

REPUBLIC OF KENYA



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REPORT

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TABLED BY:	Hon. NAEMI WAGO DEP. MAJORITY WHIP
OF CLEARED AT THE TABLE:	HAILE HUSSEIN

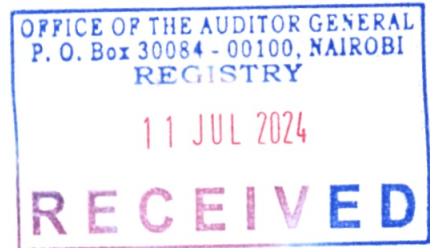
THE AUDITOR-GENERAL

ON

ST. CLARE EBUKUYA SECONDARY SCHOOL

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

VIHIGA COUNTY



ST. CLARE EBUKUYA SECONDARY SCHOOL FOR HEARING IMPAIRED
ANNUAL REPORT AND FINANCIAL STATEMENTS

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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1. Acronyms and Glossary of Terms

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





2. Key School Information and Management

(a) Background information

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

The school was registered in 12/2017 under registration number 42S00300043 and is currently categorized as a National public school established, owned or operated by the Government.

The school is a day/boarding school and had 97 number of students as at 30th June 2021. It has 2 streams and 11 teachers of which 3 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:

1	Dr. Nelson Abwanzo	Chairman	06/05/2022
2	Ms. Mary Mauwa	Secretary- Principal	06/05/2022
3	Mr. Daniel Ong'ayi	Member	06/05/2022
4	Mr. Richard Owino	Member	06/05/2022
5	Mr. Kennedy Aswani	Member	06/05/2022
6	Mrs. Mikali Owendi	Member	06/05/2022
7	Ms. Dorcus Atino	Member	06/05/2022
8	Mr. Justus Opang'a	Member- Rep CEB	06/05/2022
9	Mr. Ezekiel Sirigwa	Member- Rep Teachers	06/05/2022
10	Mr. Roselyn Owour	Member- Sponsor	06/05/2022
11	Mr. Julious Owuor	Member- Community	06/05/2022
12	Ms. Roselidah Marende	Member Special Needs	06/05/2022
13	Mr. Samuel Amayoti	Member	06/05/2022
14	Mr. John Atulo	Member	06/05/2022
15	Ms. Lorna Etago	Rep Students	06/05/2022

The functions of the School Board of Management are to:

- Promote the best interests of the School and ensure its development.
- Promote quality education for all pupils in accordance with the standards set under the Basic Education Act, 2013.
- Ensure and assure the provision of proper and adequate facilities for the School.
- Manage the School's affairs in accordance with the rules and regulations governing occupational safety and health.

St. Clare Ebukuya Secondary School for Hearing Impaired
Annual Report and Financial Statements For the year ended 30th June 2022



- Advise the County Education Board on the staffing needs of the School.
- Determine cases of pupils' discipline and make reports to the CEB.
- Prepare comprehensive termly report on all areas of its mandate and submit the report to CEB.
- Administer and manage the resources of the School.
- Receive, collect and account for any funds accruing to the institution in accordance with Article 226 (1) (a) of the Constitution of Kenya, Section 81 of the Public Finance Management Act, 2012 and the Fourth Schedule para 21 and 23 of the Basic Education Act, 2013.

(c) Committees of the Board

Ref.	Name of Committee	Names of Members	Designation	Number of meetings attended during the period
1	Executive Committee	Dr. Nelson Abwanzo Mr. Daniel Ong'ayi Mrs. Mikai Owendi Mr. Justus Opanga	Chairperson Secretary Member Member	6
2	Audit Committee	Mr. Richard Owino Mr. Julious Owuor Dr. Nelson Abwanzo Ms. Mary Mauwa Mrs. Mikali Owendi	Chairperson Secretary Member Member Member	5
3	Finance, procurement and general purposes Committee	Mr. Samuel Amayoti Mr. Geoffrey Owino Dr. Nelson Abwanzo Mr. Daniel Ong'ayi Ms. Mary Mauwa Mrs. Mikali Owendi	Chairperson Secretary Member Member Member Member	3
4	Academic Committee	Mr. John Atulo Mr. Ezekiel Sirigwa Dr. Nelson Abwanzo Mrs. Mikali Owendi Ms. Mary Mauwa	Chairperson Secretary Member Member Member	3
5	Development Committee	Mr. Samuel Amayoti Ms. Mary Mauwa Mr. Daniel Ong'ayi Mr. Justus Opang'a	Chairperson Member Member Member Member	3
6	Discipline and Welfare Committee	Mr. Justus Opanga Mrs. Dorcus Atino Dr. Nelson Abwanzo Ms. Mary Mauwa Mrs. Mikali Owendi	Chairperson Member Member Member Member	2

St. Clare Ebukuya Secondary School for Hearing Impaired
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		Mr. Julious Owuor	Member	
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(d) School operation Management

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

Ref:	Designation	Name	Identification
1	Principal	Mary Mauwa Shem	374332
2	Deputy Principal	Lily Limo	682015
3	School Bursar	Phelesiah Afwande	27139740

(e) Schools contacts

Post Office Box: P.O Box 542-50307,
 Maragoli.
 Telephone: 0703187488

(f) School Bankers

The following school operated 3 number of bank accounts in the following banks:

- Name of Bank: KCB
 Branch: LUANDA
 Account Number: 1168075963
- Name of Bank: KCB
 Branch: LUANDA
 Account Number: 1199775533
- Name of Bank: KCB
 Branch: LUANDA
 Account Number: 1199775511
- Name of Bank: KCB
 Branch: LUANDA
 Account Number: 1268534099



(g) Independent Auditors

St. Clare Ebukuya Secondary School for Hearing Impaired
Annual Report and Financial Statements For the year ended 30th June 2022

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





3. Summary Report of Performance of The School

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

a) Financial performance:

SNO.	Particulars	Amount (Kshs)
1.	Surplus	5,447,925
2.	Capitation	9,424,818
3.	Ratio	1:31,739
4.	Incomes	17,718,018
5.	Expenditure	12,270,093
6.	Creditors	1,007,290
7.	Debtors	2,331,407
8.	Cash and Balance	5,157,458

b) Teacher Student ratio:

SNO.	Particulars	Amount (Kshs)
1.	Ratio	1:12
2.	Transfer	0
3.	Retirees	0
4.	Posting	1
5.	Intern	2

Teachers in the school

Gender	TSC	BOM
Female	7	1
Male	3	1
Total	10	2

St. Clare Ebukuya Secondary School for Hearing Impaired
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c) Mean score in the 2022 KCSE:

Since 2020, 8 students have transition to institution of higher learning

Period	Mean Score	Grade
2021	3.2	D
2022	2.926	D
Deviation	-0.274	

d) Number of Candidates in the 2021 KCSE:

	Period 2019	Period 2020	Period 2021
No. of Candidates	12	12	12

e) Capacity of the school:

No of Students	Dormitories	Dining Hall	Laboratories	Toilets
97	3	1	0	5

f) Development projects carried out by the school:

Project Name	Amount	Source
Toilets	228,000	MIF
Sewerage System	38,000	MIF
Classrooms	1,000,000	Economic Stimulus

MARY MAUWA *Burcal*

School Principal



4. Statement of School Management Responsibility

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

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

The Board of Management of St. Clare Ebukuya Secondary School for Hearing Impaired 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: DR. NELSON ABWANZO
Designation: Chairman, School Board of Management
Date: 9/7/24

.....
Name: MARY MAUWA
Designation: School Principal & Secretary to Board of Management
Date: 9/7/24

.....
Name: AFRICIA AFWANDE
Designation: Bursar/ Finance Officer
Date: 9/7/2024



REPUBLIC OF KENYA

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

REPORT OF THE AUDITOR-GENERAL ON ST. CLARE EBUKUYA SECONDARY SCHOOL FOR HEARING IMPAIRED FOR THE YEAR ENDED 30 JUNE, 2022 – VIHIGA 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

Qualified Opinion

I have audited the accompanying financial statements of St. Clare Ebukuya Secondary School for Hearing Impaired – Vihiga County set out on pages 1 to 15, which comprise of the statement of assets and liabilities as at 30 June, 2022 and the statement of receipts and payments, statement of cash flows and the statement of budgeted versus actual amounts for the year then ended, and a summary of significant accounting policies and

other explanatory information in accordance with provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of St. Clare Ebukuya Secondary School for Hearing Impaired 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 Basic Education Act, 2013 and the Public Finance Management Act, 2012.

Basis for Qualified Opinion

1. Inaccuracies in the Financial Statements

Review of the financial statements revealed the following unsatisfactory matters.

- (i) A comparison of balances reflected in the statement of assets and liabilities and statement of cash flows and the corresponding balances on the corresponding notes to the financial statements revealed unexplained variances as analyzed in the table below:

Description	Note	Opening Balance in Statement of Assets and Liabilities- (Kshs)	Opening Balance in the Notes to the Financial Statements/ Cash flows- (Kshs)	Variance (Kshs)
Bank Balances	10	327,336	331,435	(4,099)
Cash Balances	11	55,151	63,517	(8,366)
Accounts Receivable	12	631,364	2,559,464	(1,928,100)
Accounts Payable	13	877,488	255,919	621,569
Government Grants Operations	2	2,167,182	2,159,632	7,550

- (ii) Further, the statement of receipts and payments reflects school fund income – parents’ contributions, payments for operations, and boarding and school fund payments of Kshs.3,043,200, Kshs.6,799,605 and Kshs.4,359,846, respectively. However, the statement of cash flows reflects school fund payments for operation, boarding and school fund payments of Kshs.2,491,415. Kshs.5,710,794 and Kshs.5,544,826, respectively resulting in unexplained variances of Kshs.551,785, Kshs.1,088,811 and Kshs.1,184,980, respectively.
- (iii) The statement of assets and liabilities and as disclosed in Note 13 to the financial statements reflects accounts payables balance of Kshs.1,904,577. However, Annex 1

to the financial statements on analysis of pending accounts payables reflects a balance of Kshs.1,007,290 resulting in an unexplained variance of Kshs.897,287.

- (iv) In addition, the statement of budgeted versus actual amounts reflects final budget expenditure and actual comparable expenditure of Kshs.11,296,700 and Kshs.10,637,403, respectively. However, recasting of the final budget and actual comparable expenditure shows a balance of Kshs.11,596,700 and Kshs.11,042,349 respectively, resulting in unexplained variances of Kshs.300,000 and Kshs.404,287, respectively.

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

2. Unsupported School Fund Income- Parents Contributions

The statement of receipts and payments and as disclosed in Note 4 to the financial statements reflects an amount of Kshs.3,043,200 in respect of school fund income-parents' contributions. However, the amount was not supported by detailed lists or schedules indicating names of student and amount paid.

In the circumstances, the accuracy and completeness of school fund income balance could not be confirmed.

3. Unsupported Payments

The statement of receipts and payments reflects total expenditure of Kshs.12,270,093. However, the expenditure was not supported by detailed lists or schedules to indicating names of payee, dates of payment, purpose of payment and amount paid.

In the circumstances, the accuracy and completeness of the payments balance could not be confirmed.

4. Unconfirmed Cash and Cash Equivalents

The statement of assets and liabilities reflects cash and cash equivalents balance of Kshs.5,157,458 and as disclosed in Note 10 and 11 to the financial statements. However, the School did not provide the supporting bank confirmation certificates for audit. Further, cash in hand balance of Kshs.4,000 was not supported by Board of Cash Survey report.

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

5. Long Outstanding Accounts Receivables

The statement of assets and liabilities and as disclosed in Note 12 to the financial statements reflects accounts receivables balance of Kshs.2,331,407. However, receivable balance of Kshs.1,863,640 or 80% of the total accounts receivables was long outstanding for a period of over one(1) year. The recoverability of the accounts receivables is therefore doubtful.

In the circumstances, the fair value of accounts receivables could not be confirmed.

6. Unsupported Long Outstanding Accounts Payables

The statement of assets and liabilities and as disclosed in Note 13 to the financial statements reflects accounts payables balance of Kshs.1,904,577 in respect of trade creditors and retention monies. Included in the accounts payables were trade creditors amounting to Kshs.1,007,290 which was not supported by creditors ledger, invoices, delivery notes, local purchase orders (LPO) and issues and receipts vouchers. Further, a balance of Kshs.53,790 or 3% of the total accounts payables was outstanding for over one (1) year.

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

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the St. Clare Ebukuya Secondary School for Hearing Impaired County 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.

Emphasis of Matter

Budgetary Control and Performance

The statement of budgeted versus actual amounts reflects final receipts budget and actual on comparable basis of Kshs.11,296,700 and Kshs.17,718,018 respectively resulting in over-funding of Kshs.6,421,318 or 57% of the budget. However, the School spent amount of Kshs.10,637,403 against actual receipts of Kshs.17,718,018 resulting in an under-utilization of Kshs.7,080,615 or 40% of the actual receipts.

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

My opinion is not modified in respect of this matter.

Key Audit Matters

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

Other Matter

Unresolved Prior Year Matters

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

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

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

Basis for Conclusion

1. Late Submission of Financial Statements

During the year under review, the School Management did not submit the financial statements to the Auditor-General by the statutory date of 30 September, 2022. The financial statements were submitted on 6 June, 2024 which was twenty (20) months after the statutory deadline. This was contrary to Section 47(1) of the Public Audit Act, 2015 which requires that financial statements should be submitted to the Auditor-General within three months after the end of the fiscal year to which the accounts relate. Late submission of financial statements adversely affects the Office of the Auditor-General in meeting the statutory timelines.

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

2. Non-Compliance with the Public Sector Accounting Standards

Review of the financial statements revealed that Annex 2 to the financial statements on summary of fixed assets register was not populated with the dates when the assets were purchased, historical cost brought forward, additions and disposals during the year and historical cost carried forward as required by the reporting template by the Public Sector Accounting Standards Board (PSASB).

Further, no evidence was provided for audit to indicate that stock taking exercise was conducted at the end the financial year. No stock/inventory disclosure was made in the annual report and financial statements.

In the circumstances, Management did not comply with the reporting template requirements issued by PSASB.

3. Irregular Transfer of Funds to Kenya Secondary Schools Heads Association

During the year under review, the School transferred an amount of Kshs.45,950 to Kenya Secondary Schools Heads Association (KESSHA) to support the Association activities. However, KESSHA is a welfare organization that draws its membership from school Principals only. The organization is not defined in Government Funding System and there is no assurance that it has implemented effective, efficient and transparent financial management and internal control systems to manage the funds transferred by the Schools.

In the circumstances, the value for money transferred to KESSHA could not be confirmed.

4. Non-Compliance with the Public Procurement and Asset Disposal Act, 2015

Review of payment vouchers and supporting documentation revealed that there was no evidence that the goods were inspected after delivery to confirm if what was requested

was what was delivered. This was 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 to inspect and where necessary, test the goods received immediately after the delivery of the goods, works or services.

Further, goods received and issued were not supported by counter requisition and issue voucher by the user Department. This was contrary to provisions of Regulation 168 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 addition, Management did not prepare a Procurement Plan for the year under review. This was contrary to Section 53 (2) of the Public Procurement and Asset Disposal Act, 2015 and Regulation 40(1) of the Public Procurement and Asset Disposal Regulations, 2020 which states 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.

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

5. Failure to Prepare School Improvement Plan

During the year under review, Management did not prepare 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 Operational Manual.

6. Poor Management of Inventory

Review of the school's inventory revealed that the School store had books and stationery, food stuff and repairable furniture stock. However, inventory management records such as receipts vouchers (S13), receipts counter issue vouchers (S11) and stores ledger cards (S9) were not maintained. This was contrary to Regulation 166(4) of the Public Procurement and Asset Disposal Regulations, 2020 which states that for effective, economic, efficient and transparent use of government inventory, stores and assets at all levels, an Accounting Officer of a procuring entity shall take full responsibility of the management or control of inventory and assets.

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

7. Failure to Reconcile Student Enrollment Data

Review of student's records provided for audit revealed unexplained variance in student numbers between National Education Management Information System and School registers resulting to tuition fees under- disbursement on both capitation grants for tuition and operation fees of Kshs.761,571 during the year.

Month	No. of Students Per NEMIS	No. of Students as Per Register	Capitation Grant per Student (Kshs)	Total Expected Capitation per School Register (Kshs)	Actual Capitation Received (Kshs)	Capitation not Received (Kshs)
6 July, 2021	81	117	355	41,535	28,755	12,780
6 July, 2021	97	117	9,393	1,098,974	911,115	187,859
7 July, 2021	81	117	1,398	163,566	113,238	50,328
3 Aug. 2021	71	117	730	85,410	51,830	33,580
3 Aug. 2021	71	117	4,500	526,500	319,500	207,000
10 Aug. 2021	92	117	3,554	415,782	326,940	88,842
8 Oct. 2021	92	117	700	81,900	64,400	17,500
06 Jan. 2022	97	117	36	4,222	3,500	722
06 Jan. 2022	97	117	478	55,926	46,366	9,560
6 Jan. 2022	97	117	2,074	242,622	201,148	41,474
6 Jan 2022	97	117	1,160	135,696	112,500	23,196
06 Jan. 2022	92	117	198	23,209	18,250	4,959
20 Apr. 2022	97	117	1,051	122,920	101,908	21,012
20 Apr. 2022	97	117	2,955	345,711	286,615	59,096
11 June, 2022	97	117	183	21,433	17,769	3,664
Total						761,571

Management explained that the difference was due to failure by the School to fully register all students on National Education Management Information System due to continuous admissions, transfers and some students did not have birth certificates for uploading to National Education Management Information System. This was contrary to the Ministry of Education Circular No. MOE.HQ/3/13/3 dated 16 June, 2021 on implementation of Free Day Secondary Education (FDSE) which requires all learners to be registered in National Education Management Information System and the Principals to ensure their records are accurate.

In the circumstances, Management was in breach of the circular and the underfunding of the School may have affected service delivery to the students.

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Basis for Conclusion

1. Incomplete Fixed Assets Register

Review of the fixed assets register revealed that the register did not contain all information required including the asset names, asset serial numbers, cost, purchase date, location and current condition. Further, ownership documents for a parcel of land of undetermined size were not provided for audit.

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

2. Failure to Maintain an Imprest Register

During the year under review, the School issued imprests for different purposes to staff. However, Management did not prepare and maintain an imprest register and imprests were not issued through imprest warrants. It was therefore not possible to confirm whether the imprests issued during the year were accounted for and if the regulations regarding management of imprest were adhered to.

In the circumstances, the existence of effective internal controls on imprest management could not be confirmed.

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

Responsibilities of Management and those Charged with Governance

Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Public Sector Accounting Standards (Cash Basis) and for maintaining effective internal controls as Management determines is

necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error and for its assessment of the effectiveness of internal controls, risk management and overall governance.

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

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

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

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

Auditor-General's Responsibilities for the Audit

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

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

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

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


FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

18 September, 2024

6. Statement Of Receipts and Payments For the Year Ended 30th June 2022

		KShs	KShs
Receipts			
Government grants for tuition	1	699,877	102,684
Government grants for operations	2	8,724,941	2,159,632
Government Grants for infrastructure	3	5,000,000	-
School fund income- parents' contributions	4	3,043,200	1,002,060
Other Income	5	250,000	-
Total Receipts		17,718,018	3,264,376
Payments			
Tuition	6	925,642	106,360
Operations	7	6,799,605	2,274,555
Infrastructure Payments	8	185,000	126,000
Boarding and school fund	9	4,359,846	938,970
Total Payments		12,270,093	3,445,885
Surplus/Deficit		5,447,925	(181,509)

The school financial statements were approved on 9/7/24 2024 and signed by:



Name: Dr. Nelson Abwanzo

Chair BOM

Date: 9/7/24



Name: Ms. Mary Mauwa
School Principal/ Secretary to
BOM

Date: 9/7/24



Name: Phalesiah Afwande

Bursar/ Finance Officer

Date: 9/7/2024



St. Clare Ebukuya Secondary School for Hearing Impaired
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7. Statement of Assets and Liabilities As At 30th June 2022

		Kshs	Kshs
Financial Assets			
Cash and cash equivalents			
Bank balances	10	5,153,458	327,336
Cash balances	11	4,000	55,151
Total cash and cash equivalent		5,157,458	382,487
Account's receivables	12	2,331,407	631,364
Total financial assets		7,488,865	1,013,851
Financial liabilities			
Accounts payables	13	1,904,577	877,488
Net financial assets		5,584,288	136,363
Represented by			
Accumulated fund b/fwd	14	136,363	317,872
Surplus/deficit for the year		5,447,925	(181,509)
Net financial position		5,584,288	136,363

The school's financial statements were approved on 9/7/2024 2024 and signed by:

.....
Dr. Nelson Abwanzo

Name: Dr. Nelson Abwanzo
Chair BOM

Date: 9/7/24

.....
Ms. Mary Mauwa

Name: Ms. Mary Mauwa
School Principal/ Secretary to BOM

Date: 9/7/24

.....
Phalesiah Afwande

Name: Phalesiah Afwande
Bursar/ Finance Officer

Date: 9/7/2024



St. Clare Ebukuya Secondary School for Hearing Impaired
Annual Report and Financial Statements For the year ended 30th June 2022

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

		Kshs	Kshs
Cash from Operating Activities			
Receipts			
Government grants for tuition	1	699,877	102,684
Government grants for operations	2	8,724,941	2,167,182
Government grants for infrastructure	3	5,000,000	-
School fund income- parents contributions/ fees		2,491,415	1,294,363
Miscellaneous income		250,000	-
Total receipts		17,166,233	3,556,679
Payments			
Cash outflows for tuition		950,642	106,360
Cash outflows for operations		5,710,794	2,380,975
Cash outflows Boarding/lunch and school fund payments		5,544,826	938,970
Total payments		12,206,262	3,426,305
Net cash inflow/outflow from operating activities		4,959,971	130,374
Cash flow from investing activities			
Acquisition of assets		(185,000)	126,000
Net cash inflow/outflows from investing activities		(185,000)	126,000
Cash flow from Financing activities			
Proceeds from borrowings/ loans		0	0
Net cash inflow/outflow from financing activities		0	0
Net increase/decrease in cash and cash equivalents		4,774,971	4,374
Cash and cash equivalent at beginning of the FY		382,487	378,113
Cash and cash equivalent at end of the FY		5,157,458	382,487

The school's financial statements were approved on 9/7/2024 2024 and signed by:

.....
Name: DR. NELSON ABWANZO

.....
Name: MARY MAUWA

.....
Name: PHELESAH AFWANDE



St. Clare Ebukuya Secondary School for Hearing Impaired
Annual Report and Financial Statements For the year ended 30th June 2022

Chair BOM

Date: 9/7/24

School Principal/ Secretary to
BOM

Date: 9/7/24

PHILESIAH AFWANDE
Bursar/ Finance Officer

Date: 9/7/2024



9. Statement Of Budgeted Versus Actual Amounts for The Year Ended 30th June 2022

Receipt/Expenses Item	Original Budget	Adjustments	Final Budget	Actual On Comparable Basis	% Utilization
	a	b	c=a+b	d	e=d/c
	Kshs	Kshs	Kshs	Kshs	Kshs
Receipts					
(1) Capitation Grant on Tuition					
Exercise Books	800,712	0	800,712	699,877	87%
(2) Capitation Grant on Operations					
Personnel Emoluments	2,240,566	0	2,240,566	2,048,973	91%
Repairs And Maintenance	1,311,422	0	1,311,422	5,762,000	439%
Administration Costs	612,000	0	612,000	913,968	149%
3) FDSE for infrastructure					
Infrastructure Grants	5,000,000	0	5,000,000	5,000,000	100%
(4) Fees Charged on Parents					
Personnel Emoluments	720,000	0	720,000	1,499,508	208%
Repairs And Maintenance	112,000	0	112,000	139,492	125%
Fee On Boarding Equipment and Stores	500,000	0	500,000	1,404,200	281%
5) Miscellenous Income					
Donations	0	0	0	250,000	-



St. Clare Ebukuya Secondary School for Hearing Impaired
Annual Report and Financial Statements For the year ended 30th June 2022

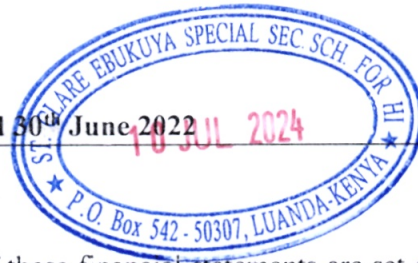
Receipt/Expenses Item	Original Budget	Adjustments	Total Budget	Actual On Comparal Basis	% Utilization
	a	b	a+b	d	e-d/a
	Kshs	Kshs	Kshs	Kshs	Kshs
Total Income	11,296,700	0	11,296,700	17,718,018	157%
(6) Expenditure For Tuition					
Reference Materials	0	0	0	2,540	-
Laboratory Equipment	300,000	0	300,000	376,600	126%
Teaching / Learning Materials	390,400	0	390,400	440,115	113%
Exams And Assessment	90,000	0	90,000	102,800	114%
Bank Charges	0	0	0	3,587	-
(7) Expenditure For Operations					
Personnel Emoluments	436,400	0	436,400	533,950	122%
Repairs, Maintenance & Improvements	3,100,000	0	3,100,000	2,258,540	73%
Local Transport / Travelling	500,000	0	500,000	508,300	102%
Electricity, Water and Conservancy	924,100	0	924,100	446,719	48%
Medical	20,000	0	20,000	36,400	182%
Administration Costs	600,000	0	600,000	762,628	127%
Activity Expenses	40,000	0	40,000	200,000	500%
Bank Charges	0	0	0	9,501	-
(8) Expenditure For infrastructure					
Land Purchase	200,000	0	200,000	185,000	93%
(9) Expenditure For school fund/lunch/boarding					



St. Clare Ebukuya Secondary School for Hearing Impaired
Annual Report and Financial Statements For the year ended 30th June 2022

Receipt/Expenses Item	Original Budget	Adjustments	Final Budget	Actual On Comparative Basis	% Utilized
	a	b	a+b	d	e=d/a
	Kshs	Kshs	Kshs	Kshs	Kshs
Personnel Emoluments	124,000	0	124,000	543,730	438%
Repairs, Maintenance and Improvements	1,115,000	0	1,115,000	846,000	76%
Boarding Equipment and Stores	3,756,800	0	3,756,800	3,781,523	101%
Bank Charges	0	0	0	4,416	-
Totals	11,296,700	0	11,296,700	10,637,403	94%





10. Significant Accounting Policies

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

1. Statement of compliance and basis of preparation

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

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

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

2. Recognition of receipts and payments

The *school* recognises all receipts from the various sources when the event occurs, and the related cash has actually been received by the *school*. In addition, the *school* recognises all expenses when the event occurs, and the related cash has actually been paid out by the *school*. Income arising from school fees is recognised when the event occurs whether cash is received or not. Expenditure arising from operations is recognised when the event occurs irrespective of receipt of cash.

3. In-kind contributions

In-kind contributions are donations that are made to the *school* in the form of actual goods and/or services rather than in money or cash terms. These donations may include vehicles, equipment or personnel services. Where the financial value received for in-kind contributions can be reliably determined, the *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. Accounts receivables also include school fees billed to parents for services rendered but not paid. This is an enhancement to the cash accounting policy. Other accounts receivables are disclosed in the financial statements.

6. Accounts Payable

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

7. Non-current assets

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

8. Budget

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





Notes To The Financial Statements

1. Government Grants for Tuition

Description	2021-2022	Jan- June 2021
	Kshs	Kshs
Teaching / Learning Materials	699,877	102,684
Total	699,877	102,684

2. Government Grants for Operations

Description	2021-2022	Jan- June 2021
	Kshs	Kshs
Personnel Emoluments	2,048,973	1,425,025
Repairs And Maintenance	5,762,000	268,500
Administration Costs	913,968	466,107
Total	8,724,941	2,159,632

3. Government Grants for infrastructure

Description	2021-2022	Jan- June 2021
	Kshs	Kshs
Infrastructure grants	5,000,000	-
Total	5,000,000	-

4. School Fund Income - Parents Contribution/Fees

Description	2021-2022	Jan- June 2021
	Kshs	Kshs
Personnel emoluments	1,499,508	529,481
Repairs and maintenance	139,492	176,086
Fee on Boarding Equipment and stores	1,404,200	1,367,539
Total	3,043,200	1,002,060

5. Miscellaneous Incomes

Description	2021-2022	Jan- June 2021
	Kshs	Kshs
Donations National Fund for the Disabled of Kenya (NFDK)	250,000	-
Total	250,000	-

Notes to the Financial Statements (continued)

6. Tuition Payments

Description	2021-2022	Jan- June 2021
	Kshs	Kshs
Reference materials	2,540	-
Laboratory Equipment	376,600	-
Teaching / Learning Materials	440,115	106,360
Exams And Assessment	102,800	-
Bank Charges	3,587	-
Total	925,642	106,360

7. Operations Payments

Description	2021-2022	Jan- June 2021
	Kshs	Kshs
Personnel Emoluments	2,577,517	1,660,253
Administration Cost	762,628	588,852
Repairs And Maintenance & Improvements	2,258,540	22,000
Local Transport / Travelling	508,300	-
Electricity And Water	446,719	-
Medical	36,400	-
Activity Expenses	200,000	-
Bank Charges	9,501	3,450
Total	6,799,605	2,274,555

8. Infrastructure Payments

Description	2021-2022	Jan- June 2021
	Kshs	Kshs
Land Purchase	185,000	126,000
Total	185,000	126,000





Notes to the Financial Statements (continued)

9. Boarding And School Fund Payments

Description	2021-2022	Jan- June 2021
	Kshs	Kshs
Personnel Emoluments	543,730	-
Repairs And Maintenance & Improvements	846,000	-
Bank Charges	4,416	2,345
Fee On Boarding Equipment and Stores	2,965,700	936,625
Total	4,359,846	938,970

10. Bank Accounts

Currency	Status	Number	2021-2022	Jan- June 2021
	Active/Dormant		Kshs	Kshs
Tuition Account	Active	1199775511	1,313	21,066
Operations Account	Active	1199775533	26,208	77,123
School Fund Account/Boarding	Active	1168975963	146,052	214,961
Infrastructural Account	Active	1268534099	4,979,885	18,286
Total			5,153,458	331,435

11. Cash In Hand

Description	2021-2022	Jan- June 2021
	Kshs	Kshs
Notes and Coins	4,000	63,517
Total	4,000	63,517

12. Accounts Receivable

Description	2021-2022	Jan- June 2021
	Kshs	Kshs
Fees Arrears	2,331,407	2,559,464
Total	2,331,407	2,559,464

Notes to the Financial Statements (continued)
Ageing Analysis of Accounts Receivable

Description	2021-2022		Jan- June 2021	
	Kshs		Kshs	
	Current FY	% of the total	Comparative FY	% of the total
Less than 1 year	467,767	20%	1,088,196	43%
Between 1- 2 years	392,372	17%	399,640	16%
Between 2-3 years	1,471,268	63%	1,071,628	42%
Total (should tie to note 13 a)	2,331,407	100%	2,559,464	100%

13. Accounts Payable

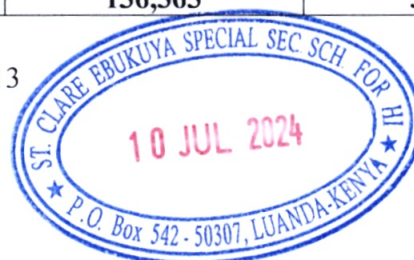
Description	2021-2022	Jan- June 2021
	Kshs	Kshs
Trade Creditors (See Ageing Below and Appendix 1)	1,007,290	78,790
Prepaid Fees	576,822	33,049
Retention Monies	320,465	144,080
Total	1,904,577	255,919

Ageing Analysis of Accounts Payable

Description	2021-2022		Jan- June 2021	
	Kshs		Kshs	
		% of the total		% of the total
Less than 1 year	953,500	95%	-	%
Between 2-3 years	53,790	5%	78,790	100%
Total (should tie to note 14)	1,007,290	100%	78,790	%

14. Fund Balance Brought Forward

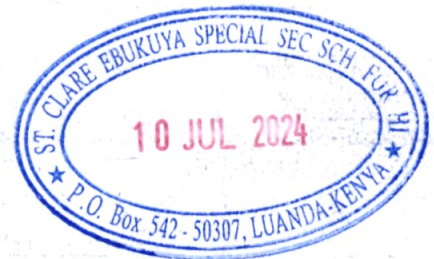
Description	2021-2022	Jan- June 2021
	Kshs	Kshs
Bank Balances	327,336	378,113
Cash Balances	55,151	-
Receivables	631,364	46,179
Payables	(877,488)	(106,420)
Total	136,363	317,872



Other important disclosure notes

15. Stock/ Inventory

Description	2021-2022	June 2022
	Kshs	Kshs
Food stuffs	3,158,222	-
Lab consumables	376,601	45,800
Medication	36,400	3,450
Total	3,571,223	49,250



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16. Progress On Follow Up of Auditor Recommendations

This is the first audit being conducted, and as such, there are no previous years' recommendations to report or follow up on.



17. Annexes

Annex I - Analysis of Pending Accounts Payable

Supplier Of Goods Or Services	Original Amount	Date Contracted	Amount Paid To Date	Outstanding Balance Current FY	Outstanding Balance Comparative FY	Comments
	A	b	C	D = C	E	
	Kshs	Kshs	Kshs	Kshs	Kshs	
Supply Of Goods						
1. Ral grain stores	1,007,290	1 July 2021	0	1,007,290	1,007,290	
Sub-Total	1,007,290			1,007,290	1,007,290	
Grand Total						



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Annex 2 – Summary of Fixed Assets Register

Asset Class	Historical Cost b/f (Kshs) 1 st July 2021	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost c/f (Kshs) 30 th June 2022
Land 1				0.7 Acres
Land 2				0.3 Acres
Buildings And Structures				11
Office Equipment, Furniture And Fittings				137
Textbooks				20
ICT Equipment				500
Textbooks				1,851
Other Machinery And Equipment				2
Heritage And Cultural Assets				2
Intangible Assets- Soft Ware				
Total				

