


REPUBLIC OF KENYA



*Enhancing Accountability*

 <b>THE NATIONAL ASSEMBLY PAPERS LAID</b>	
<b>REPORT DATE:</b> 25 FEB 2025	<b>DAY</b> Wed
<b>TABLED BY:</b>	Hon. Samuel Chepkong'a
<b>CLERK-AT-TIE-TABLE:</b>	Miniam Mudo

PARLIAMENT  
OF KENYA  
LIBRARY

**REPORT  
OF**

**THE AUDITOR-GENERAL**

**ON**

**AGUTHI SECONDARY SCHOOL**

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

**NYERI COUNTY**

Revised 30<sup>th</sup> June 2022.



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***AGUTHI SECONDARY SCHOOL***  
**PUBLIC SECONDARY SCHOOL**

**FOR THE FINANCIAL YEAR ENDED**  
**30<sup>TH</sup> JUNE 2022**

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

**AGUTHI SECONDARY SCHOOL**  
**PUBLIC SECONDARY SCHOOL**  
**Annual Report and Financial Statements**  
**For the year ended 30<sup>th</sup> June 2022**

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**AGUTHI SECONDARY SCHOOL  
PUBLIC SECONDARY SCHOOL  
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For the year ended 30<sup>th</sup> June 2022**

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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 NYERI County, TETU Sub-County

The school was registered on 11/12/20 under registration number 19S00300168 and is currently categorized as a County public school established, owned or operated by the Government.

The school is a boarding school and had 145 numbers of students as at 30<sup>th</sup> June 2022. It has 1 stream and 11 teachers of which 2 teacher is 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	John Muturi Karingithi	Chairman/Rep special need	04/03/2022
2	John Wanyaga Muthoka	V/Chairman/Rep Sponsor	04/03/2022
3	Benson M. Mathenge	Co-opted-Member	04/03/2022
4	Irene Muthoni Ndumia	Member –Rep Parent/Local Community	04/03/2022
5	Jedidah Wambui Maina	Member –Rep Parent Local Community	04/03/2022
6	Salome W. Nderitu	Member –Rep Parent Local Community	04/03/2022
7	Reuben Gachanja	Member – Rep CEB	04/03/2022
8	Simon Kinogu Kamonde	Member -Rep Teachers	04/03/2022
9	Maurine Macharia	Co-opted-Member	04/03/2022
10	Irene Wanjiru Muchiri	Members – Rep Sponsor	04/03/2022
11	Jesee Wachira Kihia	Member –Rep Special Interest + Group	04/03/2022
12	Kelvin muriuki	Rep - Students	
13	Ann Wagaki	Member -Rep Parent Local Community	04/03/2022
14	Mark Marekia	Member -Re Parent Local Community	04/03/2022
15	Moses Mathenge	PTA Chairman	04/03/2022
16	Francis Njogu Ngumo	Members – Rep Sponsor	04/03/2022
17	Njaramba Wanjii	Member –Rep Parent Local Community	04/03/2022

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**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 students' 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	Mr John Karingithi Mr Paul Mwirigi Mr Moses Mathenge Mrs Salome w Nderitu Mrs Ann Wagaki	Chairman Secretary Member Member Member	5 out of 6
2	Audit Committee	Mr francis Ngumo Mr Paul Mwirigi Mr Moses Mathenge Mrs Salome Nderitu Mr.John Karingithi	Chairman Secretary Member Member Member	5 out of 6
3	Finance, procurement and general-purpose Committee	Mr francis Ngumo Mr Paul Mwirigi Mr Moses Mathenge Mrs Salome Nderitu Mr.John Karingithi	Chairman Secretary Member Member Member	5 out of 6

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<b>KEY SCHOOL INFORMATION AND MANAGEMENT (Continued)</b>				
4	Development Committee	Mr Njaramba Wanjii Mr Paul Mwirigi Mr John Karingithi Mrs.Irene Ndumia Mr Moses Mathenge	Chairman Secretary Member Member Member	5 out of 6
5	Academic Committee	Mr.Simon Kamonde Mr Paul Mwirigi Miss Irene muchiri Mrs Anne Wagaki MR Njaramba Wanjii Dean Of Studies	Chairman Secretary Member Member Member Member	6 out of 6
6	Discipline and welfare Committee	Mr Jesse kihia Mr Paul Mwirigi Mr paul Kanori Mrs Jedidah Maina	Chairman Secretary Member Member	4 out of 6

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**(d) School operation Management**

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

<b>Ref:</b>	<b>Designation</b>	<b>Name</b>	<b>TSC Number</b>
1	Principal	PAUL MWIRIGI M'NGITI	374487
2	Deputy Principal	PAUL NDUNGU KANORI	253611
3	School Bursar	HELLEN WANJIRU BARAGU	27908003

**(e) Schools contacts**

Post Office Box: 480 NYERI  
Telephone: 0769284537  
E-mail: [aguthisecondary@gmail.com](mailto:aguthisecondary@gmail.com)  
Website: .....  
Facebook:  
Twitter:

**AGUTHI SECONDARY SCHOOL**  
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**(f) School Bankers**

The following school operated EIGHT numbers of bank accounts 1 and one paybill Number as follows:

1. Name of Bank: KCB BANK  
Branch: NYERI  
Account Number: 1101833645
2. Name of Bank: KCB BANK  
Branch: NYERI  
Account Number: 1101836784
3. MPESA Pay Bill No. Business No. 522123  
A/C NO 40026K  
Attached to bank account 1101833645
4. Name of Bank: KCB BANK  
Branch NYERI  
Account Number 1101837020
5. Name of Bank KCB BANK  
Branch NYERI  
Account Number 1101732571
6. Name of bank TAIFA SACCO  
Branch NYERI  
Account Number 01-0502-001-07563
7. Name of Bank FAMILY BANK  
Branch NYERI  
Account Number 055000029836
8. Name of Bank KCB BANK  
Branch NYERI  
Account Number 1291017208

**(g) Independent Auditors**

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

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**(ii) SUMMARY REPORT OF PERFORMANCE OF THE SCHOOL**

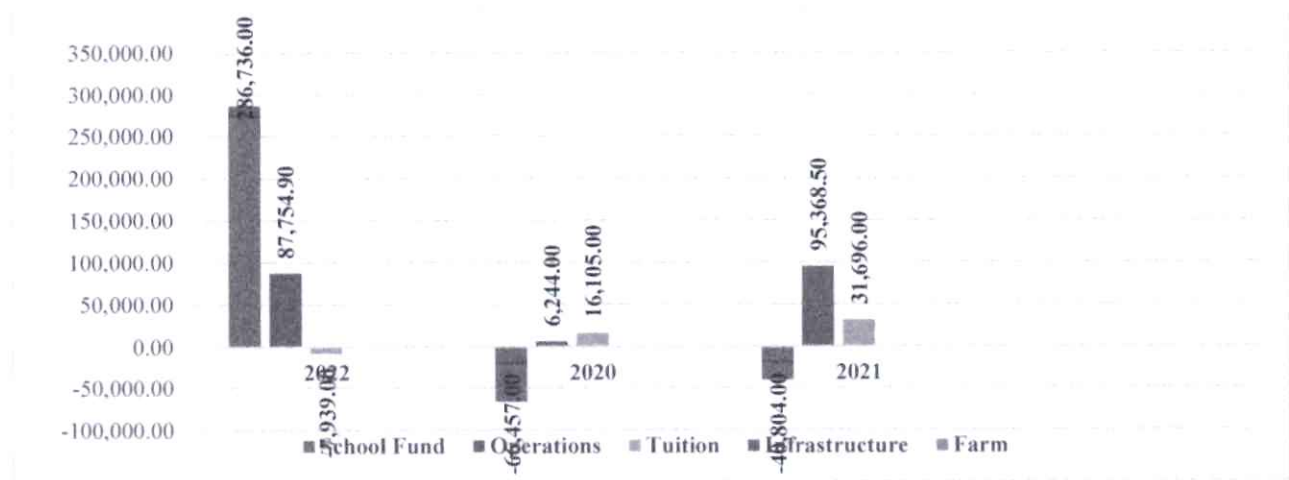
The following is a summary report of the performance of the school against the set performance evaluation criteria:

**(a) Financial performance:**

Under this section, it reflects the actual financial performance trend for the last three years period between 1st January 2020 to 30<sup>th</sup> June 2022 which covers a period of 30 months and is summarised as follows.

<b>SURPLUS/DEFICIT FOR THE YEAR AND A COMPARISON OF THE SAME FOR THE LAST THREE YEARS</b>				
<b>SNO</b>	<b>ACCOUNTS</b>	<b>2022</b>	<b>2021</b>	<b>2020</b>
		<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>
1	School Fund Account	286,736.00	(40,804.00)	(66,457.00)
2	Operations Account	87,754.90	95,638.50	6,244.00
3	Tuition Account	(7,939)	31,696.00	16,105.00
4	Infrastructure Account			
5	Farm Account			
	<b>TOTAL</b>	<b>366,551.90</b>	<b>86,530.50</b>	<b>(44,108.00)</b>
	<b>Increase/Decrease</b>	<b>280,021.40</b>	<b>130,638.50</b>	<b>(132,171.00)</b>

**Trend over the Last Three Years**



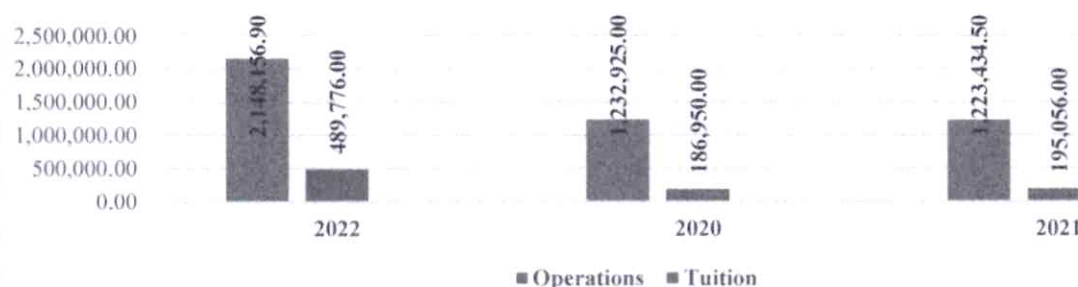
The Surplus for the year 2021 increased by Ksh 130,638.5 from deficit of Ksh 44,108.00. The surplus for the year 2022 increased by Ksh 280,021.40 from surplus of Ksh 86,530.50 due to increase in academic year and current period covering 12 months as compared to financial year 2021 covering 6 months.

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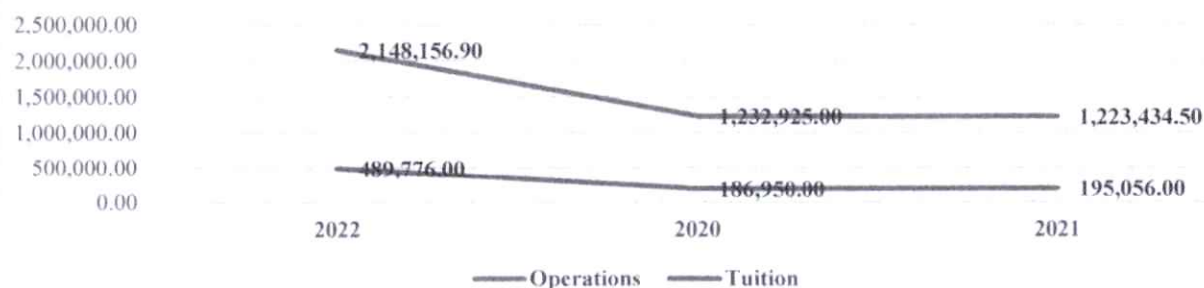
**SUMMARY REPORT OF PERFORMANCE OF THE SCHOOL (Continued)**

CAPITATION GRANTS FROM THE MINISTRY OF EDUCATION FOR THE LAST THREE YEARS					
SNO	ACCOUNTS	2022	2021	2020	
		KSH	KSH	KSHS	
1	Operations Account	2,148,156.00	1,223,434.50	1,232,925.00	
2	Tuition Account	489,776.00	195,056.00	186,950.00	
	<b>Total</b>	<b>2,637,932.00</b>	<b>1,418,490.5</b>	<b>1,419,875.0</b>	
	<b>Increase/Decrease</b>	<b>1,219,441.50</b>	<b>(1,384.50)</b>	<b>(521,997.00)</b>	
	No of Students	144	145	149	
	<b>Ratio of Capitation per student</b>	<b>1.18318.97</b>	<b>1.9782.69</b>	<b>1.9529.40</b>	

**Trend Over the Last Three Years**



**Trend Over the Last Three Years**



The capitation grant for the financial year 2021 was Ksh1,418,490.50 as compared to Kshs 1,419,875.00.00 in the financial year 2020 representing a decrease of Kshs 1,384.50. The net decrease is mainly attributed by the current period covering a period of 6 months.

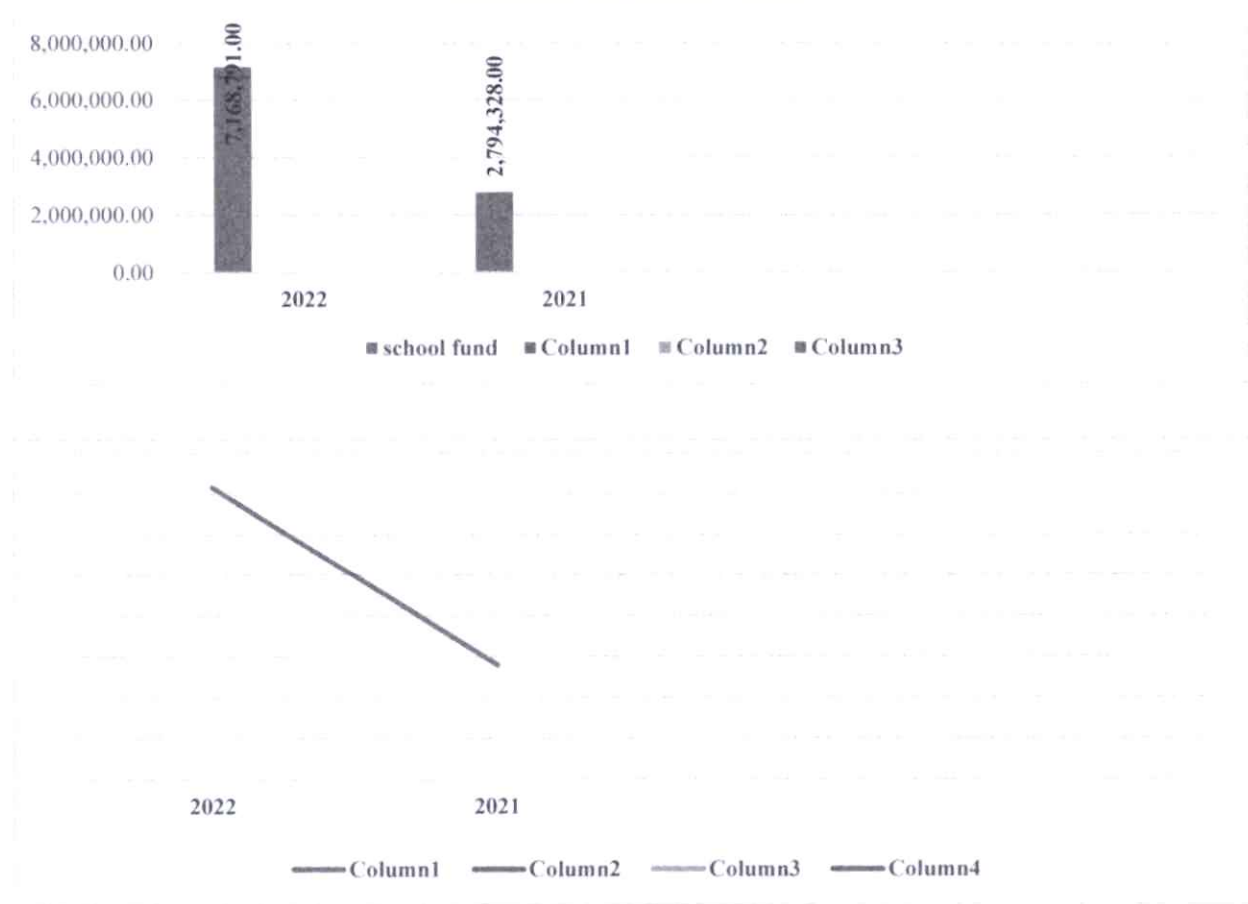
The capitation grant for the financial year 2022 was Ksh 2,637,932.00 year as compared to Ksh1,418,490.50 for the financial year 2021 representing an increase of Ksh 1,219,441.50. The net increase is mainly contributed by the current period covering a period of 12 month and extension of academic year .

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**SUMMARY REPORT OF PERFORMANCE OF THE SCHOOL(Continued)**

OVERVIEW OF NET GROWTH OF OTHER INCOME(S)					
SNO	ACCOUNTS	2022	2021	2020	
		KSHS	KSHS	KSHS	
1	School fund	7,168,791.00	2,794,328.00		
2					
3					
4					

**Trend Over the Last two Years**



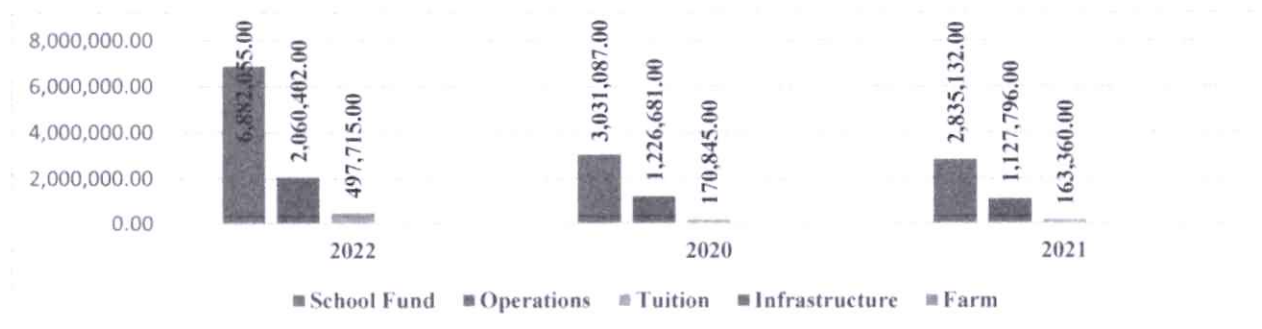
**Trend Over the Last Three Years**

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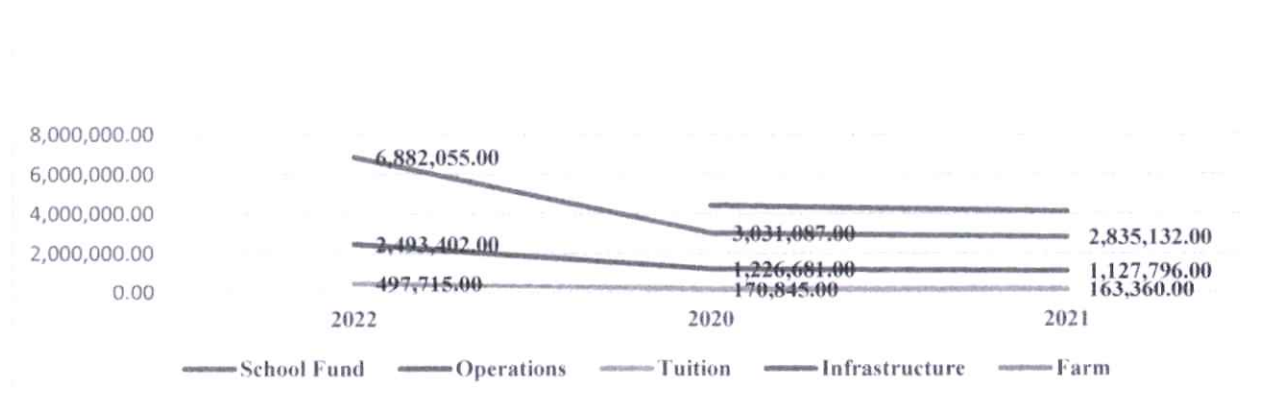
**SUMMARY REPORT OF PERFORMANCE OF THE SCHOOL (Continued)**

<b>OVERVIEW OF GROWTH IN EXPENDITURE OF THE SCHOOL</b>				
<b>SNO</b>	<b>ACCOUNTS</b>	<b>2022</b>	<b>2021</b>	<b>2020</b>
			<b>Kshs</b>	<b>Kshs</b>
1	School Fund Account	6,882,055.00	2,835,132.00	3,031,087.00
2	Operations Account	2,493,402.00	1,127,796.00	1,226,681.00
3	Tuition Account	497,715.00	163,360.00	170,845.00
4	Infrastructure Account		-	-
5	Farm Account		-	-
	<b>Total</b>	<b>9,873,172.00</b>	<b>4,126,288.00</b>	<b>4,428,613.00</b>
	<b>Increase/Decrease</b>	<b>5,746,884.00</b>	<b>(302,325.00)</b>	<b>(3,377,368.00)</b>

**Trend Over the Last Three Years**



**Trend Over the Last Three Years**



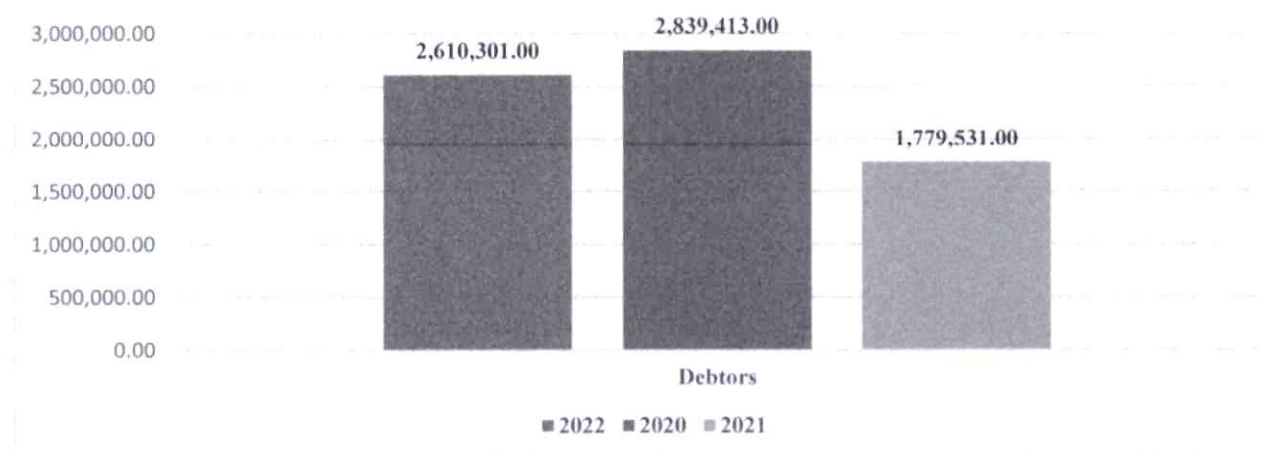
In the financial year 2022 shows a increase of growth in expenditure which has resulted from the current year covering a period of 12 months, even though the financial year 2021 covers a period of 6 months.

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**SUMMARY REPORT OF PERFORMANCE OF THE SCHOOL(Continued)**

MOVEMENT OF DEBTORS OF THE SCHOOL					
SNO	ACCOUNTS	2022	2021	2020	
<b>1</b>	<b>School Fund Account</b>		<b>KSHS</b>	<b>KSHS</b>	
a	Debtors	2,610,301.00	1,779,531.00	2,839,413.00	
	<b>Total</b>	<b>2,610,301.00</b>	<b>1,779,531.00</b>	<b>2,839,413.00</b>	
	<b>Increase/Decrease</b>	<b>830,770.00</b>	<b>(1,059,882.00)</b>	<b>(899,794.00)</b>	

**Trend Over the Last Three Years**



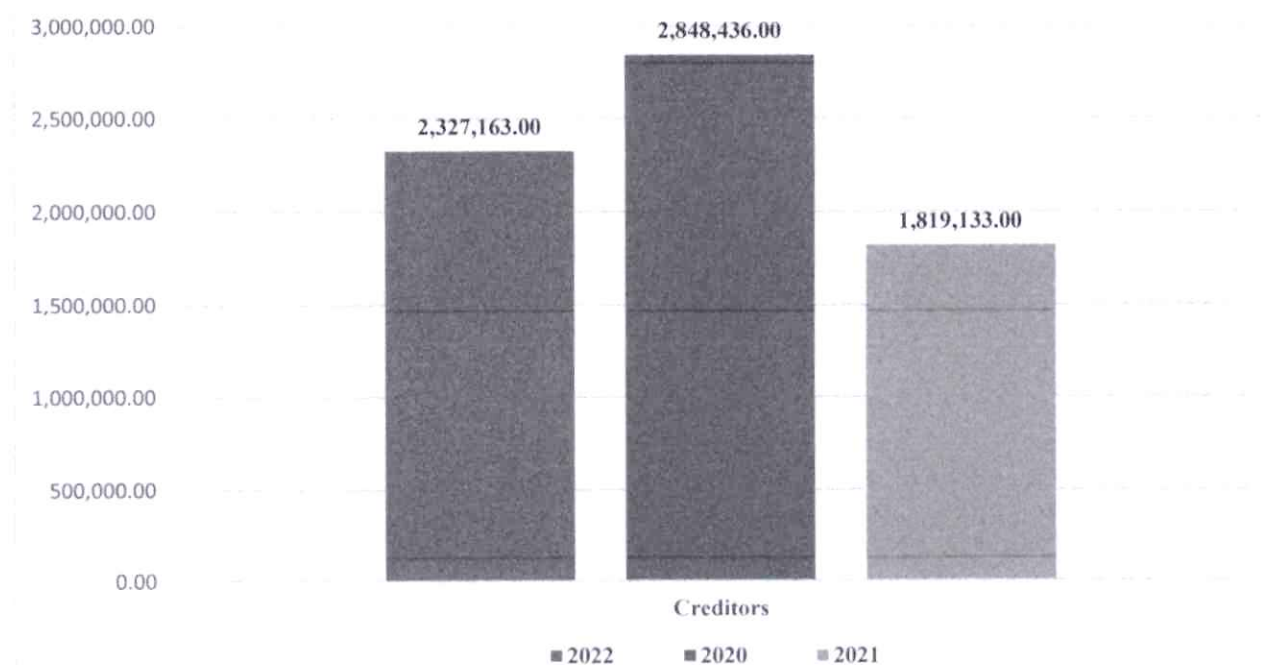
Total debtors as at 30<sup>th</sup> June 2022 increased by 46.68% to Kshs 2,610,301.00 compared to Kshs 1,779,531.00 as at the end of the financial year 2021. The main contributors to the increase in total debtors is the students' having unpaid fees balances due to academic year and financial year covering 12 month compared to 2021.

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SUMMARY REPORT OF PERFORMANCE OF THE SCHOOL (Continued)

MOVEMENT OF CREDITORS OF THE SCHOOL					
SNO	ACCOUNTS	2022	2021	2020	
<b>1</b>	<b>School Fund Account</b>		<b>KSHS</b>	<b>KSHS</b>	
a	Creditors	2,659,733.00	1,977,982.00	2,848,436.00	
	<b>Total</b>	2,659,733.00	1,977,982.00	2,848,436.00	
	<b>Increase/Decrease</b>	<b>681,751.00</b>	<b>870,454.00</b>	<b>(221,907.00)</b>	

**Trend Over the Last Three Years**

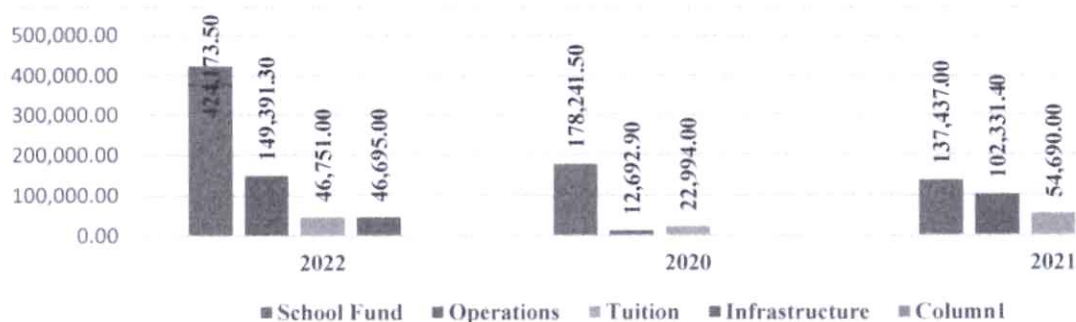


Total creditors as at 30<sup>th</sup> June 2022 increased by Kshs 681,751.00 compared to Kshs1,977,982 .00 as at the end of the financial year 2021. The main contributors to the increase in total creditors are due to delayed payment and increase in academic year.

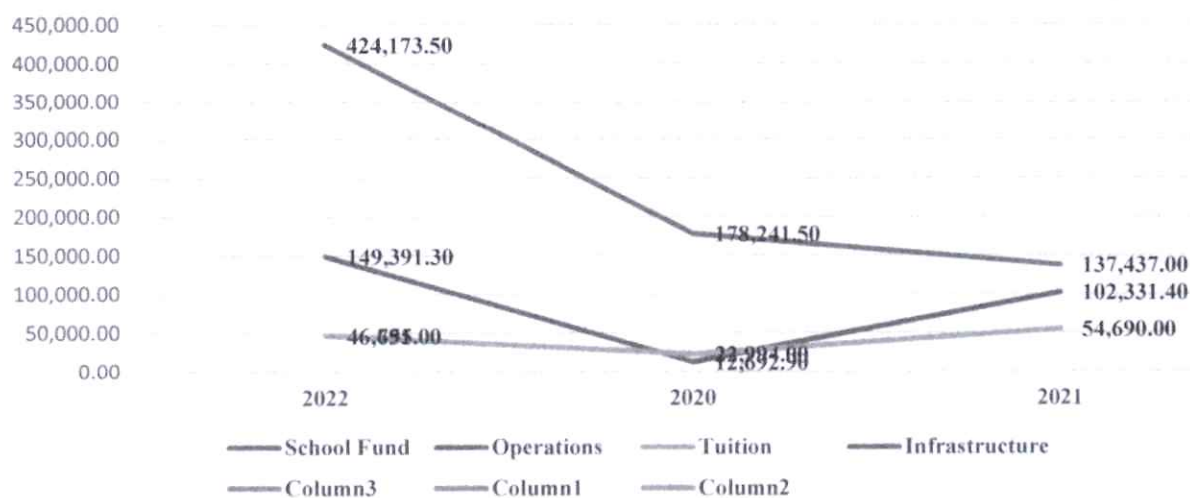
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**SUMMARY REPORT OF PERFORMANCE OF THE SCHOOL (Continued)**

MOVEMENT OF CASH AND BANK BALANCES					
SNO	ACCOUNTS	2022	2021	2020	
		KSHS		KSHS	
1	School Fund Account	424,173.50	137,437.00	178,241.50	43
2	Operations Account	149,391.30	102,331.40	12,692.90	4
3	Tuition Account	46,751.00	54,690.00	22,994.00	6
4	Infrastructure Account	46,695.00			
5	Farm Account				
	<b>Total</b>	<b>667,010.80</b>	<b>294,458.40</b>	<b>213,928.40</b>	<b>54</b>
	<b>Increase/Decrease</b>	<b>372,552.40</b>	<b>80,530.00</b>	<b>59,549.00</b>	<b>73</b>



**Trend Over the Last Three Years**



In the financial year 2022 the total cash and bank balances shows an increase by ksh372,552.40. compared to ksh. 80,530.00.in the financial year 2021, the increase has resulted due to the current year having a period of 12 months and delayed payment to creditors.

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**SUMMARY REPORT OF PERFORMANCE OF THE SCHOOL (Continued)**

**(b) Teacher Student ratio:**

Between the month of July 2021 and June 2022, the status of the teaching staff is as follows:

There are 11 teachers posted by the Teachers Service Commission and 2 recruited by the Board of Management.

Although the teacher student ratio lies at 1: 14, we have a shortage of 2 teachers. Although as the CBE the number appears enough, we take extra technical subjects: French and Home science.

**(c) Mean score in the year 2020 , 2021 and 2022 KCSE:**

YEAR	ENROLMENT	MEAN	TRANSITION	TRANSITION (%)	SCHOOL TARGET	COMMENTS
2022	45		30	67	3.0	
2021	45	2.179	28	62	2.5	
2020	46	2.136	22	48	2.5	

**(d) Number of candidates kcse 2022**

YEAR	2022	2021	2020		
No of student	30	30	22		

**(e) Capacity of the school**

- (i) The total number of students **400**  
400÷5 dormitories **80**
- (ii) One Dinning hall with capacity of students **500**
- (iii) **3** laboratories for the total population
- iv** **4** Urinal and **20** toilets for the entire population.
- (v) **8** classrooms with capacity of 400 students

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**SUMMARY REPORT OF PERFORMANCE OF THE SCHOOL (Continued)**  
**(f) Development projects carried out by the school:**

Sno.	Project	Year	Status	Amount	Fund Source
1	Gravelling of the runway from the gate to administration block	2021	COMPLETE	200,000	School fund
2	Chain link fence	2022	INCOMPLETE	781,800	INFRASTRUCTURE

Sign.....

*School Principal*

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**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 be keep all proper books and records of accounts of the income, expenditure and assets of the institution.

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

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

**Name:** JOHN KARINGITHI  
**Designation:** Chairman, School Board of Management  
**Sign:** .....  
**Date:** For 30/7/2024

**Name:** PAUL MWIRIGI  
**Designation:** School Principal & Secretary to Board of Management  
**Sign:** .....  
**Date:** 30/7/2024

**Name:** HELLEN WANJIRU  
**Designation:** Bursar/ Finance Officer  
**Sign:** .....  
**Date:** 30/7/2024

# REPUBLIC OF KENYA



*Enhancing Accountability*

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 AGUTHI SECONDARY SCHOOL FOR THE YEAR ENDED 30 JUNE, 2022 - NYERI COUNTY**

---

### **PREAMBLE**

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

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

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

The three parts of the report are aimed at addressing the statutory roles and responsibilities of the Auditor-General as provided by Article 229 of the Constitution, the Public Finance Management Act, 2012 and the Public Audit Act, 2015. The three parts of the report, when read together constitute the report of the Auditor-General.

### **REPORT ON THE FINANCIAL STATEMENTS**

#### **Qualified Opinion**

I have audited the accompanying financial statements of Aguthi Secondary School - Nyeri County set out on Pages 1 to 19 which comprise the statement of assets and

liabilities for the as at 30 June, 2022, 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 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 Aguthi Secondary School - Nyeri County as at 30 June, 2022 - Nyeri County, 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 Public Finance Management Act, 2012 and the Basic Education Act, 2013.

### **Basis for Qualified Opinion**

#### **1. Long Outstanding Receivables**

The statement of financial assets and financial liabilities reflects accounts receivable balance of Kshs.2,610,301 which includes fees arrears of Kshs.2,532,441 as disclosed in Note 11 to the financial statements. However, the fees areas include receivables amounting to Kshs.1,279,995 which had been outstanding for more than two (2) years.

In the circumstances, the accuracy, completeness and recoverability of the receivables balance of Kshs.1,279,995 could not be confirmed.

#### **2. Over Funding of Capitation Grants**

The statement of receipts and payments reflects capitation grants for tuition and capitation grants for operations amount of Kshs.489,776 and Kshs.2,148,157 respectively as disclosed in Notes 1 and 2 to the financial statements. During the financial year, the National Education Management Information System (NEMIS) reported a total number of one hundred and fifty (150) students while the enrolment records provided by the school indicated a total number of one hundred and twenty-seven (127) students, resulting to an unexplained variance of twenty-three (23) students. As a result of the variances, the school was over funded by Kshs.404,483.

In the circumstances, the accuracy and completeness of capitation grants for tuition and capitation grants for operations amounting to Kshs.489,776 and Kshs.2,148,157 respectively could not be confirmed.

The audit was conducted in accordance with the International Standards for Supreme Audit Institutions (ISSAIs). I am independent of Aguthi 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**

### **Budgetary Control and Performance**

The statement of budgeted versus actual amounts reflects final receipts budget and actual on a comparable basis of Kshs.15,066,600 and Kshs.10,239,724 respectively, resulting to an under-funding of Kshs 4,826,876 or 32% of the budget. However, the School spent a balance of Kshs 9,873,172 against actual receipts of Kshs.10,239,724 resulting to an under-utilization of Kshs 366,552 or 4 % of 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 are no key audit matters to report in the year under review.

### **Other Matter**

### **Unresolved Prior Year Matters**

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

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

### **Conclusion**

As required by Article 229(6) of the Constitution, based on the 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. Irregular Transfer of Funds to Kenya Secondary Schools Heads Association**

The statement of receipts and payments reflects boarding and school fund payments amount of Kshs.6,882,055 as disclosed in Note 7 to the financial statements. Included in the expenditure is the administration costs of Kshs.258,440 which further includes Kshs.63,700 transferred to Kenya Secondary School Heads Association (KESSHA). 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 schools.

In the circumstances, value for money realized from the transfer to KESSHA amounting to Kshs.63,700 could not be confirmed.

### **2. Excess Supply of Books**

During the year 2021/2022, the Ministry of Education distributed set books to public secondary schools through the Kenya Institute of Curriculum Development (KICD). Examination of records revealed that the Institute distributed two hundred (200) set books to the School, while 160 set books were issued to the students resulting to an unexplained excess forty (40) set books in the school store.

In the circumstances, value for money on the excess text books could not be confirmed

### **3. Long Outstanding Payables**

The statement of financial assets and financial liabilities and as disclosed in Note 12 to the financial statements reflects account payables balance of Kshs.2,659,733. However, included in the balance are trade payables balance of Kshs.1,819,133 which had been outstanding for more than two (2) years. This was contrary to Section 53 (8) of the Public Procurement and Asset Disposal Act, 2015 which states that 'an Accounting Officer shall not commence any procurement proceedings until satisfied that sufficient funds to meet the obligations of the resulting contract (s) are reflected in approved budget estimates.

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

#### **4. Failure to Prepare School Improvement Plan**

During the year under review, the School did not have an approved School Improvement plan. This was contrary to Paragraph 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 Ministry of Education Operation Manual.

#### **5. Failure to Transfer of Infrastructure Funds from Operations Bank Account**

The statement of receipts and payments reflects operations grants amount of Kshs.2,148,157 which was received from the Ministry of Education and credited in the operations bank account as disclosed in Note 2 to the financial statements. Included in the amount is Kshs.742,500 in respect of infrastructure grants which were to be transferred to infrastructure bank account for maintenance and improvement of the school's facilities. However, only Kshs.433,000 was transferred to infrastructure account, leaving the balance of Kshs.309,500 as at 30 June, 2022. This was contrary to The Ministry of Education Circular Ref. No: MOE.HQS/3/13/3 dated 16 June, 2021 which directed that infrastructure grants as well as maintenance and improvement funds should be transferred to the school infrastructure account fifteen (15) days upon receipt of the funds in the operations account.

In the circumstances, Management was in breach of the Ministry of Education Circular.

#### **6. Lack of Procurement Plan**

The statement of receipts and payments reflects an amount of Kshs.10,239,724 and Kshs.9,873,172 in respect of total receipts and payments respectively. However, during the year, Management did not prepare an 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 states that 'a procuring entity 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.

#### **7. Late Submission of Financial Statements to the Auditor-General**

The financial statements for the year 2021/2022 were submitted on 17 February 2023 to the Auditor-General and not on the statutory date of 30 September 2022. This is contrary to Section 47(1) of the Public Audit Act, 2015 which requires that financial statements to

be submitted to the Auditor-General within three months after the end of the fiscal year to which the accounts relate.

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

The audit was conducted in accordance with the (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 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 matter described in the Basis for Effectiveness in 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 of Conclusion**

#### **Lack of Internal Audit Function and Audit Committee**

During the year under review, the school had not constituted an audit committee and an internal audit unit as required by Regulation 166 (1) and (2) of the Public Finance Management (National Government) Regulations, 2015 which requires the internal audit unit of a National Government entity to assess effectiveness of the school through an internal performance appraisal commenting on its effectiveness in the annual report to The National Treasury.

In the circumstances, the school did not benefit from the oversight role and advice from the audit committee and the internal audit function.

The audit was conducted in accordance with International Standards for Supreme Audit Institutions (ISSAIs) 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 control, 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 (Accruals Basis) and for maintaining effective internal control as Management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error and for its assessment of the effectiveness of internal control, risk management and 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 the sustainability of services and using the applicable basis of accounting unless Management is aware of the intention to dissolve the School or 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 control in order to give an assurance on the effectiveness of internal controls, risk management and overall governance processes and systems in accordance with the provisions of Section 7(1)(a) of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. My consideration of the internal control would not necessarily disclose all matters in the internal control that might be material weaknesses under the ISSAIs. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management.
- Conclude on the appropriateness of 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 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 control that are identified during the audit.

I also provide Management with a statement that I have complied with relevant ethical requirements regarding independence and to communicate with them all relationships and other matters that may reasonably be thought to bear on my independence and where applicable, related safeguards.

  
FCPA Nancy Gathungu, CBS  
AUDITOR-GENERAL

Nairobi


27 September, 2024

**AGUTHI SECONDARY SCHOOL  
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**V.STATEMENT OF RECEIPTS AND PAYMENTS PERIOD TO 30<sup>TH</sup> JUNE 2022**

DESCRIPTION OF VOTE HEAD	Note	2022 Kshs	2021 Kshs
<b>RECEIPTS</b>			
Capitation grants for tuition	1	489,776.00	195,056.00
Capitation grants for operations	2	2,148,156.90	1,223,434.50
School Fund Income- Parents' Contributions	3	7,168,791.00	2,794,328.00
Other receipts-infrastructure	4	433,000.00	
Proceeds from borrowings			
<b>TOTAL RECEIPTS</b>		<b>10,239,723.90</b>	<b>4,212,818.50</b>
<b>PAYMENTS</b>			
Payments for Tuition	5	497,715.00	163,360.00
Payments for operations	6	2,493,402.00	1,127,796.00
Boarding and school fund payments	7	6,882,055.00	2,835,132.00
<b>TOTAL PAYMENTS</b>		<b>9,873,172.00</b>	<b>4,126,288.00</b>
<b>SURPLUS/DEFICIT</b>		<b>366,551.90</b>	<b>86,530.50</b>

The school financial statements were approved on \_\_\_ and signed by:

Sign:   
Name John Karingithi

Sign:   
Name Paul Mwirigi

Sign:   
Name.Hellen Wanjiru

Chair BOM

School Principal/  
Secretary to BOM

Bursar/  
Finance Officer

Date 30/7/2024

Date 30/7/2024

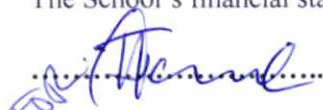
Date 30/7/2024

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**VI. STATEMENT OF FINANCIAL ASSETS AND FINANCIAL LIABILITIES AS AT 30<sup>TH</sup> JUNE 2022**

	Note	2022 Kshs	2021 Kshs
<b>FINANCIAL ASSETS</b>			
<b>Cash and Cash Equivalents</b>			
Bank Balances	8	663,547.80	205,369.40
Cash Balances	9	3,463.00	95,089.50
Short term Investment	10		
<b>Total Cash and cash equivalent</b>		<b><u>667,010.80</u></b>	<b><u>300,458.90</u></b>
Account's receivables	11	2,610,301.00	1,779,531.00
<b>TOTAL FINANCIAL ASSETS</b>		<b>3,277,311.80</b>	<b>2,079,989.90</b>
<b>FINANCIAL LIABILITIES</b>			
Accounts Payables	12	(2,659,733.00)	(1,977,982.00)
<b>NET FINANCIAL ASSETS</b>		<b>617,578.80</b>	<b>102,007.90</b>
<b>REPRESENTED BY</b>			
Accumulated Fund b/fwd	13	102,007.90	15,477.40
Surplus/Deficit for the year		366,551.90	86,530.50
Add increase/decrease account receivables		830,770.00	
Less increase/decrease account payables		(681,751.00)	
<b>NET FINANCIAL POSITION</b>		<b>617,578.80</b>	<b>102,007.90</b>

The School's financial statements were approved on \_\_\_\_\_ 2022 and signed by

  
 John Karingithi

Chair,  
Board of Management

Aguthi Secondary School

Date: 30/7/2024

  
 Paul Mwirigi (Mr)

Secretary,  
Board of Management  
/Principal

Aguthi Secondary School

Date: 30/7/2024

  
 Hellen Wanjiru

Finance Officer

Aguthi Secondary School

Date: 30/7/2024

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**VII.STATEMENT OF CASH FLOWS FOR THE PERIOD ENDED 30<sup>TH</sup> JUNE 2022**

		2022-2022	2021-2021
		Kshs	Kshs
<b>Receipts for operating income</b>			
Capitation grants for tuition	1	489,776.00	195,056.00
Capitation grants for operations	2	2,148,156.90	1,223,434.50
School fund income- Parents contributions/ fees	3	7,168,791.00	2,794,328.00
Other receipts -infrastructure	4	433,000.00	
<b>Total receipts</b>		<b>10,239,723.90</b>	<b>4,212,818.50</b>
<b>Payments</b>			
Payments for Tuition	5	497,715.00	163,360.00
Payments for operations	6	2,493,402.00	1,127,796.00
Boarding and school fund payments	7	6,882,055.00	2,835,132.00
<b>Total payments</b>		<b>9,873,172.00</b>	<b>4,126,288.00</b>
<b>Net cash flow from operating activities</b>		<b>366,551.90</b>	<b>86,530.50</b>
<b>CASHFLOW FROM INVESTING ACTIVITIES</b>			
Proceeds from Sale of Assets			
Acquisition of Assets			
Proceeds from investments			
Purchase of investments			
<b>Net cash flows from Investing Activities</b>			
<b>CASHFLOW FROM BORROWING ACTIVITIES</b>			
Proceeds from borrowings/ loans			
Repayment of principal borrowings			
<b>Net cash flow from financing activities</b>			
<b>NET INCREASE IN CASH AND CASH EQUIVALENTS</b>		<b>366,551.90</b>	<b>86,530.50</b>
<b>Cash and cash equivalent at BEGINNING of the year</b>		<b>300,458.90</b>	<b>213,928.40</b>
<b>Cash and cash equivalent at END of the year</b>		<b>667,010.80</b>	<b>300,458.90</b>

*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 PSASE.*

  
.....

**John Karingithi**  
Chair,  
Board of Management

Aguthi Secondary School

Date: 30/7/2024

  
.....

**Paul Mwirigi (Mr)**  
Secretary,  
Board of Management  
/Principal

Aguthi Secondary School

Date: 30/7/2024  
3

  
.....

**Hellen Wanjiru**  
Finance Officer

Aguthi Secondary School

Date: 30/7/2024

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**VIII. STATEMENT OF BUDGETED VERSUS ACTUAL AMOUNTS FOR THE YEAR ENDED 30<sup>TH</sup> JUNE 2022**

STATEMENT OF BUDGETED VERSUS AMOUNTS FOR THE YEAR ENDED 30TH JUNE 2022						
Receipt/Expenses Item	Original Budget	Adjustments	Final Budget	Actual on Comparable	Budget Utilization	% of Utilization
				Basis	Difference	
	a	b	c = a+b	d	e = c - d	f = d/c
<b>RECEIPTS</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>	
<b>(1) CAPITATION GRANT ON TUITION</b>						
Exercise Books	181,000.00	-	181,000.00	-	181,000.00	0.00%
Lab. Equipment	200,000.00	-	200,000.00	-	200,000.00	0.00%
T/L Materials	169,200.00	-	169,200.00	489,776.00	(320,576.00)	0.00%
Stationery	350,000.00	-	350,000.00	-	350,000.00	0.00%
Ref/Lib (Textbooks)	250,000.00	-	250,000.00	-	250,000.00	0.00%
		-				
<b>SUB-TOTAL</b>	<b>1,150,200.00</b>	<b>-</b>	<b>1,150,200.00</b>	<b>489,776.00</b>	<b>660,424.00</b>	<b>42.58%</b>
<b>(2) CAPITATION GRANT ON OPERATIONS</b>						
Local, Transport & Travelling	440,000.00	-	440,000.00	127,786.00	312,214.00	29.04%
Electricity, Water & Conservancy	756,200.00	-	756,200.00	219,618.00	536,582.00	29.04%
Repair, Maintenance & Improvement	452,600.00	-	452,600.00	1,063,196.00	(610,596.00)	0.00%
Activity (i)	301,400.00	-	301,400.00	87,533.00	213,867.00	29.04%
Othervoteheads		-				
Personal Emoluments	1,381,200.00	-	1,381,200.00	401,131.70	980,068.3	29.04%
Administration Costs	377,200.00	-	377,200.00	109,547.40	267,652.60	29.04%
Medicine	479,800.00	-	479,800.00	139,344.80	340,455.20	28.83.%
<b>SUB-TOTAL</b>	<b>4,188,400.00</b>	<b>-</b>	<b>4,188,400.00</b>	<b>2,148,156.90</b>	<b>2,040,243.10</b>	

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**STATEMENT OF BUDGETED VERSUS ACTUAL AMOUNTS FOR THE YEAR ENDED 30<sup>TH</sup> JUNE 2022 (Continued)**

<b>(3) FEES CHARGED ON PARENTS</b>						-
Boarding, Equipment & Stores	7,405,600.00	-	7,405,600.00	4,867,475.00	2,538,25.00	65.73%
Local, Transport & Travelling	156,000.00	-	156,000.00	155,202.00	798.00	99.49%
Electricity, Water & Conservancy	773,600.00	-	773,600.00	643,761.00	129,839.00	83.22%
Repair, Maintenance & Improvement	776,000.00	-	776,000.00	377,635.00	398,365.00	48.66%
Activity (ii)	36,000.00	-	36,000.00	42,471.00	(6,471.00)	0.00%
Personal Emoluments	334,800.00	-	334,800.00	735,726.00	(400,926.00)	0.00%
Administration Costs	246,000.00	-	246,000.00	209,791.00	36,209.00	85.28%
<b>SUB-TOTAL</b>	<b>9,728,000.00</b>		<b>9,728,000.00</b>	<b>7,032,061.00</b>	<b>2,695,639.00</b>	
<b>Infrastructure</b>						
<b>OTHER INCOME</b>				<b>433,000.00</b>		
EXAM				<b>12,300.00</b>		
RENT				<b>67,150.00</b>		
UNIFORM				<b>31,250.00</b>		
<b>SUB-TOTAL</b>	<b>15,066,600.00</b>		<b>15,066,600.00</b>	<b>136,730.00</b>		
<b>GRANDTOTAL INCOME</b>	<b>15,066,600.00</b>		<b>15,066,600.00</b>	<b>10,239,723.90</b>	<b>5,259,876.10</b>	

**AGUTHI SECONDARY SCHOOL**

**PUBLIC SECONDARY SCHOOL**

**Annual Report and Financial Statements**

*For the year ended 30<sup>th</sup> June 2022*

**STATEMENT OF BUDGETED VERSUS ACTUAL AMOUNTS FOR THE YEAR ENDED 30<sup>TH</sup> JUNE 2022 (Continued)**

EXPENDITURE FOR:									
<b>(1) TUITION</b>									
Exercise Books	181,000.00		181,000.00	-		0	0.00%		
Lab. Equipment	200,000.00		200,000.00	200,000.00		0	0.00%		
T/L Materials	169,200.00		169,200.00	33,500.00		135,700.00	19.80%		
Stationery	350,000.00		350,000.00	263,375.00		86,625.00	75.25%		
Ref/ Lib (Textbooks	250,000.00		250,000.00	-		-	0.00%		
SMASSSE									
Bank Charges				840.00					0.00%
<b>SUB-TOTAL</b>	<b>1,150,200.00</b>		<b>1,150,200.00</b>	<b>497,715.00</b>		<b>410,940.00</b>			
<b>(2) OPERATIONS</b>									
Local, Transport & Travelling	440,000.00		440,000.00	149,300.00		290,700.00	33.9%		
Electricity, Water & Conservancy	756,200.00		756,200.00	255,210.00		500,990.00	33.75%		
Repair, Maintenance & Improvement	452,600.00		452,600.00	208,370.00		244,230.00	46.04%		
Activity (i)	301,400.00		301,400.00	324,300.00		-22,900.00	29.1%		
Medical/Insurance	479,800.00		479,800.00	-			0.00%		
Personal Emoluments	1,381,200.00		1,381,200.00	623,368.00		757,832.00	45.13%		
Administration Costs	377,200.00		377,200.00	113,549.00		263,651.00	4.283%		
<b>SUB-TOTAL</b>	<b>4,188,400.00</b>		<b>4,188,400.00</b>	<b>1,674,097.00</b>		<b>2,514,303.00</b>	<b>39.97%</b>		
<b>(3) SCHOOL FUND</b>									
Boarding, Equipment & Stores	7,405,600.00		7,405,600.00	2,862,127.00		4,573,473.00	38.65%		
Local, Transport & Travelling	156,000.00		156,000.00	313,050.00		-157,050.00	0.00%		
Electricity, Water & Conservancy	773,600.00		773,600.00	260,008.00		513,592.00	33.62%		
Repair, Maintenance & Improvement	776,000.00		776,000.00	639,690		136,310.00	82.4%		
Personal Emoluments	334,800.00		334,800.00	1,998,402.00		(1,663,602.00)	0.00%		
Medicine				13,208.00		13,208.00	0.00%		
Administration Costs	246,000.00		246,000.00	258,440.00		(12,440.00)	0.00%		

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Activity (ii)	36,000.00	-	36,000.00	547,130.00	(511,130.00)	0.00%
Expenditure from Income Generating Activities						
<b>SUB-TOTAL</b>	<b>9,728,000.00</b>		<b>9,728,000.00</b>	<b>6,882,055.00</b>	<b>2,845,945.00</b>	
<b>INFRASTRUCTURE ACCOUNT</b>						
Repair, Maintenance & Improvement				386,305.00		
Transfer to infrastructure				433,000.00		
<b>SUB-TOTAL</b>				<b>386,305.00</b>		
<b>GRANDTOTAL EXPENDITURE</b>	<b>15,066,600.00</b>		<b>15,066,600.00</b>	<b>9,873,172.00</b>	<b>5,771,188.00</b>	

[Provide below a commentary on significant underutilization (below 90% utilization) and any overutilization above 100%]

- i. The school has only received 65.09% of the expected revenue from 1<sup>st</sup> July 2021 to 30<sup>th</sup> June 2022
- ii. The school has only utilized 62.66%

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

### **3. In-kind contributions**

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

### **4. Cash and cash equivalents**

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

### **5. Accounts Receivable**

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

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**6. Accounts Payable**

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

**7. Non-current assets**

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

**8. Budget**

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

**9. Comparative figures**

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

**10. Subsequent events**

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

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**X. NOTES TO THE FINANCIAL STATEMENT**

**1 CAPITATION GRANT FOR TUITION**

	2022	2021
	Kshs	Kshs
Textbooks and reference materials		51,750.00
Exercise books		
Laboratory equipment		
Teaching / learning materials	489,776.00	143,306.00
Chalks		
Exams and assessment		
<b>Total</b>	<b>489,776.00</b>	<b>195,056.00</b>

**2 CAPITATION GRANT FOR OPERATION**

	2022	2021
	Kshs	Kshs
Personnel emoluments		
Repairs and maintenance	1,063,196.00	529,850.00
Local transport / travelling		
Electricity and water		
Medical		
Administration costs		
Othervotehead	1,084,960.90	693,584.50
<b>Total</b>	<b>2,148,156.90</b>	<b>1,223,434.50</b>

**3 PARENTS CONTRIBUTION/FEES - SCHOOL FUND ACCOUNT**

	2022	2021
	Kshs	Kshs
Boarding equipment and Store	4,708,626.00	1,787,188.00
Personnel emoluments	735,726.00	215,857.00
Repairs and maintenance&improvrment	377,635.00	107,792.00
Local transport / travelling	155,202.00	29,185.00
Electricity and water	643,761.00	145,895.00
Fee Arrears	26,030.00	285,729.00
Administration costs	209,791.00	53,978.00
Activity fund	42,471.00	6,855.00
Rent	67,150.00	3,000.00
uniform	31,250.00	
exam	12,300.00	
Prepaid fees	158,849.00	158,849.00
<b>Total</b>	<b>7,168,791.00</b>	<b>2,794,328.00</b>

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**NOTES TO THE FINANCIAL STATEMENTS (Continued)**

**4 OTHER RECEIPTS –INFRASTRUCTURE ACCOUNT**

	2022	2021
	Kshs	Kshs
Fee on Boarding Equipment and Stores		
Rent income		
Income from farming activities		
Insurance compensation		
Income from Posho mill		
Income from Bus Hire		
Fee for hire of ground and equipment		
Income from grants and donations*		
Interest income		
Dividends income		
RMI	433,000.00	
<b>Total</b>	<b>433,000.00</b>	

(Include an explanation on the kind and source of grants/ donations received by the school.)

**5 PAYMENTS FOR TUITION**

	2022	2021
	Kshs	Kshs
Textbooks and reference materials		
Exercise books		
Laboratory equipment	100,000.00	
Internal exams		
Teaching / learning materials	33,500.00	43,360.00
Chalks		
Exams and assessment		
Teachers guides		
creditors	145,971.00	120,000.00
Administration Costs		
Bank Charges	840.00	
stationery	217,404.00	
<b>Total</b>	<b>497,715.00</b>	<b>163,360.00</b>

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**NOTES TO THE FINANCIAL STATEMENTS (Continued)**

**6. PAYMENTS FOR OPERATIONS**

	2022	2021
	Kshs	Kshs
Personnel emoluments	623,368.00	748,799.00
Service Gratuity		
Administration Cost	113,549.00	11,320.00
Repairs and maintenance & improvements	208,370.00	102,995.00
Local transport / travelling	149,300.00	60,800.00
Electricity and water	105,742.00	13,858.00
Medical		
Activity Expenses	324,300.00	38,050.00
SMASSE\NFRASTUCTURE	386,305.00	
Transfer to infrastructure account	433,000.00	
Bank Charges		
Acquisition of Assets		
Creditors	149,468.00	151,974.00
<b>TOTAL</b>	<b>2,493,402.00</b>	<b>1,127,796.00</b>

**7. BOARDING AND SCHOOL FUND PAYMENTS**

	2022	2021
	Kshs	Kshs
Activity Fund	547,130.00	143,430.00
Personnel emoluments	1,948,402.00	420,365.00
Service Gratuity		
Repairs and maintenance & Improvements	421,803.00	95,800.00
Local transport / travelling	313,050.00	163,700.00
Electricity and water	247,808.00	
Medical Expenses	13,208.00	1,000.00
Administration costs	258,440.00	48,666.00
Lunch Programme		
Bank Charges		
Expenses on Income Generating Activities		1,100.00
Fee on Boarding Equipment and Stores	2,419,913.00	1,125,884.00
Rent Expenses		
Insurance Cost (Life Property)		
Loan Principal repayment		
Loan Interest repayment		
Creditors	712,301.00	835,187.00
Acquisition of Assets		
<b>TOTAL</b>	<b>6,882,055.00</b>	<b>2,835,132.00</b>

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*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.*

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**NOTES TO THE FINANCIAL STATEMENTS (Continued)**

**8. BANK ACCOUNTS**

Name of Bank, Account No. & currency	Bank Account Number	2022	2021
		Kshs	Kshs
Tuition Account	1101837020	46,751.00	54,690.00
Operations Account	1101836784	147,244.30	108,298.40
School Fund Account/Boarding	1101833645	422,857.50	42,381.00
Savings Account			
Parent Association Development Account			
Income generating activities Account			
Infrastructural Account	1291017208	46,695.00	
<b>Total</b>		<b>663,547.80</b>	<b>205,369.40</b>

**9. CASH IN HAND**

Description	2022	2021
	Kshs	Kshs
Tuition Account	-	
Operation Account	2,147.00	33.00
School Fund account	1,316.00	95,056.50
Infrastructure account	-	
<b>Total</b>	<b>3,463.00</b>	<b>95,089.50</b>

**10. SHORT TERM INVESTMENTS**

Description	2022	2021
	Kshs	Kshs
Cooperative shares	-	
Treasury Bills	-	
Fixed deposit	-	
Equity stock	-	
Other investments	-	
<b>Total</b>	<b>-</b>	

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**NOTES TO THE FINANCIAL STATEMENTS (Continued)**

**11. ACCOUNTS RECEIVABLE**

Description	2022 Kshs	2021 Kshs
Fees arrears	2,532,441.00	1,708,721.00
Other non-fees receivables/Rent arrear	77,860.00	70,810.00
Salary advances		
Imprest		
<b>Total</b>	<b>2,610,301.00</b>	<b>1,779,531.00</b>
[Include an ageing of the fees / non fees arrears below] Description	2022 Kshs	2021 Kshs
Fees arrears for current year	849,750.00	428,726.00
Fees arrears for the previous year	428,726.00	358,435.00
Fees arrears for prior periods (over two years)	1,279,995.00	921,560.00
Less Fees recovery	(26,030.00)	
<b>Total</b>	<b>2,532,441.00</b>	<b>1,708,721.00</b>

**12. ACCOUNTS PAYABLE**

Description	2022 Kshs	2021 Kshs
Trade creditors (See ageing below and appendix 1)	2,327,163.00	1,819,133.00
Prepaid fees	332,570.00	158,849.00
Retention monies		
<b>Total</b>	<b>2,659,733.00</b>	<b>1,977,982.00</b>
[Include an ageing of the creditor's arrears below] Description	2022 Kshs	2021 Kshs
Trade creditors for current year	1,515,770.00	395,840.00
Trade creditors for the previous year	1,819,133.00	2,530,454.00
Trade creditors paid	(1,007,740.00)	1,107,161.00
<b>Total</b>	<b>2,327,163.00</b>	<b>1,819,133.00</b>

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**NOTES TO THE FINANCIAL STATEMENTS (Continued)**

**13. FUND BALANCE BROUGHT FORWARD**

Description	2022	2021
	Kshs	Kshs
Bank balances	205,369.40	207,888.40
Cash balances	95,089.50	6,040.00
Short Term Investments		
Receivables	1,779,531.00	1,779,531.00
Payables	(1,977,982.00)	(1,977,982.00)
<b>Total</b>	<b>102,007.90</b>	<b>15,477.40</b>

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**Other important disclosure notes**

IPSAS 1 encourages an entity to disclose accrual related information in relation to an entity's assets and liabilities. The notes outlined below are disclosure notes in relation to the school's non- financial assets and liabilities.

**14. Non-current Liabilities Summary**

Description	2022 Kshs	2021 Kshs
Bank loan(s)		
Outstanding Leases		
Hire purchase		
Gratuity and leave provision		
<b>Total</b>		

**15. Biological assets**

Description	Numbers	2022 Kshs	2021 Kshs
Cows	2	100,000.00	-
Goats	-		-
Calves	1	20,000.00	-
bull	1	40,000.00	-
Trees	190	5000.00	-
Coffee plantation	200	1000.00	-
Poultry	-		
<b>Total</b>		<b>166,000.00</b>	<b>-</b>

**16. Borrowings**

Description	2022 KShs	2021 KShs
<b>a) Borrowings</b>		
Borrowing at beginning of the year		
Borrowings during the year		
Repayments of during the year		
<b>Balance at end of the year</b>		

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**Other important disclosure notes**

**17. Stock/ Inventory**

Description	2022	2021
	KShs	KShs
<b>b) Borrowings</b>		
Stock/ inventory at beginning of the year	335,955.00	
Stock/ inventory purchased during the year	2,047,973.00	
Stock/ inventory issued during the year	2,037,117.00	
<b>Balance at end of the year</b>	<b>346,811.00</b>	

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**18.PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS**

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

<b>Ref No.</b>	<b>Issue / Observations from Auditor</b>	<b>Management comments</b>	<b>Status: (Resolved / Not Resolved)</b>	<b>Timeframe: (Put a date when you expect the issue to be resolved)</b>

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**ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE**

S/no	Supplier of Goods or Services	Original Amount	Date Contracted from	Amount Paid To-date	Outstanding Balance as at as 30/06/2022	Comment
		Kshs	Kshs	Kshs	Kshs	
		a	b	c	d=a-c	
<b>A</b>	<b>Supply of goods</b>			-	-	
	<b>Tuition Account(A)</b>					
1	NGAWAI INVESTMENT	277,526.00	30/06/2022	-	277,526.00	
2	INTERACTIVE DIGITAL SOLUTION	19,000.00	30/06/2022	-	19,000.00	
	<b>Sub-Total (A)</b>	<b>296,526.00</b>		-	<b>296,526.00</b>	
<b>B</b>	<b>School Fund/Boarding Account</b>					
1	HABEL NGATIA	19,500.00	30/06/2022	-	19,500.00	
2	DAVID MUTERU	84,270.00	30/06/2022	-	84,270.00	
3	PHYLIS MUNENE	80,600.00	30/06/2022	-	80,600.00	
4	TEAWASCO	18,900.00	30/06/2022	-	18,900.00	
5	AGELINAH WACHIRA	272,000.00	30/06/2022	-	272,000.00	
6	DPL FESTIVE	95,344.00	30/06/2022	-	95,344.00	
7	COMPUTER SCHOOL OF KENYA	2,500.00	30/06/2022	-	2,500.00	
8	JOSEPH GICHUKI	105,000.00	30/06/2022	-	105,000.00	
9	BRYFIX ENGINEERING	19,280.00	30/06/2022	-	19,280.00	
10	JOHN KAMARA NDIRANGU	428,260.00	30/06/2022	-	428,260.00	
11	MATLEON SERVICES	10,000.00	30/06/2022	-	10,000.00	
12	JAWA STORE	11,590.00	30/06/2022	-	11,590.00	
13	GEORGE NDIRANGU	72,000.00	30/06/2022	-	72,000.00	
	<b>Sub-Total (B)</b>	<b>1,219,244.00</b>			<b>1,219,244.00</b>	
	<b>Grand Total (A+B)</b>	<b>1,515,770.00</b>			<b>1,515,770.00</b>	

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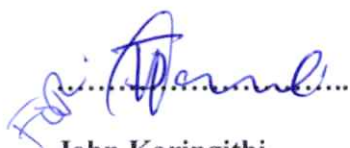
**ANNEX 2 – SUMMARY OF FIXED ASSETS REGISTER.**

S/no	Asset class	Date purchased	Historical Cost b/f	Historical Cost c/f
			Kshs	Kshs
1	Land	Balance b/f 01/07/2021	51,000,000.00	51,000,000.00
2	Buildings and Structure	Balance b/f 01/07/2021	61,800,000.00	61,800,000.00
3	Motor Vehicles	Balance b/f 01/07/2021	-	-
4	Office Equipment, furniture and fittings	Balance b/f 01/07/2021	710,000.00	710,000.00
	ICT Equipment and Other ICT Assets	Balance b/f 01/07/2021	527,000.00	527,000.00
6	Tools and Apparatus	Balance b/f 01/07/2021	759,000.00	759,000.00
7	Textbooks	Balance b/f 01/07/2021	3,968,000.00	3,968,000.00
8	Other Machinery and Equipment	Balance b/f 01/07/2021	2,453,600.00	2,453,600.00
9	Intangible assets-software	Balance b/f 01/07/2021	25,000.00	25,000.00
	<b>Total</b>		<b>121,242,600.00</b>	<b>121,242,600.00</b>

(The School should ensure that a detailed fixed assets register is maintained).

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<b>CONSOLIDATED TRIAL BALANCE AS AT 30TH JUNE 2022</b>			
		<b>DR</b>	<b>CR</b>
<b>Cash and Cash equivalents</b>			
	Bank Balances	663,547.80	
	Cash Balances	3,463.00	
<b>Payments</b>			
	Payments for Tuition	497,715.00	
	Payments for operations	2,493,402.00	
	Boarding and school fund payments	6,882,055.00	
	Infrastructure		
	Farm		
<b>Receipts</b>			
	Capitation grants for tuition		489,776.00
	Capitation grants for operations		2,148,156.90
	School Fund Income- Parents' Contributions		7,168,791.00
	Other Receipts		
	Infrastructure		433,000.00
	Farm		
<b>Fund Balance b/f</b>			
			300,458.90
<b>TOTAL</b>		<b>10,540,182.80</b>	<b>10,540,182.80</b>



**John Karingithi**  
**Chair,**  
**Board of Management**

Aguthi Secondary School

Date: 30/7/2024



**Paul Mwirigi (Mr)**  
**Secretary,**  
**Board of Management**  
**/Principal**

Aguthi Secondary School

Date: 30/7/2024



**Hellen Wanjiru**  
**Finance Officer**

Aguthi Secondary School

Date: 30/7/2024

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**AGUTHI SECONDARY SCHOOL**

P.o box 480 nyeri 0769284537:Aguthisecondary@gmail.com

**AGUTHI SEC. OPERATION A/C TRIAL BALANCE**

CURRENT PERIOD:JAN-21-TO JUN 21

COMPARE WITH JAN2020-DEC 2020

	CURRENT PERIOD		PREVIOUS PERIOD	
	Debit balance	Credit balance	Debit balance	Credit balance
	kshs	kshs	kshs	kshs
<b>OPENING BALANCES</b>				
Cash in hand		13.00		
cash at bank		12,679.90		
Activity fund	38,050			
Repair and Maintenance&improvement	102,995	529,850		
Electricity and water	13,858			
local transport &travelling	60,800			
Medical Expenses				
Administration cost	11,320			
Personal Emolument	748,799			
Other votehead		693,584.50		
Nssf	42,250	42,250		
Nhit	6,200	6,200		
Sacco Deduction	86,793	86,793		
Union	4,800	4,800		
Welfare	86,100	86,100		
Payee				
Creditors	151,974			
Closing Balance				
CASH		33		
BANK		108,298.40		
<b>TOTAL</b>		<b>1,462,270.40</b>		<b>1,462,270.40</b>

Prepared by: Hellen wanjira date 30/7/2024

Approved by: PAUL Mwiru date 30/07/2024

AGUTHI SECONDARY SCHOOL

P.o box 480 nyeri 0769284537:Aguthisecondary@gmail.com

AGUTHI SEC. TUITION A/C TRIAL BALANCE

CURRENT PERIOD:JAN-21-TO JUN 21

COMPARE WITH JAN2020-DEC 2020

	CURRENT PERIOD		PREVIOUS PERIOD	
	Debit balance	Credit balance	Debit balance	Credit balance
OPENING BALANCES	kshs	kshs	kshs	kshs
Cash in hand				
cash at bank		22,994.00		
TUITION		51,750.00		
TEXTBOOKS				
EXERCISE BOOKS				
LAB EQUIPMENT				
LEARNING MATERIAL/TEACHING	43,360	143,306		
CHALK				
REFERENCE LIBRARY				
EXAM&ASSESSMENT				
STATIONERY				
ADMINISTRATION COST				
CREDITORS	120,000			
CLOSING BALANCE				
Cash in hand				
cash at bank		54,690		
<b>TOTAL</b>	<b>218,050.00</b>	<b>218,050.00</b>		

Prepared by: Hellen wanjira date: 30/7/2024

Approved by: PAUL MURUGU M. date: 30/8/2024

AGUTHI SECONDARY SCHOOL

P.o box 480 nyeri 0769284537:Aguthisecondary@gmail.com

AGUTHI SEC. SCHOOL FUND A/C TRIAL BALANCE

CURRENT PERIOD:JAN-21-TO JUN 21

COMPARE WITH JAN2020-DEC 2020

	CURRENT PERIOD		PREVIOUS PERIOD	
	Debit balance	Credit balance	Debit balance	Credit balance
	kshs	kshs	kshs	kshs
<b>OPENING BALANCES</b>				
Cash		6,027.00		
Bank		172,214.50		
Boarding equipment&store	1,125,884.00	1,787,188.00		
local transport &travelling	163,700.00	29,185.00		
Electricity and water		145,895.00		
Repair and Maintenance&improvement	95,800.00	107,792.00		
Activity fund	143,430.00	6,855.00		
Admnistration cost	48,666.00	53,978.00		
fee arrears		285,729.00		
Personal Emolument	420,365.00	215,857.00		
Farm	1,100.00			
Rent		3,000.00		
Sacco deduction	21,904.00	21,904.00		
Welfare	22,100.00	22,100.00		
Union	2,400.00	2,400.00		
Nssf	8,450.00	8,450.00		
Nhif	9,300.00	9,300.00		
payee	1,800.00	1,800.00		
Operation A/c				
Medicine	1,000.00			
Creditors	835,187.00			
prepayment		158,849.00		
Closing balance				
CASH	95,056.50			
BANK	42,381.00			
<b>TOTAL</b>	<b>3,038,523.50</b>	<b>3,038,523.50</b>		

Prepared by: HELENE WANGIRI date: 30/7/2024

Approved by: PAUL MURUGU M. date: 30/8/2024

AGUTHI SECONDARY SCHOOL

P.o box 480 nyeri 0769284537:Aguthisecondary@gmail.com

AGUTHI SEC. INFRASTRUCTURE A/C TRIAL BALANCE

CURRENT PERIOD:JULY-21-TO JUN 22

COMPARE WITH JAN21-JUNE 21

ACCOUNT: INFRASTRUCTURE ACCOUNT					
		Debit balance	Credit balance	Debit balance	Credit balance
OPENING BALANCES					
Cash					
Bank					
R.M.I		386,305.00			
OPERATION ACCOUNT			433,000.00		
CLOSING BALANCE					
CASH					
BANK		46,695.00			
<b>TOTAL</b>		<b>433,000.00</b>	<b>433,000.00</b>		

Prepared by: HELLEN WANGIRU date 30/7/2024


Approved by: PAUL MURUGU M. date 30/7/2024

AGUTHI SECONDARY SCHOOL


SCHOOL FUND ACCOUNT			
BANK RECONCILIATION STATEMENT			
AS AT 30 JUNE 2022			
Balance as per bank statement			725,933
Less:	unPresented bank slips		224,041.00
Less:	Unpresented Cheques		
		4779	7,000
		4780	20,000
		4783	5,288
		4784	3,909
		4786	1,100
		4785	1,000
		4788	4,788
		4789	4,789
		4791	8,062
		4793	23,099
Bank balance as per the cash book			422,857.50

I Certify that I have verified the bank balance in cash book with bank statement and that the above is correct.

prepared by:

Name: Hellen signature:  designation: AIC Clerk Date: 30/7/2024  
WANJIM

verified by:


Name: Munyaho signature:  designation: PRINCIPAL Date: 30/7/2024  
P.3

AGUTHI SECONDARY SCHOOL

OPERATION ACCOUNT					
<b>BANK RECONCILIATION STATEMENT</b>					
AS AT 30 JUNE 2022					
Balance as per bank statement				39,832.90	
uncleared effect				107,411.40	
less unrepresented cheque					
Bank charges					
Bank balance as per the cash book				147,244.30	

I Certify that I have verified the bank balance in cash book with bank statement and that the above is correct.

prepared by:

Name: Hellen signature:  designation: A/c Clerk Date: 30/7/2024  
warjini

verified by:

Name: Mwambi signature:  designation: Principal Date: 30/07/2024  
P.M

AGUTHI SECONDARY SCHOOL

	TUITION ACCOUNT			
<b>BANK RECONCILIATION STATEMENT</b>				
<b>AS AT 30 JUNE 2022</b>				
Balance as per bank statement			46,141.00	
Less: Unpresented Cheques				
	Bank charges		-610.00	
Bank balance as per the cash book			46,751.00	

I Certify that I have verified the bank balance in cash book with bank statement and that the above is correct.

prepared by:

Name; Hellen signature  designation Accountant Date 30/7/2024  
Wanju

verified by:

Name; Muruki signature  designation Principal Date 30/7/2024  
P. M.

AGUTHI SECONDARY SCHOOL

INFRASTRUCTURE ACCOUNT			
BANK RECONCILIATION STATEMENT			
AS AT 30 JUNE 2022			
Balance as per bank statement			46,695.00
Less: Unpresented Cheques			
Bank balance as per the cash book			46,695.00

I Certify that I have verified the bank balance in cash book with bank statement and that the above is correct.

prepared by:

Name: Hellen signature: [Signature] designation: AIC Clerk Date: 30/7/2024  
Wanjim

verified by:

Name: [Signature] signature: [Signature] designation: PRINCIPAL Date: 30/7/2024  
p.m

AGUTHI SECONDARY SCHOOL									
PREPAID FEES SUMMARY YEAR 2022									
CLASS	VOTEHEADS								
	B.E.S	P.E	R.M.I	L.T.T	ADM	E.W.C	ACTIVITY	MEDICAL	TOTAL
	KSHS	KSHS	KSHS						KSHS
1	58,500		2,000	615	935		250		62,300
2	60,079	4,307	443	883	202	675	30		66,619
3	54,782	16,300	3,550	1,858	2,794	3,954	465		83,703
4	75,245	24,377	4,528	5,407	1,034	8,645	712		119,948
<b>TOTAL</b>	<b>248,606</b>	<b>44,984</b>	<b>10,521</b>	<b>8,763</b>	<b>4,965</b>	<b>13,274</b>	<b>1,457</b>		<b>332,570</b>

AGUTHI SECONDARY SCHOOL									
FEES ARREARS SUMMARY YEAR 2022									
CLASS	VOTEHEADS								
	B.E.S	P.E	R.M.I	L.T.T	ADM	E.W.C	ACTIVITY	MEDICAL	TOTAL
	KSHS	KSHS	KSHS						KSHS
1	40,465	7,060	4,000	3,765	4,675	13,675	1,000		74,640
2	149,499	26,639	23,280	7,393	13,852	25,063	2,960		248,686
3	151,454	27,441	22,106	16,143	10,744	39,261	3,145		270,294
4	144,533	26,627	23,994	6,903	13,148	37,756	3,169		256,130
<b>TOTAL</b>	<b>485,951</b>	<b>87,767</b>	<b>73,380</b>	<b>34,204</b>	<b>42,419</b>	<b>115,755</b>	<b>10,274</b>		<b>849,750</b>

