

REPUBLIC OF KENYA



OFFICE OF THE AUDITOR-GENERAL
Enhancing Accountability

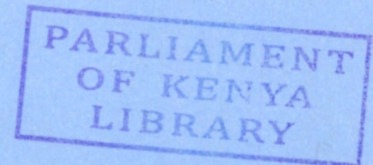
REPORT

OF

THE NATIONAL ASSEMBLY PAPERS LAID	
DATE: 16 JUN 2026	DAY. Tuesday
TABLED BY:	Hon. Naomi Wager, CBS, MP (Deputy Majority for KLR)
CLERK-AT THE-TABLE:	Female.

THE AUDITOR-GENERAL

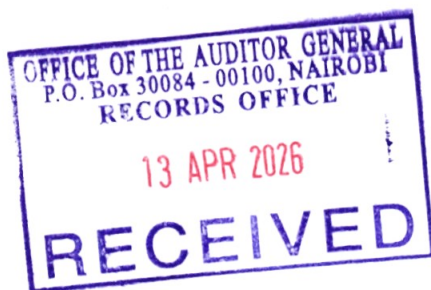
ON



PRECIOUS BLOOD KAGWE GIRLS
SECONDARY SCHOOL

FOR THE SIX (6) MONTHS PERIOD
YEAR ENDED 30 JUNE, 2021

KIAMBU COUNTY



Revised 30th June 2021.



**PRECIOUS BLOOD KAGWE GIRLS
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)**

*PRECIOUS BLOOD KAGWE GIRLS
SECONDARY SCHOOL*
PUBLIC SECONDARY SCHOOL
Annual Report and Financial Statements

Contents

KEY SCHOOL INFORMATION AND MANAGEMENT.....	i
(a) Background information	i
(b) School Board of Management - Board Members	i
KEY SCHOOL INFORMATION AND MANAGEMENT.....	ii
(c) Committees of the Board.....	ii
(d) School operation Management	iii
(e) Schools contacts	iii
(f) School Bankers.....	iv
(g) Independent Auditors.....	v
II. SUMMARY REPORT OF PERFORMANCE OF THE SCHOOL	1
a) FINANCIAL PERFORMANCE	1
i. SURPLUS/DEFICIT FOR THE YEAR AND COMPARISON OF THE SAME FOR THE LAST THREE YEAR.....	1
ii. CAPITATION GRANTS FROM THE MINISTRY OF EDUCATION FOR THE LAST TWO YEARS	2
iii. OVERVIEW OF NET GROWTH OF OTHER INCOME(S)	3
iv. OVERVIEW OF GROWTH IN EXPENDITURE OF THE SCHOOL	3
v. MOVEMENT OF DEBTORS OF THE SCHOOL.....	4
vi. MOVEMENT OF CREDITORS OF THE SCHOOL.....	5
vii. MOVEMENT OF CASH AND BANK BALANCES	6
b) Teacher Student ratio:	7
b) CAPACITY OF THE SCHOOL:	8
SCHOOL POPULATION:1080 STUDENTS STAFFS:.....	8
c) Development projects carried out by the school:.....	9
III. STATEMENT OF SCHOOL MANAGEMENT RESPONSIBILITY	10
REPORT OF THE INDEPENDENT AUDITORS ON THE ANNUAL FINANCIAL STATEMENTS OF PRECIOUS BLOOD KAGWE GIRLS SCHOOL OF THE YEAR ENDING 30TH JUNE2021	11
STATEMENT OF RECEIPTS AND PAYMENTS PERIOD TO 30TH JUNE 2021	12

PRECIOUS BLOOD KAGWE GIRLS
SECONDARY SCHOOL
PUBLIC SECONDARY SCHOOL
Annual Report and Financial Statements

STATEMENT OF FINANCIAL ASSETS AND FINANCIAL LIABILITIES AS AT 30TH JUNE 2021	13
VII. STATEMENT OF CASH FLOWS FOR THE PERIOD ENDED 30 TH JUNE 2021	14
VIII. STATEMENT OF BUDGETED VERSUS ACTUAL AMOUNTS FOR THE YEAR ENDED 30TH JUNE 2021	15
COMMENTS	19
IX. SIGNIFICANT ACCOUNTING POLICIES	21
SIGNIFICANT ACCOUNTING POLICIES (Continued)	22
X. NOTES TO THE FINANCIAL STATEMENTS	23
18. PROGRESSES ON FOLLOW UP OF AUDITOR RECOMMENDATIONS	30
ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE	31
ASSET REGISTER AS AT 30 TH JUNE 2021	37
ANNEX 2 – SUMMARY OF FIXED ASSETS REGISTER	49

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, Lari SubCounty

The school was registered in 1966 under registration number 22S00300424 and is currently categorized as an Extra county public school established, owned or operated by the Government.

The school is a boarding school and had 1080 number of students as at 30th June 2021. It has five streams and 46 teachers of which 7 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.Catherine.M. Kamindo	Chairman	2019
2	Gatibu J.W	Secretary - Principal	2021
3	Hudson Wanyonyi	Member	2019
4	Dr.James Mutura	Member	2019
5	Samuel Wanjema	Member	2019
6	Daniel Kabii	Member	2019
7	Dr.Stephen Githinji	Member	2019
8	Peter Thuo Kamunya	Member – Rep CEB	2019
9	Alex Njuguna Gitiha	Member Rep.PTA	2019
10	Joyce Wachira	Member Rep Teachers	2019
11	Hannah Gathura	3 Members - Sponsor	2019
12	Charles Mbugua Njuguna	“	2019
13	Fr.Francis Kiarie	“	2019
14.	Fr.Augustine Nganga	“	2019
15	Angela Waithira Njaaga	Member - Community	2019
16	Eng.Esther Waweru	Member Special Needs	2019
17	Cynthia Atieno	Rep Students	2021

KEY SCHOOL INFORMATION AND

MANAGEMENT (Continued)

The function of the School Board of Management include:

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

(c) Committees of the Board

Ref:	Names of Members	Designation	Number of meetings attended during the year	Ref:
1	Executive Committee	Dr.Catherine M.Kamindo Dr.James Mutura Mr.Hudson Wanyonyi Mr.Alex Njuguna Md.Gatibu .J.W	Chairperson Vice Chair Member Member BOM	5 out of 5
2	Finance, procurement and general purposes Committee	Md.Mary Ngugi Dr.James Mutura Mr.Peter Kagunda Md.Gatibu J.W Md.Teresia Wandanga	Chairperson Member Member Member Member	1 out of 1
3	Academic Committee	Dr.James Mutura Dr.Angela W.Njaaga Md.Gatibu .J.W Mr.Peter Kamunya Paul Mbagathi Md.Agnes Wamaitha	Chairperson Member Member Member Member Member	1 out of 1

**PRECIOUS BLOOD KAGWE GIRLS
SECONDARY SCHOOL**

PUBLIC SECONDARY SCHOOL

Annual Report and Financial Statements

4	Development Committee	Eng.Francis Maina Dr. Catherine M.Kamindo Eng.Mary Muiruri Md.Gatibu .J.W Deputy Principal Mr.Alex Njuguna	Chairperson BOM chairperson Member BOM Sec/Member Secretary PA Chair/Member Member	1 out of 1
5	Discipline and welfare Committee Principal	Mr.Hudson Wanyonyi Mr.Alex Njuguna Md.Gatibu .J.W Mr.Simon Muiruri	Chairperson Member Member Member	5 out of 5
6	SIC	Eng.Francis Maina Dr. Catherine M.Kamindo Eng.Mary Muiruri Md.Gatibu .J.W Deputy Principal Mr.Alex Njuguna	Chairperson BOM chairperson Member BOM Sec/Member Secretary PA Chair/Member Member	1 out of 1

(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	Gatibu J.W	334820
2	Deputy Principal	Caroline Mwai	350556
3	School Bursar	Michael Waweru	BOM

(e) Schools contacts

Post Office Box: 450-00900

Telephone: 0797775914

E-mail: pbkagwe@gmail.com

Website

Facebook:

(f) School Bankers

The following school operated SIX (6) number of bank accounts in the following banks:
(Ensure all accounts including CDF accounts are included)

1. Name of Bank: Branch: KCB Githunguri
 Account Number: 1105043215
 SCHOOL FUND ACCOUNT

2. Name of Bank: Branch: KCB GITHUNGURI
 Account Number: 1105055051
 OPERATIONS ACCOUNT

3. Name of Bank: Branch: KCB Githunguri
 Account Number: 1105058972
 TUTION ACCOUNT

4. Name of Bank: Branch: KCB Githunguri
 Account Number: 1271465086
 INFRASTRUCTURE
 ACCOUNT

5. Name of Bank: Branch: KCB Githunguri
 Account Number: 11666638987
 PERSONAL EMOLMUNENT
 ACCOUNT

6. MPESA Pay Bill No. 522123 Account no. 36802k Attached to 1105043215 bank
 account

7. Name of Bank: K-Unity
 Account Number: 00210000016881-
 DORMANT

*PRECIOUS BLOOD KAGWE GIRLS
SECONDARY SCHOOL*
PUBLIC SECONDARY SCHOOL
Annual Report and Financial Statements

(g) Independent Auditors

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

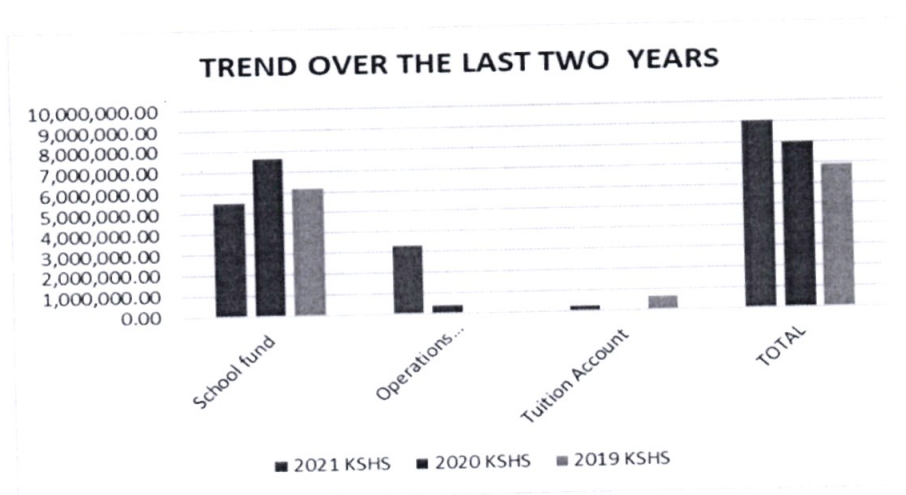
II. SUMMARY REPORT OF PERFORMANCE OF THE SCHOOL

a) FINANCIAL PERFORMANCE

Under this section, it reflects the actual financial performance trend for the last one-year period between 1st January 2020 to 31st Dec. 2020 which covers a period of 12 months while 30th June 2021 covers a period of 6 months and is summarized as follows: -

i. SURPLUS/DEFICIT FOR THE YEAR AND COMPARISON OF THE SAME FOR THE LAST THREE YEAR

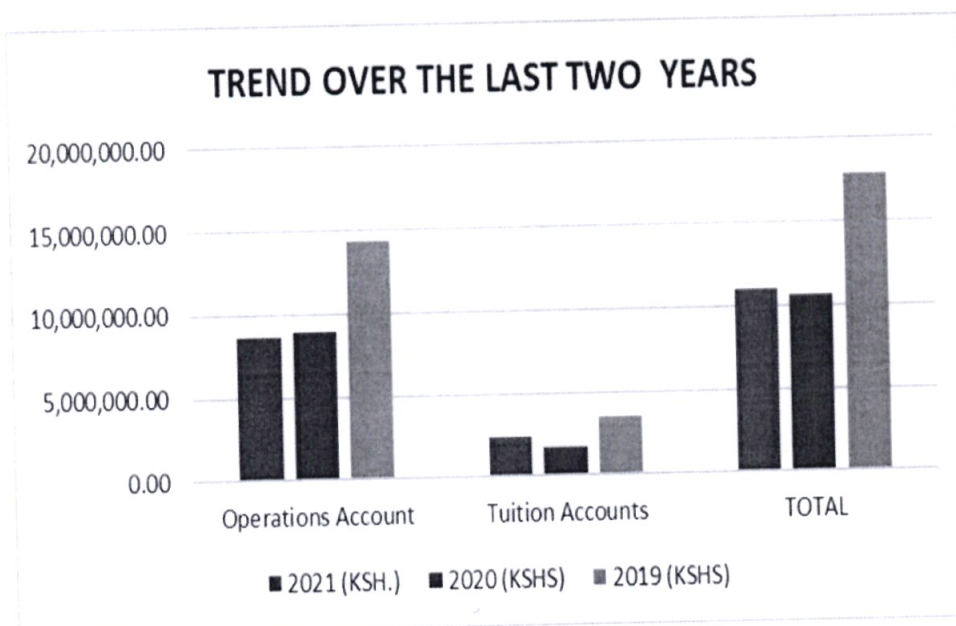
S.NO.	ACCOUNTS	2021 KSH.	2020 KSHS	2019 KSHS
1.	School fund	5,509,574	7,660,833	6,200,399
2.	Operations Account/Infrastructure	3,326,525	357,028	48,468
3.	Tuition Account	209,922	382,728.00	648,282
	TOTAL	9,046,020	8,017,861	6,897,149



*PRECIOUS BLOOD KAGWE GIRLS
SECONDARY SCHOOL*
PUBLIC SECONDARY SCHOOL
Annual Report and Financial Statements

ii. CAPITATION GRANTS FROM THE MINISTRY OF EDUCATION FOR THE LAST TWO YEARS

SNO.	ACCOUNTS	2021 (KSH.)	2020 (KSHS)	2019 (KSHS)
1	Operations Account	8,634,992	8,909,570	14,358,509
2	Tuition Accounts	2,394,637	1,736,333	3,495,434
	TOTAL	11,029,629	10,645,903	17,853,943
	Increase/Decrease	383,726	7,208,040	0
	No. of students	981	973	692
	Ratio of Capitation	1:11,243	1:10,941	1:25,800

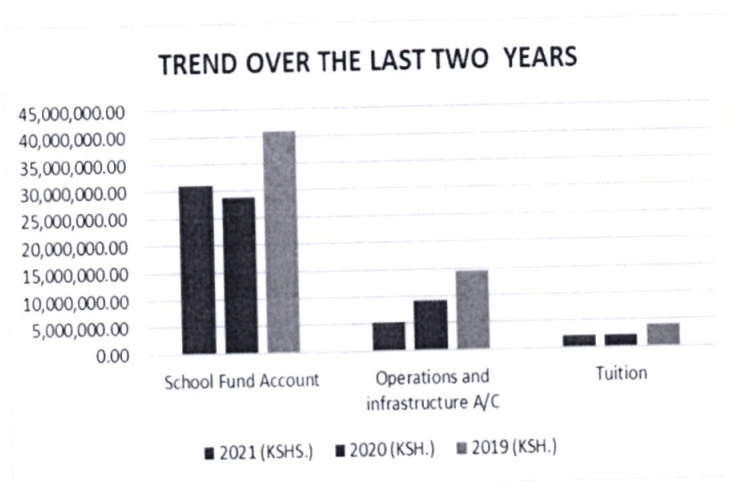


iii. OVERVIEW OF NET GROWTH OF OTHER INCOME(S)

SNO.	ACCOUNTS	2021 (KSHS)	2020 (KSHS)	2019 (KSHS)
1.	SCHOOL FUND ACCOUNT	26,091,313	18,598,884	
2.	SCHOOL FUND MISCELLANEOUS INCOME	10,565,031	19,144,152	-
	Total	36,656,344	41,367,332	-
	Increase/Decrease	(4,710,988)		-

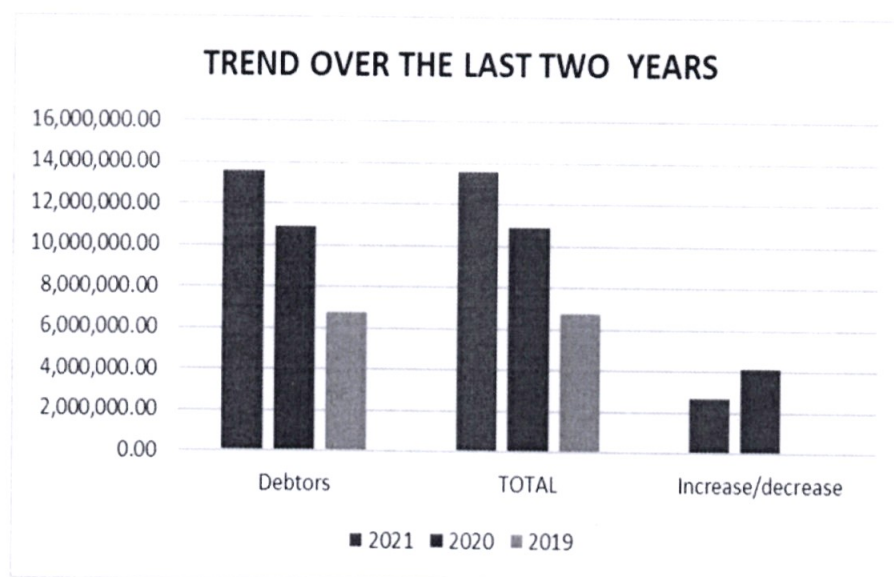
iv. OVERVIEW OF GROWTH IN EXPENDITURE OF THE SCHOOL

S.NO.	ACCOUNTS	2021 (KSHS.)	2020 (KSH.)	2019 (KSH.)
1	School Fund Account	31,146,770	28,915,357	41,000,336
2	Operations and infrastructure A/C	5,308,467	9,266,598	14,406,977
3	Tuition	2,184,716	2,119,061	4,143,716
	TOTAL	38,639,953	40,301,016	59,551,029
	Increase/decrease	(1,661,063)	(19,250,013)	0



v. MOVEMENT OF DEBTORS OF THE SCHOOL

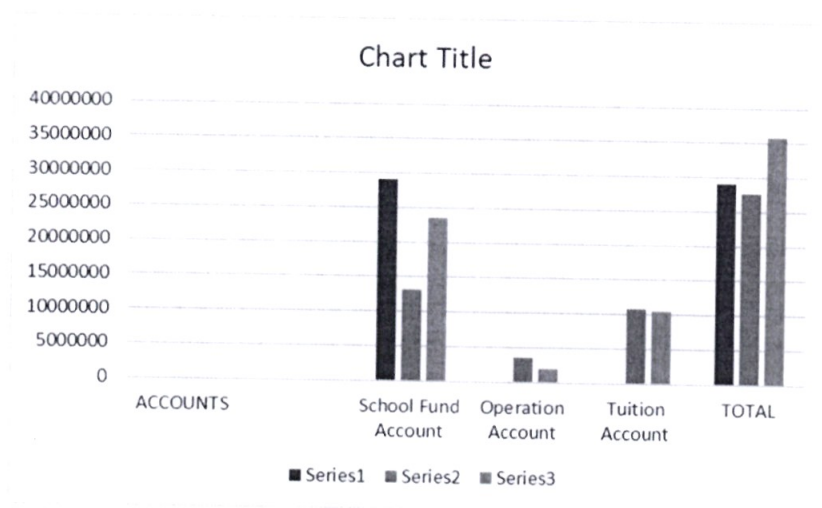
S.NO.	ACCOUNTS	2021	2020	2019
1	School Fund Account			
A.	Debtors	13,618,489	10,930,742	6,772,319
	TOTAL	13,618,489	10,930,742	6,772,319
	Increase/decrease	2,687,747	4,158,423	



PRECIOUS BLOOD KAGWE GIRLS
SECONDARY SCHOOL
PUBLIC SECONDARY SCHOOL
Annual Report and Financial Statements

vi. MOVEMENT OF CREDITORS OF THE SCHOOL

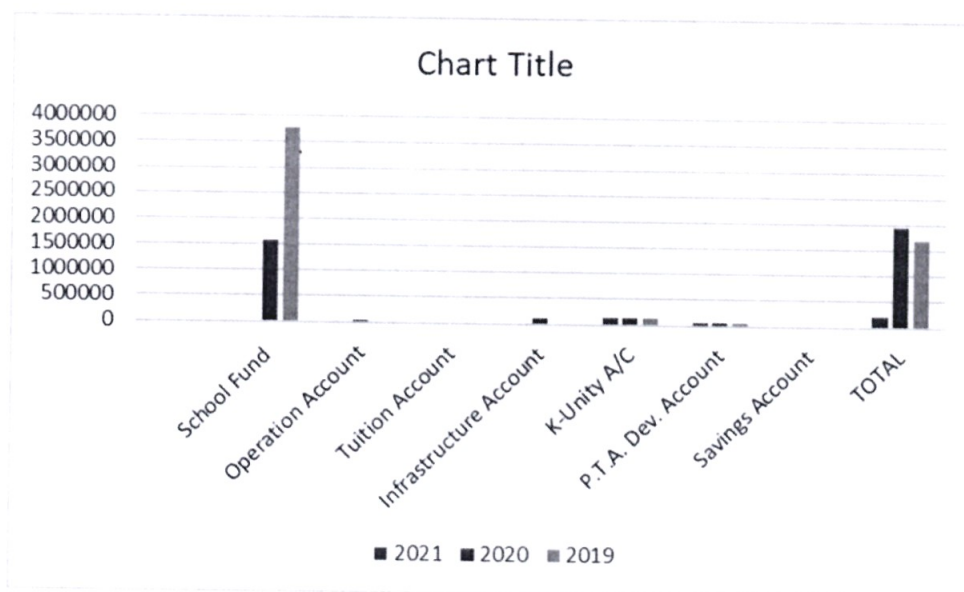
S.NO.	ACCOUNTS	2021	2020	2019
1	School Fund Account	29,144,779	13,183,420	23,510,626
2	Operation Account		3,572,339	1,904,580
3	Tuition Account		10,834,536	10,455,412
	TOTAL	29,144,779	27,590,295	35,870,618
	Increase/decrease	1,554,484	(8,280,323)	



PRECIOUS BLOOD KAGWE GIRLS
'SECONDARY SCHOOL
PUBLIC SECONDARY SCHOOL
Annual Report and Financial Statements

vii. MOVEMENT OF CASH AND BANK BALANCES

S.NO.	ACCOUNTS		2021 (KSHS)	2020 (KSHS.)	2019 (KSHS.)
1	School Fund	Cash	75,000	75,000.00	137,026
		Bank	1,514,680	1,514,680.00	2,285,886
		Loan	-	-	1,487,680
2	Operation Account		2,300,420	44,395	11,300,654
3	Tuition Account		944,427	1,798	5,401
4	Infrastructure Account		1,122,447	113,210	-
5	K-Unity A/C		151,306	151,306	151,306
6	P.T.A. Dev. Account		58,662	58,662	58,662
7	Equity-Savings Account		66,312	3,520	3520
8	KCB Per Emol Account		58,662		
	TOTAL		209,968	1,959,050	1,697,648
	Increase/Decrease		1,749,082	261,402	



PRECIOUS BLOOD KAGWE GIRLS
'SECONDARY SCHOOL
PUBLIC SECONDARY SCHOOL
Annual Report and Financial Statements

a) MEAN SCORE OF THE SCHOOL

YEAR		ENROLMENT	MEAN	TRANSITION	% TRANSITION	SCHOOL TARGET	COMMENTS
2021		247	7.287	174	70.45	7.4	Target missed by a margin of 0.1 points
2020		169	7.479	115	68.05	7.2	Target Surpassed by margin of 0.27 points
2019		184	6.489	81	44.03	6.5	Hit the target by +0.011 points
2018		177	6.373	84	47.46	7.0	Target surpassed by +0.627

b) Teacher Student ratio:

1. teacher to student ratio,

	2021	2019-2020
Teacher to student ratio	45:1080	49:1080
Teachers recruited/posted	6	6
Teachers transferred	0	0
Teachers employed by TSC	0	0
Teachers employed by BOM	5	10

*PRECIOUS BLOOD KAGWE GIRLS
 *SECONDARY SCHOOL
 PUBLIC SECONDARY SCHOOL
 Annual Report and Financial Statements*

b) CAPACITY OF THE SCHOOL:

SCHOOL POPULATION:1080 STUDENTS STAFFS:.....

<i>FACILITY</i>	<i>NO. AVAILABLE</i>	<i>STATUS</i>	<i>SHORTAGE</i>
<i>CLASSES</i>	<i>20</i>	<i>NOT ADEQUEATE</i>	<i>4</i>
<i>DORMITORIES</i>	<i>10</i>	<i>NOT ADEQUEATE</i>	<i>5</i>
<i>DINING HALL</i>	<i>1</i>	<i>NOT ADEQUEATE</i>	<i>1</i>
<i>MULTI-PURPOSE HALL</i>	<i>0</i>	<i>NONE</i>	<i>1</i>
<i>STORE</i>	<i>1-SMALL</i>	<i>NOT ADEQUEATE</i>	<i>1</i>
<i>COMPUTER LABORATORY</i>	<i>1</i>	<i>NOT ADEQUEATE</i>	<i>1</i>
<i>HOME SCIENCE LABORATORY</i>	<i>1</i>	<i>NOT ADEQUEATE</i>	<i>1</i>
<i>AGRICULTURE LABORATORY</i>	<i>0</i>	<i>NONE</i>	<i>1</i>
<i>SCIENCE LABORATORY</i>	<i>3</i>	<i>NOT ADEQUEATE</i>	<i>3</i>
<i>STUDENTS TOILETS</i>	<i>72</i>	<i>NOT ADEQUEATE</i>	<i>20</i>
<i>STAFFS TOILETS</i>	<i>8</i>	<i>NOT ADEQUEATE</i>	<i>2</i>
<i>LIBRARY</i>	<i>1</i>	<i>NOT ADEQUEATE</i>	<i>1</i>
<i>DEPT/ OFFICES</i>	<i>12</i>	<i>NOT ADEQUEATE</i>	<i>4</i>

PRECIOUS BLOOD KAGWE GIRLS
SECONDARY SCHOOL
PUBLIC SECONDARY SCHOOL
Annual Report and Financial Statements

c) Development projects carried out by the school:

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

Sno	PROJECT	YEAR	STATUS	AMOUNT	SOURCE OF FUNDS
1	WATER POINTS	2020	COMPLETE	492,930	F.S.E
2	VISITORS' TOILETS	2020	COMPLETE	281,938	F.S.E
3	WALL NEXT TO THE GATE	2020	COMPLETE	126,800	F.S.E
4	STAFFS HOUSE REPAIRS	2020	COMPLETE	35,000	F.S.E
5					
6					
7					
8					
9					

Sign.....
Name.....
PRECIOUS BLOOD KAGWE GIRLS SEC.
19/03/2020
KIAMBU
P.O. BOX 2410 - 00900, KIAMBU
(Mrs.)

School Principal

III. STATEMENT OF SCHOOL MANAGEMENT RESPONSIBILITY

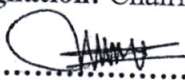
Section 81 (1) of the Public Finance Management Act, 2012 requires that, at the end of each financial year, each National Government School shall prepare financial statements in respect of that school. Section 81 (3) requires the financial statements so prepared to be in a form that complies with relevant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

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

The Board of Management of *Precious Blood Kagwe Girls* 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, 2021, and of the school's financial position as at that date.

for
Name: **Dr. Catherine M. Kamindo**
Designation: Chairman, School Board of Management

Sign: 

Date: 13/3/25

for
Name: **Gatibu J.W**
Designation: School Principal & Secretary to Board of Management

Sign: 

Date: 13/3/25

Name: **Michael Waweru**
Designation: Bursar/ Finance Officer

Sign: 

Date: 13/3/26

REPUBLIC OF KENYA

Telephone: +254-(20) 3214000
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 PRECIOUS BLOOD KAGWE GIRLS SECONDARY SCHOOL FOR THE SIX (6) MONTHS PERIOD YEAR ENDED 30 JUNE, 2021– KIAMBU COUNTY

PREAMBLE

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

- A. Report on 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 the 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 the Government achieves value for money and that such funds are applied for the intended purpose; and,
- 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, risk management environment and internal controls, developed and implemented by those charged with governance for orderly, efficient and effective operations of the entity.

A Qualified Opinion is issued when the Auditor-General concludes that, except for material misstatements noted, the financial statements are fairly presented in accordance with the applicable financial reporting framework. The Report on Financial Statements should be read together with the Report on Lawfulness and Effectiveness in the Use of Public Resources, and the Report on Effectiveness of Internal Controls, Risk Management and Governance.

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 Precious Blood Kagwe Girls Secondary School set out on pages 12 to 30, which comprise of the statement of financial

Report of the Auditor-General on Precious Blood Kagwe Girls Secondary School for the Six(6) Month Period year ended 30 June, 2021 – Kiambu County

assets and financial liabilities as at 30 June, 2021, and the statement of receipts and payments, statement of cash flows and statement of budgeted versus actual amounts for the year then ended and a summary of significant accounting policies, notes to the financial statements and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the 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 Precious Blood Kagwe Girls Secondary School as at 30 June, 2021 and of its financial performance and its cash flows for the period 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. Variances in the Financial Statements

The statement of receipts and payments reflects total receipts and payments of Kshs.47,685,973 and Kshs.38,639,953 respectively while the statement of cashflows reflects Kshs.45,041,779 and Kshs.33,100,265 resulting to a variance of Kshs.2,644,194 and Kshs.5,539,688 respectively.

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

2. Unsupported Cash and Cash Equivalents

The statement of financial assets and financial liabilities reflects cash and cash equivalents balance of Kshs.10,711,029 as disclosed in Note 8 and Note 9 to the financial statements. However, the bank balances for five (5) accounts were not supported by cash books, and six (6) accounts were not supported by bank reconciliation statements. In addition, the cash in hand of Kshs.305,718 was not supported by a board of survey report.

In the circumstances, the accuracy, completeness, existence of cash and cash equivalents balance of Kshs.10,711,029 could not be confirmed.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of Precious Blood Kagwe Girls Secondary School Management in accordance with ISSAI 130 on the 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

Unaudited Comparative Balances

I draw attention to the fact that, prior to the 2020/2021 financial year, Schools did not prepare financial statements for audit in accordance with Article 229(5) of the Constitution, which mandates the Auditor-General to audit and report on the accounts of all entities funded from public funds. Although the financial statements presented include comparative figures for the year ended 30 June 2020, the 2020/2021 financial year represents the first year of audit for Schools. Accordingly, audit procedures did not extend to the verification of opening balances or prior-year comparative information.

My opinion is not modified in respect of this matter.

Key Audit Matters

Key audit matters are those matters that, in my professional judgement, are of most significance in the audit of the financial statements. Except for the effect of the matters described in the Basis for Qualified Opinion section, I have determined that there are no other key audit matters to communicate in my report.

Other Information

The Management is responsible for the Other Information set out on page i to 10 which comprise of Key School Information and Management, Summary Report of Performance of the School and Statement of School Management Responsibility. The Other Information does not include the financial statements and my audit report thereon.

In connection with my audit on the School's financial statements, my responsibility is to read the Other Information and in doing so, consider whether the Other Information is materially inconsistent with the financial statements or my knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work I have performed, I conclude that there is a material misstatement of this Other Information and I am required to report that fact. I have nothing to report in this regard.

My opinion on the financial statements does not cover the Other Information and accordingly, I do not express an audit opinion or any form of assurance conclusion thereon.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN THE USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution, based on the audit procedures performed, except for the effect of the matters described in the Basis for Conclusion on Lawfulness and Effectiveness in the 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. Failure to Open Miscellaneous Income Bank Account

Note 4 to the financial statements is an amount of Kshs.10,565,031 in respect to various income generating activities classified as school fund income-other receipts. However, Management did not open a separate bank account contrary Ministry of Education Circular Ref. No: MOE.HQS/3/13/3 dated 16 June, 2021 on Guidelines on Implementation of Free Day Secondary Education (FDSE) which requires Schools with income generating activities to open separate bank accounts for the stream of income and account for it in accordance with financial regulations.

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

2. Late Submission of Financial Statements

During the year under review, Management submitted the financial statements to the Auditor-General on 27 March, 2025 instead of the statutory deadline of 30 September, 2021. This was contrary to the Ministry of Education Circular Ref. MOE/DSAS/FIN/17/1/17 dated 19 August, 2021 which stated that the School's financial statements should be submitted by 30 September, 2021.

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

3. Long Outstanding Accounts Payables

The statement of financial assets and financial liabilities as disclosed in Note 12 to the financial statements reflects accounts payables balance of Kshs.32,178,313. However, included in the balance are trade payables balance of Kshs.9,897,578 which had been outstanding for more than two (2) years, and risk of loss of public funds through litigations, interests and penalties. This was contrary to Regulation 42(1) (a) of the Public Finance Management (National Government) Regulations, 2015 which states that, 'service payments shall be a first charge on the Consolidated Fund and the Accounting Officer shall ensure this is done to the extent possible that the government does not default on debt obligations.

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

4. Failure to Prepare an Annual Procurement Plan

The statement of receipts and payments reflects amounts of Kshs.47,685,973 and Kshs.38,689,953 in respect of total receipts and payments respectively. However, during the year the School Management did not prepare the consolidated annual procurement plan as part of the annual budget preparation process. This was contrary to Regulation 40 of the Public Procurement and Asset Disposal Regulations, 2020 which requires that a procuring entity to prepare a procurement plan for 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 period under review, Management did not have an approved School Improvement Plan, contrary to Section 2.2 of the Ministry of Education Operation Manual for Utilization of Learner Capitation Grant and Other School Funds, which requires Schools to identify in every three-year School improvement planning cycle, one priority area in each of the four key areas which include curriculum implementation, foundational literacy and numeracy outcomes, an enabling environment for learning and parental involvement and community engagement for implementation.

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

The audit was conducted in accordance with ISSAI 3000 and ISSAI 4000. The standards require 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 comply 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 effect of 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 governance were not effective.

Basis for Conclusion

1. Incomplete Fixed Assets Register

Annex 2 to the financial statements reflects a summary of fixed assets register balance of Kshs.76,284,520. However, Management did not maintain an updated fixed assets register and lacked key details such as historical cost, additions, and serial numbers and several assets were not tagged. Further, the procurement department had not prepared the annual disposal plan for all the assets contrary to Regulation 176 of the Public Procurement and Asset Disposal Regulations, 2020.

In the circumstances, the existence of effective measures in the management of assets could not be confirmed.

2. Long Outstanding Accounts Receivables

The statement of financial assets and financial liabilities reflects accounts receivables balance of Kshs.13,618,489 in respect of fees arrears as disclosed in Note 11 to the

financial statements. Included in the balance is accounts receivable balance of Kshs.4,588,613 which had been outstanding for more than two (2) years. However, there was no ageing analysis and policy on the impairment of long outstanding fees arrears casting doubt on full recoverability of the accounts receivables balance.

In the circumstances, the existence of effective mechanisms for debt 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 governance.

In preparing the financial statements, Management is responsible for assessing the School's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless Management is aware of the intention 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 comply 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

My responsibility is to conduct an audit of the financial statements in accordance with Article 229(4) of the Constitution, Section 35 of the Public Audit Act, 2015 and the International Standards of Supreme Audit Institutions (ISSAIs). The standards require

that, in conducting the audit, I obtain reasonable assurance about whether the financial statements as a whole are free from material misstatements, whether due to fraud or error and to issue an auditor's report that includes my opinion in accordance with Section 48 of the Public Audit Act, 2015. 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 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 conducting the audit, Article 229(6) of the Constitution also requires that I express a conclusion on whether or not 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 addition, I consider the entity's control environment in order to give an assurance on the effectiveness of internal controls, risk management and governance processes and systems in accordance with the provisions of Section 7(1)(a) of the Public Audit Act, 2015.

Further, I am required to submit the audit report in accordance with Article 229(7) of the Constitution.

Detailed description of my responsibilities for the audit is located at the Office of the Auditor-General's website at: <https://www.oagkenya.go.ke/auditor-generals-responsibilities-for-audit/>. This description forms part of my auditor's report.


FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

28 April, 2026

STATEMENT OF RECEIPTS AND PAYMENTS PERIOD TO 30TH JUNE 2021

DESCRIPTION OF VOTE HEAD	Note	2020 - 2021	2019 - 2020
			Kshs
RECEIPTS			
Capitation grants for tuition	1	2,394,638	1,736,333
Capitation grants for operations	2	8,634,992	8,909,570
School Fund Income- Parents' Contributions	3	26,091,313	18,598,884
School Fund Income- Other receipts	4	10,565,031	19,144,152
Proceeds from borrowings			
TOTAL RECEIPTS		✓ 47,685,973	48,388,939
PAYMENTS			
Payments for Tuition	5	2,184,716	2,119,061
Payments for operations	6	5,308,467	9,266,598
Boarding and school fund payments	7	31,146,770	42,602,920
TOTAL PAYMENTS		✓ 38,639,953	53,988,579
SURPLUS/DEFICIT		9,046,020	(5,599,640)

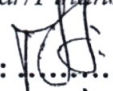
The school financial statements were approved on 30th June 2021 and signed by:

Name: ^{for} Dr. Catherine M. Kamindo
Chairman, BoM

Sign: 

Date: 13/3/26

Name: Michael Waweru
Bursar/Finance

Sign: 

Date: 13/3/26



STATEMENT OF FINANCIAL ASSETS AND FINANCIAL LIABILITIES AS AT 30TH JUNE 2021

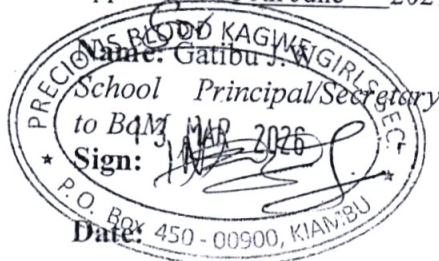
	Note	2020 - 2021 Kshs	2019 - 2020 Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	8	10,405,311	
Cash Balances	9	305,718	75
Short term Investment	10	-	-
Total Cash and Cash Equivalents		10,711,029	(1,230,485)
Account's receivables	11	13,618,489	9,314,356
TOTAL FINANCIAL ASSETS		24,329,518	8,083,871
FINANCIAL LIABILITIES			
Accounts Payable	12	32,178,313	24,978,686
NET FINANCIAL SSETS		(7,848,795)	(16,894,815)
REPRESENTED BY			
Fund balance b/fwd. 1st July...	13	(16,894,815)	(11,295,175)
Surplus/Deficit for the year		9,046,020	(5,599,640)
NET FINANCIAL POSITION		(7,848,795)	(16,894,815)

The School's financial statements were approved on 30th June 2021 and signed by:

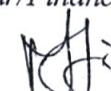
Name: Dr. Catherine
M. Kamindo
Chairman, BoM

Sign: 

Date: 13/3/26



Name: Michael Waweru
Bursar/Finance

Sign: 

Date: 13/3/26

VII. STATEMENT OF CASH FLOWS FOR THE PERIOD ENDED 30TH JUNE 2021

		2020 - 2021	2019 - 2020
		Kshs	Kshs
Receipts from operating activities			
Capitation grants for tuition	1	2,394,638	1,736,333
Capitation grants for operations	2	8,634,992	12,429,570
School fund income- Parents contributions/ fees	3	34,012,150	38,714,842
School fund income- other receipts	4		2,652,490
Total receipts		45,041,779	55,533,235
Payments			
Payments for Tuition		1,452,008	2,509,937
Payments for operations		5,280,960	12,107,389
Boarding and school fund payments		26,367,297	42,440,879
Total payments		33,100,265	57,058,205
Net cash flow from operating activities		11,941,514	(1,524,970)
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets			-
Acquisition of Assets			-
Proceeds from investments			-
Net cash flows from Investing Activities		-	-
NET CASHFLOW FROM FINANCING ACTIVITIES			
Proceeds from borrowings/ loans			
Repayment of principal borrowings			
Net cash flows from Financing Activities			
NET INCREASE IN CASH AND CASH EQUIVALENT		11,941,514	(1,524,970)
Cash and cash equivalent at BEGINNING of the year		(1,230,485)	2,755,455
Cash and cash equivalent at END of the year		10,711,029	(1,230,485)

COMMENTS

The above presentation of cash flow statement uses the direct method of cash flow presentation which is encouraged under IPSAS. Schools should therefore adopt the direct method of cash flow as recommended by PSASB.

VIII. STATEMENT OF BUDGETED VERSUS ACTUAL AMOUNTS FOR THE YEAR ENDED 30TH JUNE 2021

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS						
(1) CAPITATION GRANT ON TUITION						
Text books	1,020,000	0	1,020,000	1,120,602	(100,602)	109.9%
Exercise books	350,000		350,000	324,570	25,430	92.7%
Laboratory equipment's and apparatus	560,000		560,000	444,150	115,850	79.3%
Teaching/learning materials	311,064		311,064	324,650	(13,586)	104.4%
SMASSE	106,000		106,000	83,365	22,635	78.6%
Reference books	220,256		220,256	97,300	122,956	44.2%
(2) CAPITATION GRANT ON OPERATIONS						
Personnel emoluments	1,300,000		1,300,000	1,091,034	208,966	83.9%
Repairs and maintenance	652,000		652,000	3,659,750	(3,007,750)	561.3%
Local transport / travelling	1,000,000		1,000,000	1,073,700	(73,700)	107.4%
Electricity and water	790,340		790,340	783,600	6,740	99.1%
Medical	32,500		32,500	658,508	(626,008)	2026.2%
Administration costs	946,700		946,700	781,800	164,900	82.6%
Activity	632,500		632,500	586,600	45,900.00	92.7%
Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	b	c=a+b	d	e=c-d	f=d/c %

(3) FEES CHARGED ON PARENTS

Personnel emoluments	2,017,800		2,017,800	1,109,815	907,985	55.0%
Repairs and maintenance	800,000		800,000	872,225	(72,225)	109.0%
Local transport / travelling	181,900		181,900	234,790	(52,890)	129.1%
Electricity and water	2,644,060		2,644,060	1,773,678	870,382	67.1%
Medical	20,500		20,500	39,890	(19,390)	194.6%
BES	14,514,050		14,514,050	18,380,534	(3,866,484)	126.6%
Development fund	3,000,000		3,000,000	2,955,147	44,853	98.5%
Administration costs	871,200		871,200	671,324	199,876	77.1%
Activity	242,000		242,000	53,910	188,090	22.3%
Technical Subjects			0	852,961	(852,961)	
P.A. Dev fund	4,165,000		4,165,000	4,144,029	20,971	99.5%
House rent	77,500		77,500	210,600	(133,100)	271.7%
School farm	270,000		270,000	10,500	259,500	3.9%
Bus hire	50,000		50,000	-	50,000	0.0%
Uniform			0	1,119,705	(1,119,705)	
Tuition - Text Books			0	5,874	(5,874)	
Academic Enhancement			0	4,221,362	(4,221,362)	
TOTAL INCOME	32,660,370	0	32,660,370	36,656,344	(15,025,603)	
			0			
Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	b	c=a+b	d	e=c-d	f=d/c %
PAYMENTS FOR TUITION ACCOUNT						
Text books	1,137,500		1,137,500	1,120,602	16,898	98.5%
Exercise books	550,300		550,300	72,600	477,700	13.2%
Laboratory equipment's and apparatus	450,300		450,300	150,000	300,300	33.3%
Teaching/learning materials	740,250		740,250	563,780	176,470	76.2%

Smasse	106,000		106,000	106,000	106,000	0.0%
Internal exams	250,250		250,250	148,248	102,002	59.2%
Reference books	217,073		217,073	129,000	88,073	59.4%
Bank charges	600		600	486	114	81.0%

PAYMENTS FOR OPERATIONS

Personal Emoluments	1,007,916		1,007,916	-	1,007,916	0.0%
Administration Cost	397,900		397,900	728,612	(330,712)	183.1%
Repairs and maintenance & improvements	452,000		452,000	336,480	115,520	74.4%
Local transport / travelling	420,000		420,000	465,800	(45,800)	110.9%
Electricity and water	1,520,000		1,520,000	833,204	686,796	54.8%
Medical	100,570		100,570	658,508	(557,938)	654.8%
Activity Expenses	454,250		454,250	373,500	80,750	82.2%
Acquisition of Assets	0		0	1,912,363	(1,912,363)	

BOARDING AND SCHOOL FUND PAYMENTS

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	b	c=a+b	d	e=c-d	f=d/c %
BES	14,514,050		14,514,050	10,978,253	3,535,797	75.6%
RMI	1,150,000		1,150,000	1,371,175	(221,175)	119.2%
EWG	1,060,000		1,060,000	500,950	559,050	47.3%
LT@T	761,900		761,900	1,067,450	(305,550)	140.1%
ACTIVITY	420,250		420,250	302,650	117,600	72.0%

ADMIN COSTS	1,420,000		1,420,000	1,863,370	(443,370)	131.2%
Personal emolument	3,302,000		3,302,000	2,645,850	656,150	80.1%
Medical/ins	1,300,000		1,300,000	1,507,415	(207,415)	115.9%
Academic Enhancement	2,500,000		2,500,000	2,417,723	82,277	96.7%
School farm	365,800		365,800	228,820	136,980	62.6%
Tuition Supplementary	3,500,000		3,500,000	3,221,464	278,536)	92.04%
Uniform	0		0	957,150	(957,150)	
Development fund	2,850,000		2,850,000	4,000,000	(1,150,000)	140.4%
University App/ Lari Exams			0	84,500	(84,500)	
TOTAL			0	38,639,953	(38,639,953)	

COMMENTS

- i. The deficit for the year to 2020 was a result of abrupt closure of school due to Covid 19. The surplus for the year 2021 was as a result of short financial period for six months only
- ii. Decreased capital for the year 2020 was a result of abrupt closure of school due to covid 19. The decrease in capital for the year 2021 was also due to short financial period for six months
- iii. The decrease in expenditure for the year 2020 was due to closure of schools due to Covid-19. The continued decrease of expenditure for the year 2021 was due to the short financial period covering 6 months
- iv. The continued decrease of debtors to 2,687,747.00 in the year since 2021 from 4,158,423.00 for the year 2020 was mainly due to less fees balances; i.e. closure of school for 9 months plus 6 months financial period in the year 2021.
- v. The increase in creditors by 4588,017/65 in year 2021 was due to additional construction of infrastructure to comply with Covid-19 directives plus lack of income for the prolonged period due to closure of schools in the year 2020
- vi. The figures presented above are as at the end of represented financial year ends.

IX. SIGNIFICANT ACCOUNTING POLICIES

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

1. Statement of compliance and basis of preparation

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

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

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

2. Recognition of receipts and payments

The *school* recognizes 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* recognizes all expenses when the event occurs and the related cash has actually been paid out by the *school*.

3. In-kind contributions

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

4. Cash and cash equivalents

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

SIGNIFICANT ACCOUNTING POLICIES (Continued)

5. **Accounts Receivable**

For the purposes of these financial statements, imprests and advances to authorized public officers and/or institutions which were not surrendered or accounted for at the end of the financial year are treated as receivables. This is in recognition of the government practice where the imprest payments are recognized as expenditure when fully accounted for by the imprest or AIE holders. This is an enhancement to the cash accounting policy. Other accounts receivables are disclosed in the financial statements.

6. **Accounts Payable**

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

7. **Non-current assets**

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

8. **Budget**

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

9. **Comparative figures**

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

10. **Subsequent events**

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended 30th June 2021.

X. NOTES TO THE FINANCIAL STATEMENTS

CAPITATION GRANT FOR TUITION		
		-
	2020-2021	2019-2020
	Kshs	Kshs
Text books	1,120,602	107,360
Exercise books	324,570	1,628,973
Laboratory equipment's and apparatus	444,150	
Teaching/learning materials	324,650	
chalks	83,365	
Internal exams	-	
Reference books	97,300	
Total	2,394,638	1,736,333
CAPITATION GRANT FOR OPERATIONS		
	2020-2021	2019-2020
	Kshs	Kshs
Personnel emoluments	1,091,034	3,482,880
Repairs and maintenance	3,659,750	440,000
Local transport / travelling	1,073,700	704,000
Electricity and water	783,600	1,144,000
Medical	658,508	1,342,000
Administration costs	781,800	872,690
Insurance		264,000
Activity	586,600	660,000
Total	8,634,992	8,909,570
PARENTS CONTRIBUTION/FEES - SCHOOL FUND ACCOUNT		
	2020-2021	2019-2020
	Kshs	Kshs
Personnel emoluments	1,109,815	1,315,708
Repairs and maintenance	872,225	1,129,787
Local transport / travelling	234,790	289,168
Electricity and water	1,773,678	2,220,358

Medical	39,890	58,030
BES	18,380,534	10,531,725
Development fund	2,955,147	2,096,566
Administration costs	671,324	892,918
Activity	53,910	64,624
Total	26,091,313	18,598,884
OTHER RECEIPTS – SCHOOL FUND ACCOUNT		
	2020-2021	2019-2020
	Kshs	Kshs
Technical Subjects	852,961	
Development fund	4,144,029	5,850,765
House rent	210,600	47,000
School farm	10,500	366,325
Uniform	1,119,705	9,305,559
Tuition - Text Books	5,874	3,150
Academic Enhancement	4,221,362	2,605,490
university		169,500
projector		796,363
Total	10,565,031	19,144,152
PAYMENTS FOR TUITION		
	2020-2021	2019-2020
	Kshs	Kshs
Text books	1,120,602	107,360
Exercise books	72,600	693,000
Laboratory equipment's and apparatus	150,000	499,861
Teaching/learning materials	563,780	817,400
chalks	-	1,440
Internal exams	148,248	-
Reference books	129,000	-
Bank charges	486	-
Total	2,184,716	2,119,061
PAYMENTS FOR OPERATIONS		
	2020-2021	2019-2020
	Kshs	Kshs
Personal Emoluments	-	1,693,643

Administration Cost	701,105	1,624,346
Repairs and maintenance & improvements	2,248,843	2,253,870
Local transport / travelling	465,800	284,025
Electricity and water	833,204	1,063,859
Medical	658,508	842,455
Activity Expenses	373,500	1,504,400
TOTAL	5,280,960	9,266,598
BOARDING AND SCHOOL FUND PAYMENTS		
	2020-2021	2019-2020
	Kshs	Kshs
BES	10,978,253	13,267,041
RMI	1,371,175	803,100
EWC	500,950	762,150
LT@T	1,067,450	1,286,505
ACTIVITY	302,650	1,203,120
ADMIN COSTS	1,863,370	2,461,578
Personal emolument	2,645,850	4,863,295
Medical	1,507,415	531,826
Academic Enhancement	2,417,723	2,098,800
School farm	228,820	548,484
Tuition	3,221,464	803,467
Uniform	957,150	9,439,500
Development fund	4,000,000	401,000
technical subjects	-	433,475
University App/ Lari Exams	84,500	24,000
projector	-	266,900
pta projects	-	3,408,679
TOTAL	31,146,770	42,602,920

*Expenses on income generating activities** should include all costs relating to the school earnings on other receipts as recorded in note 4. These costs should include farm maintenance, posho mill maintenance, ground maintenance and costs incurred during hire of school bus among others.*

BANK ACCOUNTS

Name of Bank, Account No. & currency	2020-2021	2019-2020
	Kshs	Kshs
Tuition Account	944,427	1,798
Operations Account	2,300,420	(44,375)
School Fund Account/Boarding	5,761,737	(1,514,680)
Equity -Savings Account	66,312	3,520
K-Unity -Savings Account	151,306	151,306
infrastructure account	1,122,447	113,210
KCB Per Emol Account	58,662	58,662
Total	10,405,311	(1,230,560)

CASH IN HAND

Description	2020-2021	2019-2020
	Kshs	Kshs
Tuition Account	-	-
Operation Account	-	-
School Fund account	305,718	75
Total	305,718	75

SHORT TERM INVESTMENTS

Description	2020-2021	2019-2020
	Kshs	Kshs
Cooperative shares	-	-
Treasury Bills	-	-
Fixed deposit	-	-

Equity stock	-	-
Other investments	-	-
Total	-	-
ACCOUNTS RECEIVABLE		
Description	2020-2021	2019-2020
	Kshs	Kshs
Fees arrears	13,618,489	9,314,356
Other non-fees receivables		
Salary advances		-
Imprest	-	-
Total	13,618,489	9,314,356
[Include an ageing of the fees / non fees arrears below]		
Description	2020-2021	2019-2020
	Kshs	Kshs
Fees arrears for current year	7,909,180	4,725,743
Fees arrears for the previous year	1,120,696	2,257,659
Fees arrears for prior periods (over two years)	4,588,613	2,330,954
Total	13,618,489	9,314,356
ACCOUNTS PAYABLE		
Description	2020-2021	2019-2020
	Kshs	Kshs
Trade creditors (See ageing below and appendix 1)	29,144,779	21,542,208.00
Prepaid fees	1,690,907	2,099,851.00
loan		
Caution money	1,342,627	1,336,627
Total	32,178,313	24,978,686
[Include an ageing of the creditor's arrears below]		

Description	2020-2021	2019-2020
	Kshs	Kshs
Trade creditors for current year	18,120,927	11,644,630
Trade creditors for the previous year	1,126,274	3,376,228
Trade creditors for prior periods (over two years)	9,897,578	6,521,350
Total	29,144,779	21,542,208
FUND BALANCE BROUGHT FORWARD		
Description	2020-2021	2019-2020
	Kshs	Kshs
Bank balances	10,405,311	(1,230,560)
Cash balances	305,718	75
Short Term Investments	-	-
Receivables	13,618,489	9,314,356
Payables	32,178,313	24,978,686
Total	(7,848,795)	(16,894,815)
Other important disclosure notes		
Non-current Liabilities Summary		
Description	2020-2021	2019-2020
	Kshs	Kshs
Bank loan(s)	-	-
Outstanding Leases	-	-
Hire purchase	-	-
Gratuity and leave provision	-	-
Total	-	-
Biological assets		
Description	2020-2021	2019-2020
	Kshs	Kshs

Cattle	-	-
Goats	-	-
Trees	-	-
Coffee or tea plantation	-	-
Poultry	-	-
Total	-	-
Borrowings		
Description	2020-2021	2019-2020
	KShs	KShs
a) Borrowings		
Borrowing at beginning of the year	-	-
Borrowings during the year	-	-
Repayments of during the year	-	-
Balance at end of the year	-	-
1 Stock/ Inventory		
Description	2020-2021	2019-2020
	KShs	KShs
Stock/Inventory		
Stock/ inventory at beginning of the year	-	-
Stock/ inventory purchased during the year	-	-
Stock/ inventory issued during the year	-	-
Balance at end of the year	-	-

The following is the summary of issues raised by the external auditor, and management comments that were provided to the auditor.

[illegible]

ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

Supplier of Goods or Services		Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2021.	Outstanding Balance 2021	Comments
		a	b	c	d=a-c		
		Kshs	Kshs	Kshs	Kshs	Kshs	
	SUPPLY OF SERVICES						
1	Anmi Communications - film prodn	222,000	30/11/2020		222,000	222,000	
2	The Copy Cat ltd - repairs P/copier	55,633	30/11/2020		55,633	55,633	
3	Rostix Supplies Company - landscaping	79,350	30/11/2020		79,350	79,350	
4	Smart School Tech ltd - Bio-metrics	40,000	30/11/2020		40,000	40,000	
5	Rostix Supplies Company - landscaping/ lawn mower	82,000	30/11/2020		82,000	82,000	
6	Majestic Fire Engineers - Service-extinguishers	26,900	30/11/2020		26,900	26,900	
7	Express Garage ltd - veh repaires -	292,000	30/11/2020		292,000	292,000	
8	Express Garage ltd - veh repaires -	73,800	30/11/2020		73,800	73,800	

**PRECIOUS BLOOD KAGWE GIRLS
PUBLIC SECONDARY SCHOOLS
Reports and Financial Statements**

9	Lumu Cleaning & Health Care - Sanitary waste disposal	99,900	30/11/2020		99,900	99,900	
10	Bay Pest Control - fumigation	90,000	30/11/2020		90,000	90,000	
11	Rostix Supplies Company - landscaping/ lawn mower	53,350	30/11/2020		53,350	53,350	
12	Gatehouse Centre - counselling	80,000	30/11/2020		80,000	80,000	
13	Catholic Mission Kagwe - medicals -	470,955	30/11/2020		470,955	470,955	
14	Lumu Cleaning & Health Care - May/June	60,000	30/11/2020		60,000	60,000	
15	Swing Tech Invest - H/sci equip repairs - march 2021	14,810	30/11/2020		14,810	14,810	
16	Kiamu New Agencies - Lab repairs - march 2021	39,700	30/11/2020		39,700	39,700	
SUB-TOTAL		1,780,398			1,780,398	1,780,398	1,780,398
SUPPLY OF GOODS							
1	Samtech Communications- cctv	148,900	30/11/2020		148,900	148,900	
2	Gentrade International ltd - microscopes	140,000	30/11/2020		140,000	140,000	
3	Zilke Enterprises- Drama items/kitchen, Bom & utensils	75,850	30/11/2020		75,850	75,850	

**PRECIOUS BLOOD KAGWE GIRLS
PUBLIC SECONDARY SCHOOLS
Reports and Financial Statements**

4	Kamwenje Gen Biulders- repairs - locker/chairs- tank stand	256,950	30/11/2020		256,950	256,950	
5	Kamwenje Gen Biulders- repairs - Drama items	137,250	30/11/2020		137,250	137,250	
6	Julius Muriungi - Strategic Planning	50,000	30/11/2020		50,000	50,000	
7	Equiplab Supplies - lab chem	86,800	30/11/2020		86,800	86,800	
8	Lumu Cleaning & Health Care - Sanitary waste disposal	41,400	30/11/2020		41,400	41,400	
9	Orient Publishers -Revisions books	30,000	30/11/2020		30,000	30,000	
10	Bookflyer Precise Publishers - kcse pastpapers Books	249,480	30/11/2020		249,480	249,480	
11	Ellerson Enterprises - Branded umbrellas	158,000	30/11/2020		158,000	158,000	
12	Giltech Fabricators Ltd - vege/ potatoe peeler	450,000	30/11/2020		450,000	450,000	
13	Namasi Ventures - Covid 19 msg/placards/ paintings	215,000	30/11/2020		215,000	215,000	
14	Geff Tech Elec Services - repairs/ installations	155,111	30/11/2020		155,111	155,111	
15	All In One Ventures - Covid 19- T/guns, gloves/sanitizers/painting	294,400	30/11/2020		294,400	294,400	
16	Kenha Lab Supplies- lab equip	140,511	30/11/2020		140,511	140,511	
17	Word Accord Business Technology - computer servicing	86,500	30/11/2020		86,500	86,500	
18	Teachers - Academic Enhancement	219,000	30/11/2020		219,000	219,000	
19	Orwa John Oyoo - mot talk / kcse revision books	118,000.00	30/11/2020		118,000	118,000	

**PRECIOUS BLOOD KAGWE GIRLS
PUBLIC SECONDARY SCHOOLS
Reports and Financial Statements**

20	Damacrest senior school - fees refund- chq no. 4357 stale	22,270.00	30/11/2020		22,270.00	22,270.00	
21	Zilke Enterprises- stationeries	479,430.00	30/11/2020		479,430.00	479,430.00	
22	Badilika Institute - capacity building/thermometer/fogging machine	139,000.00	30/11/2020		139,000.00	139,000.00	
23	Kampe Welders - repairs - beds/ clothlines etc	31,500.00	30/11/2020		31,500.00	31,500.00	
24	Geff Tech Elec Services -supplies/ repairs/ installations	125,420.00	30/11/2020		125,420.00	125,420.00	
25	Word Accord Business Technology - computer servicing	129,000.00	30/11/2020		129,000.00	129,000.00	
26	The Copy Cat ltd -copy printer ink/masters	348,000.00	30/11/2020		348,000.00	348,000.00	
27	Rahayu Enterprises - safes/ teachers chairs/ tables	576,000.00	30/11/2020		576,000.00	576,000.00	
28	Lanes Enterprises - repair/ service jikos/chimney/boiler	81,300.00	30/11/2020		81,300.00	81,300.00	
29	Cliewaalite Ventures - sci practicals -rev books	18,000.00	30/11/2020		18,000.00	18,000.00	
30	Githunguri Hardware - fencing project /RMI items/farm	188,435.00	30/11/2020		188,435.00	188,435.00	
31	Word Accord Bus. Tech. - computers & HP cart	608,500.00	30/11/2020		608,500.00	608,500.00	
32	Phormax Enterprises - cctv adapters	11,400.00	30/11/2020		11,400.00	11,400.00	
33	Rachu Suppliers - cleaning materials/ Detergents	217,000.00	30/11/2020		217,000.00	217,000.00	
34	Gewaki Enterprises - PABX installation	386,700.00	30/11/2020		386,700.00	386,700.00	

**PRECIOUS BLOOD KAGWE GIRLS
PUBLIC SECONDARY SCHOOLS
Reports and Financial Statements**

35	Equiplab Supplies - lab chemicals	222,750	30/11/2020		222,750	222,750	
36	Chania school Depot - uniforms	739,020	30/11/2020		739,020	739,020	
37	Fine Engineering Works Ltd	7,692,260	30/11/2020		7,692,260	7,692,260	
38	All In One Stationers - Exercise books/ Stamps etc	922,180	30/11/2020		922,180	922,180	
39	The Copy Cat ltd -Service contract -copier	34,800	30/11/2020		34,800	34,800	
40	All In One Ventures - Covid 19- 2 Extra water points-DH	328,620	30/11/2020		328,620	328,620	
41	Hanjo Distributors - sugar	780,000	30/11/2020		780,000	780,000	
42	Golden Palm Distributors - cereals	1,564,500	30/11/2020		1,564,500	1,564,500	
43	Kesajo Distributors - maize/wheat flour	712,000	30/11/2020		712,000	712,000	
44	Safelots Enterprises - farm produce-cabbages/Groceries	363,100	30/11/2020		363,100	363,100	
45	Peter Gitanga Mwaura - splitting firewood	16,800	30/11/2020		16,800	16,800	
46	Equiplab Supplies - lab chemicals	547,200	30/11/2020		547,200	547,200	
47	Merth Enterprises - firewood	540,000	30/11/2020		540,000	540,000	
48	Kenafric Bakery ltd - bread	188,200	30/11/2020		188,200	188,200	
49	Bafkado Sarah Sons - Meat	234,750	30/11/2020		234,750	234,750	
50	Special Fruits Suppliers- pineapples	68,480	30/11/2020		68,480	68,480	
51	Mwarano Farm - Eggs	38,500	30/11/2020		38,500	38,500	
52	Eliwab Traders - Bananas	32,400	30/11/2020		32,400	32,400	
53	Gitaka Milk Suppliers -milk	112,200	30/11/2020		112,200	112,200	
54	Japama Green Growers - potatoes/onions/carrots	110,000	30/11/2020		110,000	110,000	
55	Digitek Designs - form 2 uniform	957,150	30/11/2020		957,150.00	957,150.00	

**PRECIOUS BLOOD KAGWE GIRLS
PUBLIC SECONDARY SCHOOLS
Reports and Financial Statements**

56	Festa Works ltd- Toilet Renovations	709,230	30/11/2020		709,230	709,230	
57	Sewaka Sewage Drainers - emptying of septic tanks	38,000	30/11/2020		38,000	38,000	
58	Gatamaiyu Dairy - Milk - March & May	56,250	30/11/2020		56,250	56,250	
59	Special Fruits Suppliers- pineapples--May/June	108,800	30/11/2020		108,800	108,800	
60	Bafkado Sarah Sons - Meat-- May/June	292,050	30/11/2020		292,050	292,050	
61	Mwarano Farm - Eggs- -May/June	63,700	30/11/2020		63,700	63,700	
62	Eliwab Traders - Bananas - May/June	36,300	30/11/2020		36,300	36,300	
63	Gitaka Milk Suppliers -milk- May/June	66,300	30/11/2020		66,300	66,300	
64	Kenafric Bakery ltd - bread- May/June	133,205	30/11/2020		133,205	133,205	
65	Safelots Enterprises - cabgs/Groceries - May 2021	224,205	30/11/2020		224,205	224,205	
66	Peter Gitanga Mwaura - splitting firewood	5,700	30/11/2020		5,700	5,700	
67	Hanjo Distributors - sugar	557,600	30/11/2020		557,600	557,600	
68	Golden Palm Distributors - cereals	1,566,750	30/11/2020		1,566,750	1,566,750	
69	Kesajo Distributors - maize/wheat flour	436,324	30/11/2020		436,324	436,324	
70	Rachu Suppliers - cleaning materials/ Detergents	33,600	30/11/2020		33,600	33,600	
71	Safelots Enterprises -cabbages - June 2021	76,050	30/11/2020		76,050	76,050	
72	Gatamaiyu Dairy - Milk - JUNE	35,250	30/11/2020		35,250	35,250	

**PRECIOUS BLOOD KAGWE GIRLS
PUBLIC SECONDARY SCHOOLS
Reports and Financial Statements**

	2021						
73	Githunguri Hardware - farm inputs	32,650	30/11/2020		32,650	32,650	
74	Japama Green Growers - groceries	95,000	30/11/2020		95,000	95,000	
75	Merth Enterprises - firewood	90,000	30/11/2020		90,000	90,000	
76	All In One Stationers - Exercise books/ stationeries etc	72,600	30/11/2020		72,600	72,600	
SUB-TOTAL		27,349,581			27,349,581	27,349,581	
GRAND-TOTAL		29,144,779			29,144,779	29,144,779	

ASSET REGISTER AS AT 30TH JUNE 2021

LIBRARY STOCK					
	TEXT BOOKS	UNIT OF ISSUE	QTY	PRICE PER UNIT-KSH.	TOTAL VALUE-KSH.
	<i>SUBJECT</i>				
1	MATHEMATICS	PC	796	670	533,320
2	PHYSICS	PC	534	710	379,140
3	ENGLISH LANGUAGE	PC	679	620	420,980
4	BIOLOGY	PC	839	620	520,180
5	HOME SCIENCE	PC	319	700	223,300
6	CHEMISTRY	PC	690	690	476,100

**PRECIOUS BLOOD KAGWE GIRLS
PUBLIC SECONDARY SCHOOLS
Reports and Financial Statements**

7	KISWAHILI	PC	1148	660	757,680
8	AGRICULTURE	PC	386	700	270,200
9	BUSINESS	PC	528	570	300,960
10	COMPUTER STUDIES	PC	145	700	101,500
11	HISTORY	PC	886	650	575,900
12	WORLD HISSTORY	PC	88	650	57,200
13	C.R.E	PC	587	540	316,980
14	GEOGRAPHY	PC	353	650	229,450
15	GEOGRAPHY OF EAST AFRICA	PC	175	650	113,750
16	WORLD GEOGRAPHY	PC	43	650	27,950
17	PHYSICAL GEOGRAPHY	PC	65	650	42,250
18	GEOGRAPHY OF EUROPE	PC	36	650	23,400
19	LITERATURE BOOKS	PC	344	550	189,200
	SUB-TOTAL				5,559,440
	NOVELS				
1	AFRICAN AUTHOR	PC	600	700	420,000
2	LIGHT FICTION	PC	1240	1,000	1,240,000
3	ADVANCED FICTION	PC	700	1,500	1,050,000
	SUB-TOTAL				2,710,000

**PRECIOUS BLOOD KAGWE GIRLS
PUBLIC SECONDARY SCHOOLS
Reports and Financial Statements**

	GENERAL KNOWLEDGE				
1	ENCYCLOPEDIAS	PC	156	1,700	265,200
2	SOCIAL ETHICS	PC	291	1,800	523,800
3	CARREERS	PC	160	1,300	208,000
4	EDUCATION	PC	597	950	567,150
5	DICTIONARIES	PC	5	900	4,500
6	MOTIVATIONAL BOOKS	PC	302	650	196,300
7	DEVOTIONAL BOOKS	PC	147	950	139,650
	SUB-TOTAL				1,904,600
	CHRISTIAN RELIGION				
1	BIOGRAPHY OF SAINTS	PC	135	1,700	229,500
2	OTHERS	PC	222	410	91,020
3	BIBLE AND OTHER SPIRITUAL BOOKS	PC	66	1,200	79,200
	SUB-TOTAL				399,720
	EQUIPMENT AND FURNITURES IN THE LIBRARY				
1	CHAIRS	PC	58	2,500	145,000

**PRECIOUS BLOOD KAGWE GIRLS
PUBLIC SECONDARY SCHOOLS
Reports and Financial Statements**

2	TABLES	PC	22	5,000	110,000
3	WALL CLOCK	PC	1	1,050	1,050
4	COMPUTER-COMPLETE	PC	1	35,000	35,000
	SUB-TOTAL				291,050
	GRAND TOTAL				10,864,810

**PRECIOUS BLOOD KAGWE GIRLS
PUBLIC SECONDARY SCHOOLS
Reports and Financial Statements**

COMPUTER LAB STOCK						
		UNIT OF ISSUE	QTY		PRICE PER UNIT-KSH.	TOTAL VALUE-KSH.
1	<i>Computers</i>	<i>pcs</i>	<i>16</i>	<i>functioning</i>	<i>35,000</i>	<i>560,000</i>
2	Computers	pcs	9	Malfunctioning	-	-
3	Extension cables	pcs	3		3,500	10,500
4	computer tables	pcs	14		10,000	140,000
5	Chairs	pcs	5		2,500	12,500
	TOTAL					723,000

**PRECIOUS BLOOD KAGWE GIRLS
PUBLIC SECONDARY SCHOOLS
Reports and Financial Statements**

		UNIT OF ISSUE	QTY	REMARKS	PRICE PER UNIT-KSH.	TOTAL VALUE- KSH.
1	Sufuria/lid	pcs	24		550	13,200
2	Frying pans	pcs	8		350	2,800
3	graters	pcs	8		120	960
4	mixing bowls	pcs	10		250	2,500
5	trays	pcs	8		150	1,200
6	Chopping boards	pcs	8		170	1,360
7	Cutlery trays	pcs	8		270	2,160
8	Measuring jugs	pcs	8		70	560
9	Rolling pins	pcs	8		70	560
10	Flour sieves	pcs	8		50	400
11	Small plastic bowls	pcs	10		30	300
12	Slotted spoons	pcs	8		120	960
13	Potatoe peelers	pcs	8		120	960
14	Palette knives	pcs	8		70	560
15	Wooden spoons	pcs	20		100	2,000
16	spoons	pcs	30		70	2,100
17	Forks	pcs	30		80	2,400

**PRECIOUS BLOOD KAGWE GIRLS
PUBLIC SECONDARY SCHOOLS
Reports and Financial Statements**

18	Bread knives	<i>pcs</i>	40		80	3,200
19	Cutting Knives	<i>pcs</i>	20		70	1,400
20	Plastic plates	<i>pcs</i>	14		50	700
21	Lemon squeezers	<i>pcs</i>	10		150	1,500
22	Colanders	<i>pcs</i>	10		70	700
23	Manual food processors	<i>pcs</i>	2		1,000	2,000
24	Deep fryers	<i>pcs</i>	2		1,500	3,000
25	Weighing scales	<i>pcs</i>	2		1,000	2,000
26	Small baking sheets	<i>pcs</i>	3		150	450
27	Large baking sheets	<i>pcs</i>	6		200	1,200
28	Tea pots	<i>pcs</i>	10		250	2,500
29	Kettle	<i>pcs</i>	4		1,000	4,000
30	Potatoe mashers	<i>pcs</i>	10		150	1,500
31	Tea cups	<i>pcs</i>	25		120	3,000
32	Water jugs	<i>pcs</i>	12		70	840
33	Water glasses	<i>pcs</i>	25		50	1,250
34	Saucers	<i>pcs</i>	30		150	4,500
35	Large glass bowls	<i>pcs</i>	20		150	3,000
36	Medium glass bowls	<i>pcs</i>	15		120	1,800
37	Platter	<i>pcs</i>	12		170	2,040
38	Glass plates	<i>pcs</i>	20		170	3,400

**PRECIOUS BLOOD KAGWE GIRLS
PUBLIC SECONDARY SCHOOLS
Reports and Financial Statements**

39	Small glass bowls	<i>pcs</i>	35		250	8,750
40	Kerosine stoves	<i>pcs</i>	6		1,000	6,000
41	Double gas burner	<i>pcs</i>	1		3,500	3,500
42	Gas cooker	<i>pcs</i>	6		35,000	210,000
43	Electric cookers	<i>pcs</i>	2		25,000	50,000
44	Working units	<i>pcs</i>	8			-
45	Sinks	<i>pcs</i>	5			-
46	Refrigerator	<i>pcs</i>	1	not working	-	-
47	Needle sewing machine	<i>pcs</i>	18		20,000	360,000
48	Working tables	<i>pcs</i>	8		18,000	144,000
49	Iron box	<i>pcs</i>	1		2,500	2,500
50	Ironing board	<i>pcs</i>	2		1,500	3,000
51	Pattern for needle work-cupboard	<i>pcs</i>	1		18,000	18,000
52	Machine tools and past papers	<i>pcs</i>	1			-
	TOTAL					884,710

**PRECIOUS BLOOD KAGWE GIRLS
PUBLIC SECONDARY SCHOOLS
Reports and Financial Statements**

		UNIT OF ISSUE	QTY	REMARKS	PRICE PER UNIT-KSH.	TOTAL VALUE-KSH.
1	Students Tea Urns		3		18,000	54,000
2	Potatoe Piller		1		145,000	145,000
3	Vegetable cutter		1		120,000	120,000
4	Sufuria -big		12		5,000	60,000
5	Sufuria -big		9	not in use		-
6	Plastic bins -big		12		900	10,800
7	2 Burner cooker		1		2,000	2,000
8	Sufuria -small		4		1,500	6,000
9	Sufuria -Medium		4		1,000	4,000
10	Students serving bowl		248			-
11	Hot pots new	set	2		8,500	17,000
12	Hot pots old	set	3		7,500	22,500
13	Chapati pans		8		1,000	8,000
14	Teachers tea Urn-10ltrs		1		5,700	5,700
15	Teachers tea Urn-15ltrs		1		8,000	8,000

**PRECIOUS BLOOD KAGWE GIRLS
PUBLIC SECONDARY SCHOOLS
Reports and Financial Statements**

16	Flask -new		3		800	2,400
17	Flask-old different sizes		13		600	7,800
18	Gas cylinder		1		3,000	3,000
19	Teachers serving dish		3		6,000	18,000
20	Plastic trays		6		200	1,200
21	Metal jugs		15		1,500	22,500
22	Kettles		60		800	48,000
23	Bread crates		21		1,500	31,500
24	Rolling pins		14		150	2,100
25	Serving spoons		94		450	42,300
26	Wooden-Mwiko New		10		750	7,500
27	Wooden -Mwiko old		8		550	4,400
28	Ugali serving spoons		5		550	2,750
29	Mettalic bucket		11		550	6,050
30	Plastic basins-different sizes		27		850	22,950
31	Plastic baskets		3		500	1,500
32	Studnets Knives		31		70	2,170
33	Plastic Sieves-new		20		150	3,000
34	Plastic sieves-Old		13		150	1,950
35	Whisk		1		300	300
36	Mandazi spoons		2	1 broken	250	500
37	Carrot grater		5		100	500

**PRECIOUS BLOOD KAGWE GIRLS
PUBLIC SECONDARY SCHOOLS
Reports and Financial Statements**

38	Drainer		8		70	560
39	Knives		18		150	2,700
40	Uji serving spoons-New		11		600	6,600
41	Uji serving spoons-Old		6	2 broken		-
42	Spoons		30		50	1,500
43	Teachers cups		42		150	6,300
44	Teacher plates		56		170	9,520
45	Plastic Jugs		4		70	280
46	Stainless bowls		30		4,500	135,000
47	Glass sugar dish		4		170	680
48	Jiko		3		480	1,440
49	Side plates		5		135	675
50	Big Uji serving spoons		2		650	1,300
51	Plastic buckets 20 ltrs		30		150	4,500
52	Plastic buckest 10 ltrs		6		150	900
53	Cooking sticks		3		350	1,050
54	Mwiko -small		2		120	240
55	Tea spoons		23		100	2,300
56	Plastic-Big basin		3		600	1,800
57	Soda crates -full		2		700	1,400
58	Loose bottles		6		7	42
59	Empty plastic crates		3		250	750

**PRECIOUS BLOOD KAGWE GIRLS
PUBLIC SECONDARY SCHOOLS
Reports and Financial Statements**

60	Plastic plates-White		100		75	7,500
61	Plastic plates-different colours		200		75	15,000
62	Weighing Machine big		1		18,000	18,000
63	Blue band knives		29		70	2,030
64	Forks		5		70	350
65	New B.O.M Tea spoons		36		135	4,860
66	New B.O.M Table spoons		44		155	6,820
67	Serving spoon-new		16		140	2,240
68	Platter plates		1		180	180
69	Salt shakers		4		70	280
70	Tape measure-farm		2		350	700
71	New plastic basins		9		850	7,650
72	Plastic hot pot-big		3		2,500	7,500
73	Electric Kettles		3		2,550	7,650
74	Chaffing dishes with stand		5		9,000	45,000
75	Blender		1		3,500	3,500
76	Toaster		1		4,500	4,500
77	Freezer		1		75,000	75,000
78	Axe		5		1,500	7,500
79	Special Kettke big		2		2,500	5,000
80	Parents mugs		400		140	56,000
81	Table cloth small		23		100	2,300

**PRECIOUS BLOOD KAGWE GIRLS
PUBLIC SECONDARY SCHOOLS
Reports and Financial Statements**

82	Table cloth-Big		11		120	1,320
83	Spring weighing machine		1		755	755
84	Plastic Jericans		8		100	800
85	Lamps		3		1,100	3,300
						<u>1,160,642</u>

ANNEX 2 – SUMMARY OF FIXED ASSETS REGISTER

Asset class	Date purchased	Location	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 2021
Land 1	-	IN SCHOOL	-	-	-	-
Land 2	-	IN SCHOOL	-	-	-	-
Buildings and structures	-	IN SCHOOL	49,063,332	936668	-	50,000,000
Motor vehicles	KAL 1999 KBN 2011	IN SCHOOL	2,250,000	-	-	2,250,000
Office equipment, furniture and fittings		IN SCHOOL	10,000,000	-	-	10,000,000
ICT Equipment, and Other ICT Assets		IN SCHOOL	1,045,000	-	-	1,045,000

**PRECIOUS BLOOD KAGWE GIRLS
PUBLIC SECONDARY SCHOOLS
Reports and Financial Statements**

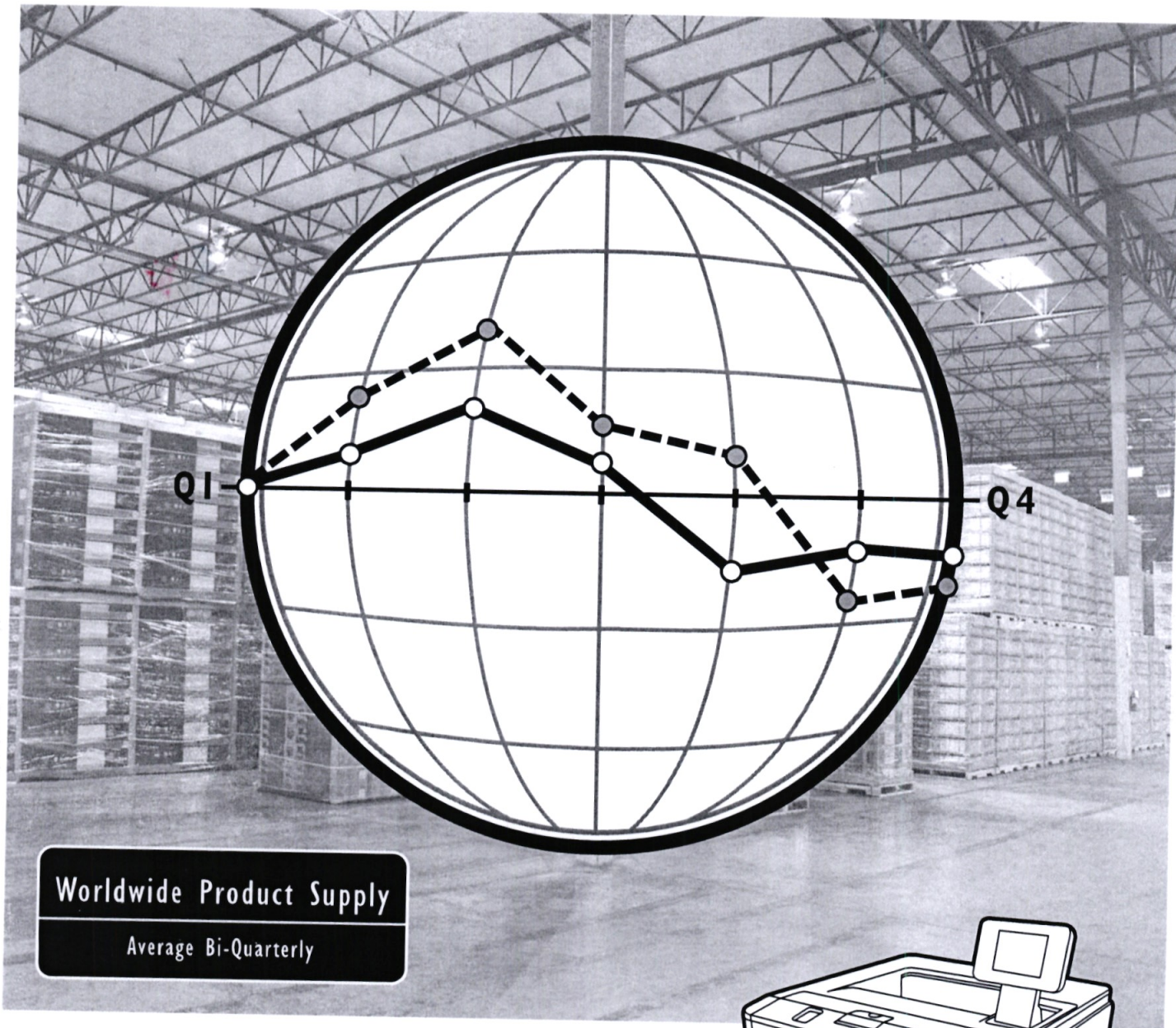
Tools and apparatus		IN SCHOOL	884,710	-	-	884,710
Textbooks		IN SCHOOL	10,864,810	-	-	10,864,810
Other Machinery and Equipment		IN SCHOOL	1,000,000	-	-	1,000,000
Heritage and cultural assets		IN SCHOOL	-	-	-	-
Intangible assets- soft ware		IN SCHOOL	240,000	-	-	240,000
Total			75,347,852	936668	-	76,284,520



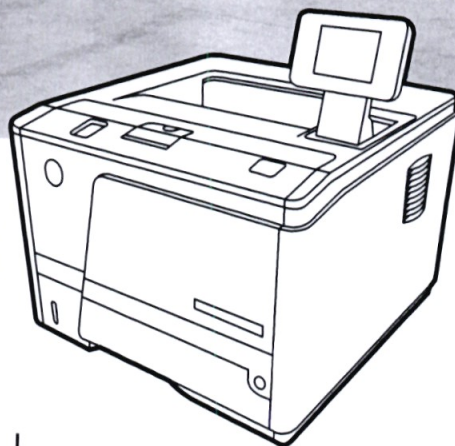
LASERJET PRO 400 SERIES

Printer

M401a/M401d/M401n/M410dn/M401dw



Meet the demands of your fast-paced workday. Print from virtually anywhere with HP ePrint.¹ A 3.5-inch touchscreen loaded with business apps,² and HP Smart Install make it easy to set up and start printing. HP Auto On/Auto Off Technology saves you energy and money by turning the printer on when you need it, off when you don't.



Smart Install



ePrint¹



3.5" color



touchscreen²

Auto On/Off



Web connected



with Print Apps²

2-sided printing³



Toner yield



¹ Requires an Internet connection to the printer. Feature works with any connected Internet- and email-capable device. Print times may vary. For a list of supported documents, and image types, see www.hp.com/go/eprintcenter.

² Available on M401dn and M401dw models only.

³ Available on M401d, M401dn and M401dw models only.



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