

REPUBLIC OF KENYA



OFFICE OF THE AUDITOR-GENERAL

Enhancing Accountability

REPORT




OF

THE AUDITOR-GENERAL

ON

GAKOE MIXED SECONDARY
SCHOOL

FOR THE YEAR ENDED
30 JUNE, 2021

 THE NATIONAL ASSEMBLY PAPERS L	
KIAMBU COUNTY	
DATE:	19 NOV 2024 DAY: TUESDAY
TABLED BY:	HON. DWEN BAYA DEPUTY MAJORITY LEADER
CLERK AT THE TABLE:	INZOFU MWALE



**GAKOE MIXED SECONDARY SCHOOL
PUBLIC SECONDARY SCHOOL**

ANNUAL REPORT AND FINANCIAL STATEMENTS

**FOR THE FINANCIAL YEAR ENDED
30TH JUNE 2021**

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

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I. KEY SCHOOL INFORMATION AND MANAGEMENT

(a) Background information

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

The school was registered in 5/11/2019 under registration number 22S003004 and is currently categorized as a Sub County public school established, owned or operated by the Government.

The school is a day/boarding school and had 239 number of students as at 30th June 2021 It has 1 streams and 12. teachers of which 4 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	Johnson Macharia	Chairman	8/3/2019
2	Rachel Kariuki	Vicechair	8/3/2019
3	Sammy Njagi	Secretary/Principal	8/3/2019
4	Viginia Wambui Kimani	Pta Chair	8/3/2019
5	Alfred Kigaa	Member	8/3/2019
6	Lucy Murugi Gachane	Member	8/3/2019
7	Jane Mukuhi Ngunjiri	Member	8/3/2019
8	Rev. Joseph Gichia	Member	8/3/2019
9	Rachael Karanja	Member	8/3/2019
10	Mary Wanjiku Chege	Member	8/3/2019
11	Mirriam Wanjohi	Member	8/3/2019
12	Peter Muritu	Member	8/3/2019
13	Peter Kamau Mwangi	Student	8/3/2019

KEY SCHOOL INFORMATION AND MANAGEMENT

The function of the School Board of Management include:

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

(c) Committees of the Board

Ref:	Name of Committee	Names of Members	Designation	Number of meetings attended during the year
1	Executive Committee	John Macharia Sammy Njagi Joseph Kariuki Rachael Kariuki	Chairperson Secretary	1 Meeting
2	Academic Committee	Alfred Kigaa Lucy Gachane Miriam Wanjohi		1 Meeting
3	Development Committee	Peter Muritu Margaret Kimani Joseph Kariuki		1 Meeting
4	Discipline and Welfare Committee	Johnson Macharia Mary Chege Rachel Kariuki		1 Meeting

(d) School Operation Management

For the financial year ended 30th June 2021, the school day-to-day management was under the following persons:

Ref:	Designation	Name	TSC Number
1	Principal	Sammy Njagi	261454
2	Deputy Principal	Alice Wambu	349460
3	School Bursar		

(e) Schools contacts

Post Office Box : 242-01004 Kanjuku
Telephone : 0722380 630
E-mail : gakoemixed001@gmail.com
Website:

(f) School Bankers

1. Name of Bank : EQUITY BANK
Branch : GATUNDU
Account Number : 0660260795509

Tuition Account

2. Name of Bank : EQUITY BANK
Branch : GATUNDU
Account Number : 00660260795495

Operation Account

3. Name of Bank : CO-OPERATIVE BANK
Branch : GATUNDU
Account Number : 01139279466200

School Fund Account

4. Name of Bank : EQUITY BANK
Branch : GATUNDU
Account Number : 0660280120668

Infrastructure Account

(g) Independent Auditors

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

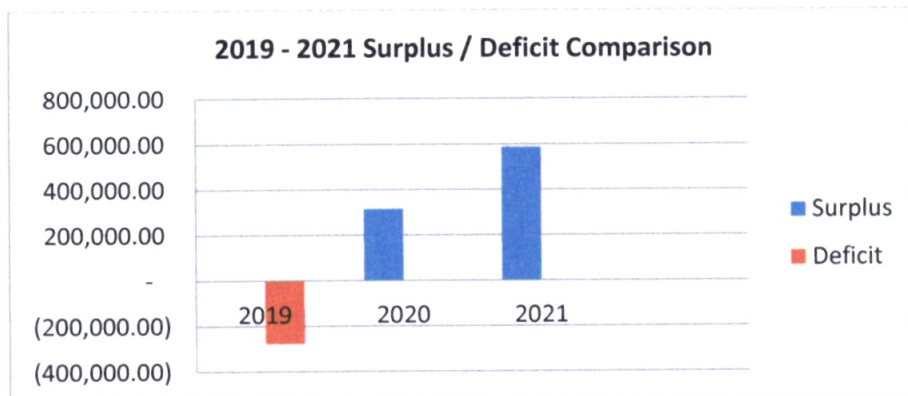
II. SUMMARY REPORT OF PERFORMANCE OF THE SCHOOL

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

a) Financial performance:

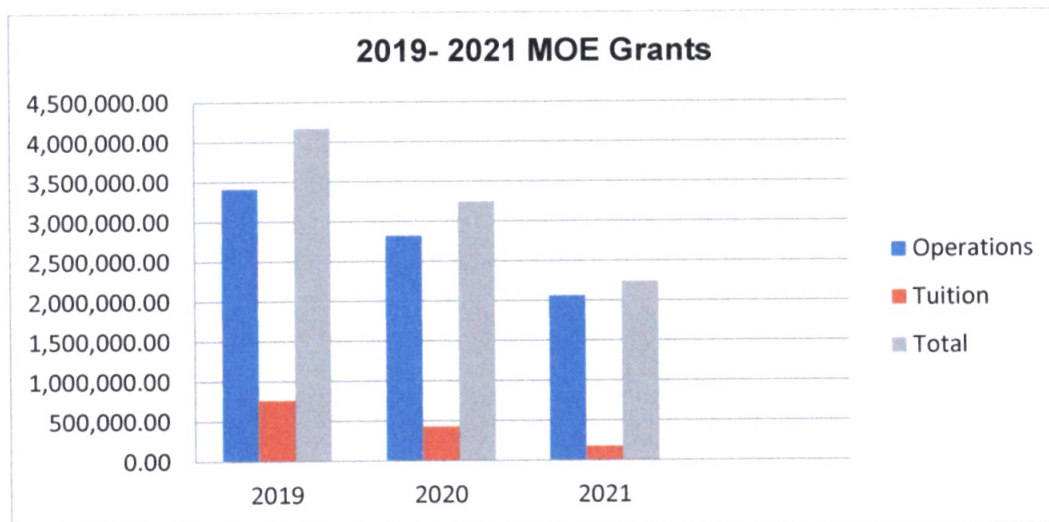
(i) Surplus / deficit for the year and comparison of the same for the last three years.

Year	Surplus	Deficit
2019	-	(276,368.95)
2020	315,074.48	-
2021	586,910.00	-



(ii) Capitation Grants from MOE for the last three years

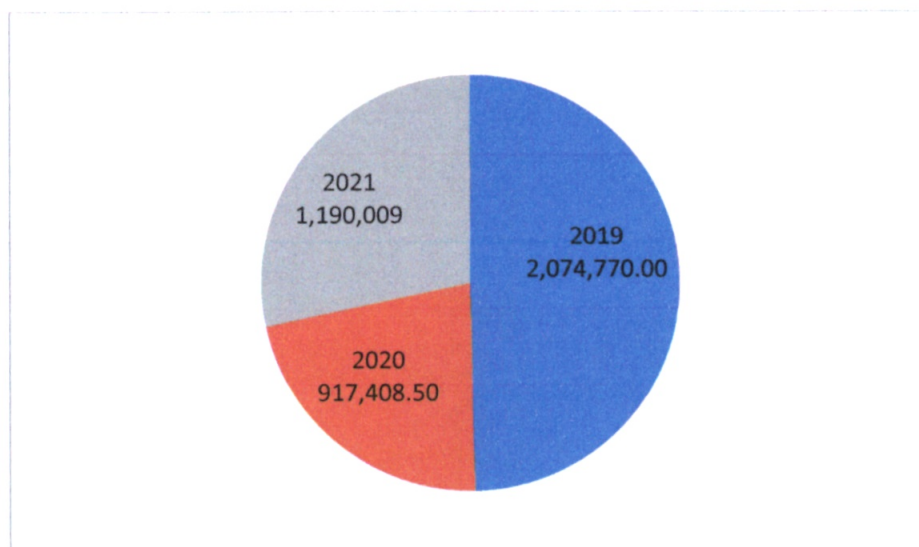
Account	2019	2020	2021
Operations	3,412,178.15	2,810,075.00	2,063,829.50
Tuition	760,692.65	428,295.00	334,119.75
Total	4,172,870.80	3,248,270.00	2,397,949.25



(iii) Ratio of capitation per student over the last three years

Year	Enrolment	Grant (Kshs)	Ratio
2019	214	4,172,870.80	1 : 19,499.40
2020	239	3,248,270.00	1 : 13,591.10
2021	242	2,397,949.25	1: 9,909

(iv) Overview of other income generated in the past three years – School Fund Account



(v) Three years expenditure overview

	School Fund	Operations	Tuition	Total
31/12/2019	1,565,044.00	3,857,422.00	101,543.75	4,152,300.90
31/12/2020	704,983.00	3,183,139.02	394,939.00	4,283,061.00
30 /6/2021	1,146,242.00	1,649,480.00	205,325.00	3,001,047.00

