

REPUBLIC OF KENYA

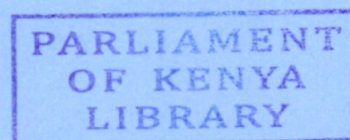


REPORT

 THE NATIONAL ASSEMBLY PAPERS LAID	
DATE: 17 JUN 2026	
DAY: Wednesday	
TABLED BY:	Deputy Majority Whip Hon. Naomi Wago, MP
CLERK-AT THE-TABLE:	Irene Nduku

THE AUDITOR-GENERAL

ON



**ST. THOMAS AQUINAS MADENDE
SECONDARY SCHOOL**

**FOR THE YEAR ENDED
30 JUNE, 2023**

BUSIA COUNTY

OFFICE OF THE AUDITOR GENERAL
P.O. Box 30084 - 00100, NAIROBI
RECORDS OFFICE

08 APR 2026

RECEIVED



(ST THOMAS AQUINAS MADENDE SECONDARY SCHOOL)
PUBLIC SECONDARY SCHOOL

ANNUAL REPORT AND FINANCIAL STATEMENTS

**FOR THE FINANCIAL YEAR ENDED
30TH JUNE 2023**

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

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I. Acronyms and Definition of Key Terms

A. Acronyms.

BOM	Board of Management
CEB	County Education Board
IPSAS	International Public Sector Accounting Standards
KCSE	Kenya Certificate of Secondary Education
PFM	Public Finance Management
PSASB	Public Sector Accounting Standards Board
FY	Financial Year
FDSE	Free Day Secondary Education
TSC	Teachers Service Commission
SMASSE	Strengthening of Mathematics and Science in Secondary Education

B. Definition of Key Terms

Comparative Year- Means the prior period.

(This list is an indication of the common acronyms and abbreviations; the Entity should include all from the annual report and financial statements prepared)

II. Key School Information And Management

[Customise the details in this section to suit your School]

(a) Background information

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

The school was registered in MARCH/1981 under registration number 40830000039 and is currently categorized as a County (*National, Extra County, county and Sub County*) public school established, owned or operated by the Government.

The school is a day/boarding school and had 481 number of students as at 30th June 2023. It has 12 streams and 26 teachers of which 3 teachers are employed by the School Board of Management.

(b) School Board of Management - Board Members

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

Ref:	Name of Board Member	Designation	Date of appointment
1	Mr Fidelis B Magero	Chairman	15 March 2022
2	Mr Dismas K Sibweche	Secretary - Principal	04 August 2021
3	Mr Benard Makeni	Member-Rep CEB	15 March 2022
4	Mrs Doreen A Bwire	Member-Community	15 March 2022
5	Mrs Caren Okwara	Member-Community	15 March 2022
6	Mr Absalom Edewa	Member-Community	15 March 2022
7	Mrs Prisca Were	Member-Community	15 March 2022
8	Mr Willis Ekasiba	Member -Community	15 March 2022
9	Maj Chrispinus Mukhule	Member-Community	15 March 2022
10	Mrs Mediatrix Onyango	Member - Sponsor	15 March 2022
11	Mr Kinoti Dindi	Member- Sponsor	15 March 2022
12	Mr Christopher Wamuta	Member-Rep Teachers	15 March 2022
13	Mrs Florence Echesa	Co-opted Member	
14	Rev Fredrick Anyule	Co-opted Member	
15	Mr Jonnes Wafula	Co-opted Member	
16	Mr Joseph Francis Mukanda	Member-Special Needs	15 March 2022
17	Stephen Chitui	Rep Students	15 March 2022

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

(Provide the names of the various committees of the Board established by the Board and the names of the committee members):

Ref:	Name of Committee	Names of Members	Designation	Number of meetings attended during the year
1	Executive Committee	Mr Fidelis Magero Mr Dismas Sibwech Mrs Florence Auma Mr Benard Makeni Mrs Doreen Bwire	Chairperson BOM Member Member Member Member	2 out of 3
2	Audit Committee	Mrs Prisca Were Mr Agapetus N Mrs Florence Auma	Chairperson Member Member	0 out of 3
3	Finance, procurement and general purposes Committee	Mr Kinoti Dindi Mrs Doreen Bwire Rev Fredrick Anyule Mr Absolom Edewa	Chairperson Member Member Member	1 out of 3
4	Academic Committee	Mr Absolom Edewa Mrs Prisca Were Mr Benard Makeni Mr Wamuta Christopher	Chairperson Member Member Member	1 out of 3
5	Development Committee	Mr Kinoti Dindi Mr Fidelis Magero Mr Dismas Sibwech Mrs Florence Auma	Chairperson Member Member Member	1 out of 3

		Mrs Caren Okwara CDE or SCDE	Member Member	
6	Discipline and welfare Committee	Maj Mukhule Chris Mrs Florence Auma Mr Gerishom Pate Mr Jonnes Wafula	Chairperson Member Area Chief Member	2 out of 3
7	Human Rights&Students Welfare	Mrs Mediatrix Onyango Mrs Caren Okwara Mr Francis Mukanda	Chairperson Member Member	0 out of 3

(d) School operation Management

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

Ref:	Designation	Name	TSC Number
1	Principal	Mr Sibweche Dismas	245710
2	Deputy Principal	Mrs Florence Oroni	335401
3	School Bursar	Mr Patrick E Wabwire	CPA ASSOC/1303

(e) Schools contacts

Post Office Box: P.O BOX 34-50409 NAMBALE
Telephone: 0798977602
E-mail: madendesecondaryschool@gmail.com
Website: NA
Facebook: NA
Twitter: NA

(f) School Bankers

The following school operated 5 number of bank accounts in the following banks: (Ensure all accounts including CDF accounts are included)

1. Name of Bank: NATIONAL BANK OF KENYA

Branch: BUSIA
Account Number: 01021036820800(School fund)
01242036820800(Operation)
01025036820800(Tuition)
01022230680800(Infrastructure)
01242037194900(CDF)

2. MPESA Pay Bill No. 773617 attached to 01021036820800 bank account

(Ensure all bank accounts operated by the school are disclosed and that all Pay Bill Numbers are also disclosed)

(g) Independent Auditors

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

III. 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:

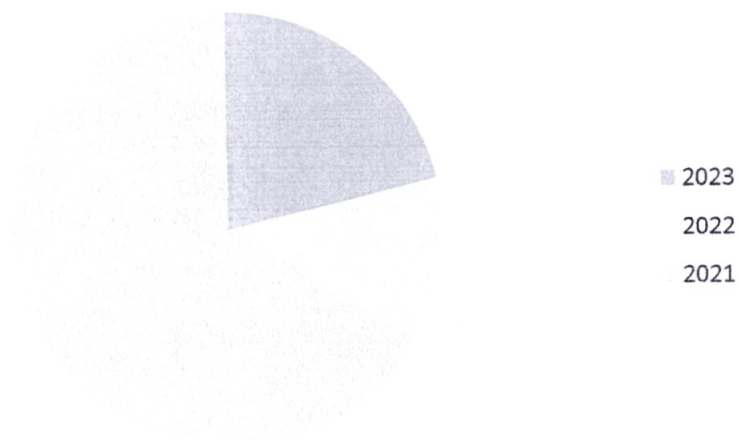
(Under this section, the following information should be given:

- *Surplus/ deficit for the year and a comparison of the same for the last three years*
- *Capitation grants from the Ministry of Education for the last three years*
- *Ratio of capitation grant per student over the last three years*
- *A three-year overview of growth of other income(s) earned by the school.*
- *A three-year overview of growth in expenditure of the school*
- *Movement of debtors and creditors of the school over the last three years*
- *Movement of cash and bank balances over the last three years*

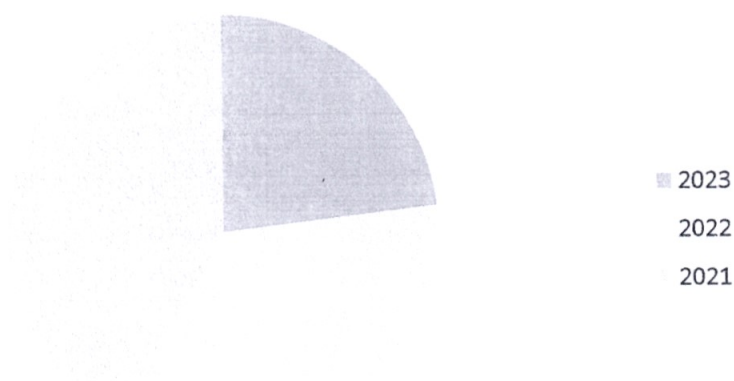
Graphical presentation, ratios, tables, and pie charts should be used to show/ indicate trends).

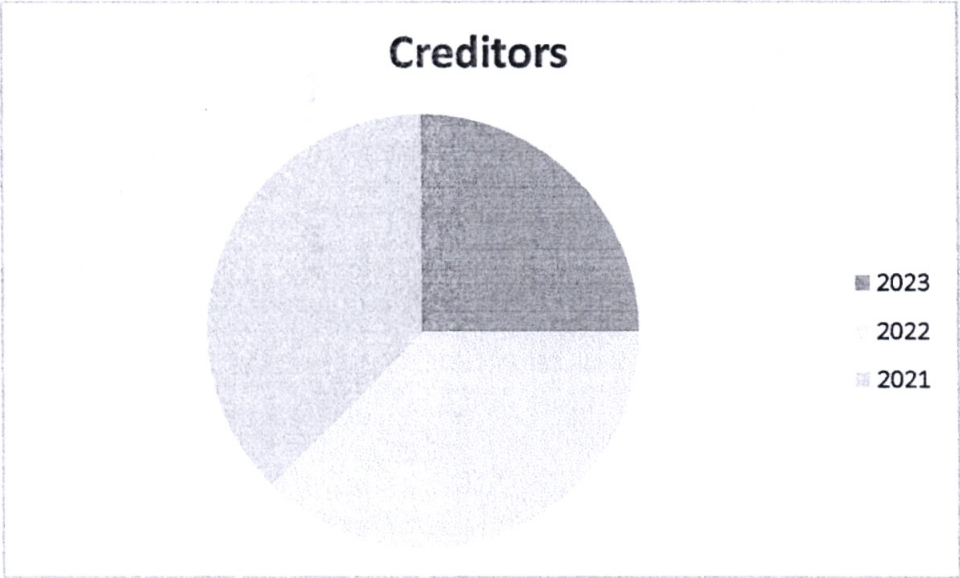
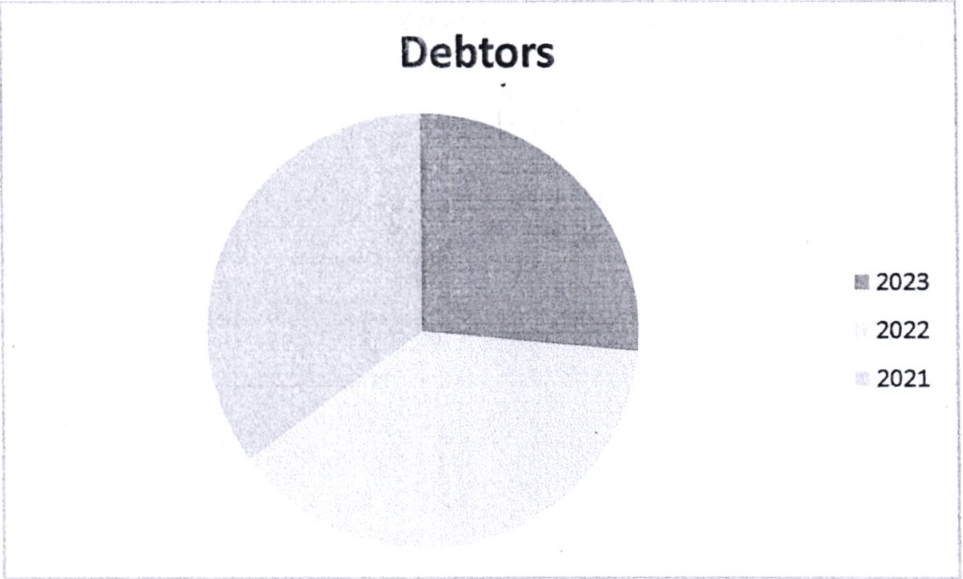
	2023	2022	2021
Surplus/Deficit for the year	941,531	540,808	2,950,996
Capitation grants(MOE)	7,942,141	12,214,020	14,281,365
Students population	481	563	720
Ratio of capitation per students	16,511	21,694.5	19,835.2
Growth of other income	-	-	-
Growth in expenditure			
Debtors	14,000,924	20,393,802	18,508,132
Creditors	12,783,928	19,155,193	19,216,174
Cash balances	6,353	22,170	45,342
Bank balances	42,589	804,394.80	1,204,128.70

Surplus/Deficit for the year

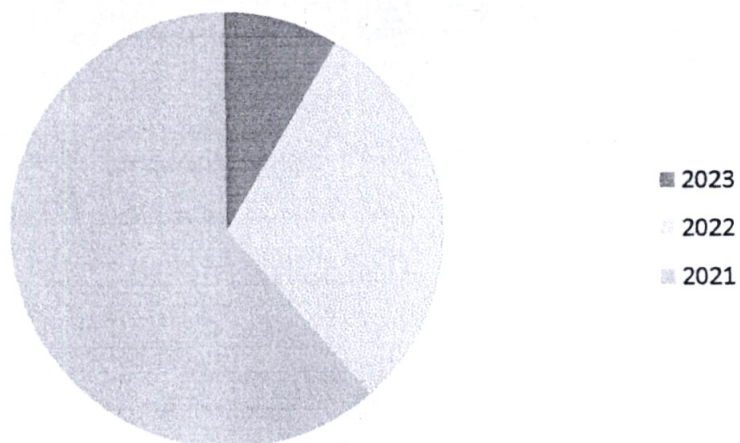


Capitation grants(MOE)

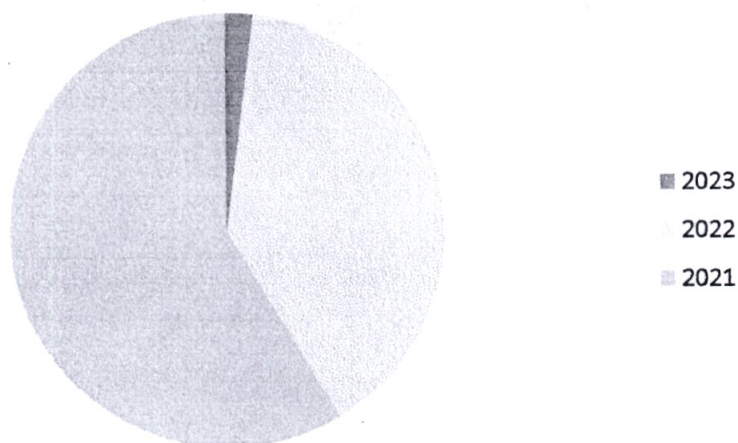




Cash balances



Bank balances



b) Teacher Student ratio:

	2023	2022	2021
Teachers recruited by TSC	0	2	2
Teachers transferred	0	3	2
Teachers employed under BOM	3	2	3
Total no of teachers	25	31	30
Total no of students	481	563	720
Teacher student ratio	1:19	1:18	1:24
Teachers per subject	4 2 2 2 2 2 1 2 2 1 1 1 2 1	KISW/HIST 6 CRE/KISW 2 MATH/PHY 2 ENG/LIT 4 BIO/CHEM 2 GEOG/HIST 2 BES/GEOG 1 MATH/CHEM 2 BIO/AGR 2 COMP/MATH 1 MATH/KIS 1 KISW/CRE 2 PHY/CHEM 2 MATH/BES 2	

(Include the teacher to student ratio, number of teachers recruited and posted to the school within the year, number of teachers that were transferred/ retired during the period as well as number of teachers employed by TSC, and number employed by BOM. One may also include how many teachers the school has for each subject in order to indicate shortage/ allocation of resources).

c) Mean score in the 2020-2022 KCSE:

	2023	2022	2021
Mean score	3.22	3.60	3.357
No of students transitioned to institution of high learning	45	40	30

COMMENT; Performance of the school dropped in the year 2021 however the new Principal who reported in same year put more effort and performance improved in the year 2022 although there was drop in performance in the year 2023

Give performance of the school for each over the last three years. Include the number of students that have since transitioned to institutions of higher learning. Include the mean score and comment on improvement or otherwise as compared to the school's set score.

d) Number of Candidates in the 2020-2022 (Tabulate the number of candidates sitting for KCSE over the last three years).

	2023	2022	2021
No of KCSE Candidates	118	175	168

e) Capacity of the school:

(Indicate the number of students in the school vis a vie the facilities like the dormitories, the dining hall, the laboratories, toilets and KCSE:

	2023	2022	2021
No of students in the school	481	563	720
Facilities			
Dormitories	5	5	5
Laboratories	3	3	3

Toilets	40	40	40
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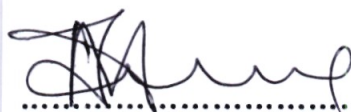
other amenities. This information will provide useful details for the Ministry of Education).

Summary Report of the Performance of the School (Continued)

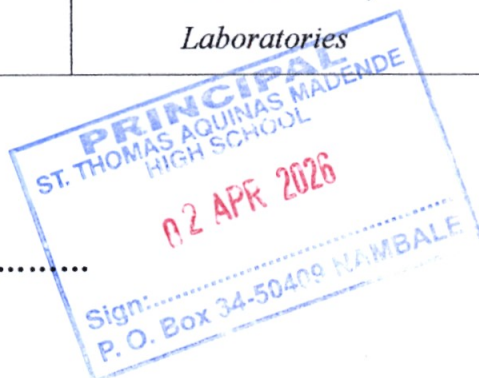
f) Development projects carried out by the school:

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

YEAR	PROJECT	FUNDING
2021	• Construction of one classroom • Fencing of school compound(iron sheets) • Construction of one classroom	M&I Project M&I Projects CBC Projects
2022	• Tilling of all classrooms, departmental offices,dormitories • Construction of two classrooms	M&I Projects CBC Projects
2023	• Major bus repair(Complete overhaul) • Construction of 2 Laboratories	M&I Account World bank project



School Principal



IV. Statement Of School Management Responsibility

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

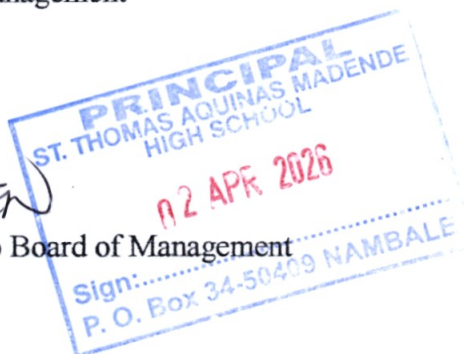
Schedule 4 (Section 23) of the Education Act, 2013 requires the Board of Management of a public institution of basic education to be keep all proper books and records of accounts of the income, expenditure and assets of the institution.

The Board of Management of (*Name of 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 30th June, 2022, and of the school's financial position as at that date.

.....
Name: FLORENCE A. KHEST
Designation: Chairman, School Board of Management
Date: 02/04/26

.....
Name: BARASA ROBERT
Designation: School Principal & Secretary to Board of Management
Date: 02/04/2026



.....
Name: PAMELA E. KHEST
Designation: Bursar/ Finance Officer
Date: 02/04/26

ST THOMAS AQUINAS MADENDE SECONDARY SCHOOL
TRIAL BALANCE AS AT 30TH JUNE 2023

Cash and Cash Equivalents	Dr	Cr
Bank balances		42,589
Cash balances		6,353
Short term investments		0
Receivables	14,000,924	
Payments		
Payments for tuition	1,495,799	
Payments for operation	5,007,788	
Payments for sch fund	15,478,797	
Receipts		
Capitation tuition		1,492,020
Capitation operation		6,450,121
School fund		11,438,112
Other income		1,660,600
Prior year adjustments		
Fund bal b/f		2,065,174
Payables		12,926,223
TOTAL	36,032,250	36,032,250

Prepared by

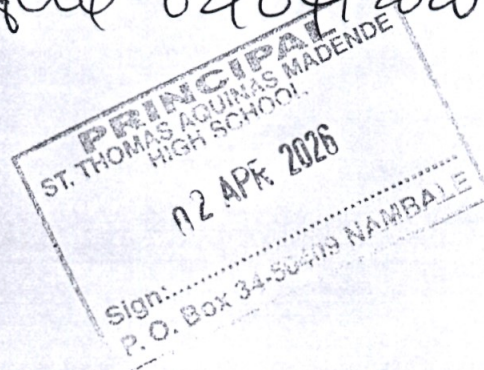
Bursar

Sign

Confirmed by

Principal

Sign



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 ST. THOMAS AQUINAS MADENDE SECONDARY SCHOOL FOR THE YEAR ENDED 30 JUNE, 2023 – BUSIA 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.

An Unmodified Opinion is issued when the Auditor-General concludes that 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 STATEMENT

Opinion

I have audited the accompanying financial statements of St. Thomas Aquinas Madende Secondary School, set out on pages 1 to 13, which comprise of the statement of financial

assets and financial liabilities as at 30 June, 2023, 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, the financial statements present fairly, in all material respects, the financial position of St. Thomas Aquinas Madende Secondary School as at 30 June, 2023 and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Basic Education Act, 2013 and the Public Finance Management Act, 2012.

Basis for Opinion

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the St. Thomas Aquinas Madende 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 opinion.

Emphasis of Matter

Budgetary control and performance

The statement of budgeted versus actual amounts reflects final income budget and actual income of Kshs.25,859,430 and Kshs.18,441,769 respectively, resulting in an under-funding of Kshs.7,417,661 or 29% of the budget. Further, the School Management spent Kshs.18,925,253 against the actual receipts of Kshs.18,441,769 resulting to over-utilization of Kshs.483,484 of the actual receipts.

The under-funding 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 judgement, are of most significance in the audit of the financial statements. I have determined that there are no other key audit matters to communicate in my report.

Other Matter

Unresolved Prior Year Audit Issues

The Auditor-General's report for the year ended 30 June, 2022 raised several audit issues which remain unresolved as at 30 June, 2023 as follows:

No.	Issue
1	Inaccuracies in the Financial Statements
2	Unsupported Cash and Cash Equivalent
3	Unsupported Accounts Receivables
4	Unsupported Accounts Payable
5	Unsupported Repairs, Maintenance and Improvement
6	Unsupported Personnel Emoluments
7	Budgetary Control and Performance
8	Failure to maintain fixed assets register
9	Lack of Risk Management policy
10	Lack of insurance cover for property and other assets

Management has not taken adequate action to address these matters. The issues relate to prior periods and have been reported to emphasis of matter purposes.

Other Information

The Management is responsible for the Other Information set out on page v to xix which comprise of Key School Information and Management, Summary Report of the Performance of the School and the Statement of the 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, 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. Non-Compliance with the Public Sector Accounting Standards Board Reporting Requirements

The financial statements presented for audit did not include all information provided in the format prescribed and published by the Public Sector Accounting Standards Board (PSASB) as follows:

- i. Summary report of performance of the school on page ix as per table of contents, does not agree with page IX in the financial statements under the same heading.
- ii. Wrong pagination where after page 16 of the financial statements, the pagination starts again on page 8.

Further, lack relevant information may affect users' reliance on the financial statements for decision making.

In the circumstances, Management did not comply with the PSASB guidelines.

2. Late Submission of Financial Statements

During the year under review, Management submitted the financial statements to the Auditor-General on 2 October, 2025, instead of the statutory deadline of 30 September, 2023. This was contrary to the Ministry of Education Circular Ref. MOE/DSAS/FIN/17/1/17 dated 19 August, 2021, which required that the school's financial statements be prepared and submitted by 30 September, 2023.

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

3. 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.15,478,797 which includes an amount of Kshs.133,430 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 transferred to KESSHA amounting to Kshs.133,430 could not be confirmed.

4. Long Outstanding Payables

The statement of financial assets and financial liabilities as disclosed in Note 12 to the financial statements reflects payables balance of Kshs.12,926,223. However, included in

the balance are trade payables balance of Kshs.9,396,470 which had been outstanding for more than one (1) 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.

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. Effectiveness in the Management of Textbooks

During the year under review, the Ministry of Education distributed textbooks to Public secondary schools through Kenya Institute of Curriculum Development (KICD). A physical inspection of the School library revealed that, several books are still stack up in boxes in the store. Further, the library has no shelves and there is urgent need to put up shelves for ease of access of books which are currently stack up in boxes and the limited tables in the library. In addition, several books from the previous 8-4-4 system are no longer used by students and are taking up storage space at the store, thereby congesting the storage space which has a possible presence of pests and rodents.

In the circumstances, value for money on the text books may not be achieved due to poor storage.

2. Long Outstanding Accounts Receivables

The statement of financial assets and financial liabilities reflects the accounts receivable balance of Kshs.14,000,924 as accounts receivable as disclosed in Note 11 to the financial statements. However, included in the balance are receivables amounting to

Kshs.11,687,225, which have been outstanding for more than one (1) year. Further, no 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 the 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

13 May, 2026

(ST THOMAS AQUINAS MADENDE SECONDARY SCHOOL)
Reports and Financial Statements For the year ended 30th June 2023

VI. Statement Of Receipts And Payments Period To 30th June 2023

Description Of Vote Head	Note	JULY 2022-JUNE 2023	JULY 2021-JUNE 2022
		Kshs	Kshs
Receipts			
Capitation grants for tuition	1	1,492,020	2,266,539
Capitation grants for operations	2	6,450,121	9,947,481
School fund income- parents' contributions	3	11,438,112	14,873,448
School fund income- other receipts	4	1,660,600	12,800
Proceeds from borrowings			-
Total Receipts		21,040,853	27,100,268
Payments			
Payments for tuition	5	1,495,799	2,274,815
Payments for operations	6	5,007,788	8,051,835
Boarding and school fund payments	7	15,478,797	16,232,810
Total Payments		21,982,384	26,559,460
Surplus/Deficit		(941,531)	540,808

The school financial statements were approved on _____ 2023 and signed by:



Name: **FLORENCE A. KHESEA**

Chair BOM

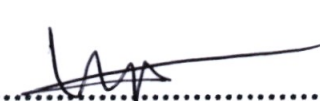
Date: **02/04/2026**



Name: **BARASA ROUBA**
 School Principal/ Secretary to
 BOM

Date: **02/04/2026**





Name: **PAMINA E. WAMBUI**

Bursar/ Finance Officer

Date: **02/04/2026**

VII. Statement Of Financial Assets And Financial Liabilities As At 30th June 2023

Description	Note	JULY 2022-JUNE 2023	JULY 2021-JUNE 2022
		Kshs	Kshs
Financial Assets			
Cash and cash equivalents			
Bank balances	8	42,589	804,395
Cash balances	9	6,353	22,170
Short term investment	10	-	-
Total cash and cash equivalent		48,942	826,565
Account's receivables	11	14,000,924	20,393,802
Total financial assets		14,049,866	21,220,367
Financial liabilities			
Accounts payables	12	12,926,223	19,155,193
Net financial assets		1,123,643	2,065,174
Represented by			
Accumulated fund b/fwd	13	2,065,174	2,065,174
Surplus/deficit for the year		(941,531)	
Net financial position		1,123,643	2,065,174

The school's financial statements were approved on _____ 2023 and signed by:

.....
Name: FLORENCE AKHESEA

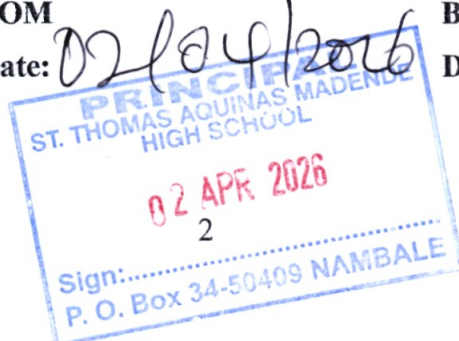
Chair BOM

Date: 02/04/26

.....
Name: BARASA ROUBEN

School Principal/ Secretary to BOM

Date: 02/04/2026



.....
Name: PAMMA E. WABWIRI

Bursar/ Finance Officer

Date: 02/4/26

VIII. Statement of Cash Flows for The Period Ended 30th June 2023

Description	Notes	JULY 2022-JUNE 2023	JULY 2021-JUNE 2022
		Kshs	Kshs
Operating activities			
Receipts			
Capitation grants for tuition	1	1,492,020	2,266,539
Capitation grants for operations	2	6,450,121	9,947,481
School fund income- parents contributions/ fees	3	11,438,112	14,873,448
School fund income- other receipts	4	1,660,600	12,800
Total receipts		21,040,853	27,100,268
Payments			
Payments for tuition	5	1,495,799	2,274,815
Payments for operations	6	5,007,788	8,051,835
Boarding and school fund payments	7	15,478,797	16,232,810
Total payments		21,982,384	26,559,460
Net cash flow from operating activities		(941,531)	540,808
Cashflow from investing activities			
Proceeds from sale of assets		-	-
Acquisition of assets		-	-
Proceeds from investments		-	-
Purchase of investments		-	-
Net cash flows from investing activities		-	-
Cashflow from borrowing activities			
Proceeds from borrowings/ loans		-	-
Repayment of principal borrowings		-	-
Net cash flow from financing activities		-	-
Net increase in cash and cash equivalents		(941,531)	540,808
Cash and cash equivalent at beginning of the year		990,473	449,665
Cash and cash equivalent at end of the year		48,942	990,473

(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 cashflow as recommended by PSASB).

The school's financial statements were approved on _____ 2023 and signed by:

Fl
.....
Name: *FLORENCE A. KICHESIA*

Chair BOM

Date: *02/04/2026*

Barasa
.....
Name: *BARASA ROUBEN*
School Principal/ Secretary to
BOM

Date: *02/04/2026*

W
.....
Name: *WALTER W. WAMBURA*
Bursar/ Finance Officer

Date: *02/04/2026*



IX. Statement Of Budgeted Versus Actual Amounts for The Year Ended 30th June 2023

Receipt/Expenses Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
	Kshs	Kshs			Kshs	Kshs
Receipts						
<i>(1) Capitation Grant on Tuition</i>						
Textbooks And Reference Materials		-				
Exercise Books		-				
Laboratory Equipment		-				
Internal Exams		-				
Teaching / Learning Materials	2,088,480	-	2,088,480	1,492,020	596,460	71.44%
Chalks	-	-	-	-	-	-
Exams And Assessment	-	-	-	-	-	-
Teachers Guides	-	-	-	-	-	-
<i>(2) Capitation Grant on Operations(50% of budget)</i>						
Personnel Emoluments	2,161,650	-	2,161,650	1,941,960	219,690	89.83%
Repairs And Maintenance	1,410,000		1,410,000	2,153,000	-743,000	152.69%
Local Transport / Travelling	500,190	-	500,190	0	500,190	0%
Electricity And Water	1,169,535	-	1,169,535	776,785	392,750	66.42%
Medical	1,140,000	-	1,140,000	112,600	1,027,400	9.87%
Administration Costs	685,875	-	685,875	1,165,176	-479,301	169.88%
Activity	461,250	-	461,250	300,600	160,650	65.17%

Receipt/Expenses Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
	Kshs	Kshs			Kshs	Kshs
Gratuity	-	-	-	-	-	-
Smasse	-	-	-	-	-	-
<i>(3) Fees Charged on Parents (50% of budget)</i>						
Personnel Emoluments	2,161,650	-	2,161,650	1,522,988	638,662	70.45%
Repairs And Maintenance	1,410,000	-	1,410,000	349,530	1,060,470	24.79%
Local Transport / Travelling	500,190	-	500,190	330,720	169,470	66.12%
Electricity And Water	1,169,535	-	1,169,535	740,420	429,115	63.31%
Medical	-	-	-	-	-	-
Administration Costs	685,875	-	685,875	450,897	234,978	65.74%
Activity	461,250	-	461,250	46,474	414,776	10.08%
Smasse	-	-	-	-	-	-
Fee On Boarding Equipment and Stores	9,853,950	-	9,853,950	7,058,599	2,795,351	71.63%
<i>Other Income</i>						
Rent Income	-	-	-	-	-	-
Income From Farming Activities	-	-	-	-	-	-
Insurance Compensation	-	-	-	-	-	-
Income From Posho Mill	-	-	-	-	-	-
Income From Bus Hire	-	-	-	-	-	-
Fee For Hire of Ground And Equipment	-	-	-	-	-	-
Interest Income	-	-	-	-	-	-
Income From Any Other Investment	-	-	-	-	-	-

Receipt/Expenses Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
	Kshs	Kshs			Kshs	Kshs
Total Income	25,859,430	-	25,859,430	18,441,769	7,417,661	71.32%
<i>(1) Expenditure For Tuition</i>						
Textbooks And Reference Materials		-				
Exercise Books		-				
Laboratory Equipment		-				
Internal Exams		-				
Teaching / Learning Materials	1,938,720	-	1,938,720	1,495,799	442,921	77.15%
Chalks/stationary		-				
Exams And Assessment	-	-	-	-	-	-
Teachers Guides	-	-	-	-	-	-
Administration Costs	-	-	-	-	-	-
Bank Charges	-	-	-	-	-	-
<i>(2) Expenditure For Operations(50% of the budget)</i>						
Personnel Emoluments	2,847,508	-	2,847,508	2,694,512	152,996	94.63%
Repairs, Maintenance & Improvements	616,372	-	616,372	1,740,000	-1,123,628	282.30%
Local Transport / Travelling	544,800	-	544,800	-	544,800	0%
Electricity, Water and Conservancy	881,880	-	881,880	81,908	799,972	9.29%
Medical&insurance	727,500	-	727,500	159,808	567,692	21.97%
Administration Costs	607,040	-	607,040	30,000	577,040	4.94%
Activities	396,500	-	396,500	0	396,500	0%

Reports and Financial Statements For the year ended 30th June 2023

Receipt/Expenses Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
	Kshs	Kshs			Kshs	Kshs
Smasse	-	-	-	-	-	-
(3) Expenditure For School Fund(50% of the budget)						
Personnel Emoluments	2,847,508	-	2,847,508	2,821,517	25,991	99.08%
Repairs, Maintenance and Improvements	616,373	-	616,373	696,300	-79,927	112.97%
Local Transport / Travelling	544,800	-	544,800	1,106,905	-562,105	203.17%
Electricity, Water and Conservancy	881,880	-	881,880	534,929	346,951	60.66%
Medical&insurance Expenses	727,500	-	727,500	59,545	667,955	8.18%
Administration Costs	607,040	-	607,040	1,175,757	-568,717	193.67%
Activity	396,500	-	396,500	380,570	15,930	95.98%
Gratuity	-	-	-	135,616		-
Boarding Equipment and Stores	10,677,509	-	10,677,509	5,812,077	4,865,432	54.43%
KESSHA		-				
	-	-	-	-	-	-
Other Expenses On Investments	-	-	-	-	-	-
Examination	-	-	-	-	-	-
Bank Charges	-	-	-	-	-	-
Loan Interest Repayment	-	-	-	-	-	-
Loan Principal Repayment	-	-	-	-	-	-
Acquisition Of Assets	-	-	-	-	-	-
Totals	25,859,430	-	25,859,430	18,925,243	6,934,187	73.19%

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

- i. *Underfunding of the budget that is 29% is as a result of underfunding from Government capitation*
- ii. *Parents failing to pay total amount of school fees in full.*

X. 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.

Significant Accounting Policies (Continued)

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.

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.

XI. Notes To The Financial Statements

1 Capitation Grant for Tuition

Description	JULY 2022- JUNE 2023	JULY 2021-JUNE 2022
	Kshs	Kshs
Textbooks And Reference Materials		23,345
Exercise Books		794,186
Laboratory Equipment		625,864
Internal Exams		409,632
Teaching / Learning Materials	1,492,020	413,512
Chalks	-	-
Exams And Assessment	-	-
Teachers Guides	-	-
Total	1,492,020	2,266,539

2 Capitation Grant for Operations and infrastructure ac

Description	JULY 2022-JUNE 2023	JULY 2021-JUNE 2022
	Kshs	Kshs
Personnel Emoluments	1,941,960	2,933,771
Repairs And Maintenance	2,153,000	3,460,888
Local Transport / Travelling		631,577
Electricity And Water	776,785	1,681,427
Medical	112,600	295,803
Administration Costs	1,165,176	944,013
Activity	300,600	-
Total	6,450,121	9,947,481

3 Parents Contribution/Fees - School Fund Account

Description	JULY 2022-JUNE 2023	JULY 2021-JUNE 2022
	Kshs	Kshs
Personnel emoluments	1,522,988	2,653,135
Fees on BES	7,058,599	9,031,984
Repairs and maintenance	349,530	150,000
Local transport / travelling	330,720	751,179
Electricity and water	740,420	1,294,837
Medical	-	-
Administration costs	450,897	754,570
Fees Arreas	796,189	

Description	JULY 2022-JUNE 2023	JULY 2021-JUNE 2022
	Kshs	Kshs
Prepaid fees	142,295	
Examination		
Activity	46,474	237,743
Total	11,438,112	14,873,448

Notes To The Financial Statements (Continued)**4 Other Receipts – School Fund Account**

Description	JULY 2022-JUNE 2023	JULY 2021-JUNE 2022
	Kshs	Kshs
SBTSS(Sch based teacher support system)	1,615,600	-
Rent Income	-	-
Income From Farming Activities	-	12,800
Insurance Compensation	-	-
Income From Posho Mill	-	-
Income From Bus Hire	45,000	
Fee For Hire of Ground and Equipment	-	-
Income From Grants and Donations*	-	-
Interest Income	-	-
Dividends Income	-	-
Total	1,660,600	12,800

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

5 Payments For Tuition

Description	JULY 2022-JUNE 2023	JULY 2021-JUNE 2022
	Kshs	Kshs
Textbooks And Reference Materials		20,200
Exercise Books		704,000
Laboratory Equipment		526,375
Internal Exams		358,300
Teaching / Learning Materials	1,494,109	665,940
Stationary *		
Chalks		
Exams And Assessment		
Teachers Guides		

Administration Costs		
Bank Charges	1,690	-
Total	1,495,799	2,274,815

Notes To The Financial Statements (Continued)

6 Payments For Operations and infrastructure ac

Description	JULY 2022-JUNE 2023	JULY 2021-JUNE 2022
	Kshs	Kshs
Personnel Emoluments	2,694,512	3,952,106
Service Gratuity	-	-
Administration Cost	30,000	623,002
Repairs And Maintenance & Improvements	1,740,000	2,725,538
Local Transport / Travelling		
CBC	300,000	
Electricity And Water	81,908	538,639
Medical & Insurance	159,808	
Activity Expenses		
Smasse		
Bank Charges	1,560	
KESSHA		212,550
Total	5,007,788	8,051,835

Notes To The Financial Statements (Continued)

7 Boarding And School Fund Payments

Description	JULY 2022-JUNE 2023	JULY 2021-JUNE 2022
	Kshs	Kshs
Personnel Emoluments	2,821,517	1,490,320
Service Gratuity	135,616	-
Repairs And Maintenance & Improvements	696,300	1,655,157
Local Transport / Travelling	1,106,905	927,115
Electricity And Water	534,929	213,525
Medical Expenses	59,545	133,000
Administration Costs	1,175,757	2,155,201
Lunch Programme	-	-
Bank Charges	6,515	-
Expenses On Income Generating Activities	822,495	-
Payment on Boarding Equipment and Stores	5,812,077	11,663,743
Activity fund	380,570	11,100
Examination fund		-
Sundry creditors	1,926,571	-
KESSHA		138,850
Uniform fund	-	-
Total	15,478,797	16,232,810

(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).

Notes To The Financial Statements (Continued)

8 Bank Accounts

Name Of Bank, Account No. & Currency	Bank Account Number	JULY 2022-JUNE -2023	JULY 2021-JUNE 2022
		Kshs	Kshs
Tuition Account	01025036820800	1,633.55	5,413.55
Operations Account	01242036820800	9,541.58	98,727.78
School Fund Account/Boarding	01021036820800	18,106.77	946.47
Savings Account			-
Parent Association Development Account			-
Income Generating Activities Account			-
NG-CDF	01242037194900	4,422.00	4,422.00
Infrastructural Account	01022230680800	8,885.00	694,885.00
Total		42,588.90	804,394.80

9 Cash In Hand

Description	JULY 2022-JUNE 2023	JULY 2021-JUNE 2022
	Kshs	Kshs
Tuition Account	-	-
Operation Account	-	-
School Fund account	6,353	22,170
Total	6,353	22,170

10 Short Term Investments

Description	JULY 2022-JUNE 2023	JULY 2021-JUNE 2022
	Kshs	Kshs
Cooperative Shares	-	-
Treasury Bills	-	-
Fixed Deposit	-	-
Equity Stock	-	-
Other Investments	-	-
Total	-	-

Notes To The Financial Statements (Continued)

11 Accounts Receivable

Description	JULY 2022-JUNE 2023	JULY 2021-JUNE 2022
	Kshs	Kshs
Fees Arrears (see ageing analysis)	14,000,924	20,393,802
Salary Advances	-	-
Imprest		
Total	14,000,924	20,393,802

[Include an ageing of the fees / non fees arrears below]

Description	JULY 2022-JUNE 2023	JULY 2021-JUNE 2022
	Kshs	Kshs
Fees Arrears For Current Year	2,313,699	1,481,610
Fees Arrears For The Previous Year	1,462,268	1,098,321
Fees Arrears For Prior Periods (Over Two Years)	10,224,957	17,813,871
Total	14,000,924	20,393,802

12 Accounts Payable

Description	JULY 2022-JUNE 2023	JULY 2021-JUNE 2022
	Kshs	Kshs
Trade Creditors (See Ageing Below and Appendix 1)	12,783,928	19,091,355
Prepaid Fees	142,295	63,838
Total	12,926,223	19,155,193

[Include an ageing of the creditor's arrears below]

Description	JULY 2022-JUNE 2023	JULY 2021-JUNE 2022
	Kshs	Kshs
Trade Creditors for Current Year	3,387,458	1,819,935
Trade Creditors for The Previous Year	6,222,021	3,174,449
Trade Creditors for Prior Periods (Over Two Years)	3,174,449	14,096,971
Total	12,783,928	19,091,355

Notes To The Financial Statements (Continued)

13 Fund Balance Brought Forward

Description	JULY 2022-JUNE 2023	JULY 2021-JUNE 2022
	Kshs	Kshs
Bank Balances	804,395	
Cash Balances	22,170	
Short Term Investments	-	-
Receivables	20,393,802	
Payables	(19,155,193)	
Total	2,065,174	

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	JULY 2022-JUNE 2023	JULY 2021-JUNE 2022
	Kshs	Kshs
Bank Loan(S)	-	-
Outstanding Leases	-	-
Hire Purchase	-	-
Gratuity And Leave Provision	-	-
Total	-	-

15 Biological assets

Description	Numbers	JULY 2022-JUNE 2023	JULY 2021-JUNE 2022
		Kshs	Kshs
Cattle		-	-
Goats	-	-	-
Trees	240	-	-
Coffee Or Tea Plantation	-	-	-
Poultry/Pigs		-	-
Total		-	-

16 Borrowings

Description	JULY 2022-JUNE 2023	JULY 2021-JUNE 2022
	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	-	-

Other important disclosure notes

17 Stock/ Inventory

Description	JULY 2022-JUNE2023	JULY 2021 -JUNE2022
	Kshs	Kshs
b) 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		

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.

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

 Sign and Date
 Principal

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Annex 1 - Analysis Of Pending Accounts Payable

Supplier Of Goods Or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2023	Outstanding Balance 2022-2023	Comments
	a	b	c	d=a-c		
	Kshs	Kshs	Kshs	Kshs	Kshs	
Construction Of Buildings						
1. Anco hardware(supply of materials)	1,651,900	06/07/2022	950,000	701,900	701,900	
3. Simba wa Yuda investments(Labour cost)	625,595	11/07/2022	200,000	425,595	425,595	
Sub-Total	2,277,495		1,150,000	1,127,495	1,127,495	
Supply Of Goods						
Alfred makokha sisa-stools&doors	394,600		130,000	264,600	264,600	
Redempta stores-maize/beans	997,500		200,000	797,500	797,500	
Vema investments-maize	381,900		0	381,900	381,900	
Utubora millers-maize	571,000		50,000	521,000	521,000	
Maximilla cereals-maize	185,850		95,850	90,000	90,000	
Redempta awuor-maize	153,620		30,000	123,620	123,620	
Joan wanyonyi-maize/beans	430,000		0	430,000	430,000	
Benard onyango-maize	45,000		0	45,000	45,000	
Mary wanyonyi-maize	116,000		0	116,000	116,000	
Linus makanda-maize	102,000		43,000	59,000	59,000	
Fraste general supplies-maize	160,000		0	160,000	160,000	
Walter ouma-maize	271,500		100,000	171,500	171,500	

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Supplier Of Goods Or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2023	Outstanding Balance 2022-2023	Comments
Amina Ali-beans	85,000		0	85,000	85,000	
Fairus Khadija-maize/beans	826,500		200,000	626,500	626,500	
Dreamgirl-beans	538,044		118,695	419,349	419,349	
Isabella nakhumicha-maize	224,450		0	224,450	224,450	
Leonard stores-maize	327,500		0	327,500	327,500	
Nabrasca agencies-receipt books	40,250		0	40,250	40,250	
Consolata ekesa-beans	340,000		0	340,000	340,000	
Nambia cereals-beans/maize	145,000		0	145,000	145,000	
Lilian mwakha-soaps&disinfectants	76,800		15,000	61,800	61,800	
Michael opio-meat	59,000		32,000	27,000	27,000	
Gabriel makokha-meat	136,000		40,500	95,500	95,500	
Naliaka groceries-omena	162,600		80,000	82,600	82,600	
Stephen mukhebi-firewood	265,500		85,308	180,192	180,192	
Saida ramadhan-firewood	12,000		0	12,000	12,000	
Linnet ogolla-firewood	72,000		0	72,000	72,000	
Pambro investments-maize/beans	167,500		0	167,500	167,500	
Peter okwara-tea leaves	31,500		10,000	31,500	31,500	
Benard chitai-omena/fish/cabbages	440,360		86,000	354,360	354,360	
Kwanza investments-fruits	112,100		0	112,100	112,100	
Upendo supplies-chicken	29,000		0	29,000	29,000	
G&c dairy farm-maize	135,000		0	135,000	135,000	

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Supplier Of Goods Or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2023	Outstanding Balance 2022-2023	Comments
Umoja butchery-meat	321,750		171,000	150,750	150,750	
Treasure investments-chicken	48,000		0	48,000	48,000	
Everline akala-chicken	24,000		0	24,000	24,000	
Krishna bookshop-stationaries	136,240		30,000	106,240	106,240	
Wego publishers-exams materials	30,000		10,000	20,000	20,000	
Papa bookshop-stationery	138,200		40,000	98,200	98,200	
Highmark services-exams materials	44,000		30,000	14,000	14,000	
Daniel omutoko-games materials	28,300		0	28,300	28,300	
Jevantex enterprises-Exersise books/maste/photoprinter	977,400		246,800	730,600	730,600	
Step office supplies-masteroll/ink	204,150		0	204,150	204,150	
Dajohn enterprises-lab chem&equip	459,235		80,000	379,235	379,235	
Cathmos enterprises-lab chem&Equip	612,770		80,000	532,770	532,770	
Lamack enterprises-stationaries	11,500		0	11,500	11,500	
Peak lab limited-lab chem&equip	278,390		70,000	208,390	208,390	
Brevison enterprises-masteroll&ink	101,040		20,000	81,040	81,040	
Marvik emporium-masteroll/ink	102,200		0	102,200	102,200	
Gilbert kuucha-firewood	48,000		0	48,000	48,000	
Doricus barasa-soaps&detergents	15,000		0	15,000	15,000	
Rebeca mecha-firewood	34,500		0	34,500	34,500	
Giksam electricals-electrical materials	114,200		100,000	14,200	14,200	
Modehasa detergents-soaps&disinfectants	26,500		0	26,500	26,500	

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Supplier Of Goods Or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2023	Outstanding Balance 2022-2023	Comments
Umoja butchery-meat	321,750		171,000	150,750	150,750	
Treasure investments-chicken	48,000		0	48,000	48,000	
Everline akala-chicken	24,000		0	24,000	24,000	
Krishna bookshop-stationaries	136,240		30,000	106,240	106,240	
Wego publishers-exams materials	30,000		10,000	20,000	20,000	
Papa bookshop-stationery	138,200		40,000	98,200	98,200	
Highmark services-exams materials	44,000		30,000	14,000	14,000	
Daniel omutoko-games materials	28,300		0	28,300	28,300	
Jevantex enterprises-Exersise books/maste/photoprinter	977,400		246,800	730,600	730,600	
Step office supplies-masteroll/ink	204,150		0	204,150	204,150	
Dajohn enterprises-lab chem&equip	459,235		80,000	379,235	379,235	
Cathmos enterprises-lab chem&Equip	612,770		80,000	532,770	532,770	
Lamack enterprises-stationaries	11,500		0	11,500	11,500	
Peak lab limited-lab chem&equip	278,390		70,000	208,390	208,390	
Brevison enterprises-masteroll&ink	101,040		20,000	81,040	81,040	
Marvik emporium-masteroll/ink	102,200		0	102,200	102,200	
Gilbert kuucha-firewood	48,000		0	48,000	48,000	
Doricus barasa-soaps&detergents	15,000		0	15,000	15,000	
Rebeca mecha-firewood	34,500		0	34,500	34,500	
Giksam electricals-electrical materials	114,200		100,000	14,200	14,200	
Modehasa detergents-soaps&disinfectants	26,500		0	26,500	26,500	

Supplier Of Goods Or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2023	Outstanding Balance 2022-2023	Comments
Cathrine nafula-soaps&disinfectants	57,500		0	57,500	57,500	
Massmart-soaps&disinfectants	55,000		0	55,000	55,000	
Aliesha groceries-onions&tomatoes	5,550		0	5,550	5,550	
Mbinda fire appliances-fire extinguishers	23,450		0	23,450	23,450	
Marycella food co-bread	51,150		0	51,150	51,150	
Mungatsi filling station-diesel	15,319		0	15,319	15,319	
William sakwa-sukumawiki	19,680		9,180	10,500	10,500	
Emily mildred-sukumawiki	22,080		13,260	8,820	8,820	
Agnes wasike-sukumawiki	20,940		6,360	14,580	14,580	
Mama pendo-sukumawiki	34,380		7,560	26,820	26,820	
Josephat owino-sukumawiki	32,040		6,120	25,920	25,920	
Phaustine bunyasi-sukumawiki	25,620		8,100	17,520	17,520	
Peter sakwa-sukumawiki	22,380		6,300	16,080	16,080	
Sub-Total				9,924,505	9,924,505	
Supply Of Services						
1. Wengineo enterprises-Principal hse renovations	85,000		40,000	45,000	45,000	
2. Jambo enegy services-repairs of boilers	93,000		0	93,000	93,000	
3. First step insurance-bus insurance	154,997		0	154,997	154,997	
4. Silvester wafula-repairs lab equipments	12,900		5,000	7,900	7,900	
5. Stephen ochomo-uniform labelling	13,480		0	13,480	13,480	

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Supplier Of Goods Or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2023	Outstanding Balance 2022-2023	Comments
6. Lasco services-security	52,500		0	52,500	52,500	
7. Maarifa engineering-bed repairs	203,150		0	203,150	203,150	
8. Harison mulanya-electrical installation	69,000		1,000	68,000	68,000	
9. Matmo enterprises-repair photoprinter	52,000		0	52,000	52,000	
10. Cymax technologies-computer maintainance	11,000		0	11,000	11,000	
11. Staffs salaries arrears				1,030,901	1,030,901	
Sub-Total				1,731,928	1,731,928	
Grand Total				12,783,928	12,783,928	

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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 2022
Land 1	1981	School	Donation from community	-	-	NA
Land 2	2005	Next plot	Payable through fees sh 75000	-	-	NA
Buildings And Structures	NA	School-45 structures	NA	3	-	NA
Motor Vehicles	2005	School	6,000,000	-	-	5,500,000
Office Equipment, Furniture And Fittings	2016-DATE	Principals office&Departmental offices	-	-	-	-
ICT Equipment, And Other ICT Assets	2016	Computer lab -29	870,000	2	-	900,000
Tools And Apparatus	2001	Labaratory	-	-	-	-
Textbooks	2018-DATE	Library &store	-	-	-	-
Other Machinery And Equipment	2014	Posho mill &Freezer Generator Photoprinter	625,000	1	-	600,000
Heritage And Cultural Assets	-	-	-	-	-	-
Intangible Assets- Soft Ware	2021	DOS Office(Exams	50,000(softwares	-	-	50,000

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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 2022
Total						

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

