

REPUBLIC OF KENYA



Enhancing Accountability



REPORT

THE NATIONAL ASSEMBLY PAPERS LAID	
DATE: 02 DEC 2024	DAY: MONDAY
TABLED OF	HON. NAAMI WAQO, MP DEPUTY MAJORITY WHIP
CLERK-AT THE-TABLE:	ESTHER NG'NYO

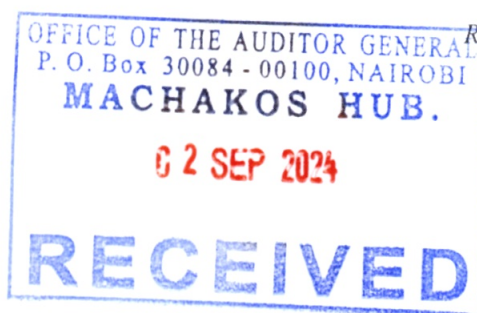
THE AUDITOR-GENERAL

ON

KIVANI SECONDARY SCHOOL

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

MACHAKOS COUNTY



Revised 30th June 2022.



**KIVANI SECONDARY SCHOOL
PUBLIC SECONDARY SCHOOL**

ANNUAL REPORT AND FINANCIAL STATEMENTS

**FOR THE FINANCIAL YEAR ENDED
30th June 2022**

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

KIVANI SECONDARY SCHOOL
PUBLIC SECONDARY SCHOOL
Annual Report and Financial Statements
For the year ended 30th 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 Makueni County, Makueni Sub-County

The school was registered in 02/06/1975 under registration number 2404 and is currently categorized as a Sub-County public school established, owned or operated by the Government.

The school is a day school and had 509 number of students as at 30th June 2022. It had three streams and 27 teachers of which 5 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	Jonathan M. Mbului	Chairman	17/4/2019
2	Evans N. Mbuva	V/Chairman	17/4/2019
3	John K. Kitema	Secretary - Principal	17/1/2020
4	Everlyne M Mumina	V/s Sec- D/ Principal	17/4/2019
5	David N. Kilonzo	Member	17/4/2019
6	Evans N. Kyule	Member	17/4/2019
7	Dorothy N. Muindi	Member	17/4/2019
8	Rachael N. Kiio	Member	17/4/2019
9	Julius M. Mulili	Member	17/4/2019
10	Peninnah K. Kimeu	Member	17/4/2019
11	Nichoulus M. Kyuli	Member – Rep CEB	17/4/2019
12	Salome M. Malombe	Member Rep Teachers	17/4/2019
13	Johnstone M. Waita	Sponsor -Member	17/4/2019
14	Pius wambua	Sponsor -Member	17/4/2019
15	Paul malonza	Sponsor -Member	17/4/2019
16	Francis Kanyaa	Member - Community	17/4/2019
17	Anthony M. Mwau	Member Special Needs	17/4/2019
18	Charles Kisoi	Rep Students	17/4/2019

KEY SCHOOL INFORMATION AND MANAGEMENT (Continued)

The function of the School Board of Management include:

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

(c) Committees of the Board

Ref:	Name of Committee	Names of Members	Designation	Number of meetings attended during the year
1	Executive Committee			
1		Jonathan M. Mbului	chairman	2
2		John Kitema	Principal/Secretary	2
3		Julius Mulili	PA Chairman	2
4		Dorothy N. Muindi	Member	2
5		Rachael N. Kiio	Member	2

Ref:	Name of Committee	Names of Members	Designation	Number of meetings attended during the year
2	Finance, procurement and general purposes			
1		Jonathan M. Mbului	Chairman	0
2		Julius Mulili	PA Chairman	0
3		Everlyne Mumina	Member	0
4		David N. Kilonzo	Member	0
5		Evans N. Kyule	Member	0

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Ref:	Name of Committee	Names of Members	Designation	Number of meetings attended during the year
3	Academic Committee			
1		John Kitema	Chairman	0
2		Everlyne Mumina	Member	0
3		Peninnah K. Kimeu	Member	0
4		Evans N. Mbuva	Member	0
5		Julius Mulili	PA Chairman	0
				0

Ref:	Name of Committee	Names of Members	Designation	Number of meetings attended during the year
4	Development/SIC Committee			
1		CDE/SDCE	Chairman	2
2		John Kitema	Principal/Secretary	2
3		Jonathan M. Mbului	Member	2
4		Evans N. Mbuva	Member	2
5		Anthony M. Mwau	Member	2
		David N. Kilonzo	Member	2

Ref:	Name of Committee	Names of Members	Designation	Number of meetings attended during the year
5	Discipline, Ethics & Integrity Committee			
1		Jonathan M. Mbului	Chairman	0
2		Everlyne Mumina	Bom Chairman	0
3		Salome M. Malombe	D/Principal	0
4		Julius Mulili	PA Chairman	0
5		John Kitema	Member	0

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Ref:	Name of Committee	Names of Members	Designation	Number of meetings attended during the year
6	Audit committee			
1		Jonathan M. Mbului	Chairman	0
2		John Kitema	Member	0
3		David N. Kilonzo	Member	0
4		Anthony M. Mwau	Member	0
5		Dorothy N. Muindi	Member	0
				0

Ref:	Name of Committee	Names of Members	Designation	Number of meetings attended during the year
7	Welfare/Human rights committee			
		Jonathan M. Mbului	Chairman	0
		John Kitema	Member	0
		Anthony M. Mwau	Member	0
		Peninnah K. Kimeu	Member	0
		Rachael N. Kiio	Member	0
		Charles Kisoï	Students rep	0

(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	John K. Kitema	364851
2	Deputy Principal	Everlyne M Mumina	415026
3	School Bursar	Damaris Muteti	ID NO. 25422036

KEY SCHOOL INFORMATION AND MANAGEMENT (Continued)

(e) Schools contacts

Post Office Box: 88-90108 KOLA MACHAKOS
Telephone: 0721851419
E-mail: kivanisecschoolmakueni@gmail.com
Website: N/A
Twitter: N/A
Facebook: N/A

(f) School Bankers

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

1. NAME OF BANK: STANDARD CHARTERED BANK
ACCOUNT: OPERATIONS
BRANCH: MACHAKOS BRANCH
ACCOUNT NUMBER: 0102065725102

2. NAME OF BANK: STANDARD CHARTERED BANK
ACCOUNT: TUITION
BRANCH: MACHAKOS BRANCH
ACCOUNT NUMBER: 0102065725101

3. NAME OF BANK: STANDARD CHARTERED BANK
ACCOUNT: INFRASTRUCTURE
BRANCH: MACHAKOS BRANCH
ACCOUNT NUMBER: 0102865725104

4. NAME OF BANK: KCB BANK
ACCOUNT: LUNCH PROGRAMME
BRANCH: MACHAKOS BRANCH
ACCOUNT NUMBER: 1131777050

5. NAME OF BANK: STANDARD CHARTERED BANK
BRANCH: MACHAKOS BRANCH
ACCOUNT NUMBER: 0102865725103 (SAVINGS)

6. MPESA LIPA KARO.Account number 35846k businessnumber522123linked to 1131777050 bank account

(g) Independent Auditors

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

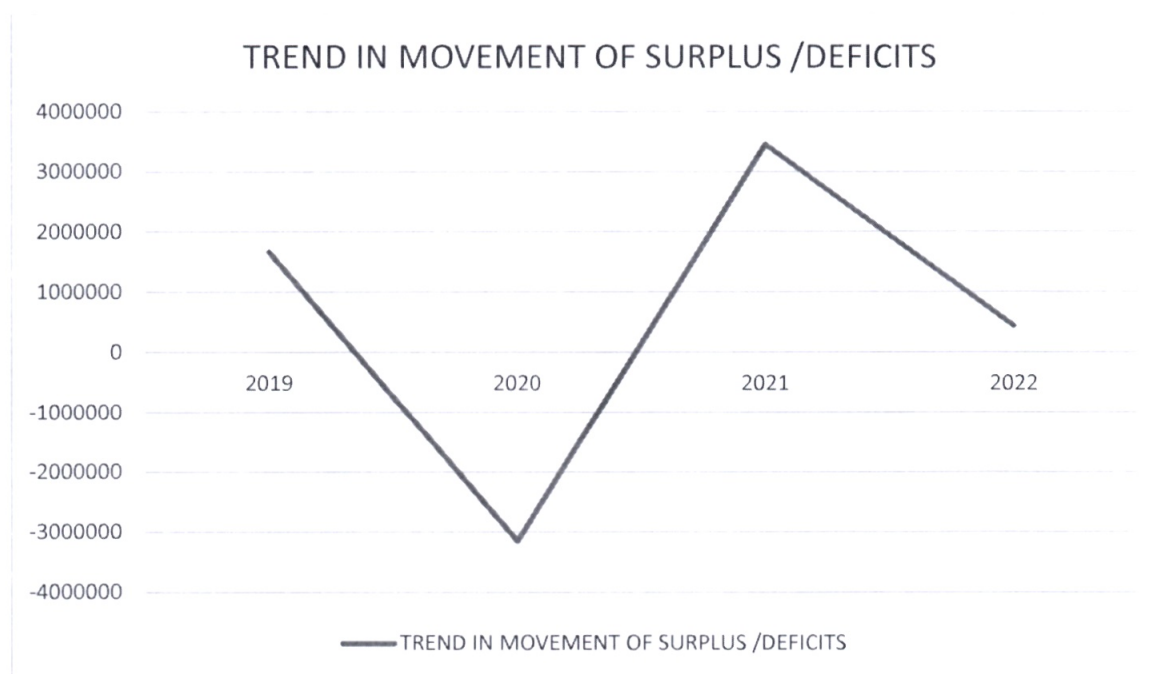
II. SUMMARY REPORT OF PERFORMANCE OF THE SCHOOL

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

a) Financial performance:

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

S/N	ACCOUNT	2022Kshs	2021Kshs	2020Kshs	2019Kshs
1	BOARDING ACCOUNT	844,197.00	845,937.00	-292,143.00	150,182.00
2	OPERATIONS ACCOUNT	795,074.00	758,142.00	1,008,770.00	-940,856.00
3	TUITION ACCOUNT	348,843.00	-52,334.00	-814,027.00	-950,791.00
4	INFRASTRUCTURE ACCOUNT	0.00	0.00	-1,800,990.00	3,000,000.00
	TOTAL	1,988,114.00	1,551,745.00	-1,898,390.00	1,258,535.00
	INCREMENTAL SURPLUS/DEF	436,369.00	3,450,135.00	-3,156,925.00	1,668,441.00

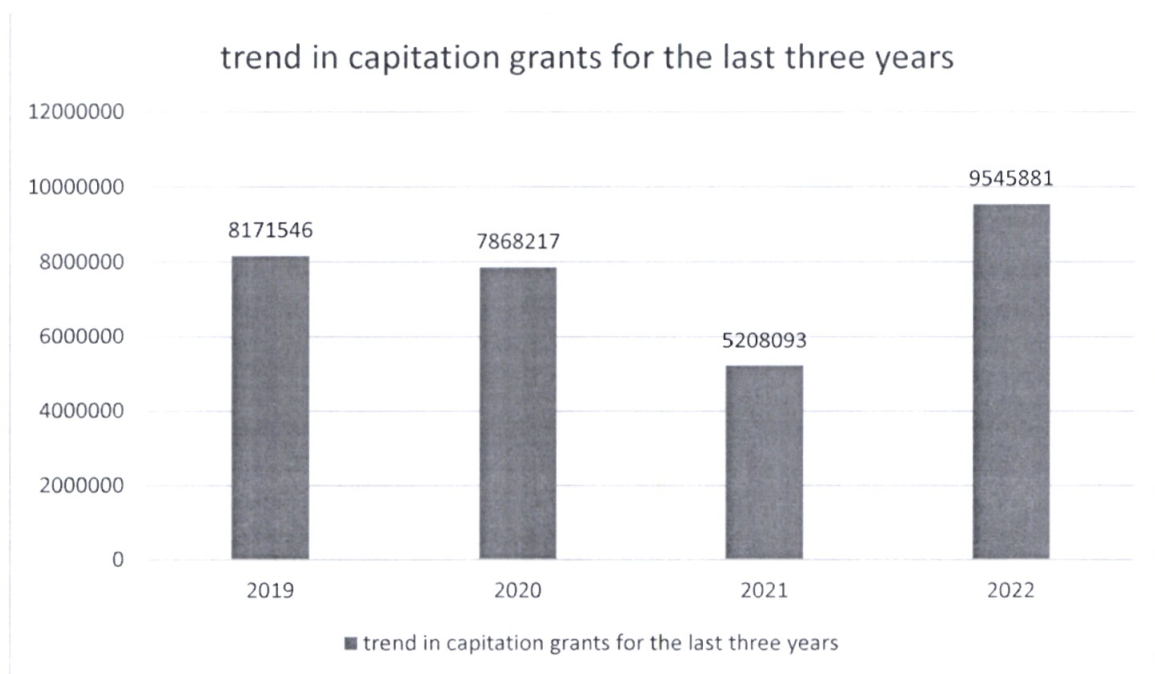


The cumulative school financial performance for in the year 2019 stood at kshs. 1,258,535.00. this dropped by 250.8% in the year 2020 the increased by kshs. 3,450,135.00 preceding year to a cumulative total of kshs. 1,551,745.00. after which the performance grew again by 28.12% in the current period.

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ii) Capitation grants from the Ministry of Education for the last three years

S/N	ACCOUNT	2022Kshs	2021Kshs	2020Kshs	2019Kshs
1	OPERATIONS ACCOUNT	1,623,798.00	4,498,428.00	6,870,525.00	6,745,160.00
2	TUITION ACCOUNT	7,922,083.00	709,665.00	997,692.00	1,426,386.00
	TOTAL	9,545,881.00	5,208,093.00	7,868,217.00	8,171,546.00

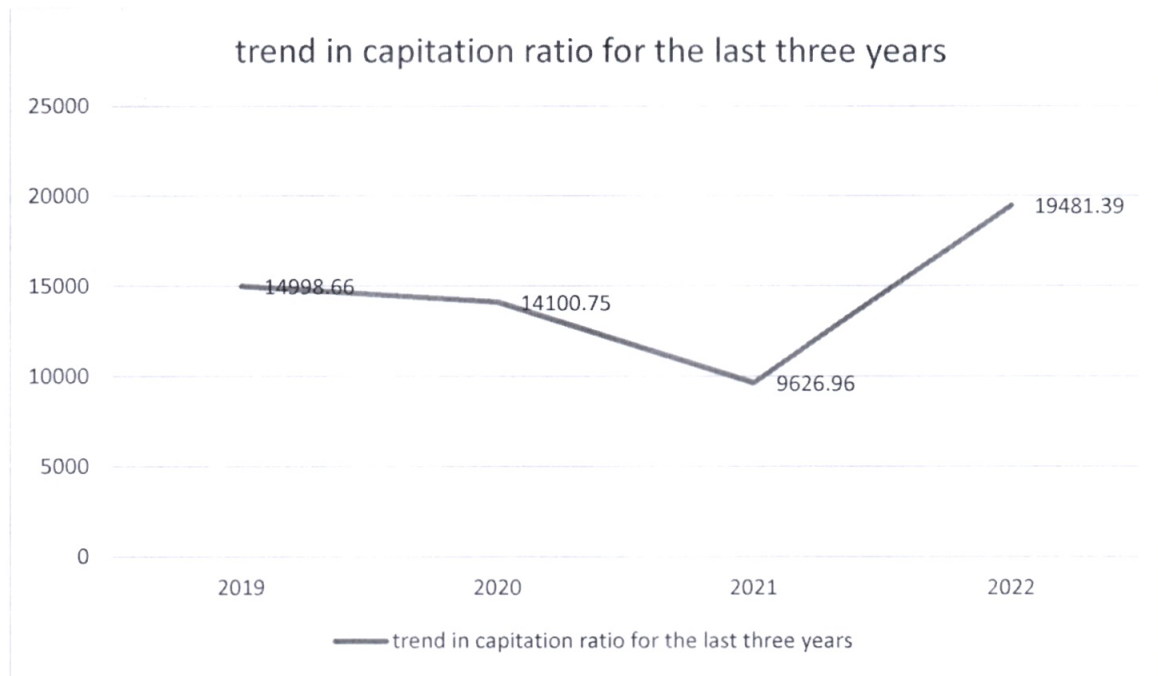


Capitation in the year 2019 stood at kshs. 8,171,546.00, this reduced by 3.71% and 33.81% in the year 2020 and 2021 respectively. Capitation funding improved in the current period by 83.29% to kshs. 9,545,881.00

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

S/N	ACCOUNT	2022Kshs	2021Kshs	2020Kshs	2019Kshs
1	OPERATIONS ACCOUNT	1,623,798.00	4,498,428.00	6,870,525.00	6,745,160.00
2	TUITION ACCOUNT	7,922,083.00	709,665.00	997,692.00	1,426,386.00
	TOTAL	9,545,881.00	5,208,093.00	7,868,217.00	8,171,546.00
	SCHOOL ENROLLMENT	490	541	558	545
	CAPITATION RATIO	19,481.39	9,626.79	14,100.75	14,993.66
	Incremental ratios	9,854.60	-4,473.96	-892.91	-6,265.76

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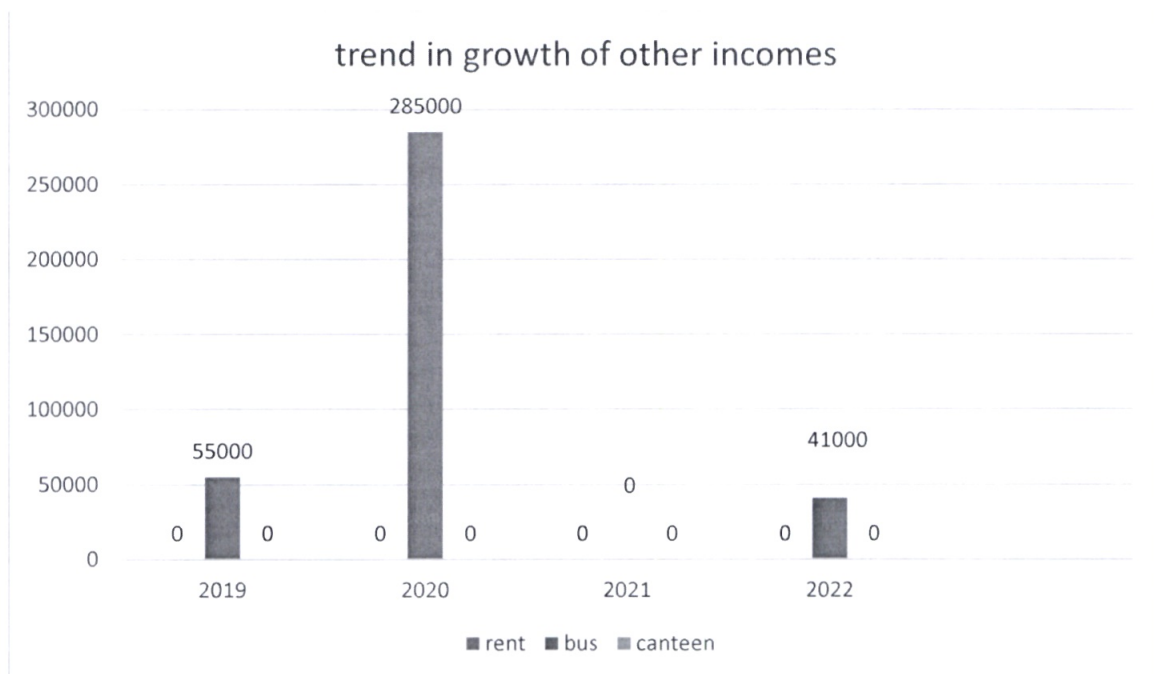


Just like the capitation, the capitation ratio has been gradually reducing over time and below the normal free day secondary funding (22,244.00) because of un-updated enrolment data in the ministry. In the year 2019 the capitation ratio was 1:14,998.66 which declined to 1:14,100.75 in year 2020 then again 1: 9.626.96 in the year 2021. In the current year under review capitation ratio grew by 102.36% to 1: 19,481.39.

iv) A three-year overview of growth of other income(s) earned by the school.

S/N	TYPE OF INCOME	2022Kshs	2021Kshs	2020Kshs	2019Kshs
1	RENTAL INCOME	0.00	0.00	0.00	0.00
2	SCHOOL CANTEEN	0.00	0.00	0.00	0.00
3	SCHOOL BUS HIRE	41,000.00	0.00	55,000.00	285,000.00
	TOTAL	41,000.00	0.00	55,000.00	285,000.00

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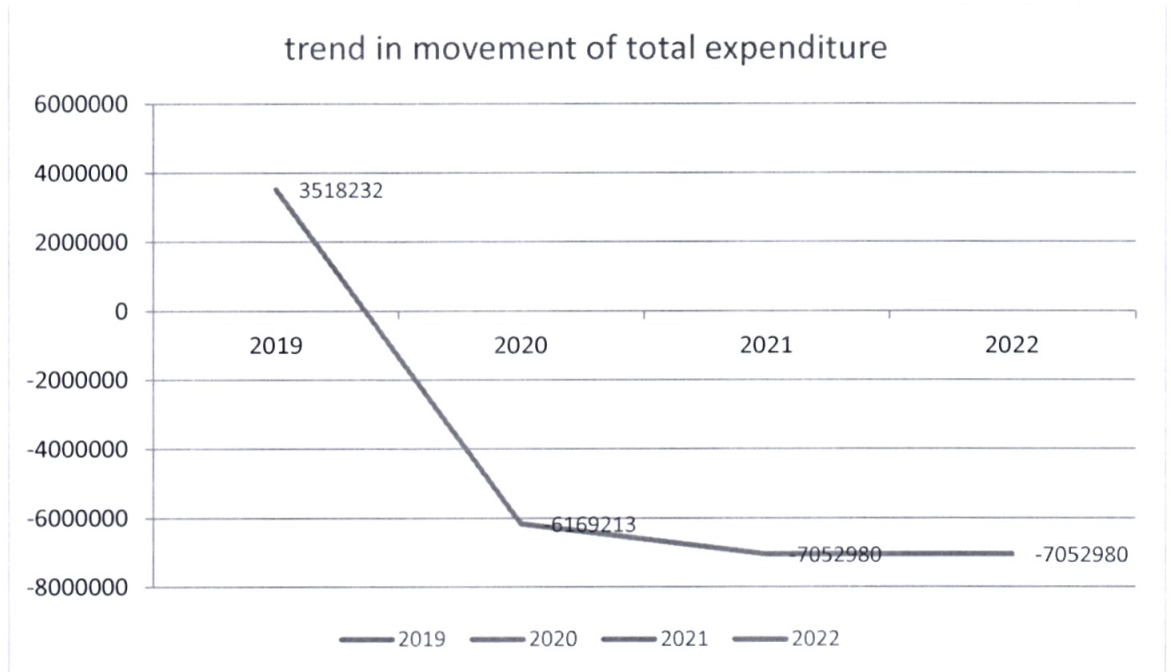


The school had only one other income i.e school bus hire out. The institution only realised some income in the year 2019 and 2020 which were kshs. 55,000.00 And 285,000.00 respectively. In the current year the income was only kshs. 41,000.00

v) *A three-year overview of growth in expenditure of the schools*

S/N	ACCOUNT	2022Kshs	2021Kshs	2020Kshs	2019Kshs
1	BOARDING ACCOUNT	11,483,244.00	3,101,201.00	3,082,092.00	7,762,486.00
2	OPERATIONS ACCOUNT	8,717,242.00	2,544,076.00	5,861,755.00	7,686,016.00
3	TUITION ACCOUNT	1,274,955.00	761,999.00	1,811,719.00	2,377,177.00
4.	INFRASTRUCTURE A/C	0.00	1,196,210.00	3,900,900.00	3,000,000.00
	TOTAL	21,475,441.00	7,603,486.00	14,656,466.00	20,825,679.00
	Incremental expenditure	13,871,955.00	-7,052,980.00	-6,169,213.00	3,518,232.00

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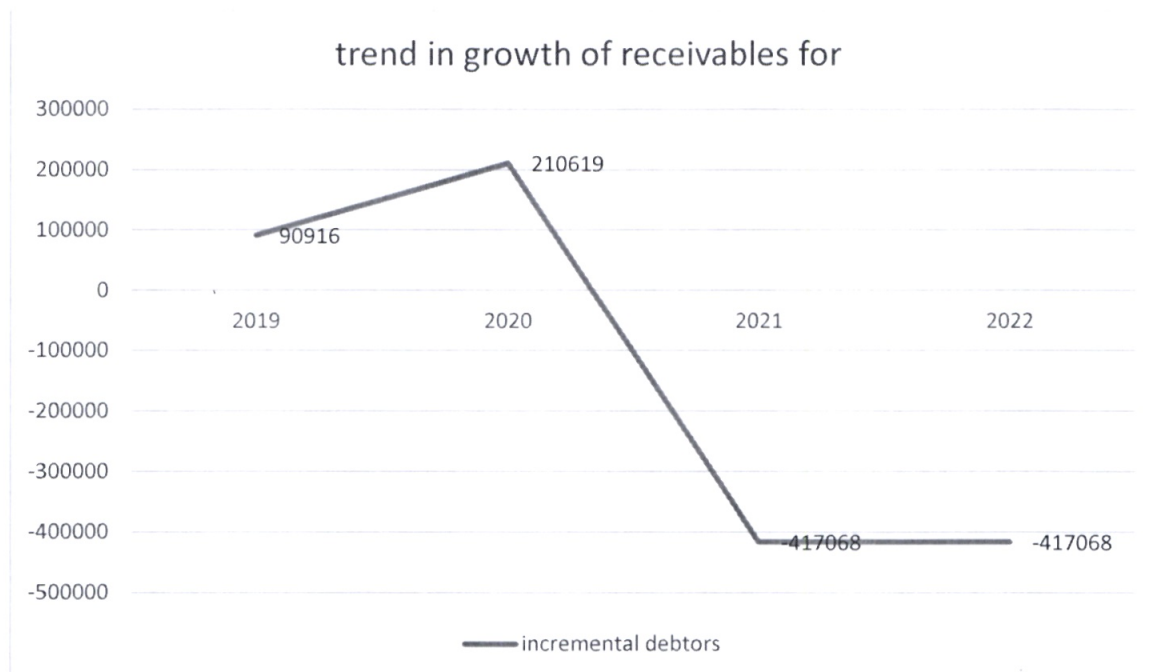


In the year 2019 total expenditure stood at kshs. 20,825,679.00, this dropped by 29.62% in the year 2020 to hit a low of kshs. 14,656,466.00, this further 48.12% to kshs. 7,603,486.00 In the year 2021 An improvement of kshs. 13,871,955.00 was noted in the current period.

vi) Movement of debtors of the school over the last three years

S/N	ACCOUNT	2022Kshs	2021Kshs	2020Kshs	2019Kshs
	<i>BOARDING ACCOUNT</i>				
<i>I</i>	<i>FEES DEBTORS</i>	<i>5,287,500.00</i>	<i>4,998,809.00</i>	<i>5,415,877.00</i>	<i>5,205,258.00</i>
	TOTAL	5,287,500.00	4,998,809.00	5,415,877.00	5,205,258.00
	INCREASE/DECREASE	288,691.00	-417,068.00	210,619.00	90,916.00

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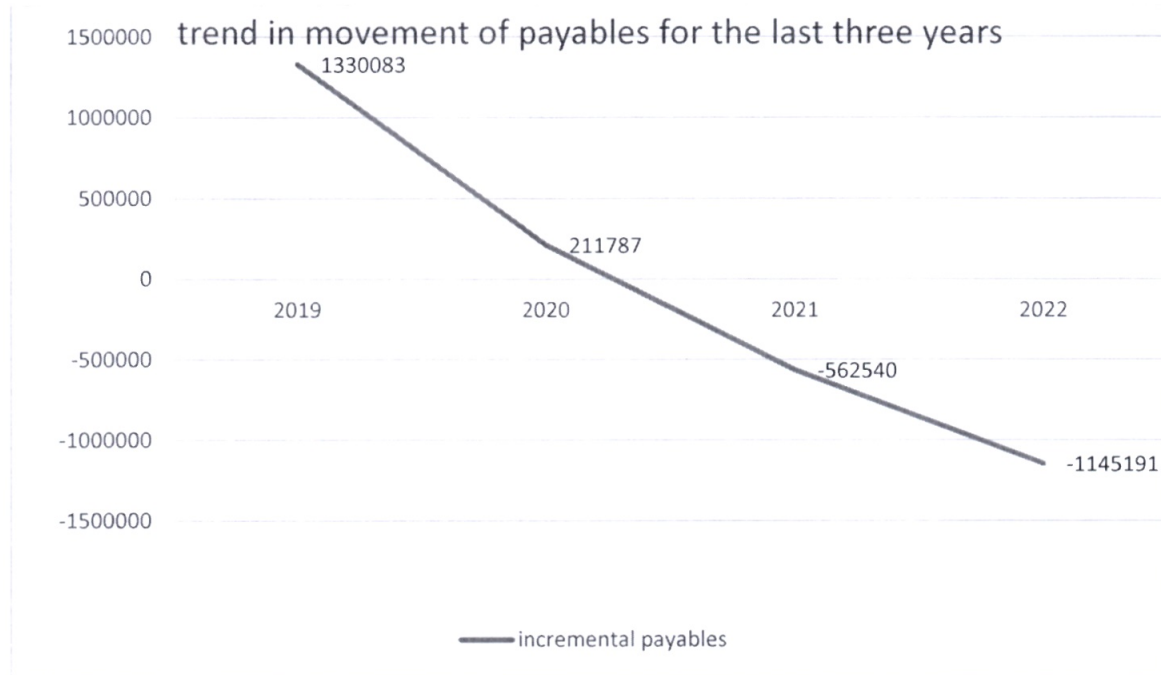


There has been growth in receivables from the year 2019 to 2020 due to poor fees payment by parents and emphases by government that no student should be sent home for fees, however the recovery rate was better in 2021 and receivables reduced drastically. In the current period the institution's recovery rate was lower the accumulation rate and so receivables increased by kshs. 288,691.00.

vii) Movement of creditors of the school over the last three years

S/N	ACCOUNT	2022Kshs	2021Kshs	2020Kshs	2019Kshs
1	TRADE PAYABLES	624,094.00	1,769,285.00	2,331,825.00	2,120,038.00
	TOTAL	624,094.00	1,769,285.00	2,331,825.00	2,120,038.00
	INCREASE/DECREASE	-1,145,191.00	-562,540.00	211,787.00	1,330,083.00

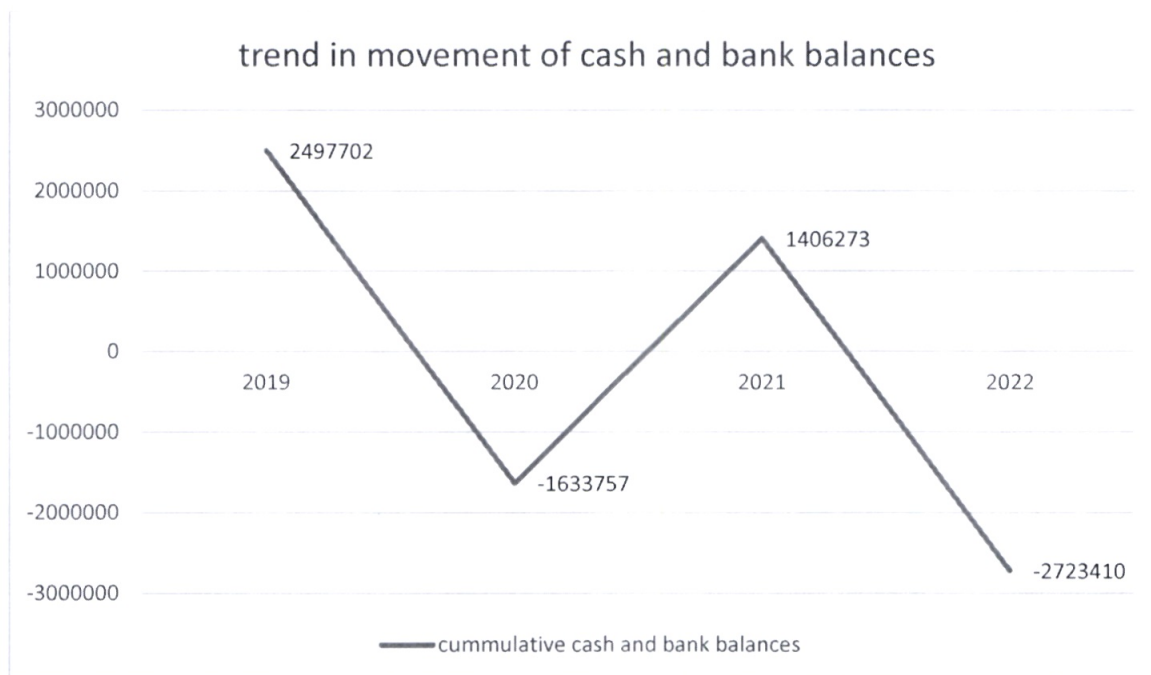
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There has been downward trend in payables over the year under consideration up to a current dues of kshs. 624,094.00

viii) Movement of cash and bank balances over the last three years

S/N	ACCOUNT	2022Kshs	2021Kshs	2020Kshs	2019Kshs
1	BOARDING ACCOUNT	-265,121.00	955,522.00	118,607.00	181,444.00
2	OPERATIONS ACCOUNT	23,484.00	428,952.00	526,950.00	171,668.00
3	TUITION ACCOUNT	750.00	313.00	9,647.00	134,859.00
4.	INFRASTRUCTURE A/C	777,964.00	1,875,700.00	1,199,010.00	3,000,000.00
	TOTAL	537,077.00	3,260,487.00	1,854,214.00	3,487,971.00
	INCREASE/DECREASE	-2,723,410.00	1,406,273.00	-1,633,757.00	2,497,702.00



In the year 2019 cash and bank balances asset stood at kshs. 3,487,971.00, during the year 2020 the asset declined by kshs. 1,633,757.00 then grew by 75.84% in 2021, however in the current year under review the asset diminished by 83.53% to kshs. 537,077.00

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j) **Teacher Student ratio:**

S/N	ACCOUNT	2022	2021
1	TSC TEACHERS	21	22
2	BOM TEACHERS	5	5
3	NUMBER OF STUDENTS	490	541
4	TEACHER STUDENT RATIO	1:19	1:20
5	NO. OF TEACHERS RECRUITED	2	0
6	NUMBER OF TEACHERS TRANSFERED	1	0
7	NUMBER OF TEACHERS RETIRED	1	0
9	DECEASED	1	0
9	TEACHER SHORTAGE	6	5
	TOTAL	26	27
	INCREASE/DECREASE	-1	2

i) **Mean score and number of candidates in the last three years(KCSE):2018, 2019, 2020,2021**

YEAR	KCSE Candidates	No. Transiting to university	School Mean score	Target Mean(TM)	Deviation from TM	% Deviation from TM
2018	121	7	3.41	4.80	-1.39	-28.90
2019	118	10	3.99	4.80	-0.81	-16.83
2020	118	16	3.93	4.80	-0.87	-18.08
2021	145	11	3.40	4.80	-1.40	-27.17

Kcse performance for the year 2018 stood at 3.41 against a target mean of 4.8, we missed the target mean by 1.39 points representing 28.9%, however, the mean improved by 0.58 in 2019 to 3.99 representing 17.01% improvement but the target mean was missed by 0.81 points. In the year 2020 the school mean score dropped by 0.06 representing 1.5% drop and target mean missed by 0.87 points. In the current year kcse performance was 3.4 against a target mean of 4.80. The general school performance dropped by 13.49%.

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i) **Capacity of the school:**

<i>s/n</i>	<i>SCHOOL FACILITIES</i>		<i>NO. OF STUDENTS</i>	<i>REMARK</i>
	<i>FACILITY</i>	<i>NUMBER</i>		
1	CLASSROOMS	13	490	SUFFICIENT
2	LABORATORIES	2	490	SUFFICIENT
4	LATRINES	30	490	SUFFICIENT
5	DINING HALL	1	490	NOT SUFFICIENT
6	COMPUTER LAB	1	490	SUFFICIENT
7	SCHOOL BUS	1	490	GOOD
8	WATER RESOURCES	2	490	ENOUGH

b) DEVELOPMENT PROJECTS CARRIED OUT BY THE SCHOOL:

<i>DEVELOPMENT PROJECTS</i>	<i>SOURCES OF FUNDS</i>	<i>COMPLETION COST</i>
<i>CONSTRUCTION OF TWO CLASSROOMS</i>	<i>MOE (RMI)</i>	<i>4,060,136.00</i>
<i>STAFF TOILETS</i>	<i>PARENTS</i>	

Sign.....

School Principal

PRINCIPAL
M.C. KIVANI SECONDARY SCHOOL
P. O. Box 88-90108,
KOLA

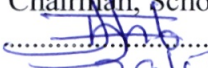
III. STATEMENT OF SCHOOL MANAGEMENT RESPONSIBILITY


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.

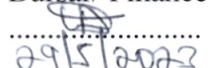
The Board of Management of *Kivani Secondary School* accepts responsibility for the school's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS).

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 30th June, 2022, and of the school's financial position as at that date.

Name: Jonathan M. Mbului
Designation: Chairman, School Board of Management
Sign: 
Date: 29/5/2023

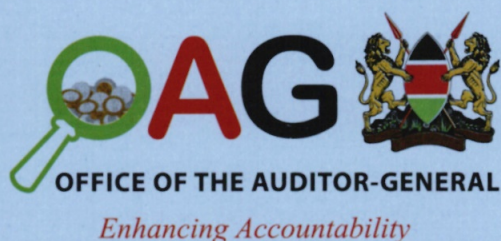
Name: John K. Kitema
Designation: School Principal & Secretary to Board of Management
Sign: 
Date: 29/5/2023

PRINCIPAL
KIVANI SECONDARY SCHOOL
A.T.C. KIVANI
P. O. Box 88-90100
KOLA

Name: Damaris Muteti
Designation: Bursar/ Finance Officer
Sign: 
Date: 29/5/2023

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 KIVANI SECONDARY SCHOOL FOR THE YEAR ENDED 30 JUNE, 2022 - MACHAKOS COUNTY

PREAMBLE

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

1. 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.
2. 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 intended purpose.
3. Report on the 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 does not necessarily mean that an entity has complied with all relevant laws and regulation 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 Kivani Secondary School – Machakos County set out on pages 1 to 18, which comprise of the of statement of receipts

and payments for the year ended 30 June, 2022, the statement of assets and liabilities as at 30 June, 2022, statement of cash flows for the year ended 30 June, 2022, 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 Kivani Secondary School - Machakos County as at 30 June, 2022 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 the Public Finance Management Act, 2012 and the Basic Education Act, 2013.

Basis for Qualified Opinion

1. Inaccuracies in the Financial Statements

Review of the financial statements revealed the following errors and inaccuracies:

- i. The statement of cash flows reflects school fund income parents' contributions of Kshs.8,904,454 while Note 3 to the financial statements reflects Kshs.9,121,945 resulting unexplained variance of Kshs.217,491.
- ii. The statement of cash flows reflects payment of tuition of Kshs.1,817,551 while Note 5 to the financial statements reflects Kshs.1,468,785 resulting unexplained variance of Kshs.154,756.
- iii. The statement of cash flows reflects payment of operations of Kshs.5,365,151 while Note 6 to the financial statements reflects Kshs.8,717,157 resulting unexplained variance of Kshs.3,352,006.
- iv. The statement of cash flows reflects Boarding and school fund payments of Kshs.11,642,024 while Note 7 to the financial statements reflects Kshs.11,483,244 resulting unexplained variance of Kshs.158,780.
- v. The statement of cash flows reflects school fund income parents' contributions of Kshs.4,364,206 in respect to the previous year (2020/2021) while Note 3 to the financial statements reflects Kshs.3,947,138 resulting unexplained variance of Kshs.417,068.
- vi. The statement of cash flows reflects payment of tuition of Kshs.718,999 in respect of the previous year (2020/2021) while Note 5 to the financial statements reflects Kshs.761,999 resulting unexplained variance of Kshs.43,000.
- vii. The statement of cash flows reflects payment of operations of Kshs.2,669,925 in respect to the previous year (2020/2021) while Note 6 to the financial

statements reflects Kshs.3,686,685 resulting unexplained variance of Kshs.1,016,760.

In the circumstances, the accuracy and completeness of the statement of cash flows balances cannot be confirmed.

- viii. The statement of budgeted versus actual amounts reflects capitation grant on tuition on comparable basis of Kshs.1,623,978 while Note 1 to the financial statements reflects Kshs.1,817,808 resulting unexplained variance of Kshs.193,830.
- ix. The statement of budgeted versus actual amounts reflects computed expenditure for tuition actual on comparable basis of Kshs.1,274,955 while Note 5 to the financial statements reflects tuition of Kshs.1,468,785 resulting unexplained variance of Kshs.193,830.
- x. The statement of budgeted versus actual amounts reflects computed expenditure for operation actual on comparable basis of Kshs.8,352, while Note 6 to the financial statements under payments for operations had a balance of Kshs.8,717,157;

In the circumstances, the accuracy and completeness of the statement of budgeted versus actual amounts cannot be confirmed.

2. Long Outstanding Student Accounts Receivable

The statement of financial assets and financial liabilities reflects receivables balance of Kshs.5,287,500 in respect of fees arrears as disclosed in Note 11 to the financial statements. However, included in the balance are receivables amounting to Kshs.4,556,374 which had been outstanding for more than two (2) years.

In the circumstances, the accuracy, completeness and recoverability of the receivables balance of Kshs.5,287,500 could not be confirmed.

The audit was conducted in accordance with the International Standards for Supreme Audit Institutions (ISSAIs). I am independent of the Kivani Secondary 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 comparable basis of Kshs.17,531,183 and Kshs.18,709,006 respectively resulting to an over-funding of Kshs.1,177,823. However, the School spent a balance of

Kshs.21,758,561 against actual receipts of Kshs.18,709,006 resulting to an over-utilization of Kshs.3,049,555 or 16% of the receipts.

The over-funding and over utilization may not have been approved and therefore the excess funding and expenditures were irregular.

My opinion is not modified in respect to this matter.

Key Audit Matters

Key audit matters are those matters that, in my professional judgment, are of most significance in the audit of the financial statements. There were no key audit matters to report in the year under review.

Other Matters

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 and based on the audit procedures performed, except for the matters described in the Basis for Conclusion on Lawfulness and Effectiveness in Use of Public Resources section of my report, I confirm that, nothing else has come to my attention to cause me to believe that public resources have not been applied lawfully and in an effective way.

Basis for Conclusion

1. Late Submission of Financial Statements to the Auditor-General

The financial statements for the year ended 30 June, 2021 were submitted on 15 June, 2023 instead of the statutory deadline of 30 September 2022. This was contrary to the Ministry of Education Circular Ref.No. MOE/DSAS/FIN/17/1/17 dated 19 August, 2021 which stated that the School's financial statements should be ready by 30 September, 2021 in compliance which Section 81 of the Public Finance Management Act, 2012 on preparation of the financial statements.

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

2. Long Outstanding Accounts Payable

The statement of financial assets and financial liabilities reflects accounts payable balance of Kshs.624,094 as disclosed in Note 12 to the financial statements. Included in balance is a trade payables balance that had been outstanding for more than two (2) years of Kshs.311,430. 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, the School Management was in breach of the law and there is risk loss of public funds through litigations, interests and penalties.

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.11,483,244 as disclosed in Note 7 to the financial statements. Included in the expenditure is an amount of Kshs.343,499 transferred to Kenya Secondary Schools 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.343,499 could not be confirmed.

4. Failure to Transfer Infrastructure Funds from the Operations Bank Account

The statement of receipts and payments reflects capitation grants for operations of Kshs.7,922,083 as disclosed in Note 2 to the financial statements. Included in the amount is Kshs.2,730,000 in respect of infrastructure which was to be transferred to the infrastructure account for maintenance and improvement of school facilities. However, only Kshs.2,720,500 was transferred leaving a balance of Kshs.9,500 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 that directed that infrastructure funds and maintenance funds should be transferred to the School infrastructure account within fifteen days upon receipt of the operations account funds.

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

5. Unconfirmed Student Enrollment Data

The statement of receipts and payments reflects capitation grants for tuition, capitation grants for operations and infrastructure grants totalling Kshs.18,861,836. Comparison of data from National Education Management and information System (NEMIS) with records

from the School revealed that during the financial year ended 30 June, 2022, NEMIS reported a total number of between 431 to 557 students while the enrolment record provided by Kivani Secondary management indicated a total of between 431 to 514 students. This resulted into an over funding of Kshs.341,049 during the period ended 30 June, 2022. This was contrary to the Ministry of Education Circular No: MOE.HQS/3/13/3 dated 13 June, 2021 on implementation of Free Day Secondary Education (FDSE) which requires all learners be registered in NEMIS and the principals to ensure their records are accurate.

In the circumstances, over-funding of the School may have been a result of inaccurate records kept for the students.

The audit was conducted in accordance with ISSAI 4000. The standard requires that I comply with ethical requirements and plan and perform the audit to obtain assurance about whether the activities, financial transactions and information reflected in the financial statements are in compliance, in all material respects, with the authorities that govern them. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

REPORT ON THE EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

As required by Section 7(1)(a) of the Public Audit Act, 2015 and based on the audit procedures performed except for the matters described in the Basis for Conclusion on Effectiveness of Internal Controls, Risk Management and Governance section of my report, I confirm that nothing else has come to my attention to cause me to believe that internal controls, risk management and governance were not effective.

Basis for Conclusion

1. 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), 2015 which states that, 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.

2. Lack of an Imprests Register

The statement of receipts and payments reflects boarding and school fund payments of Kshs.11,483,244 as disclosed in Note 7 to the financial statements. However, it was noted

that the School did not maintain an imprest register for temporary imprests or a memorandum cash book for standing imprests. Consequently, it was not possible to confirm whether the imprests issued during the financial year were fully accounted for and surrendered.

In the circumstances, the existing internal controls on cash management cannot provide assurance on effective imprest management.

3. Lack of Ownership Documents

Annex 2 to the financial statements reflects a summary of fixed assets register with a historical total value of Kshs.86,908,172 which includes two (2) parcels of land which are 3.5HA and a value of Kshs.7,600,000. However, land ownership documents and motor vehicle log books were not provided for audit.

In the circumstances, the ownership and safe custody of the fixed assets could not be confirmed.

4. Ineffectiveness in Management of Textbooks

Examination of the School's library records revealed that some students borrowed text books and set books between the years 2018 and 2023. In the financial year 2021/2022, the school lost 65 set books that had been borrowed by students but not returned. It was also noted that although some of the students had already been cleared by the school, the books had not been recovered or returned. It is therefore not clear how the students were cleared from the school without returning library books held by them.

In the circumstances, the adequacy of internal controls on textbooks management cannot be confirmed.

The audit was conducted in accordance with the ISSAI 2315 and ISSAI 2330. The Standards require that I plan and perform the audit to obtain assurance about whether effective processes and systems of internal controls, risk Management and overall governance were operating effectively in all material respects. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

Responsibilities of Management and the Board of Management

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the International Public Sector Accounting Standards (Cash 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 controls, risk management and governance.

In preparing the financial statements, Management is responsible for assessing the School's ability to sustain services, disclosing, as applicable, matters related to sustainability of services and using the applicable basis of accounting unless Management is aware of the intention to terminate the School or to cease its 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.

The Board of Management is 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 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 controls 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 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 Management.
- Conclude on the appropriateness of Management's use of 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 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 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

13 November, 2024

KIVANI SECONDARY SCHOOL
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V. STATEMENT OF RECEIPTS AND PAYMENTS PERIOD TO 30TH JUNE 2022

DESCRIPTION OF VOTE HEAD	Note	2021-2022	2020-2021
		Kshs	Kshs
RECEIPTS			
Capitation grants for tuition	1	1,817,808.00	709,665.00
Capitation grants for operations	2	7,922,083.00	4,444,827.00
School Fund Income- Parents' Contributions	3	9,121,945.00	3,947,138.00
School Fund Income- Other receipts-Bus Hire	4	1,517,102.00	0.00
Proceeds from borrowings		0.00	0.00
TOTAL RECEIPTS		20,378,938.00	9,101,630.00
PAYMENTS			
Payments for Tuition	5	1,468,785.00	761,999.00
Payments for operations	6	8,717,157.00	3,686,685.00
Boarding and school fund payments	7	11,483,244.00	3,101,201.00
TOTAL PAYMENTS		21,669,186.00	7,549,885.00
SURPLUS/DEFICIT		-1,290,248.00	1,551,745.00

The school financial statements were approved on 29/5/2023 2023 and signed by:

JONATHAN MBULUI

Chair BOM

Sign.....

Date 29/5/2023

JOHN KITEMA

Secretary to BOM

Sign.....

Date.....29/5/2023

DAMARIS MUTETI

Finance Officer

Sign.....

Date.....29/5/2023

PRINCIPAL
A.I.C KIVANI SECONDARY SCHOOL
P. O. Box 88-90108,
KLS

**KIVANI SECONDARY SCHOOL
PUBLIC SECONDARY SCHOOL**
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VI. STATEMENT OF FINANCIAL ASSETS AND FINANCIAL LIABILITIES AS AT 30TH JUNE 2022

	Note	2021-2022	2020-2021
		Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	8	535,187.00	3,212,017.00
Cash Balances	9	1,890.00	49,370.00
Short term Investment	10	0.00	0.00
Total Cash and cash equivalent		537,077.00	3,261,387.00
Account's receivables	11	5,287,500.00	4,998,809.00
TOTAL FINANCIAL ASSETS		5,824,577.00	8,260,196.00
FINANCIAL LIABILITIES			
Accounts Payables	12	-624,094.00	-1,769,285.00
NET FINANCIAL ASSETS		5,200,483.00	6,490,911.00
REPRESENTED BY			
Accumulated Fund b/fwd	13	6,490,911.00	4,939,166.00
Surplus/Deficit for the year		-1,290,428.00	1,551,745.00
NET FINANCIAL POSITION		5,200,483.00	6,490,911.00

The School's financial statements were approved on 29/5/2023 2023 and signed by:

JONATHAN M MBULUI

BOM CHAIRMAN

SIGN.....[Signature].....

DATE.....29/5/2023.....

JOHN KITEMA

BOM SECRETARY

SIGN.....[Signature].....

DATE.....29/5/2023.....

DAMARIS MUTETI

FINANCE OFFICER

SIGN.....[Signature].....

DATE.....29/5/2023.....

PRINCIPAL
A.I.C KIVANI SECONDARY SCHOOL
P. O. Box 88-90108,
KCA

VII. STATEMENT OF CASH FLOWS FOR THE PERIOD ENDED 30TH JUNE 2022

		2021-2022	2020-2021
		Kshs	Kshs
Receipts for operating income			
Capitation grants for tuition	1	1,817,808.00	709,665.00
Capitation grants for operations	2	7,922,083.00	4,444,827.00
School fund income- Parents contributions/ fees	3	8,904,454.00	4,364,206.00
School fund income- other receipts(Bus hire)	4	1,517,107.00	0.00
Total receipts		20,161,452.00	9,518,698.00
Payments			
Payments for Tuition		1,817,551.00	718,999.00
Payments for operations		5,365,151.00	2,669,925.00
Boarding and school fund payments		11,642,024.00	3,527,291.00
Total payments		18,824,726.00	6,916,215.00
Net cash flow from operating activities		1,336,726.00	2,602,483.00
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets		0.00	0.00
Acquisition of Assets		-4,060,136.00	-1,196,210.00
Proceeds from investments		0.00	0.00
Purchase of investments		0.00	0.00
Net cash flows from Investing Activities		-4,060,136.00	-1,196,210.00
CASHFLOW FROM BORROWING ACTIVITIES			
Proceeds from borrowings/ loans		0.00	0.00
Repayment of principal borrowings		0.00	0.00
Net cash flow from financing activities		0.00	0.00
NET INCREASE IN CASH AND CASH EQUIVALENTS		-2,723,410.00	1,406,273.00
Cash and cash equivalent at Beginning of the year		3,260,487.00	1,854,214.00
Cash and cash equivalent at END of the year		537,077.00	3,260,487.00

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

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Medical Expenses	0.00	0.00	0.00	4,050.00	-4,050.00	0.00
Administration costs	0.00	0.00	0.00	0.00	0.00	0.00
Activity	0.00	0.00	0.00	136,200.00	-136,200.00	0.00
Gratuity	0.00	0.00	0.00	0.00	0.00	0.00
Lunch programme	0.00	0.00	0.00	0.00	0.00	0.00
Boarding Equipment and Stores	9,193,145.00	0.00	9,193,145.00	9,846,789.00	-653,644.00	107.11
Expenditure for Income Generating Activity	0.00	0.00	0.00	0.00	0.00	0.00
Insurance costs	0.00	0.00	0.00	0.00	0.00	0.00
Examination	71,200.00	0.00	71,200.00	71,200.00	0.00	100.00
Bank Charges	0.00	0.00	0.00	0.00	0.00	0.00
Loan Interest Repayment	0.00	0.00	0.00	0.00	0.00	0.00
Loan Principal Repayment	0.00	0.00	0.00	0.00	0.00	0.00
Acquisition of Assets	0.00	0.00	0.00	0.00	0.00	0.00
Other voteheads	0.00	0.00	0.00	1,680,195.00	-1,680,195.00	0.00
TOTALS	69,489,754.00	0.00	20,195,865.00	21,758,561.00	-1,562,696.00	-

- i. *Overutilization was realised in the following voteheads; tuition 6.05%, RMI 100%, boarding equipment and stores 7.11%. this was due to increased prices of commodities during the year.*
- ii. *Underutilization was realised in operation (other voteheads) by 9.21% and this was due to reduced ratio in capitation.*

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.

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.

X. NOTES TO THE FINANCIAL STATEMENTS

1 CAPITATION GRANT FOR TUITION

	2021-2022	2020-2021
	Kshs	Kshs
Textbooks and reference materials	0.00	0.00
Exercise books	0.00	0.00
Laboratory equipment	0.00	0.00
Internal exams	0.00	0.00
Teaching / learning materials	1,817,808.00	709,665.00
Chalks	0.00	0.00
Exams and assessment	0.00	0.00
Teachers guides	0.00	0.00
Total	1,817,808.00	709,665.00

2 CAPITATION GRANT FOR OPERATIONS

	2021-2022	2020-2021
	Kshs	Kshs
Personnel emoluments	0.00	0.00
Repairs and maintenance	2,778,500.00	1,903,500.00
Local transport / travelling	0.00	0.00
Electricity and water	0.00	0.00
Medical and Insurance	110,800.00	0.00
Administration costs	0.00	0.00
Activity	0.00	0.00
Other vote-heads	5,032,783.00	2,541,327.00
Total	7,922,083.00	4,444,827.00

3 PARENTS CONTRIBUTION/FEES - SCHOOL FUND ACCOUNT

	2021-2022	2020-2021
	Kshs	Kshs
Lunch programme	9,121,945.00	3,947,138.00
Personnel emoluments	0.00	0.00
Repairs and maintenance	0.00	0.00
Local transport / travelling	0.00	0.00
Electricity and water	0.00	0.00
Medical	0.00	0.00
Administration costs	0.00	0.00
Activity	0.00	0.00
Total	9,121,945.00	3,947,138.00

4 OTHER RECEIPTS – SCHOOL FUND ACCOUNT

	2021-2022	2020-2021
	Kshs	Kshs
Fee on Boarding Equipment and Stores	0.00	0.00
Rent income	0.00	0.00
Income from farming activities	0.00	0.00
Insurance compensation	0.00	0.00
Income from Posho mill	0.00	0.00
Income from Bus Hire	41,000.00	0.00
Fee for hire of ground and equipment	0.00	0.00
Bursary	1,476,102.00	0.00
Interest income	0.00	0.00
Dividends income	0.00	0.00
Total	1,517,102.00	0.00

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

5 PAYMENTS FOR TUITION

	2021-2022	2020-2021
	Kshs	Kshs
Textbooks and reference materials	0.00	0.00
Exercise books	0.00	0.00
Laboratory equipment	0.00	0.00
Internal exams	0.00	0.00
Teaching / learning materials	1,454,631.00	754,627.00
Chalks	0.00	0.00
Exams and assessment	0.00	0.00
Teachers guides	0.00	0.00
Bank Charges	14,154.00	7,372.00
Total	1,468,785.00	761,999.00

NOTES TO THE FINANCIAL STATEMENTS (Continued)

6 PAYMENTS FOR OPERATIONS

	2021-2022	2020-2021
	Kshs	Kshs
Personnel emoluments	0.00	0.00
Service Gratuity	0.00	0.00
Administration Cost	30,000.00	30,000.00
Repairs and maintenance & improvements	182,600.00	98,310.00
Local transport / travelling	0.00	0.00
Electricity and water	0.00	0.00
Medical/ Insurance	0.00	61,654.00
Activity Expenses	12,400.00	85,500.00
Other vote-heads	4,431,606.00	2,214,411.00
Bank Charges	415.00	600.00
Acquisition of Assets	4,060,136.00	1,196,210.00
TOTAL	8,717,157.00	3,686,685.00

7 BOARDING AND SCHOOL FUND PAYMENTS

	2021-2022	2020-2021
	Kshs	Kshs
Personnel emoluments	0.00	0.00
Bursary	1,450,000.00	0.00
Repairs and maintenance & Improvements	393,030.00	152,725.00
Local transport / travelling	0.00	0.00
Electricity and water	0.00	0.00
Medical Expenses	4,050.00	0.00
Administration costs	0.00	0.00
Bank Charges	0.00	0.00
Lunch programme	7,706,511.00	2,100,376.00
Rent Expenses	0.00	0.00
Activity	136,200.00	0
Insurance Cost (Life Property)	113,258.00	70,000.00
Acquisition of Assets	0.00	0.00
Other vote-heads	1,680,195.00	778,100.00
TOTAL	11,483,244.00	3,101,201.00

8 BANK ACCOUNTS

Name of Bank, Account No. & currency	Bank Account Number	2021-2022	2020-2021
		Kshs	Kshs
Tuition Account	0102065725101	750.00	313.00
Operations Account	0102065725102	21,669.00	424,907.00
School Fund Account/Boarding	1131777050	-266,096.00	910,197.00
Savings Account	0102865725103	900.00	900.00
Parent Association Develop Account	-	0.00	0.00
Income generating activities Account	-	0.00	0.00
Infrastructural Account	0102865725104	777,964.00	1,875,700.00
Total		535,187.00	3,212,017.00

9 CASH IN HAND

Description	2021-2022	2020-2021
	Kshs	Kshs
Tuition Account	0.00	0.00
Operation Account	1,815.00	4,045.00
School Fund account	75.00	45,325.00
Total	1,890.00	49,370.00

10 SHORT TERM INVESTMENTS

Description	2021-2022	2020-2021
	Kshs	Kshs
Cooperative shares	0.00	0.00
Treasury Bills	0.00	0.00
Fixed deposit	0.00	0.00
Equity stock	0.00	0.00
Other investments	0.00	0.00
Total	0.00	0.00

NOTES TO THE FINANCIAL STATEMENTS (Continued)

11 ACCOUNTS RECEIVABLE

Description	2021-2022	2020-2021
	Kshs	Kshs
Fees arrears	5,287,500.00	4,998,809.00
Other non-fees receivables	0.00	0.00
Salary advances	0.00	0.00
Imprest	0.00	0.00
Total	5,287,500.00	4,998,809.00

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

Description	2021-2022	2020-2021
	Kshs	Kshs
Fees arrears for current year	313,971.00	442,435.00
Fees arrears for the previous year	417,155.00	99,604.00
Fees arrears for prior periods (over two years)	4,556,374.00	4,456,770.00
Total	5,287,500.00	4,998,809.00

12 ACCOUNTS PAYABLE

Description	2021-2022	2020-2021
	2021-2022	2020-2021
Trade creditors (See ageing below and appendix 1)	624,094.00	1,769,285.00
Prepaid fees	0.00	0.00
Retention monies	0.00	0.00
Total	624,094.00	1,769,285.00

Description	2021-2022	2020-2021
	Kshs	Kshs
Trade creditors for current year	312,644.00	400,325.00
Trade creditors for the previous year	0.00	846,390.00
Trade creditors for prior periods (over two years)	311,430.00	522,570.00
Total	624,094.00	1,769,285.00

NOTES TO THE FINANCIAL STATEMENTS (Continued)

13 FUND BALANCE BROUGHT FORWARD

Description	2021-2022	2020-2021
	Kshs	Kshs
Bank balances	3,212,017.00	1,854,878.00
Cash balances	49,370.00	236.00
Short Term Investments	0.00	0.00
Receivables	4,998,809.00	5,415,877.00
Payables	-1,769,285.00	-2,331,825.00
Total	6,490,911.00	4,939,166.00

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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	2021-2022	2020-2021
	Kshs	Kshs
Bank loan(s)	0	0
Outstanding Leases	0	0
Hire purchase	0	0
Gratuity and leave provision	0	0
Total	0	0

15 Biological assets

Description	Numbers	2021-2022	2020-2021
		Kshs	Kshs
Cattle		0	0
Goats		0	0
Trees		55,000.00	55,000.00
Coffee or tea plantation		0	0
Poultry		0	0
Total		0	0

16 Borrowings

Description	2021-2022	2020-2021
	KShs	KShs
a) Borrowings		
Borrowing at beginning of the year	0	0
Borrowings during the year	0	0
Repayments of during the year	0	0
Balance at end of the year	0	0

Other important disclosure notes

17 Stock/ Inventory

Description	2021-2022	2020-2021
	KShs	KShs
b) Borrowings	0	0
Stock/ inventory at beginning of the year	172,508.00	217,488.00
Stock/ inventory purchased during the year	4,136,640.00	2100,376.00
Stock/ inventory issued during the year	4,242,678.00	2,145,356.00
Balance at end of the year	66,470.00	172,508.00

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)

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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 2022	Outstanding Balance 2021	Comments
	a	b	c	d=a-c		
	Kshs	Kshs	Kshs	Kshs	Kshs	
Construction of buildings						
1.						
Sub-Total	0	0	0	0	0	
Supply of goods						
2. Cylva-lab & school solutions	54,914.00	2022	0.00	54,914.00	0.00	Current supply
3. New mark agencies limited	150,590.00	2022	0.00	150,590.00	0.00	Current supply
4. Michimax general investments	41,600.00	2022	0.00	41,600.00	0.00	Current supply
5. Alfred MasaiYona	17,100.00	2022	0.00	17,100.00	0.00	Current supply
6. EutyachusMuliMutuku	32,460.00	2022	0.00	32,460.00	0.00	Current supply
7. Highmark	16,000.00	2022	0.00	16,000.00	0.00	Current supply
8. Trim tab	110,300.00	2019	0.00	110,300.00	110,300.00	overdue
9. Ngerry engineering	201,130.00	2019	0.00	201,130.00	201,130.00	overdue
Sub-Total	624,094.00		0.00	624,094.00	311,430.00	
Supply of services						
10.						
Sub-Total						
Grand Total	1,769,285.00		0.00	1,769,285.00	1,368,960.00	

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ANNEX 2 – SUMMARY OF FIXED ASSETS REGISTER

Asset class	Date purchased	Location	Historical Cost b/f (Kshs) july 2021	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost c/f (Kshs) 30th June 2022
Land 1	1973	kivani	4,000,000.00			4,000,000.00
Land 2	2018	kivani	3,600,000.00			3,600,000.00
Buildings and structures-old -new	1973	Kivani	37,465,145.00	.- 4,060,136.00		41,525,281.00
Motor vehicles	2012	Kivani	7,000,000.00			7,000,000.00
Office equipment, furniture and fittings	1973	Kivani	3,645,500.00			3,645,500.00
ICT Equipment, and Other ICT Assets	1973	Kivani	1,300,000.00			1,300,000.00
Tools and apparatus	1973	Kivani	16,717,573.00			16,717,573.00
Textbooks	1973	Kivani	8,205,318.00			8,205,318.00
Other Machinery and Equipment	1973	Kivani	204,500.00			204,500.00
Heritage and cultural assets	N/A	Kivani				
Kitchen utencils-APPENDIX 5		kivani	710,000.00			710,000.00
Intangible assets- soft ware	1973	kivani				
Total	1973		82,848,036.00	4,060,136.00		86,908,172.00

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SCHOOL ASSETS

LAND

S/N	NAME	QUANTITY
1	LAND 1	2 HA
2	LAND 2	1.5HA

BUILDING AND STRUCTURES

S/N	NAME	QUANTITY
1	CLASSROOMS	13
2	SCIENCE LAB	1
3	COMPUTER LAB	1
4	KICHEN	1
5	KITCHEN STORE	1
6	STORE	1
7	GARAGE HOUSE	1
8	GATEMAN'S HOUSE	2
9	STUDENTS TOILET	18
10	TEACHERS TOILET	4
11		
12		
13		

MOTOR VEHICLE

S/N	NAME	QUANTITY
1	SCHOOL BUS	1

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OFFICE EQUIPMENTS, FURNITURE AND FITTINGS

S/N	NAME	QUANTITY
1	STUDENTS' LOCKERS	545
2	STUDENTS' CHAIRS	545
3	TEACHERS' LOCKERS	27
4	TEACHERS' CHAIRS	27
5	CABINETS	3
6	WALL UNITS	1
7	CUPBOARDS	2
8	WALL CLOCKS	8
9	SCHOOL PHONE	1
10	TV SET	1
11	TROPHIES	9
12	TABLE(PRINCIPALS OFFICE)	2
13	OFFICE SET (OFFICE SET)	1
14	METALLIC SOFA 5 SEATER	1
15	OFFICE TABLE (BURSAR)	1
16	FLATFORM FUNITURE	3
17	COMPUTER TABLES	4
18	STAPPLER	6
19	PAPER PUNCH	2
20	CALCULATOS	2
21	STAMPS	4

ICT EQUIPMENTS AND OTHER ICT ASSETS

S/N	NAME	QUANTITY
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1	PRINTER	2
2	PHOTOCOPING MACHINE	2
3	LAPTOP	1
4	TYPE WRITER	1
5	DUPLICATING MACHINE	1
6	DESKTOPS COMPUTERS	12
7		
8		
9		
10		

TOOLS AND APPARATUS

NAME	QUANTITY
MICROSCOPES	9
RHETORT STANDS	45
ELECTRONIC BALANCE	2
GOLD LEAF	1
GLASS BLOCKS	18
LENSES	10
CURVED MIRRORS	40
PLAIN MIRROR	15
MILIAMMETERS	15
AMMETERS	22
VOLTMETERS	23
GALVANOMETERS	20
EUREKA CANS	2
SPRING BALANCES	10
SPRINGS	15

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METER RULES	17
HALFMETER RULES	28
SWITCHES	18
100CM WINDING RULES	20
BULB HOLDERS	10
VARIABLE REISTORS	4
FIXED RESISTORS	40
MAGNETS	6
STOP WATCHES	45
SOFT BOARDS	18
PENDULUM BOB	16
PRISM GLASS BLOCS	10
LENS HOLDERS	18
GAS JARS	2
THERMOMETERS	55
WHITE TILES	34
SPATULAS	40
MEASURING CYLINDERS (1000mls)	1
MEASURING CYLINDERS (100mls)	20
MEASURING CYLINDERS (25mls)	15
MEASURING CYLINDERS (50mls)	15
MEASURING CYLINDERS (10mls)	50
FILTER FUNNELS	45
BOILING TUBES	90
TEST TUBES	300
GLASS RODS	10
PIPETTE FILLERS	30
TEST TUBE HOLDERS	38
TRIPOD STANDS	14
VOLUMETRIC FLASKS (1000ml)	2

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" (500ml)	1
" (250mls)	40
POTABLE GAS BURNERS	24
GAS CONTAINERS	2
DISTILLED WATER CANS	3
BEAKER (1000ml)	8
" (500ml)	18
" (250ml)	80
" (100ml) glass	20
" (100ml) plastic	100
" (50mls)	40
CAPACITOR	8
POTENTIOMETER	8
VERNIER CALLIPERS	6
MICROMETER SCREW GAUGE	14
MARBLES	20
DROPPERS	100
STOPPERED CONTAINERS	300
CONICAL FLASK (250mls)	60
WASH BOTTLES	60
KNIFE EDGE	10
SOFT BOARDS WITH CROSS WIRES	15
CELL HOLDERS	18
WIRE GAUGE	14
TEST TUBES RACKS	50
BURETTES	55
MORTAR AND PESTLES	15

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TEXTBOOKS

SUBJECT	BOOK TITLE	FORM 1	FORM 2	FORM 3	FORM 4
MATHS	KLB	75	75	80	285
	ADVANCING	5	5	0	0
	DISCOVERING	343	172	172	0
	QUICK READING	0	0	0	4
	SPEARSHARP	0	0	0	3
	TOPGRADE	0	0	0	1
	PYRAMID	0	0	0	1
	MIRROR	0	0	0	2
MADE FAMILIAR	0	0	0	2	

SUBJECT	BOOK TITLE	FORM 1	FORM 2	FORM 3	FORM 4
ENGLISH	EXCELLING IN ENGL.	343	343	347	40
	HEAD START	60	60	70	40
	NEW HORIZONS	0	0	0	205
	INTERGRATED	0	0	0	20
SUBJECT	BOOK TITLE	FORM 1	FORM 2	FORM 3	FORM 4
KISWAHILI	UHONDO	343	0	0	0
	CHEMCHEMI	30	80	40	30
	KITUKUZWE	0	343	347	30
	FASAHA	0	0	0	172
	KURUZI	0	0	0	1
	SPEARSHARP	0	0	0	5
	GOLDEN TIPS	0	0	0	2
	KIOO	0	0	0	2
	VICTORIAN	0	0	0	1
	PYRAMID	0	0	0	1

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	TOP GRADE	0	0	0	1
	MARUDIO (Fasihi)	0	0	0	1

SUBJECT	BOOK TITLE	FORM 1	FORM 2	FORM 3	FORM 4
BIOLOGY	KLB	368	311	50	197
	CERTIFICATE	0	0	267	0
	GOLDEN TIPS	0	0	0	8
	PRINCIPLES OF BIOLOGY	0	0	0	10
	TOP MARK	0	0	0	1
	SPOT LIGHT	0	0	0	10
	MIRROR	0	0	0	1
	GET IT RIGHT	0	0	0	12
	SPEAR SHARP	0	0	0	13
	BREAK THROUGH	0	0	0	8
	CONFIDENCE PI	0	0	0	5
	TEST IT FIX IT	0	0	0	2
	MASTER PIECE	0	0	0	10

SUBJECT	BOOK TITLE	FORM 1	FORM 2	FORM 3	FORM 4
PHYSICS	KLB	30	373	13	10
	MORAN	343	0	362	62
	LONGHORN	0	0	0	7
	SPEARSHARP	0	0	0	22
	REVISION GUIDE	0	0	0	7
	TOP GRADE	0	0	0	4
	VICTORIAN	0	0	0	3
	PYRAMID	0	0	0	3
HOW TO PASS	0	0	0	1	

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	HOW TO SUCCEED	0	0	0	1
	GOLDEN TIPS	0	0	0	2

SUBJECT	BOOK TITLE	FORM 1	FORM 2	FORM 3	FORM 4
CHEMISTRY	KLB	358	444	357	275
	LONGHORN	15	0	0	0
	GOLDEN TIPS	0	0	0	14
	GOLDEN TIPS PRACT.	0	0	0	14
	MASTERING	0	0	0	3
	MASTER PIECE	0	0	0	7
	TEST IT FIX IT	0	0	0	15
	MIRROR	0	0	0	5
	SPEARSHARP	0	0	0	14

SUBJECT	BOOK TITLE	FORM 1	FORM 2	FORM 3	FORM 4
HISTORY	KLB	364	327	187	216
	HOW TO PASS	0	0	0	3
	ACCESS	0	0	0	3
	PYRAMID	0	0	0	2
	SPEARSHARP	0	0	0	6
	TOP GRADE	0	0	0	1
	TOP MARK	0	0	0	2

SUBJECT	BOOK TITLE	FORM 1	FORM 2	FORM 3	FORM 4
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GEOGRAPHY	KLB	244	333	49	49
	CERTIFICATE	0	0	10	5
	SPEARSHARP	0	0	0	11
	TOP GRADE	0	0	0	2

SUBJECT	BOOK TITLE	FORM 1	FORM 2	FORM 3	FORM 4
C.R.E.	KLB	360	303	40	258
	LIVING THE PROMISE	0	1	0	0
	FOUNDATION	0	0	318	0
	MIRROR	0	0	0	1
	TOP GRADE	0	0	0	3
	SPEARSHARP	0	0	0	2
	GOLDEN TIPS	0	0	0	2
	MASTER PIECE	0	0	0	1
GEORGIAN	0	0	0	1	

SUBJECT	BOOK TITLE	FORM 1	FORM 2	FORM 3	FORM 4
B/STUDIES	TRENDY	334	284	47	0
	INVENTOR	80	15	20	10
	LONGMAN EXPLORE	0	0	0	18
	SPEARSHARP	0	0	0	7
	TOP GRADE	0	0	0	4
	HIGH FLYER	0	0	0	2
	PYRAMID	0	0	0	1
	TEST IT FIX IT	0	0	0	1
VICTORIAN	0	0	0	1	

SUBJECT	BOOK TITLE	FORM 1	FORM 2	FORM 3	FORM 4
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AGRICULTURE	KLB	308	270	156	164
	GET IT RIGHT	0	0	0	3
	TOP MARK	0	0	0	5
	GOLDEN TIPS	0	0	0	2
	BREAK THROUGH	0	0	0	3
	TOP GRADE	0	0	0	2
	TEST IT FIX IT	0	0	0	4

SUBJECT	BOOK TITLE	FORM 1	FORM 2	FORM 3	FORM 4
COMPUTER	LONGHORN	164	120	140	42

OTHER MACHINERY AND EQUIPMENT

S/N	NAME	QUANTITY
1	SCHOOL BELL	2
2	ELECTRIC BELL	1
3	SICKLE	1
4	SLASHER	4
5	PANGA	1
6	GENERATOR	1
7	WHEELBARROW	2
8		

KITCHEN UTENCILS

S/N	NAME	QUANTITY
1	BOILERS BIG	2
2	BOILERS SMALL	2

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3	SUFURIAS BIG	2
4	SUFURIAS MEDIUM	4
5	SUFURIAS SMALL	6
6	SERVING SPOONS	8
7	TEASPOONS	5
8	TABLE SPOONS	34
9	SERVING DISHES	7
10	TEA CUPS	52
11	PLATES	60
12	WATER GLASSES	20
13	THERMOS	5
14	GAS COOKER	1