

REPUBLIC OF KENYA



*Enhancing Accountability*

THE NATIONAL ASSEMBLY  
PAPERS LAID

**REPORT**

DATE: 25 NOV 2024

DAY:  
MONDAY

TABLED  
BY:

HON. NAOMI WAQU  
DEP. MAJORITY WHIP

OF  
TABLE:

HAILE HUSSEIN



**THE AUDITOR-GENERAL**

**ON**

**ST. CLARE EBUKUYA SECONDARY SCHOOL**

**FOR THE SIX MONTHS PERIOD ENDED  
30 JUNE, 2021**

**VIHIGA COUNTY**





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**ST. CLARE EBUKUYA SECONDARY SCHOOL FOR HEARING IMPAIRED**

**ANNUAL REPORT AND FINANCIAL STATEMENTS**

**FOR THE SIX (6) MONTHS PERIOD ENDED  
30<sup>TH</sup> JUNE 2021**

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







St. Clare Ebukuya Secondary School for Hearing Impaired  
**Annual Report and Financial Statements For the Six (6) Months' Period ended 30<sup>th</sup> June 2021**

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St. Clare Ebukuya Secondary School for Hearing Impaired  
**Annual Report and Financial Statements For the Six (6) Months' Period ended 30<sup>th</sup> June 2021**

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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





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**Annual Report and Financial Statements For the Six (6) Months' Period ended 30<sup>th</sup> June 2021**

**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 30<sup>th</sup> June 2021. It has 2 streams and 11 teachers of which 3 teachers are employed by the School Board of Management.

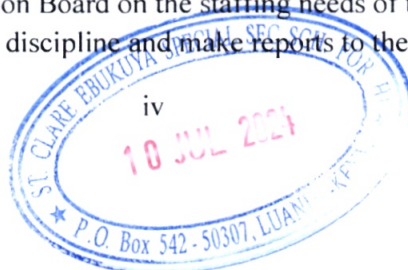
**(b) School Board of Management - Board Members**

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

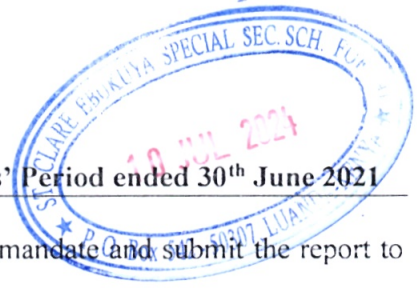
Ref.	Name of Board Member	Designation	Date of appointment
1	Dr. Nelson Abwanzo	Chairman	06/05/2022
2	Ms. Mary Mauwa	Secretary- Principal	06/05/2022
3	Mr. Daniel Ong'ayi	Member	06/05/2022
4	Mr. Richard Owino	Member	06/05/2022
5	Mr. Kennedy Aswani	Member	06/05/2022
6	Mrs. Mikali Owendi	Member	06/05/2022
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.
- Advise the County Education Board on the staffing needs of the School.
- Determine cases of pupils' discipline and make reports to the CEB.



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- 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 Mr. Julious Owuor	Chairperson Member Member Member Member Member	2



St. Clare Ebukuya Secondary School for Hearing Impaired  
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**(d) School operation Management**

For the financial period ended 30<sup>th</sup> June 2021 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	

**(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:

1. Name of Bank: KCB  
Branch: LUANDA  
Account Number: 1168075963
2. Name of Bank: KCB  
Branch: LUANDA  
Account Number: 1199775533
3. Name of Bank: KCB  
Branch: LUANDA  
Account Number: 1199775511
4. Name of Bank: KCB  
Branch: LUANDA  
Account Number: 1268534099



**(g) Independent Auditors**

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

St. Clare Ebukuya Secondary School for Hearing Impaired  
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**3. Summary Report of Performance of the School**

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

**a) Financial performance:**

SNO.	Particulars	Amount (Kshs)
1.	Deficit	181,509
2.	Capitation	2,262,316
3.	Ratio	1:47,406
4.	Incomes	3,264,376
5.	Expenditure	3,445,885
6.	Creditors	877,488
7.	Debtors	631,364
8.	Cash and Balance	382,487

**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	5	1
Male	3	0
Total	8	1



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**c) Mean score in the 2021 KCSE:**

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

Period	Mean Score	Grade
2019	2.18	D-
2020	2.06	D-
Deviation	-0.12	

**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

MARY MAUWA *Burui*

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 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 period ended 30<sup>th</sup> June, 2021, and of the school's financial position as at that date.

.....  
Name: DR. NELSON ABWANZO  
Designation: Chairman, School Board of Management  
Date: 10/7/24

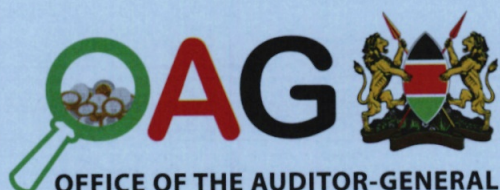
MARY MAUWA Bukai  
.....  
Name: MARY MAUWA  
Designation: School Principal & Secretary to Board of Management  
Date: 10/7/24.



AE  
.....  
Name: PHELESIAH AFWANDE  
Designation: Bursar/ Finance Officer  
Date: 10/7/24



# REPUBLIC OF KENYA



*Enhancing Accountability*

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

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

## REPORT OF THE AUDITOR-GENERAL ON ST. CLARE EBUKUYA SECONDARY SCHOOL FOR HEARING IMPAIRED FOR THE SIX MONTHS PERIOD ENDED 30 JUNE, 2021 – VIHIGA COUNTY

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### PREAMBLE

I draw your attention to the contents of my report which is in three parts:

- A. Report on the Financial Statements that considers whether the financial statements are fairly presented in accordance with the applicable financial reporting framework, accounting standards and the relevant laws and regulations that have a direct effect on the financial statements.
- B. Report on Lawfulness and Effectiveness in Use of Public Resources which considers compliance with applicable laws, regulations, policies, gazette notices, circulars, guidelines and manuals and whether public resources are applied in a prudent, efficient, economic, transparent and accountable manner to ensure Government achieves value for money and that such funds are applied for the intended purpose.
- C. Report on Effectiveness of Internal Controls, Risk Management and Governance which considers how the entity has instituted checks and balances to guide internal operations. This responds to the effectiveness of the governance structure, the risk management environment and the internal controls, developed and implemented by those charged with governance for orderly, efficient and effective operations of the entity.

An unmodified opinion does not necessarily mean that an entity has complied with all relevant laws and regulations and that its internal controls, risk management and governance systems are properly designed and were working effectively in the financial year under review.

The three parts of the report are aimed at addressing the statutory roles and responsibilities of the Auditor-General as provided by Article 229 of the Constitution, the Public Audit Act, 2015 and Public Finance Management Act, 2012. 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 12, which comprise of the statement of assets and liabilities as at 30 June, 2021 and the statement of receipts

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*Report of the Auditor-General on St. Clare Ebukuya Secondary School for Hearing Impaired for the six months period ended 30 June, 2021 – Vihiga County*



and payments, statement of cash flows and the statement of budgeted versus actual amounts for the period 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 – Vihiga County as at 30 June, 2021 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 outstanding matters:

- i. The statement of receipts and payments reflects school fund income – parents' contributions and payments for operations balances of Kshs.1,002,060 and Kshs.2,274,555, respectively. However, the statement of cash flows reflects school fund income - parents' contributions and payments for operation balance of Kshs.1,294,363 and Kshs.2,380,975, respectively resulting to unexplained variance of Kshs.292,303 and Kshs.106,420, respectively.
- ii. Further, the statements of cash flows reflects acquisition of assets balance of Kshs.126,000. However, annex 2 to the financial statements on summary of fixed assets indicates no additions of assets during the year.
- iii. In addition, the statement of assets and liabilities and as disclosed in Note 11 to the financial statements reflects accounts payables balance of Kshs.877,488. However, annex 1 to the financial statements on analysis of pending accounts payables reflects a nil balance resulting to unexplained variance of Kshs.877,488.
- iv. The statement of receipts and payments reflects total receipts and payments balance of Kshs.3,264,376 and Kshs.3,445,885, respectively. However, the statement of budgeted versus actual amounts reflects receipts (income) and payments (expenditure) on actual comparable basis of Kshs.3,365,876 and Kshs.938,970 respectively resulting to unexplained variance of Kshs.101,500 and Kshs.2,506,915, respectively.

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

### **2. Unsupported Payments**

The statement of receipts and payments reflects total expenditure amount of Kshs.3,445,885 in respect of tuition, operations, infrastructure, and boarding and school



fund payment. However, the expenditure was not supported by detailed lists or schedules indicating payees, date of payment, purpose of payment and amount paid.

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

### **3. Unconfirmed Cash and Cash Equivalents**

The statement of assets and liabilities reflects a cash and cash equivalents balance of Kshs.382,487 and as disclosed in Note 8 and 9 to the financial statements. However, Management did not provide bank confirmation certificates to confirm the bank balances. Further, the cash in hand balance of Kshs.55,151 was not supported by a Board of Cash Survey Report.

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

### **4. Long Outstanding Accounts Receivables**

The statement of assets and liabilities and as disclosed in Note 10 to the financial statements reflects accounts receivables balance of Kshs.631,364. However, accounts receivables balance of Kshs.261,310 or 41% of the total accounts receivables was 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 the accounts receivables could not be confirmed.

### **5. Unsupported and Long Outstanding Accounts Payables**

The statement of assets and liabilities and as disclosed in Note 11 to the financial statements reflects accounts payables balance of Kshs.877,488 in respect of trade creditors, prepaid fees and bursary fund. Included in the accounts payables were trade creditors balances of Kshs.25,000 which were not supported by the creditors' ledger, invoices, delivery notes, local purchase orders (LPO), issues and receipts vouchers. Further, a payable balance amounting to Kshs.852,488 or 97% of the 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 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.6,296,700 and Kshs.3,365,876, respectively, resulting to under-funding of Kshs.2,930,824 or 47% of the budget. However, the School spent amount of Kshs.938,970 against actual receipts of Kshs.3,365,876 resulting to an under-utilization of Kshs.2,426,906 or 72% of the actual receipts.

The under-funding and 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.

## **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, 2021. The financial statements were submitted on 6 June, 2024 which was thirty - two (32) 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 Board**

Review of the financial statements revealed that Annex 2 to the financial statements on summary of fixed assets register was not populated with the date the assets were

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*Report of the Auditor General on St Clare Ebukuya Secondary School for Hearing Impaired for the six months period ended 30 June, 2021 - Vihiga County*



purchased, historical cost brought forward, additions and disposals during the year and historical cost carried forward as required by the reporting template issued by the Public Sector Accounting Standards Board (PSASB).

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

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

During the year under review, the School transferred an amount of Kshs.44,000 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 for the funds 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 is 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. Failure to Reconcile Student Enrolment Data

Review of student records provided for audit revealed unexplained variance in student's 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 amounting to Kshs.544,532 as analyzed below:

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)	Capital not Received (Kshs)
6 Jan. 2021	78	97	345	33,465	26,910	(6,555)
6 Jan.2021	78	97	3,398	329,562	265,009	(64,553)
9 Mar. 2021	78	97	19,468	1,888,422	1,518,525	(369,897)
23 Mar. 2021	78	97	601	58,322	46,898	(11,424)
23 Mar. 2021	78	97	1,284	124,548	100,152	(24,396)
28 Apr. 2021	78	97	2,086	202,342	162,708	(39,634)
2 June 2021	81	97	357	34,581	28,877	(5,704)
2 June 2021	81	97	1,398	135,606	113,238	(22,368)
<b>Total</b>						<b>(544,532)</b>

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 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, it was noted that 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**

**17 September, 2024**



St. Clare Ebukuya Secondary School for Hearing Impaired  
 Annual Report and Financial Statements For the Six (6) Months' Period ended 30<sup>th</sup> June 2021

6. Statement Of Receipts and Payments for the Six(6) Months Period Ended 30<sup>th</sup> June 2021

<b>Receipts</b>		
Government grants for tuition	1	102,684
Government grants for operations	2	2,159,632
School fund income- parents' contributions	3	1,002,060
<b>Total Receipts</b>		<b>3,264,376</b>
<b>Payments</b>		
Tuition	4	106,360
Operations	5	2,274,555
Infrastructure	6	126,000
Boarding and school fund	7	938,970
<b>Total Payments</b>		<b>3,445,885</b>
<b>Surplus/Deficit</b>		<b>(181,509)</b>

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



Name: Dr. Nelson Abwanzo  
 Chair BOM

Date: 10/7/24



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

Date: 10/7/24



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 Six (6) Months' Period ended 30<sup>th</sup> June 2021

7. Statement of Assets and Liabilities As At 30<sup>th</sup> June 2021

Financial Assets		
<b>Financial Assets</b>		
<b>Cash and cash equivalents</b>		
Bank balances	8	327,336
Cash balances	9	55,151
<b>Total cash and cash equivalent</b>		<b>382,487</b>
Account's receivables	10	631,364
<b>Total financial assets</b>		<b>1,013,851</b>
<b>Financial liabilities</b>		
Accounts payables	11	877,488
<b>Net financial assets</b>		<b>136,363</b>
<b>Represented by</b>		
Accumulated fund b/fwd	12	317,872
Surplus/deficit for the period		(181,509)
<b>Net financial position</b>		<b>136,363</b>

The school's financial statements were approved on 19/7 2024 and signed by:



**Name:** Dr. Nelson Abwanzo  
**Chair BOM**

**Date:** 10/7/24



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

**Date:** 10/7/2024



**Name:** Phalesiah Afwande  
**Bursar/ Finance Officer**

**Date:** 10/7/2024



St. Clare Ebukuya Secondary School for Hearing Impaired  
Annual Report and Financial Statements For the Six (6) Months' Period ended 30<sup>th</sup> June 2021

8. Statement of Cash Flows for the Six(6) Months' Period Ended 30<sup>th</sup> June 2021

Statement of Cash Flows for the Six(6) Months' Period Ended 30 <sup>th</sup> June 2021		
<b>Cash from Operating Activities</b>		
<b>Receipts</b>		
Government grants for tuition		102,684
Government grants for operations		2,159,632
School fund income- parents contributions/ fees		1,294,363
<b>Total receipts</b>		<b>3,556,679</b>
<b>Payments</b>		
Cash outflows for tuition		106,360
Cash outflows for operations		2,380,975
Cash outflows Boarding/lunch and school fund payments		938,970
<b>Total payments</b>		<b>3,426,305</b>
<b>Net cash inflow/outflow from operating activities</b>		<b>130,374</b>
<b>Cash flow from investing activities</b>		
Acquisition of assets		(126,000)
<b>Net cash inflow/outflows from investing activities</b>		<b>(126,000)</b>
<b>Cash flow from Financing activities</b>		
Repayment of principal borrowings		-
<b>Net cash inflow/outflow from financing activities</b>		<b>-</b>
<b>Net increase/decrease in cash and cash equivalents</b>		<b>4,374</b>
Cash and cash equivalent at beginning of the FY		378,113
<b>Cash and cash equivalent at end of the FY</b>		<b>382,487</b>

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

.....  
*Nwanzo*

Name: Dr. Nelson Abwanzo  
Chair BOM

Date: 10/7/24

.....  
*Mauwa*

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

Date: 10/7/24

.....  
*AS*

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 Six (6) Months' Period ended 30<sup>th</sup> June 2021**

**9. Statement Of Budgeted Versus Actual Amounts for the period Ended 30<sup>th</sup> June 2021**

Receipt/Expenses Item	Original Budget a Kshs	Adjustments b Kshs	Final Budget c=a+b Kshs	Actual On Comparable Basis d Kshs	% of Utilization e=d/c Kshs
<b>Receipts</b>					
<b>(1) Capitation Grant on Tuition</b>					
Teaching / Learning Materials	120,000	0	120,000	102,684	92%
<b>(2) Capitation Grant on Operations</b>					
Personnel Emoluments	1,600,900	0	1,600,900	1,425,016	89%
Repairs And Maintenance	300,000	0	300,000	268,500	90%
Administration Costs	400,000	0	400,000	380,357	95%
Activity	100,000	0	100,000	85,759	86%
<b>(4) Fees Charged on Parents</b>					
Repairs And Maintenance	150,000	0	150,000	142,000	95%
SIC	200,000	0	200,000	231,000	116%
Fee On Boarding Equipment and Stores	3,425,800	0	3,425,800	629,060	18%
<b>Total Income</b>	<b>6,296,700</b>	<b>0</b>	<b>6,296,700</b>	<b>3,365,876</b>	<b>53%</b>
<b>(6) Expenditure For Tuition</b>					
Teaching / Learning Materials	120,000	0	120,000	106,360	89%





St. Clare Ebukuya Secondary School for Hearing Impaired  
**Annual Report and Financial Statements For the Six (6) Months' Period ended 30<sup>th</sup> June 2021**

Receipt/Expenses Item	Original Budget	Adjustments	Total Budget	Actual On Comparab Basis	% Utilization
	a	b	c=a+b	d	e=d/c
	Kshs	Kshs	Kshs	Kshs	%
<b>(7) Expenditure For Operations</b>					
Personnel Emoluments	800,000	0	800,000	1,660,253	208%
Repairs, Maintenance & Improvements	300,000	0	300,000	22,000	7%
Medical	5,000	0	5,000	3,450	69%
Administration Costs	150,000	0	150,000	588,852	393%
<b>(8) Expenditure For infrastructure</b>					
Purchase of land	2,200,000	0	2,200,000	126,000	6%
<b>(9) Expenditure For school fund/lunch/boarding</b>					
Boarding Equipment and Stores	2,721,700	0	2,721,700	938,970	34%
<b>Totals</b>	<b>6,296,700</b>	<b>0</b>	<b>6,296,700</b>	<b>938,970</b>	<b>15%</b>



## 19. 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 periods 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.





St. Clare Ebukuya Secondary School for Hearing Impaired  
**Annual Report and Financial Statements For the Six (6) Months' Period ended 30<sup>th</sup> June 2021**

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**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 period.

**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**

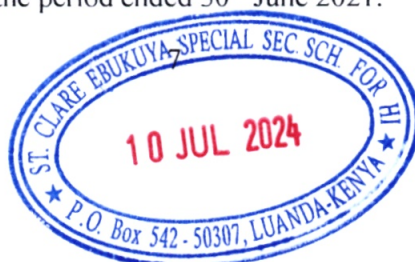
The budget is developed on the same accounting basis (cash basis), the same accounts classification basis, and for the same period as the financial statements. The school's budget was approved by the School Board of Management. A comparison of the actual performance against the comparable budget for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

**9. Comparative figures**

Where necessary comparative figures for the previous financial period 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 period ended 30<sup>th</sup> June 2021.



St. Clare Ebukuya Secondary School for Hearing Impaired  
**Annual Report and Financial Statements For the Six (6) Months' Period ended 30<sup>th</sup> June 2021**

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11. Notes To The Financial Statements

**1 Government Grants for Tuition**

Description	Jan - June 2021
	Kshs
Teaching / Learning Materials	102,684
<b>Total</b>	<b>102,684</b>

**2 Government Grants for Operations**

Description	Jan - June 2021
	Kshs
Personnel Emoluments	1,425,025
Repairs And Maintenance	268,500
Administration Costs	466,107
<b>Total</b>	<b>2,159,632</b>

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

Description	Jan - June 2021
	Kshs
Personnel emoluments	629,060
Repairs and maintenance	142,000
Local transport / travelling	231,000
<b>Total</b>	<b>1,002,060</b>

**4 Tuition**

Description	Jan - June 2021
	Kshs
Teaching / Learning Materials	106,360
<b>Total</b>	<b>106,360</b>





St. Clare Ebukuya Secondary School for Hearing Impaired  
**Annual Report and Financial Statements For the Six (6) Months' Period ended 30<sup>th</sup> June 2021**

Notes to the Financial Statements (continued)

**5 Operations**

Description	Jan- June 2021 Kshs
Personnel Emoluments	1,660,253
Administration Cost	588,852
Repairs And Maintenance & Improvements	22,000
Medical	3,450
<b>Total</b>	<b>2,274,555</b>

**6 Infrastructure**

Description	Jan- June 2021 Kshs
Purchase of land	126,000
<b>Total</b>	<b>126,000</b>

**7 Boarding And School Fund**

Description	Jan- June 2021 Kshs
Fee On Boarding Equipment and Stores	936,625
Bank Charges	2,345
<b>Total</b>	<b>938,970</b>

**8. Bank Accounts**

Account Name & Currency	Status Active/Dormant	Bank Account Number	Jan- June 2021 Kshs
Tuition Account	Active	1199775511	21,066
Operations Account	Active	1199775533	77,123
School Fund Account/Boarding	Active	1168075963	210,861
Infrastructural Account	Active	1268534099	18,286
<b>Total</b>			<b>327,336</b>



St. Clare Ebukuya Secondary School for Hearing Impaired  
**Annual Report and Financial Statements For the Six (6) Months' Period ended 30<sup>th</sup> June 2021**

Notes to the Financial Statements (continued)

**9. Cash In Hand**

Description	Jan - June 2021 Kshs
Notes and Coins	55,151
<b>Total</b>	<b>55,151</b>

**10. Accounts Receivable**

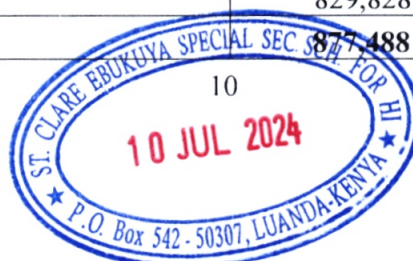
Description	Jan - June 2021 Kshs
Fees Arrears	631,364
<b>Total</b>	<b>631,364</b>

**Ageing Analysis of Accounts Receivable**

Description	Jan - June 2021 Kshs	
	Current FY	% of the total
Less than 1 year	346,640	55%
Between 1- 2 years	146,210	23%
Between 2-3 years	72,600	15%
Over 3 years	42,500	7%
<b>Total</b>	<b>631,364</b>	<b>100%</b>

**11. Accounts Payable**

Description	Jan - June 2021 Kshs
Trade Creditors (See Ageing Below and Appendix 1)	25,000
Prepaid Fees	47,660
Bursary Fund	829,828
<b>Total</b>	<b>902,488</b>





St. Clare Ebukuya Secondary School for Hearing Impaired  
**Annual Report and Financial Statements For the Six (6) Months' Period ended 30<sup>th</sup> June 2021**

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Notes to the Financial Statements (continued)

**Ageing Analysis of Accounts Payable**

Jan - June 2021		
	Current FY	% of the total
Less than 1 year	25,000	100%
<b>Total (should tie to note 14)</b>	<b>25,000</b>	<b>100%</b>

**12. Fund Balance Brought Forward**

Kshs	
Bank Balances	378,113
Cash Balances	-
Receivables	46,179
Payables	(106,420)
<b>Total</b>	<b>317,872</b>



St. Clare Ebukuya Secondary School for Hearing Impaired  
**Annual Report and Financial Statements For the Six (6) Months' Period ended 30<sup>th</sup> June  
2021**

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**13. 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.





**14. 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 Carried Over FY	Comments
	A	b	C	d=a-c		
	Kshs	Kshs	Kshs	Kshs	Kshs	
<b>Construction Of Buildings</b>						
1.	-	-	-	-	-	
<b>Sub-Total</b>						
<b>Supply Of Goods</b>						
2.	-	-	-	-	-	
<b>Sub-Total</b>						
<b>Supply Of Services</b>						
3.	-	-	-	-	-	
<b>Sub-Total</b>						
<b>Grand Total</b>						



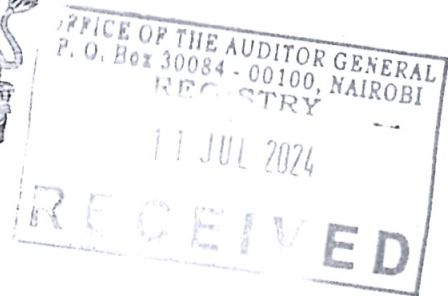
St. Clare Ebukuya Secondary School for Hearing Impaired  
**Annual Report and Financial Statements For the Six (6) Months' Period ended 30<sup>th</sup> June 2021**

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

Asset Class	Historical Cost b/f (Kshs) 1 <sup>st</sup> January 2021	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost b/f (Kshs) 30 <sup>th</sup> June 2021
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				
<b>Total</b>				







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**ST. CLARE EBUKUYA SECONDARY SCHOOL FOR HEARING IMPAIRED**

**ANNUAL REPORT AND FINANCIAL STATEMENTS**

**FOR THE SIX (6) MONTHS PERIOD ENDED  
30<sup>TH</sup> JUNE 2021**

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





St. Clare Ebukuya Secondary School for Hearing Impaired  
Annual Report and Financial Statements For the Six (6) Months' Period ended 30<sup>th</sup> June 2021

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St. Clare Ebukuya Secondary School for Hearing Impaired  
Annual Report and Financial Statements For the Six (6) Months' Period ended 30<sup>th</sup> June 2021





St. Clare Ebukuya Secondary School for Hearing Impaired  
Annual Report and Financial Statements For the Six (6) Months' Period ended 30<sup>th</sup> June 2021

**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



St. Clare Ebukuya Secondary School for Hearing Impaired  
**Annual Report and Financial Statements For the Six (6) Months' Period ended 30<sup>th</sup> June 2021**

**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 30<sup>th</sup> June 2021. It has 2 streams and 11 teachers of which 3 teachers are employed by the School Board of Management.

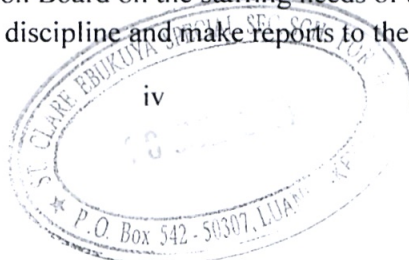
**(b) School Board of Management - Board Members**

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

No.	Name of Board Member	Designation	Date of Appointment
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

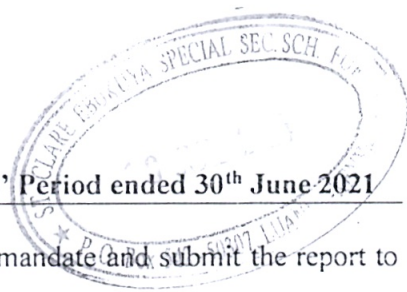
**The functions of the School Board of Management are to:**

- 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.
- Advise the County Education Board on the staffing needs of the School.
- Determine cases of pupils' discipline and make reports to the CEB.





St. Clare Ebukuya Secondary School for Hearing Impaired  
**Annual Report and Financial Statements For the Six (6) Months' Period ended 30<sup>th</sup> June 2021**



- 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 held 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 Mr. Julious Owuor	Chairperson Member Member Member Member Member	2

St. Clare Ebukuya Secondary School for Hearing Impaired  
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**(d) School operation Management**

For the financial period ended 30<sup>th</sup> June 2021 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	

**(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:

1. Name of Bank: KCB  
Branch: LUANDA  
Account Number: 1168075963
2. Name of Bank: KCB  
Branch: LUANDA  
Account Number: 1199775533
3. Name of Bank: KCB  
Branch: LUANDA  
Account Number: 1199775511
4. Name of Bank: KCB  
Branch: LUANDA  
Account Number: 1268534099



**(g) Independent Auditors**

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.	Deficit	181,509
2.	Capitation	2,262,316
3.	Ratio	1:47,406
4.	Incomes	3,264,376
5.	Expenditure	3,445,885
6.	Creditors	877,488
7.	Debtors	631,364
8.	Cash and Balance	382,487

#### 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	5	1
Male	3	0
Total	8	1



St. Clare Ebukuya Secondary School for Hearing Impaired  
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c) Mean score in the 2021 KCSE:

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

Period	Mean Score	Grade
2019	2.18	D-
2020	2.06	D-
Deviation	-0.12	

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

..... MARY MAUWA *Mauwa*

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 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 period ended 30<sup>th</sup> June, 2021, and of the school's financial position as at that date.

*N.A.*

Name: DR. NELSON ABWANZO

Designation: Chairman, School Board of Management

Date: 10/7/24

MARY MAUWA *Burika*

Name: MARY MAUWA

Designation: School Principal & Secretary to Board of Management

Date: 10/7/24



*A.E.*

Name: PHELESIAH AFWANDE

Designation: Bursar/ Finance Officer

Date: 10/7/24

St. Clare Ebukuya Secondary School for Hearing Impaired  
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5. Report of the Independent Auditors on St. Clare Ebukuya Secondary School for Hearing Impaired for the Six(6) month period ended 30<sup>th</sup> June 2021





St. Clare Ebukuya Secondary School for Hearing Impaired  
 Annual Report and Financial Statements For the Six (6) Months' Period ended 30<sup>th</sup> June 2021

6. Statement Of Receipts and Payments for the Six(6) Months Period Ended 30<sup>th</sup> June 2021


Receipts		
Government grants for tuition	1	102,684
Government grants for operations	2	2,159,632
School fund income- parents' contributions	3	1,002,060
<b>Total Receipts</b>		<b>3,264,376</b>
Payments		
Tuition	4	106,360
Operations	5	2,274,555
Infrastructure	6	126,000
Boarding and school fund	7	938,970
<b>Total Payments</b>		<b>3,445,885</b>
<b>Surplus/Deficit</b>		<b>(181,509)</b>

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

  
 .....

Name: Dr. Nelson Abwanzo  
 Chair BOM

Date: 10/7/24

  
 .....

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

Date: 10/7/24

  
 .....

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 Six (6) Months' Period ended 30<sup>th</sup> June 2021

7. Statement of Assets and Liabilities As At 30<sup>th</sup> June 2021

<b>Financial Assets</b>		
<b>Cash and cash equivalents</b>		
Bank balances	8	327,336
Cash balances	9	55,151
<b>Total cash and cash equivalent</b>		<b>382,487</b>
Account's receivables	10	631,364
<b>Total financial assets</b>		<b>1,013,851</b>
<b>Financial liabilities</b>		
Accounts payables	11	877,488
<b>Net financial assets</b>		<b>136,363</b>
<b>Represented by</b>		
Accumulated fund b/fwd	12	317,872
Surplus/deficit for the period		(181,509)
<b>Net financial position</b>		<b>136,363</b>

The school's financial statements were approved on 19/7 2024 and signed by:

.....  
*Dr. Nelson Abwanzo*

**Name:** Dr. Nelson Abwanzo  
**Chair BOM**

**Date:** 10/7/24

.....  
*Bureau*

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

**Date:** 10/7/2024

.....  
*AS*

**Name:** Phalesiah Afwande  
**Bursar/ Finance Officer**

**Date:** 10/7/2024





St. Clare Ebukuya Secondary School for Hearing Impaired  
 Annual Report and Financial Statements For the Six (6) Months' Period ended 30<sup>th</sup> June 2021

8. Statement of Cash Flows for the Six(6) Months' Period Ended 30<sup>th</sup> June 2021

Statement of Cash Flows for the Six(6) Months' Period Ended 30 <sup>th</sup> June 2021		
<b>Cash from Operating Activities</b>		
<b>Receipts</b>		
Government grants for tuition		102,684
Government grants for operations		2,159,632
School fund income- parents contributions/ fees		1,294,363
<b>Total receipts</b>		<b>3,556,679</b>
<b>Payments</b>		
Cash outflows for tuition		106,360
Cash outflows for operations		2,380,975
Cash outflows Boarding/lunch and school fund payments		938,970
<b>Total payments</b>		<b>3,426,305</b>
<b>Net cash inflow/outflow from operating activities</b>		<b>130,374</b>
<b>Cash flow from investing activities</b>		
Acquisition of assets		(126,000)
<b>Net cash inflow/outflows from investing activities</b>		<b>(126,000)</b>
<b>Cash flow from Financing activities</b>		
Repayment of principal borrowings		-
<b>Net cash inflow/outflow from financing activities</b>		<b>-</b>
<b>Net increase/decrease in cash and cash equivalents</b>		<b>4,374</b>
Cash and cash equivalent at beginning of the FY		378,113
<b>Cash and cash equivalent at end of the FY</b>		<b>382,487</b>

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

.....  
*(Signature)*

Name: Dr. Nelson Abwanzo  
 Chair BOM

Date: 10/7/24

.....  
*(Signature)*

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

Date: 10/7/24

.....  
*(Signature)*

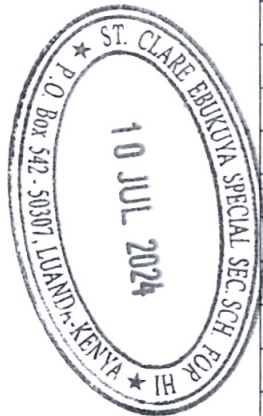
Name: Phalesiah Afwande  
 Bursar/ Finance Officer

Date: 9/7/2024



9. Statement Of Budgeted Versus Actual Amounts for the period Ended 30<sup>th</sup> June 2021

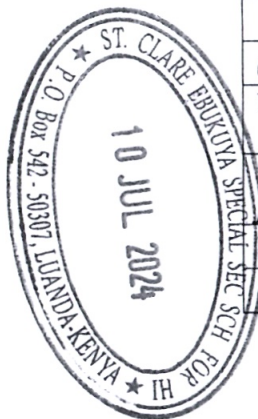
Receipt/Expenses Item	Original Budget	Adjustments	Revised Budget	Actual Compared to Budget	% of Budget
	Kshs	Kshs	Kshs	Kshs	Kshs
<b>Receipts</b>					
<i>(1) Capitation Grant on Tuition</i>					
Teaching / Learning Materials	120,000	0	120,000	102,684	92%
<i>(2) Capitation Grant on Operations</i>					
Personnel Emoluments	1,600,900	0	1,600,900	1,425,016	89%
Repairs And Maintenance	300,000	0	300,000	268,500	90%
Administration Costs	400,000	0	400,000	380,357	95%
Activity	100,000	0	100,000	85,759	86%
<i>(4) Fees Charged on Parents</i>					
Repairs And Maintenance	150,000	0	150,000	142,000	95%
SIC	200,000	0	200,000	231,000	116%
Fee On Boarding Equipment and Stores	3,425,800	0	3,425,800	629,060	18%
<b>Total Income</b>	<b>6,296,700</b>	<b>0</b>	<b>6,296,700</b>	<b>3,365,876</b>	<b>53%</b>
<i>(6) Expenditure For Tuition</i>					
Teaching / Learning Materials	120,000	0	120,000	106,360	89%





St. Clare Ebukuya Secondary School for Hearing Impaired  
**Annual Report and Financial Statements For the Six (6) Months' Period ended 30<sup>th</sup> June 2021**

Receipt/Expenses Item	Original Budget	Adjustment	Total Budget	Actual On Comparab Basis	% Utilization
	a	b	c	d	e
	Kshs	Kshs	Kshs	Kshs	Kshs
<b>(7) Expenditure For Operations</b>					
Personnel Emoluments	800,000	0	800,000	1,660,253	208%
Repairs, Maintenance & Improvements	300,000	0	300,000	22,000	7%
Medical	5,000	0	5,000	3,450	69%
Administration Costs	150,000	0	150,000	588,852	393%
<b>(8) Expenditure For infrastructure</b>					
Purchase of land	2,200,000	0	2,200,000	126,000	6%
<b>(9) Expenditure For school fund/lunch/boarding</b>					
Boarding Equipment and Stores	2,721,700	0	2,721,700	938,970	34%
<b>Totals</b>	<b>6,296,700</b>	<b>0</b>	<b>6,296,700</b>	<b>938,970</b>	<b>15%</b>



#### 19. 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.

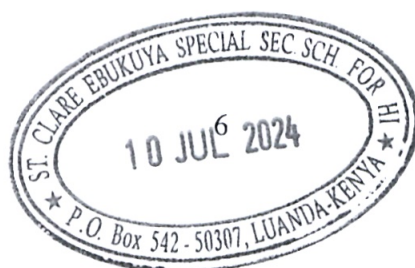
The financial statements are presented in Kenya Shillings, which is the functional and reporting currency of the *school*, and all values are rounded to the nearest Kenya Shilling (Kshs). The accounting policies adopted have been consistently applied to all the periods presented.

##### 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.





St. Clare Ebukuya Secondary School for Hearing Impaired  
Annual Report and Financial Statements For the Six (6) Months' Period ended 30<sup>th</sup> June  
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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 period.

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**

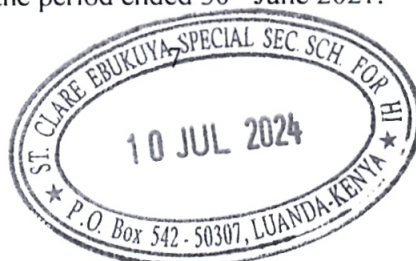
The budget is developed on the same accounting basis (cash basis), the same accounts classification basis, and for the same period as the financial statements. The school's budget was approved by the School Board of Management. A comparison of the actual performance against the comparable budget for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

9. **Comparative figures**

Where necessary comparative figures for the previous financial period 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 period ended 30<sup>th</sup> June 2021.



St. Clare Ebukuya Secondary School for Hearing Impaired  
 Annual Report and Financial Statements For the Six (6) Months' Period ended 30<sup>th</sup> June  
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11. Notes To The Financial Statements

1 Government Grants for Tuition

Description	Jan-June 2021
	Kshs
Teaching / Learning Materials	102,684
<b>Total</b>	<b>102,684</b>

2 Government Grants for Operations

Description	Jan-June 2021
	Kshs
Personnel Emoluments	1,425,025
Repairs And Maintenance	268,500
Administration Costs	466,107
<b>Total</b>	<b>2,159,632</b>

3 School Fund Income - Parents Contribution/Fees

Description	Jan-June 2021
	Kshs
Personnel emoluments	629,060
Repairs and maintenance	142,000
Local transport / travelling	231,000
<b>Total</b>	<b>1,002,060</b>

4 Tuition

Description	Jan-June 2021
	Kshs
Teaching / Learning Materials	106,360
<b>Total</b>	<b>106,360</b>





St. Clare Ebukuya Secondary School for Hearing Impaired  
 Annual Report and Financial Statements For the Six (6) Months' Period ended 30<sup>th</sup> June  
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Notes to the Financial Statements (continued)

**5 Operations**

Description	Jan- June 2021 Kshs
Personnel Emoluments	1,660,253
Administration Cost	588,852
Repairs And Maintenance & Improvements	22,000
Medical	3,450
<b>Total</b>	<b>2,274,555</b>

**6 Infrastructure**

Description	Jan- June 2021 Kshs
Purchase of land	126,000
<b>Total</b>	<b>126,000</b>

**7 Boarding And School Fund**

Description	Jan- June 2021 Kshs
Fee On Boarding Equipment and Stores	936,625
Bank Charges	2,345
<b>Total</b>	<b>938,970</b>

**8. Bank Accounts**

Account Name & Currency	Status	Bank Account Number	Jan- June 2021 Kshs
	Active/Dormant		
Tuition Account	Active	1199775511	21,066
Operations Account	Active	1199775533	77,123
School Fund Account/Boarding	Active	1168075963	210,861
Infrastructural Account	Active	1268534099	18,286
<b>Total</b>			<b>327,336</b>



St. Clare Ebukuya Secondary School for Hearing Impaired  
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Notes to the Financial Statements (continued)

9. Cash In Hand

Description	Kshs
Notes and Coins	55,151
<b>Total</b>	<b>55,151</b>

10. Accounts Receivable

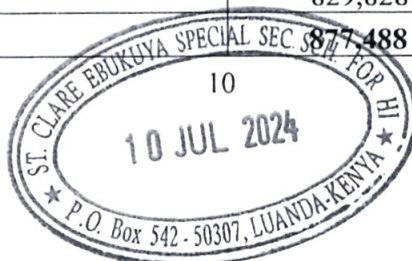
Description	Kshs
Fees Arrears	631,364
<b>Total</b>	<b>631,364</b>

Ageing Analysis of Accounts Receivable

Description	Jan- June 2021	
	Kshs	
	Current FY	% of the total
Less than 1 year	346,640	55%
Between 1- 2 years	146,210	23%
Between 2-3 years	72,600	15%
Over 3 years	42,500	7%
<b>Total</b>	<b>631,364</b>	<b>100%</b>

11. Accounts Payable

Description	Jan- June 2021
	Kshs
Trade Creditors (See Ageing Below and Appendix 1)	25,000
Prepaid Fees	47,660
Bursary Fund	829,828
<b>Total</b>	<b>877,488</b>





St. Clare Ebukuya Secondary School for Hearing Impaired  
**Annual Report and Financial Statements For the Six (6) Months' Period ended 30<sup>th</sup> June 2021**

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Notes to the Financial Statements (continued)

**Ageing Analysis of Accounts Payable**

	Current FY	% of the total
Less than 1 year	25,000	100%
<b>Total (should tie to note 14)</b>	<b>25,000</b>	<b>100%</b>

**12. Fund Balance Brought Forward**

Bank Balances	378,113
Cash Balances	-
Receivables	46,179
Payables	(106,420)
<b>Total</b>	<b>317,872</b>

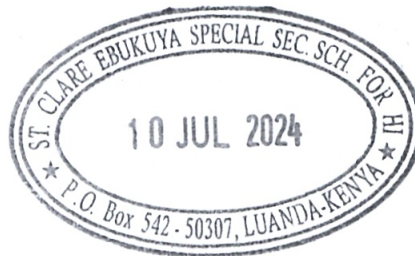


St. Clare Ebukuya Secondary School for Hearing Impaired  
Annual Report and Financial Statements For the Six (6) Months' Period ended 30<sup>th</sup> June  
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**13. Progress On Follow Up Of Auditor Recommendations**

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





14. 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 Next FY	Remarks
	A	b	c	d	e	
	Kshs	Kshs	Kshs	Kshs	Kshs	
<b>Construction Of Buildings</b>						
1.	-	-	-	-	-	
<b>Sub-Total</b>						
<b>Supply Of Goods</b>						
2.	-	-	-	-	-	
<b>Sub-Total</b>						
<b>Supply Of Services</b>						
3.	-	-	-	-	-	
<b>Sub-Total</b>						
<b>Grand Total</b>						



St. Clare Ebukuya Secondary School for Hearing Impaired  
**Annual Report and Financial Statements For the Six (6) Months' Period ended 30<sup>th</sup> June 2021**

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

Asset Class	Historical Cost b/f (Kshs) 1 <sup>st</sup> January 2021	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost (Kshs) 30 <sup>th</sup> June 2021
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				
<b>Total</b>				

