provided for audit revealed that Management had not prepared a procurement plan for the financial year. This is contrary to Section 53 (2) of the Public Procurement and Asset Disposal Act, 2015 which requires that an accounting officer shall prepare an annual procurement plan which is realistic in a format set out in the Regulations within the approved budget prior to commencement of each financial year as part of the annual budget preparation process.

4.2. Weakness in Procurement of Goods and Services

Review of payment vouchers and supporting documentation revealed the following procurement anomalies:

- i. The School did not maintain a list of pre-qualified suppliers as required under Section 57(1) of the Public Procurement and Asset Disposal Act, 2015 which requires the head of the procurement function of a procuring entity to maintain and update lists of registered suppliers, contractors and consultants in the categories of goods, works or services according to its procurement needs.
- ii. In some instances, quotations were not sent to different suppliers, hence it was not possible to determine if the goods and services were competitively procured. This is contrary to Section 106 (2)(d) of Public Procurement and Asset Disposal Act, 2015 which states that at least three persons shall submit their quotations prior to evaluation.

- iii. The payment vouchers were not supported with professional opinions and evaluation minutes. Consequently, it was not possible to confirm that the goods and services were competitively procured. This is contrary to Section 84 and Section 80 of the Public Procurement and Asset Disposal Act, 2015 which states the head of the procurement function of a procuring entity shall, alongside the report to the evaluation committee as secretariat comments, review the tender evaluation report and provide a signed professional opinion to the accounting officer on the procurement or asset disposal proceedings.
- iv. There was no evidence that the goods were inspected after delivery to confirm if what was requested is what was delivered. This is contrary to Section 48 (1) and (3) of the Public Procurement and Asset Disposal Act, 2015 which requires an accounting officer of a procuring entity to establish an ad hoc committee known as the inspection and acceptance committee and the committee shall immediately after the delivery of the goods, works or services inspect and where necessary, test the goods received.
- v. Goods received and issued were not supported with counter requisition and issue voucher to confirm the user department. This is contrary to provisions of Regulation 166 of the Public Procurement and Asset Disposal Regulations, 2020 which states that an accounting officer of a procuring entity shall ensure proper management and distribution of inventory, stores and assets by ensuring that they are received and taken on charge.

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

5. Failure to Provide Approved Budget

The School did not provide for audit an approved budget for the year ended 30 June, 2022. This is contrary to Section 59 (n) of the Basic Education Act, 2013 which requires the Board of Management to administer and manage the resources of the institution prudently.

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

6. Transfer Infrastructure Funds from the Operations Bank Account

The Ministry of Education through a circular dated 16 June, 2021 directed that infrastructure grants as well as maintenance and improvement funds be transferred to the School infrastructure account fifteen days upon receipt of the funds in the operations account. The School received capitation grants for operations amounting to Kshs.3,431,640. Review of documents revealed that Management made one transfer of Kshs.600,000 on 18 October, 2021 from operations to infrastructure whose criteria was not disclosed.

In the circumstances, was in breach of the law.

7. Failure to Develop School Improvement Plan

Management did not develop a School Improvement Plan to be used to measure the School's improvement activities keep the School in focus in achieving the school target, prioritization of School needs, ensuring prudent utilization of resources and to improve accountability. This was contrary to Section 2.2.1 of the operational manual for utilization of learner capitation, Grant and Other School funds which requires a school to develop improvement plan which is a road map for changes that a school needs to improve the school environment and learning outcomes.

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 are in compliance, in all material respects, with the authorities that govern them. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

As required by Section 7(1)(a) of the Public Audit Act, 2015, because of the significance of the matters discussed in the Basis for Adverse Opinion and Basis for Conclusion on Effectiveness of Internal Controls, Risk Management and Governance sections of my report, based on the audit procedures performed, I confirm that internal controls, risk management and governance were not effective.

Basis for Conclusion

1. Ineffectiveness in Governance

Review of records relating to Board of Management revealed that the Board did not submit any report on governance. This was contrary to Section 60 of the Basic Education Act, 2013 which requires that every public school or institution of basic education shall submit on an annual basis a report to the Director of Basic Education.

Further, the Board of Management had established various Committees. However, work plans and evidence of Committee's activities including minutes of regular meetings during the year under review were not provided for audit.

In addition, during the year under review, the Board did not develop a calendar outlining its activities for the year and the minutes of the Board were not confirmed by the Chair in the subsequent meeting hence making it difficult to establish if the resolutions passed were implemented by the School Principal. The Board also did not meet regularly as required by Section 59 of the Basic Education Act, 2013.

In the circumstances, the effectiveness of oversight and governance of the School could not be confirmed.

2. Lack of Fixed Asset Register

The School did not maintain a fixed assets register for its assets to record necessary information such as date of acquisition, type of asset, condition and cost. This is Contrary to the provisions of Section 139(1) which states that the Accounting Officer of a national government entity shall take full responsibility and ensure that proper control systems exist for assets and Section 143(1) of the Public Finance Management (National Government) Regulations, 2015 which states that the Accounting Officer shall be responsible for maintaining a register of assets under his or her control or possession as prescribed by the relevant laws. No explanation was given for failure to maintain a fixed asset register.

In the circumstances, effectiveness of controls of the assets could not be confirmed.

The audit was conducted in accordance with ISSAI 2315 and ISSAI 2330. The standard 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 overall governance and risk management, and ensuring the adequacy and effectiveness of the control environment.

Auditor-General's Responsibilities for the Audit

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

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

Further, in planning and performing the audit of the financial statements and audit of compliance, I consider internal control in order to give an assurance on the effectiveness of internal controls, risk management and 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 control would not necessarily disclose all matters in the internal control that might be material weaknesses under the ISSAIs. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a

basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by 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 or 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 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.


CPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

13 October, 2023


ST AGATHA SECONDARY SCHOOL
 PUBLIC SECONDARY SCHOOL
 Annual Report and Financial Statements
 For the year ended 30th June 20 22

I. STATEMENT OF RECEIPTS AND PAYMENTS

DESCRIPTION OF VOTE HEAD	Note	2022	2021
			Kshs
RECEIPTS			
Capitation grants for tuition	1	716,071.40	230,836.50
Capitation grants for operations/Infrastructure	2	3,110,766.40	1,850,070.25
School Fund Income- Parents' Contributions	3	13,317,319.00	5,662,736.00
School Fund Income- Other receipts	4		
Proceeds from borrowings			
TOTAL RECEIPTS		17,144,156.80	7,744,541.75.00
PAYMENTS			
Payments for Tuition	5	805,460.60	247,258.00
Payments for operations/Infrastructure	6	3,204,636.20	1,689,441.60
Boarding and school fund payments	7	12,519,902.05	3,480,709.00
TOTAL PAYMENTS		16,529,998.85	5,417,408.60
SURPLUS/DEFICIT		614,157.95.	2,327,133 .15

The financial statements were approved on 25TH JULY.....2023 and signed by:

Sign
 Name
 Chair Bom

Sign 
 Name **LILIAN KILO**
 School principal
 (secretary to Bom)


Date

Date **01.08.23**

PRINCIPAL
 ST AGATHA NGOLOKI SEC. SCH.
 P. C. Box 2 - 80306. M.GANGE-TAIT.
 DATE **01.08.23** 

Finance officer
 Bursar

Sign
 Name


Melchior

Date **01.08.23**


ST AGATHA SECONDARY SCHOOL
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STATEMENT OF FINANCIAL ASSETS AND LIABILITIES

	Note	2022	2021
		Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	8	(231,034.05)	(10,738.00)
Cash Balances	9	4,775.00	55,378.00
Short term Investment	10	0.00	0.00
Total Cash and Cash Equivalents		(226,259.05)	44,640.00
Accounts Receivable	11	7,117,324.00	5,231,942.00
TOTAL FINANCIAL ASSET		6,891,064.95	5,276,582.00
FINANCIAL LIABILITIES			
Accounts Payable	12	2,274,318.45.00	1,271,951.00
NET FINANCIAL ASSETS		4,618,788.95	4,004,631.00
REPRESENTED BY			
Fund balance b/fwd 1 st Jan 2021	13	4,004,631.00	3,609,613.35
Surplus/Deficit for the year		614,157.95	395,017.65
NET FINANCIAL POSITION		4,618,788.95	4,004,631.00

The financial statements were approved on 25TH JULY.....2023
 and signed by:

Sign 
 Name **LILIAN RUIO**
 Chair Bom
 School principal
 (secretary to Bom)
 Date **01.08.23**

Sign 
 Name **Edward M. Mwangi**
 Finance officer
 Bursar
 Date **01.08.2023**

PRINCIPAL
 ST. AGATHA NGOLOKI SEC. SCH.
 P. O. Box 27 - 80306, M. GANGE-TATA.
 DATE **01.08.23** 

ST AGATHA SECONDARY SCHOOL
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STATEMENT OF CASH FLOW

	2022	2021
	Kshs	Kshs
Receipts from operating activities		
Capitation grants for tuition	716,071.40	283,050.00
Capitation grants for operations	3,110,766.40	1,850,969.25.
School fund income-Parents contributions/fees	13,317,319.00	5,662,736.00
School fund income- other receipts	0.00	0.00
Total receipts	17,144,158.80	7,744,541.25
Payments		
Payments for Tuition	805,460.60.00	246,550.00
Payments for operations	3,204,636.20.00	1,689,441.60
Boarding and school fund payments	12,519,902.05.	3,480,709.00
	16,529,998.9500	5,417408.60
Net cash flow from operating activities	614,157.95	2,327,132.65
Cash and cash equivalent at BEGINNING of the year-1-1-2021	(215,723.75)	350,377.80
Cash and cash equivalent at END of the year-30-6-2022	161,991.25	44,639.85

PREPARED BY
 EDWARD MCHALONGO
 ACCOUNTS CLERK
 SIGN *[Signature]*
 DATE; 01-08-2022

APPROVED ON 25TH.7. 2023
 MADAM LILIAN KIIO
 PRINCIPAL
 /SECRETARY B.O.M
 SIGN *[Signature]*
 DATE; 01-08-22

PRINCIPAL
 ST AGATHA NGOLOKI SEC. SCH
 P. O. Box 21-80306, NGANGE-TAITA
 DATE 01-08-23 SIGN *[Signature]*

ST AGATHA SECONDARY SCHOOL
 PUBLIC SECONDARY SCHOOL
 Annual Report and Financial Statements
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I. NOTES TO THE FINANCIAL STATEMENTS			
CAPITATION GRANT FOR TUITION			
		2021-2022	2020-2021
		Kshs	Kshs
Text books		-	-
Exercise books		-	-
Laboratory equipments and apparatus		-	-
Teaching/learning materials		716,071.40	230,836.50
chalks		-	-
Internal exams		-	-
Reference books		-	-
Total		716,071.40	230,836.50
CAPITATION GRANT FOR OPERATIONS			
		2021-2022	2020-2021
		Kshs	Kshs
Personnel emoluments			
Repairs and maintenance		760,237.00	342,000.00
Other Voteheads		2,304,729.40	1,108,070.25
Maintanance and Improement		-	400,000.00
Medical-EDU AFYA		45,800.00	
Administration costs			
Insurance/other vote heads			
Activity			
		3,110,766.40	1,850,070.25
PARENTS CONTRIBUTION/FEES - SCHOOL FUND ACCOUNT			
		2021-2022	2020-2021
		Kshs	Kshs
Personnel emoluments		986,589.00	277,810.00

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boarding Equipment and stores		9,935,861.00	4,646,623.00
Repairs and maintenance		444,078.00	138,257.00
Local transport / travelling		268,522.00	72,117.00
Electricity and water		831,704.00	318,301.00
Medical		2,856.00	18,816.00
Administration costs		741,187.00	106,358.00
Activity		100,162.00	32,160.00
Insurance- property		6,360.00	51,151.00
Total		13,317,319.00	5,661,593.00
OTHER RECEIPTS – SCHOOL FUND ACCOUNT			
		2021-2022	2020-2021
		Kshs	Kshs
PAYMENTS FOR TUITION			
		2021-2022	2020-2021
		Kshs	Kshs
Text books		-	-
Exercise books		-	-
Laboratory equipments and apparatus		-	-
Teaching/learning materials		800,705.00	246,550.00
chalks		-	-
Internal exams		-	-
Reference books		-	-
Bank charges		4,755.60	708.00
		-	-
Total		805,460.60	247,258.00
PAYMENTS FOR OPERATIONS			
		2021-2022	2020-2021
		Kshs	Kshs
Personal Emoluments		675,700.00	479,160.00
Service Gratuity		-	-
Administration Cost		971,603.60	617,031.60
Repairs and maintenance & improvements		567,645.00	92,860.00
Local transport / travelling		143,200.00	51,500.00
Electricity and water		195,900.00	148,890.00

ST AGATHA SECONDARY SCHOOL
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Maintanance and Improvent Fund		-	300,000.00
Activity Expenses		25,350.00	
SMASSE		-	-
Maintanace and Improement		621,190.00	-
Bank Charges		4,047.60	
Acquisition of Assets			
TOTAL		3,204,636.20	1,689,441.60
BOARDING AND SCHOOL FUND PAYMENTS			
		2021-2022	2020-2021
		Kshs	Kshs
Activity		21,985.00	4,100.00
Posho mill		-	
Bus hire		-	
Pocket Money		-	
caution Money		-	
Personnel emoluments		1,365,800.00	476,140.00
Service Gratuity			
Repairs and maintenance & Improvements		800,380.00	100,030.00
Local transport / travelling		514,750.00	174,400.00
Electricity and water		268,121.00	70,220.00
Medical Expenses		5,000.00	16,970.00
Administration costs		1,023,866.05	272,988.00
Lunch Programme			
Bank Charges			
Expenses on Income Generating Activities			
Fee on Boarding Equipment and Stores		8,520,000.00	2,365,861.00
Rent Expenses			
Insurance Cost (Life Property)			
Loan Principal repayment			
Loan Interest repayment			
Acquisition of Assets			
TOTAL		12,519,902.05	3,480,709.00
<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,</i>			

ST AGATHA SECONDARY SCHOOL
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<i>posho mill maintenance, ground maintenance and costs incurred during hire of school bus among others.</i>			
BANK ACCOUNTS			
Name of Bank, Account No. & currency	Bank Account Number	2021-2022	2020-2021
		Kshs	Kshs
Tuition Account	2027830466	32,848.30	122,237.50
Operations Account	2027839315	91,914.30	123,053.50
School Fund Account/Boarding	1133910831	(365,508.65)	(258,071.65)
Savings Account			
Income generating activities Account		-	-
Infrastructural Account	2037906096	9,712.00	
Farm Account			
Total		(231,034.05)	(12,780.65)
CASH IN HAND			
Description		2021-2022	2020-2021
		Kshs	Kshs
Tuition Account			
Operation Account		727.00	38,220.00
School Fund account		4,048.00	17,158.00
Total		4,775.00	55,378.00
ACCOUNTS RECEIVABLE			
Description		2021-2022	2020-2021
		Kshs	Kshs
Fees arrears		7,083,324.00	5,209,942.05
Other non-fees receivables		-	
Salary advances		34,000.00	22,000.00
Imprest		-	-
Total		7,117,324.00	5,231,942.05

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[Include an ageing of the fees / non fees arrears below]			
Description		2021-2022	2020-2021
		Kshs	Kshs
Fees arrears for current year		3,163,496.00	2,904,420.00
Fees arrears for the previous year		1,614,306.00	576,837.05
Fees arrears for prior periods (over two years)		2,305,522.00	1,728,685.00
Total		7,083,324.00	5,209,942.05
ACCOUNTS PAYABLE			
Description		2021-2022	2020-2021
		Kshs	Kshs
Trade creditors (See ageing below and appendix 1)		2,078,548.45	576,150.00
Prepaid fees		195,770.00	695,801.00
Retention monies			
Total		2,274,318.45	1,271,951.00
[Include an ageing of the creditor's arrears below]			
Description		2021-2022	2020-2021
		Kshs	Kshs
Trade creditors for current year		1,042,470.00	576,150.00
Trade creditors for the previous year		576,150.00	-
Trade creditors for prior periods (over two years)		-	-
Total		1,618,620.00	576,150.00
FUND BALANCE BROUGHT FORWARD			
Description		2021-2022	2020-2021
		Kshs	Kshs
Bank balances		23,068.95	(377,546.80)
Cash balances		54,478.00	8,011.00
Short Term Investments		-	
Receivables		5,231,942.05	2,534,048.05
Payables		1,271,951.00	487,015.35
Total		4,037,538.00	1,677,496.90

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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 %
RECEIPTS						
(1) CAPITATION GRANT ON TUITION						
Textbooks and Learning materials	999,900	0	999,900	1,156,759.00	(156,859.00)	1.16
Teachers guides	0	0	0	0	0	
Reference/Library	0	0	0	0	0	
(2) CAPITATION GRANT ON OPERATIONS/INFRASTRUCTURE						
Personnel emoluments/Other	2,115,000.00		2,115,000.00	2,350,529.40	(235,529.40)	1.11
Repairs and maintenance/Infrastructure	1,125,000.00		1,125,000.00	760,237.00	364,763.00	0.67
(3) FEES CHARGED ON PARENTS						
BES	6,302,025.00	0	6,302,025.00	10,769,423.00	(4,467,398.00)	1.71
Other Receipt						
OTHER INCOMES						
Excess Fees /income	0.00	0.00	0.00	0.00	0.00	0.00
Bursary						
Income from Bus Hire						
sales bore hole water						

ST AGATHA SECONDARY SCHOOL
 PUBLIC SECONDARY SCHOOL
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(1) EXPENDITURE FOR TUITION									
Textbooks and reference materials	999,900.00	-	999,900.00	800,705.00	199,195.00	0.80			
PAYMENTS FOR OPERATIONS/INFRASTRUCTURE									
Other Voteheads	2,115,000.00		2,115,000.00	3,204,636.00	(1,089,636.00)	1.52			
Infrastructure	1,125,000.00		1,125,000.00	620,190.00	504,810.00	0.55			
BOARDING AND SCHOOL FUND PAYMENTS									
Fee on Boarding Equipment and Stores	6,302,025.00		6,302,025.00	1,032,702.00	5,269,323.00	0.16			
Acquisition of Assets									
TOTAL	10,541,925.00	-	10,541,925.00	5,658,233.00	1,786,263.00	0.54			