

REPUBLIC OF KENYA



Enhancing Accountability

THE NATIONAL ASSEMBLY
PAPERS LAID

REPORT

DATE: 02 DEC 2024

DAY:
MONDAY

TABLE
BY: OF

HON. NAOMI WADO, MP
DEPUTY MAJORITY WHO

CLERK-AT
THE-TABLE:

ESTHER N. G. WYD

PARLIAMENT
OF KENYA
LIBRARY

THE AUDITOR-GENERAL

ON

**DEVKI RUIRU TOWNSHIP
SECONDARY SCHOOL**

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

KIAMBU COUNTY

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

18 JUL 2024

RECEIVED



DEVKI RUIRU TOWNSHIP 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)

TABLE OF CONTENTS	Page
i. Acronyms and Glossary of Terms	
ii. KEY SCHOOL INFORMATION AND MANAGEMENT.....	2
iii. SUMMARYREPORT OF PERFORMANCE OF THE SCHOOL.....	6
iv. STATEMENT OF SCHOOL MANAGEMENT RESPONSIBILITY.....	18
v. REPORT OF THE INDEPENDENT AUDITORS ON THE ANNUAL FINANCIAL STATEMENTS OF DEVKI SECONDARY SCHOOL OF THE YEAR ENDING 30 TH JUNE 2023.....	19
vi. STATEMENTS OF RECEIPTS AND PAYMENT S PERIOD TO 30TH JUNE 2023.....	21
vii. STATEMENT OF FINANCIAL ASSETS AND FINANCIAL LIABILITIES AS AT JUNE2023.....	22
viii. STATEMENT OF CASHFLOWS FOR THE PERIOD ENDED 30 TH JUNE 2023.....	23
ix. STATEMENT OF BUDGETED VERSUS ACTUAL AMOUNTS FOR THE YEAR ENDED 30TH JUNE 2023.....	24
x. SIGNIFICANT ACCOUNTING POLICIES.....	29
xi. NOTES TO THE FINANCIAL STATEMENTS.....	31

DEVKI RUIRU TOWNSHIP SECONDARY SCHOOL
Annual Report and Financial Statements
For the year ended 30th June 2023

xii.	ANALYSIS OF PENDING ACCOUNTS	
	PAYABLES.....	40
xiii.	SUMMARY OF FIXED ASSET	
	REGISTER.....	41

1) Acronyms and Glossary of Terms

BOM Board of Management

IPSAS International Public Sector Accounting Standards

MOE Ministry of Educations

ICT Information and Communication Technology

1. KEY SCHOOL INFORMATION AND MANAGEMENT

(a) Background information

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

The school was registered on 7th January 2016 under registration NO **22S00300146** and is currently categorized as a sub-County public school established, owned and operated by the Government

The school is a mixed day school and had **624** students as at 30th June 2023. It has 3 streams and 29 teachers of which 2 are employed by the School Board of Management. The school had 9 non-teaching staff as at 30th June 2023.

(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

S/NO	NAME	DESIGNATION	DATE OF APPOINTMENT
1	Dr. Jane Wanjiku Kamau	Sponsor	07/03/2022
2	Mr. Joseph w Kiiru	Secretary-Principal	07/03/2022
3	Dr. Peter Kariuki Kamau	CEB Rep	07/03/2022
4	Mr. George Njoroge Mburu	Sponsor	07/03/2022
5	Mr. Antony Nyururu Kiarie	Parents & Local Community	07/03/2022
6	Dr. Peter Mbugua Kinyua	Parents & Local Community	07/03/2022
7	Mr. Eric Kanuri Kibue	Parents & Local Community	07/03/2022
8	Rev. James Muhia	Parents & Local Community	07/03/2022
9	Mrs. Janeffer Wangui Muchiri	Teaching staff representative	07/03/2022
10	Mr. Joseph Gakunji Murumuri	Sponsor	07/03/2022
11	Ms. Fresiah Waithaka	Parents & Local Community	07/03/2022
12	Dr. Michael Karanja	Parents & Local Community	07/03/2022
13	Ms Monicah Wangari Kungu	Special Needs	07/03/2022
14	Ms. Nancy Kariuki	Special Groups	07/03/2022
15	Dennis Mbugua	Rep Students	07/03/2022

The functions of the School Board of Management include:

- Promote the best interests of the school and ensure its development
- 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
- Promote quality education for the pupils
- Administer and manage the resources of the school
- Receive, collect and account for any funds accruing to the institution

1. B.O.M MEETING

S/NO	NAME	DESIGNATION	No Of Meetings Attended
1	Dr. Jane Kamau	Chairlady	2
2	Dr. Peter Kariuki Kamau	BOM Vice Chair	1
3	Mr. Joseph Kiiru	Secretary-Principal	3
4	Mr. Antony Nyururu Kiarie	P.A Chair	3
5	Mr. George Njoroge Mburu	Member	3
6	Dr.Peter Mbugua Kinyua	Member	2
7	Mr. Eric Kanuri Kibue	Member	0
8	Rev. James Muhia	Member	1
9	Mrs. Janeffer Wangui Muchiri	Teachers Rep	3
10	Mr. Joseph Gakunji Murumuri	Member	2
11	Ms. Fresiah Waithaka	Member	1
12	Dr. Michael Karanja	Member	1
13	Ms Monicah Wangari Kungu	Member	3
14	Ms. Nancy Kariuki	Devki Representative	1

(c) Committees of the Board

2. Executive Committee

S/NO	NAME	DESIGNATION	No Of Meetings Attended
1	Dr. Jane Wanjiku	Chairlady	2
2	Mr. Joseph Kiiru	Secretary-Principal	2
3	Dr. Peter Kariuki Kamau	Member	1
4	Mr. Antony Nyururu Kiarie	P.A Chair	2
5	Ms. Fresiah Waithaka	Member	0

3. Finance, Procurement and General Purposes Committee

S/NO	NAME	DESIGNATION	No Of Meetings Attended
1	Mr. George Mburu	Chairman	1
2	Mr. Joseph Kiiru	Member	2
3	Mr Anthony Kiarie	Member	2
4	Ms. Grace Kamoni	Member	0

4. Academic, Discipline & Students' Welfare Committee

S/NO	NAME	DESIGNATION	No Of Meetings Attended
1	Dr Peter Mbugua Kinyua	Chairman	1
2	Mr. Joseph Kiiru	Member	1
3	Mrs. Monicah Wangari Kungu	Member	1
4	Rev James Muhia	Member	1
5	Madam Fresiah Waithaka	Member	1

5. Audit Committe

S/NO	NAME	DESIGNATION	No Of Meetings Attended
1	Dr. Michael Karanja	Chairman	1
2	Mr. Joseph Kiiru	Member	1
3	Mr. Eric Kanuri Kibue	Member	1
4	Ms. Monicah Wangari Kungu	Member	1

6. School Infrastrucultural Committee

S/NO	NAME	DESIGNATION	NO Of Meetings Attended
1	Dr Peter Kariuki Kamau	Chairman	1
2	Mr. Joseph Kiiru	Principal	2
3	Mrs. Janeffer Muchiri	Secretary	2
4	Mr Anthony Kiarie Nyururu	Member	2
5	Dr.Jane Wanjiku Kamau	Member	1
6	Mr John Ndundu	S.C.D.E	1

(d) School Operation Management

For the financial year ended 30th June 2023 the school day -to-day management was under the following persons:

s/no	Designation	Name	TSC Number
1	Principal	Mr. Joseph Kiiru	434159
2	Deputy Principal	Mrs. Janeffer Muchiri	352798
3	Bursar	Ms. Racheal Mumbi	30387989

(e) Schools Contact

Post Office Box: 2002—00232

Telephone: 0723284797/0703384100

Email: ruirutownshipsecondary@gmail.com

(f) School Bankers

The following school operated 3 bank accounts in the following banks:

1. Name of Bank: National Bank

Branch: Ruiru

Account Number: 01025092087501

2. Name of Bank: National Bank

Branch: Ruiru

Account Number: 01025092087500

3. Name of Bank: National Bank

Branch: Ruiru

Account Number: 01022244667300

4. Name of Bank: KCB BANK

Branch: Ruiru

Account Number: 1180293851

(g). Independent Auditors

Office of the Auditor General

Anniversary Towers, University Way

P.O. Box 30084

GPO 00100

Nairobi, Kenya

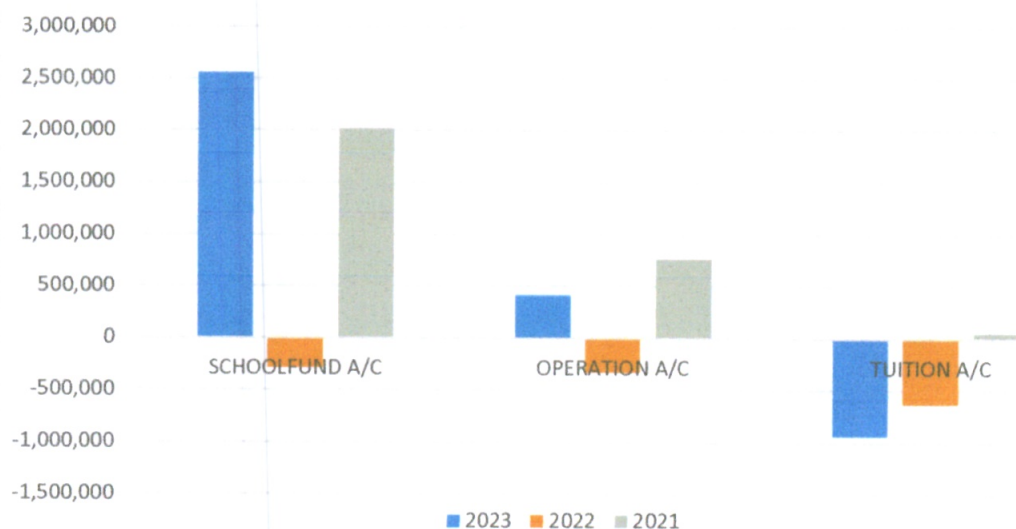
3 Summary Report of Performance of The School

(a) Financial performance:

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

S/NO	ACCOUNTS	2023	2022	2021
1	SCHOOLFUND A/C	2,556,522	(248,164)	2,022,371
2	OPERATION A/C	418,363.80	(329,023.10)	769,148.55
3	TUITION A/C	(938,026.25)	(628,835.50)	56,127
TOTAL		2,036,859.55	(1,206,022.60)	2,847,646.55
Increase/Decrease		830,836.95	(1,641,623.95)	

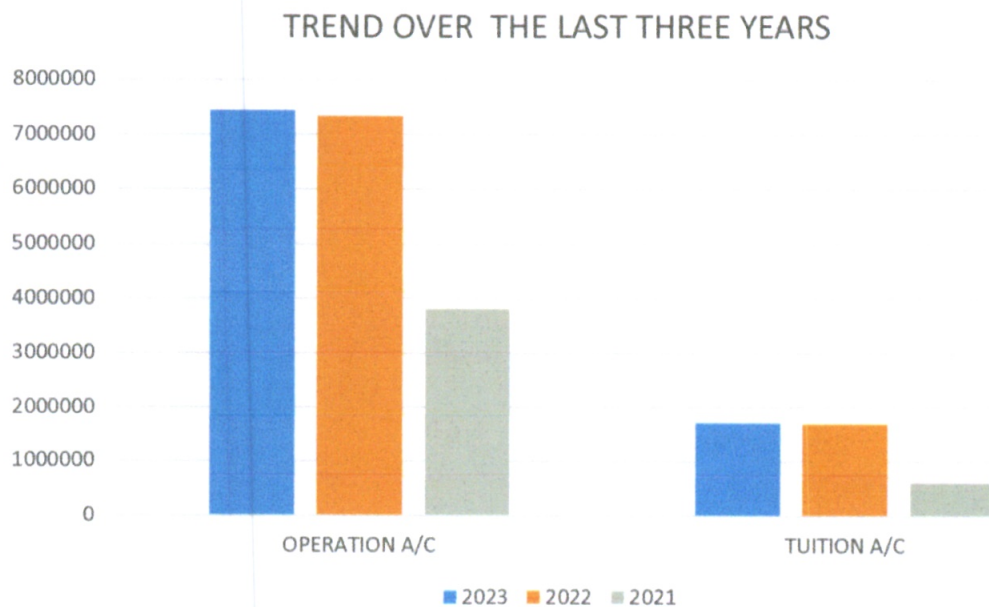
Chart Title



DEVKI RUIRU TOWNSHIP SECONDARY SCHOOL
Annual Report and Financial Statements
For the year ended 30th June 2023

- *Capitation grants from the Ministry of Education for the last three years*

S/NO	ACCOUNTS	2023	2022	2021
2	OPERATION A/C	7,441,489.80	7,335,556.90	3,808,878.55
3	TUITION A/C	1,694,143.75	1,682,302.50	610,124.00
TOTAL		9,135,633.55	9,017,859.40	4,419,002.55



There is an increase in capitation grants in financial year 2022/2023 compared to Financial year 2021/2022

DEVKI RUIRU TOWNSHIP SECONDARY SCHOOL

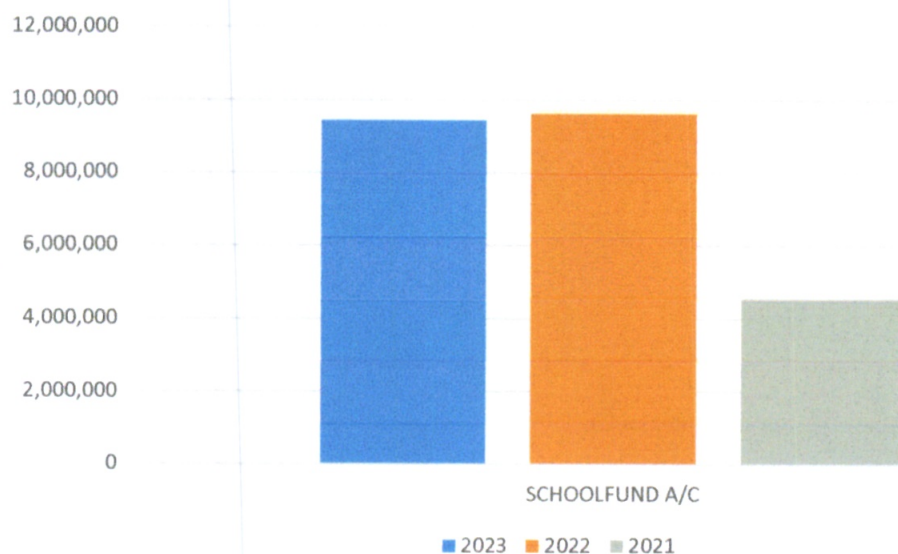
Annual Report and Financial Statements

For the year ended 30th June 2023

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

S/NO	ACCOUNTS	2023	2022	2021
1	SCHOOLFUND A/C	9,442,648	9,619,987	4,554,131

TREND OVER THE LAST THREE YEARS

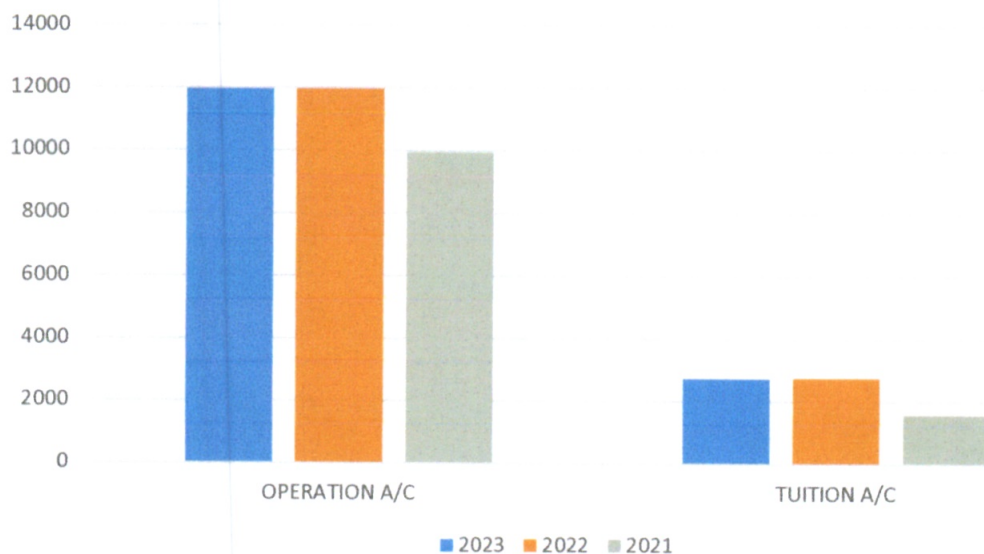


**SUMMARY REPORT PERFORMANCE OF THE SCHOOL (CONTINUED)
RATIO OF CAPITATION GRANT PER STUDENT**

S/NO	ACCOUNTS	2023	2022	2021
1	OPERATION A/C	11,975.50	11,966.65	9,944.85
2	TUITION A/C	2,726	2,744.38	1,593.01

DEVKI RUIRU TOWNSHIP SECONDARY SCHOOL
Annual Report and Financial Statements
For the year ended 30th June 2023

TREND OVER THE LAST THREE YEARS



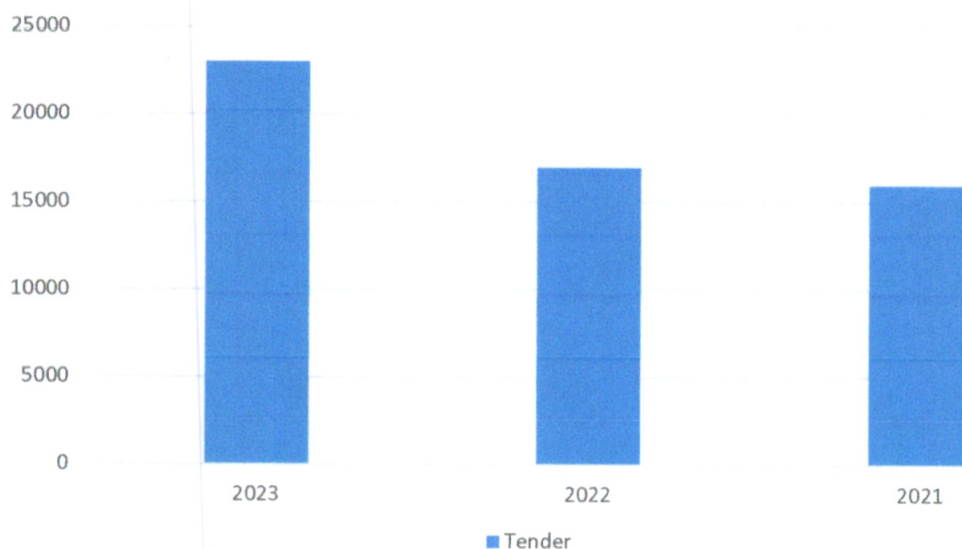
SUMMARY REPORT PERFORMANCE OF THE SCHOOL (CONTINUED)

OVERVIEW OF NET GROWTH OF OTHER INCOME (S)

S/NO	ACCOUNTS	2023 (KSHS)	2022 (KSHS)	2021 (KSHS)
1.	Tender	23,000	17,000	16,000

DEVKI RUIRU TOWNSHIP SECONDARY SCHOOL
Annual Report and Financial Statements
For the year ended 30th June 2023

TREND OVER THE LAST THREE YEARS

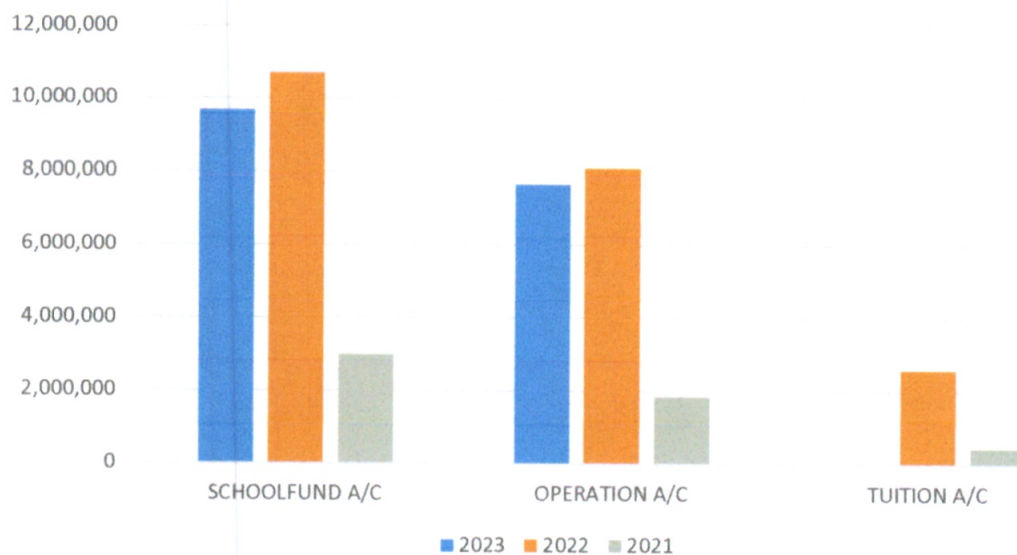


- A three-year overview of growth in expenditure of the school

S/NO	ACCOUNTS	2023	2022	2021
1	SCHOOLFUND A/C	9,683,549	10,684,049	2,991,680
2	OPERATION A/C	7,664,580	8,096,670	1,865,562
3	TUITION A/C	2,311,138	2,585,058	447,290
TOTAL		19,659,267	21,365,777	5,304,532

DEVKI RUIRU TOWNSHIP SECONDARY SCHOOL
Annual Report and Financial Statements
For the year ended 30th June 2023

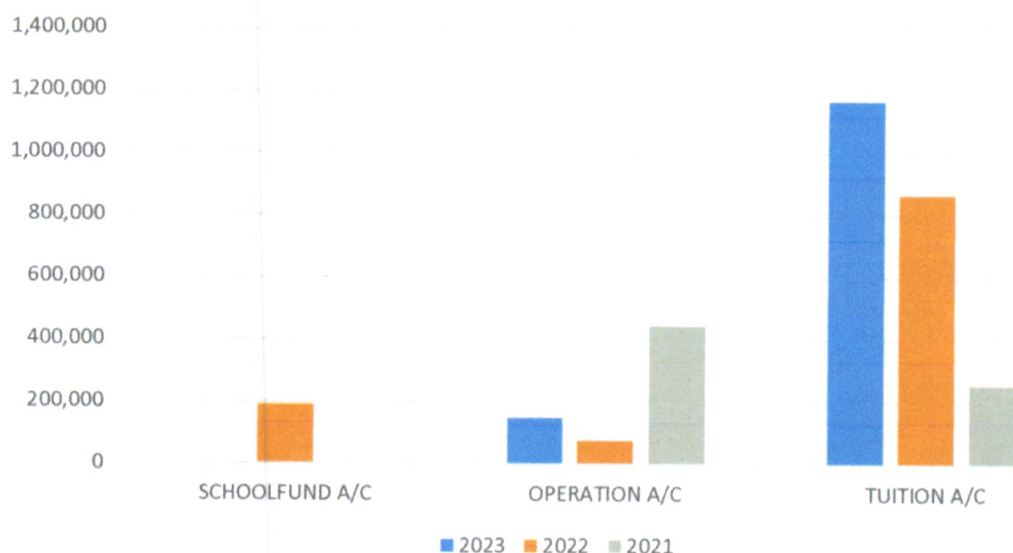
TREND OVER THE LAST THREE YEARS



Movement of creditors of the school over the last three years

S/NO	ACCOUNTS	2023	2022	2021
1	SCHOOLFUND A/C		190,360	
2	OPERATION A/C	151,050	76,040	445,100
3	TUITION A/C	1,167,320	866,100	257,000
TOTAL		1,318,370	1,132,500	702,100

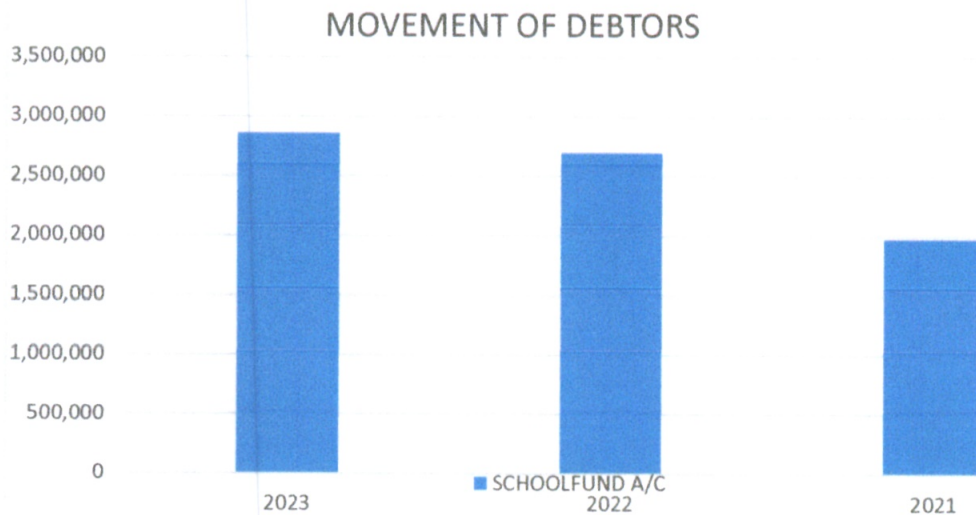
TREND OF CREDITORS OVER THE LAST THREE YEARS



DEVKI RUIRU TOWNSHIP SECONDARY SCHOOL
Annual Report and Financial Statements
For the year ended 30th June 2023

Movement of debtors of the school over the last three years

S/NO	ACCOUNTS	2023	2022	2021
1	SCHOOLFUND A/C	2,857,310	2,696,590	1,976,659

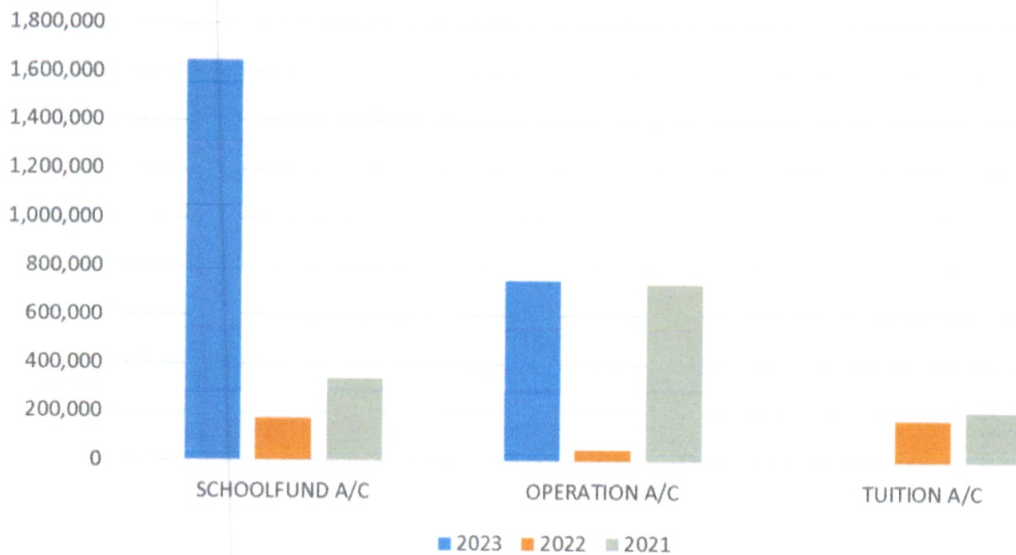


SUMMARY REPORT PERFORMANCE OF THE SCHOOL (CONTINUED)
MOVEMENT OF CASH AND BANK BALANCES

S/NO	ACCOUNT	PARTICULARS	2023	2022	2021
1.	SCHOOLFUND A/C	CASH	3,419	6,180	709
		BANK	1,643,642	167,263	339,982
		TOTAL	1,647,061	173,443	340,691
2.	OPERATION A/C	CASH	36,184	8000	
		BANK	710,390.35	39,710.55	732,783.65
		TOTAL	746,574.35	47,710.55	732,783.65
3.	TUITION A/C	BANK	1,107.05	174,063	210,718.50

DEVKI RUIRU TOWNSHIP SECONDARY SCHOOL
Annual Report and Financial Statements
For the year ended 30th June 2023

TREND OVER THE LAST THREE YEARS



(b) Mean score in the 2023 KCSE:

PERFORMANCE OF THE SCHOOL OVER THE LAST THREE YEARS		
YEAR	NO. OF CANDIDATES	SCHOOL MEAN
2022	128	2.4031D-
2021	88	1.9810 D-
2020	72	2.0272 D-

TRANSITION TO INSTITUTIONS OF HIGHER LEARNING

YEAR	ENTRY	MEAN SCORE	UNIVERSITY A TO C+	DIPLOMA C TO C-	CERTIFICATE D+ TO D	CRAFT AND ARTISAN D- TO E
2022	129	2.4031	3	7	24	94
2021	88	1.9810 D-		1	14	63

DEVKI RUIRU TOWNSHIP SECONDARY SCHOOL
Annual Report and Financial Statements
For the year ended 30th June 2023

2020	72	2.0272 D-	1		14	57
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(c) TEACHER /STUDENT RATIO

Available	Required	Transferred	Retired	Shortage	T/S Ratio
27	34	1	0	6	1:23

SUBJECT	NO. PRESENT	NO. REQUIRED	SHORTAGE
Maths	7	7	-
English	4	4	-
Kiswahili	5	5	-
Chemistry	4	6	2
Biology	4	6	2
Physics	3	3	
Agriculture	2	3	-
Business Studies	3	3	-
History	6	6	-
Geography	5	5	-
Cre	4	5	1
Building & Construction	0	1	1

(d) NUMBER OF STUDENTS IN THE SCHOOL VS THE FACILITIES

	CLASSROOMS	DINING HALL	LAB	TOILETS
NO	12	NIL	2	GIRLS-12 BOYS—4 \$1 URINAL
CAPACITY	1:45		1: 312	GIRLS—1:25 BOYS----1:50

(e) Developments projects carried out by the school

S/NO	PROJECT	STATUS	SOURCE OF FUNDS
1	PURCHASE OF DESKS AND CHAIRS	ONGOING	MOE FUNDS

PRINCIPAL
DEVKI RUIRU TOWNSHIP
SECONDARY SCHOOL
P. O. Box 2002-00232, RUIRU
Tel: 0798 593 187



.....
School Principal

I. STATEMENT OF SCHOOL MANAGEMENT RESPONSIBILITY

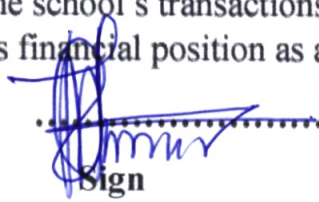
Section 81 (1) of the Public Finance Management Act, 2012 requires that, at the end of each financial year, each National Government School shall prepare financial statements in respect of that school. Section 81 (3) requires the financial statements so prepared to be in a form that complies with relevant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

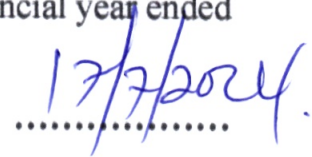
Schedule 4 (Section 23) of the Education Act, 2013 requires the Board of Management of a public institution of basic education to be keep all proper books and records of accounts of the income, expenditure and assets of the institution.

The Board of Management *Devki Ruiru Township 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, 2023 and of the school's financial position as at that date.

Mr. Joseph Murumuri


.....
Sign


.....
Date

Chairman BOM

Mr Joseph Kiiru


.....
Sign

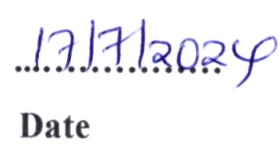

.....
Date

PRINCIPAL
DEVKI RUIRU TOWN
SECONDARY SCH
P.O. Box 2002-00232,
Tel: 0798 593 11

Principal/Sec BOM

Ms. Racheal Mumbi


.....
Sign


.....
Date

Bursar/Finance Officer

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 DEVKI RUIRU TOWNSHIP SECONDARY SCHOOL FOR THE YEAR ENDED 30 JUNE, 2023 - KIAMBU COUNTY

PREAMBLE

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

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

The 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 Devki Ruiru Township Secondary School - Kiambu County set out on pages 1 to 26, which comprise of the

Report of the Auditor-General on Devki Ruiru Township Secondary School for the year ended 30 June, 2023 - Kiambu County

statement of financial assets and liabilities as at 30 June, 2023, and the statement of receipts and payments, statement of cash flows and the summary statement of appropriation 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 Devki Ruiru Township Secondary - Kiambu County 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 Qualified Opinion

1. Inaccuracies/Variances in the Financial Statements

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

- 1.1 Variances totalling Kshs.18,874,930 were observed between the financial statements and Notes to the financial statements as shown below:

Variances-Financial Statement

Item	As per the Principal Financial Statement (Kshs.)	As Disclosed in the Notes to the Financial Statement (Kshs.)	Unexplained Variance (Kshs.)
Accounts Receivables in the Statement of Financial Assets and Liabilities	11,760,544	14,995,859	(3,235,315)
Accumulated Fund in the Statement of Financial Assets and Liabilities	7,319,498	14,267,484	(6,947,986)
Capitation Grants for Children as per the Statement of Cashflows	1,894,144	1,694,144	200,000
Capitation Grants in Operations as per the Statement of Cashflows	7,666,490	7,441,490	225,000
School Fund Income as per the Cashflow Statement	9,442,648	12,299,958	(2,857,310)

Item	As per the Principal Financial Statement (Kshs.)	As Disclosed in the Notes to the Financial Statement (Kshs.)	Unexplained Variance (Kshs.)
Payments for Tuition as per the Statement of Cashflows	2,080,050	2,827,135	(747,085)
Payments for Operations as per the Statement of Cashflows	6,967,566	6,298,426	669,140
Boarding School and Fund Payments as per the Statement of Cashflows	9,933,796	10,818,233	(884,437)
Cash and Cash Equivalent at Beginning of the year (Brought Forward) as per the Statement of Cashflows	(2,713,441)	395,216	(3,108,657)

- 1.2 The statement of financial assets and liabilities indicates cash and equivalents balance of Kshs.2,335,139 which does not agree with Note 8 to the financial statements balance of Kshs.2,355,139 hence giving rise to a variance of Kshs.20,000. The statement of cashflow indicates a cash and cash equivalent at the end of the year of negative Kshs.2,691,571 while the total cash and cash equivalents for the year as per the statement of financial assets and liabilities is Kshs.2,381,742 giving rise to a variance of negative Kshs.309,829. This casts doubt on the actual cash and cash equivalents position of the School.
- 1.3 There is a casting error in Note 2 to the financial statements whereby the total capitation grant for the year is indicated as Kshs.7,441,489 while recalculation a value of Kshs.6,722,911. Similarly Note 8 shows total payments for operations of Kshs.6,298,426 which is an understatement as recalculation reveals it should actually be Kshs.7,023,126.
- 1.4 Variances of Kshs.12,871,933 observed between the ledgers and the Notes to the financial statements were as specified below:

Item	Balances per the Ledger (Kshs.)	Balance as per Notes to the Financial Statement (Kshs.)	Variances (Kshs.)
Administration Cost - Note 6 to the Financial Statement	530,344	1,615,906	1,085,562

Item	Balances per the Ledger (Kshs.)	Balance as per Notes to the Financial Statement (Kshs.)	Variations (Kshs.)
Electricity and Water - Note 6 to the Financial Statement	228,370	348,820	120,450
Activity - Note 6 to the Financial Statement	281,910	723,010	441,100
Medical - Note 6 to the Financial Statement	64,300	0	(64,300)
Teaching Materials - Note 5 to the Financial Statement	258,140	567,541	309,401
Laboratory Items - Note 5 to the Financial Statement	861,020	1,843,704	982,684
Lunch Programme - Note 7 to the Financial Statement	9,743,436	0	(9,743,436)
Operations Account Transfers - Note 5 to the Financial Statement	0	125,000	125,000

In the circumstances, the accuracy and completeness of the financial statements for the year ended 30 June 2023 could not be confirmed.

2. Unsupported Payments

The statement of receipts and payments reflects payments for tuition of Kshs.2,827,135 as disclosed in Note 5 to the financial statements. However, examination of payment vouchers amounting to Kshs.289,200 ,Kshs.1,843,704 and Kshs.567,541 purchase of exercise books, laboratory equipment and teaching materials respectively revealed that Management made payments without proper support documents such as bid documents, invoices and inspection committee reports confirming delivery.

In the circumstances, the regularity, accuracy and completeness of tuition expenses amounting to Kshs.2,827,135 could not be confirmed.

The audit was conducted in accordance with the International Standards for Supreme Audit Institutions (ISSAIs). I am independent of the Devki Ruiru Township Secondary School - Kiambu County 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.

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. There were no key audit matters to report in the year under review.

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 matter(s) 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. Failure to Surrender Safari Imprest

The statement of receipts and payments reflects boarding and school funds payments of Kshs.10,818,233 as reflected in Note 7 to the financial statements. Included in this component is Kshs.9,743,436 for the lunch programme out of which Kshs.420,000 was travel imposts as shown below:

Unsurrendered Imprest

Date	P.V No.	Details	Amount (Kshs.)
04 July, 2022	6	Travel Expenses	20,000
18 July, 2022	16	Travel Expenses	15,000
22 July, 2022	33	Travel Expenses	10,000
08 February, 2022	60	Travel Expenses	30,000
26 August, 2022	72	Travel Expenses	10,000
09 September, 2022	97	Travel Expenses	30,000
10 June, 2022	122	Travel Expenses	40,000
10 December, 2022	127	Travel Expenses	20,000
18 October, 2022	138	Travel Expenses	20,000
23 November, 2022	168	Travel Expenses	30,000
12 September, 2022	189	Travel Expenses	15,000
25 January, 2023	199	Travel Expenses	20,000
26 January, 2023	201	Travel Expenses	20,000
26 January, 2023	203	Travel Expenses	15,000

Date	P.V No.	Details	Amount (Kshs.)
22 February, 2023	234	Travel Expenses	20,000
30 March, 2023	255	Travel Expenses	15,000
22 May, 2023	290	Travel Expenses	30,000
22 May, 2023	291	Travel Expenses	10,000
30 May, 2023	305	Travel Expenses	30,000
31 May, 2023	315	Travel Expenses	20,000
Total			420,000

However, the payments were not surrendered within seven days upon return to the School contrary to Section 95(5) of Public Finance Management (National Government) Regulations, 2015 guidelines of surrender of temporary imprest upon returning to the duty station.

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

2. Failure to Provide a Procurement Plan

The statement of receipts and payments reflects an amount of Kshs.21,435,592 and Kshs.19,943,794 in respect of receipts and payments respectively. Management of the School however did not provide a procurement plan for the financial year contrary to regulation 40(1) of the Public Procurement and Asset Disposal Regulations, 2020 which provides that a procuring entity shall prepare a procurement plan for each financial year as part of the annual budget preparation process.

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

3. Failure to Appoint Tender Opening and Evaluation Committees in Boarding School Fund Payments

The statement of receipts and payments reflects boarding and school fund payments of Kshs.10,818,233 as reflected in Note 7 to the financial statements. Included in this item is Kshs.9,743,436 for lunch programme. Review of procurement documents revealed that the Accounting Officer did not appoint tender evaluation and tender opening committees contrary to Section 46(1) and section 78(1) of Public Procurement and Asset Disposal Act, 2015 that requires appointment of the committees for every tender evaluation process.

In the circumstances, the probity and value for money for the lunch programme could not be established.

4. Failure to Transfer Funds from Operations Bank Account

The statement of receipts and payments reflects capitation grants for operations of Kshs.7,441,490 as disclosed in Note 2 to the financial statements from the Ministry of

Education credited in the operations bank account. Included in this item is Kshs.2,484,000 in respect of infrastructure grants which were to be transferred to infrastructure bank account for maintenance and improvement of the School's facilities.that was earmarked for infrastructure as per the circulars received from the Ministry of Education and which ought to have been transferred to the infrastructure account within 15 days of receipt. However, only Kshs.2,000,000 was transferred to infrastructure account, leaving a balance of Ksh.484,000 as at 30 June, 2024. The balance was therefore not used on the School's infrastructure as intended contrary to Regulation 48(1)(d) and (e) of PFM Regulations, 2015 requiring allocations earmarked by the National Treasury for a specific purpose not to be used for other purposes.

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

The audit was conducted in accordance with ISSAIs 3000 and ISSAIs 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 the 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 an Approved Human Resource Policy

Management did not provide an approved human resource policy, procedure manual, staff establishment, scheme of service and salary structure for the financial year. In the absence of the above, it was not clear how vacancies were identified and filled.

In the absence of a human resource policy the School's staff may lack basic guidelines and expectation on service delivery, compensation, career progression and personnel management.

2. Failure to Submit Annual Report on Governance to The Director of Basic Education

The School did not submit an annual report on governance to the Director of Basic Education contrary to Section 60 of Basic Education Act, 2013 that requires every public school or institution to submit the report on governance.

In the circumstances, Management was in breach of law.

3. Lack of Disclosures and Controls of Inventory in the School

Note 17 to the financial statement indicates nil balances for all categories of inventory at the School. A physical visit of the School's stores, however, revealed the presence of store ledger cards with stocks of various items of foods stuffs and stationery. The value of these items could not be determined as the store cards did not have unit prices of the items. The stores also lacked an annual stock take report done by the Board of Management or a responsible official at the close of the financial year.

In the circumstances, the existence, valuation and actual position of the inventories of the School could not be confirmed.

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

Responsibilities of Management and those Charged with Governance

Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Public Sector Accounting Standards (Cash Basis) and for maintaining effective internal controls as Management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error and for its assessment of the effectiveness of internal control, risk management and governance.

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

Management is also responsible for the submission of the school's financial statements to the Auditor-General in accordance with the provisions of Section 47 of the Public Audit Act, 2015.

In addition to the responsibility for the preparation and presentation of the financial statements described above, Management is also responsible for ensuring that the

activities, financial transactions and information reflected in the financial statements are in compliance with the authorities which govern them, and that public resources are applied in an effective way.

Those charged with governance are responsible for overseeing the School's financial reporting process, reviewing the effectiveness of how Management monitors compliance with relevant legislative and regulatory requirements, ensuring that effective processes and systems are in place to address key roles and responsibilities in relation to governance and risk management, and ensuring the adequacy and effectiveness of the control environment.

Auditor-General's Responsibilities for the Audit

The audit objectives are to obtain reasonable assurance about whether the School's 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 controls in order to give an assurance on the effectiveness of internal controls, risk management and overall governance processes and systems in accordance with the provisions of Section 7(1)(a) of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. My consideration of the internal controls 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 non-compliance. Also, projections of any evaluation of effectiveness to future periods are subject to the risk that controls may become inadequate because of changes in conditions, or that the degree of compliance with the School's policies and procedures may deteriorate.

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management.
- Conclude on the appropriateness of the Management's use of the applicable basis of accounting and based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the School's ability to continue to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the school to cease to continue 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 controls that are identified during the audit.

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



FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

27 September, 2024

DEVKI RUIRU TOWNSHIP SECONDARY SCHOOL
Annual Report and Financial Statements
For the year ended 30th June 2022

STATEMENT OF RECEIPTS AND PAYMENTS PERIOD TO 30TH JUNE 2023

DESCRIPTION OF VOTE HEAD	Note	2022- 2023	2021-2022
		KShs	KShs
RECEIPTS			
Government grants for tuition	1	1,694,144	1,682,302
Government grants for operations	2	7,441,490	7,335,557
School fund income- parents' contributions	3	12,299,958	9,619,987
Miscellaneous incomes	4		1,978,800
TOTAL RECEIPTS		21,435,592	20,616,646
PAYMENTS			
Payments for Tuition	5	2,827,135	2,585,058
Payments for Operations	6	6,298,426	8,096,670
Boarding and School fund payments	7	10,818,233	10,684,049
TOTAL PAYMENTS		19,943,794	21,365,777
SURPLUS/DEFICIT		1,491,798	(749,131)

The School's Financial Statements were approved on... 17/7/2023 And signed by:

Mr. Joseph Murumuri
Chairman BOM


 Sign

17/7/2023
 Date

PRINCIPAL
DEVKI RUIRU TOWNSHIP
SECONDARY SCHOOL
 P.O. Box 2002-00232, RUIRU
 Tel: 0798 593 187

Mr Joseph Kiiru
Principal/Sec BOM


 Sign

17/7/2023
 Date

Ms. Racheal Mumbi
Bursar/Finance Officer


 Sign

17/7/2023
 Date

DEVKI RUIRU TOWNSHIP SECONDARY SCHOOL
Annual Report and Financial Statements
For the year ended 30th June 2023

III. STATEMENT OF FINANCIAL ASSETS AND FINANCIAL LIABILITIES AS AT 30TH JUNE 2023

	Note	2022--2023	2021-2022
		Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	8	2,335,139.40	381,036.55
Cash Balances	9	26,603	14,180.00
Short term Investment	10		
Total Cash and cash equivalent		2,381,742.40	395,216.55
Account's receivables	10	11,760,544.70	10,398,275.00
TOTAL FINANCIAL ASSETS		14,142,287.10	10,793,491.55
FINANCIAL LIABILITIES			
Accounts Payables	11	5,330,991.00	3,473,993.00
NET FINANCIAL ASSETS		8,811,296.10	7,319,498.55
REPRESENTED BY		8,811,296.10	7,319,498.55
Accumulated Fund b/fwd.	12	7,319,498.55	8,068,629.15
Surplus/Deficit for the year		1,491,797.55	(749,130.60)
NET FINANCIAL POSITION		8,811,296.10	7,319,498.55

DEVKI RUIRU TOWNSHIP SECONDARY SCHOOL
Annual Report and Financial Statements
For the year ended 30th June 2023

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

Mr. Joseph Murumuri


.....
Sign

..... 17/7/2024.
.....
Date

Chairman BOM

Mr Joseph Kiiru


.....
Sign

..... 17/7/2024
.....
Date

Principal/Sec BOM

Ms. Racheal Mumbi


.....
Sign

..... 17/7/2024
.....
Date

Bursar/Finance Officer

Sign

Date

PRINCIPAL
DEVKI RUIRU TOWNSHIP
SECONDARY SCHOOL
P. O. Box 2002-00232, RUIRU
Tel: 0798 593 187

DEVKI RUIRU TOWNSHIP SECONDARY SCHOOL
Annual Report and Financial Statements
For the year ended 30th June 2022

IV. STATEMENT OF CASH FLOWS FOR THE PERIOD ENDED 30TH JUNE 2023

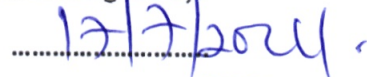
		2022-2023	2021-2022
Description		Kshs	Kshs
Cash from Operating Activities			
Receipts			
Government grants for tuition	1	1,894,144	1,682,302.50
Government grants for operations	2	7,666,490	7,335,556.90
School fund income- parents contributions/ fees	3	9,442,648	6,738,795.00
Other income	4		3,588,355.00
Total receipts		19,003,282	19,345,009.40
Payments			
Cash outflows for tuition		2,080,050	1,718,958.00
Cash outflows for operations		6,967,566	8,020,630.00
Cash outflows Boarding/lunch and school fund payments		9,933,796	10,493,689.00
Total payments		18,981,412	20,233,277.00
Net cash flow from operating activities		21,870	(888,267.60)
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		21,870	(888,267)
Cash and cash equivalent at BEGINNING of the year		2398277.40	1,283,484.15
Cash and cash equivalent at END of the year		(2,691,571.85)	395,216.55

DEVKI RUIRU TOWNSHIP SECONDARY SCHOOL
Annual Report and Financial Statements
For the year ended 30th June 2023

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

Mr. Joseph Murumuri
Chairman BOM


.....
Sign


.....
Date

Mr Joseph Kiiru
Principal/Sec BOM


.....
Sign


.....
Date

PRINCIPAL
DEVKI RUIRU TOWNSHIP
SECONDARY SCHOOL
P.O. Box 2002-00232, RUIRU
Tel: 0798 593 187

Ms. Racheal Mumbi
Bursar/Finance Officer


.....
Sign


.....
Date

V. 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						
(1) CAPITATION GRANT ON TUITION						
Textbooks and reference materials						
Exercise books	150,000		150,000	209,113.75	-59,113.75	-39.4%
Laboratory equipment	1,050,000		1,050,000	909,870.38	140,129.62	86.7%
Internal exams						
Teaching / learning materials	1,114,880		1,114,880	575,159.62	539,720.38	51.6%
Chalks						
Exams and assessment						
Teachers guides						
(2) CAPITATION GRANT ON OPERATIONS						
Other Vote heads						

DEVKI RUIRU TOWNSHIP SECONDARY SCHOOL

Annual Report 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
Personnel emoluments	1,466,400		1,466,400	2,195,212.48	-728,812.48	149.7%
Repairs and maintenance	2,600,000		2,600,000	2,089,395.60	510,604.40	80.4%
Local transport / travelling	488,800		488,800	421,163.37	67,636.63	86.2%
Electricity and water	488,800		488,800	331,767.77	157,032.23	67.9%
Medical	104,000		104,000	64,300	39,700	61.8%
Administration costs	2,444,000		2,444,000	1,621,072.55	822,927.45	66.3%
Activity	780,000		780,000	718,578.03	61,421.97	92.1%
Gratuity						
SMASSE						
(3) FEES CHARGED ON PARENTS						
Lunch Programme	9,100,000	650,000	9,750,000	9,442,648	307,352	96.8%
Personnel emoluments						
Repairs and maintenance						
Local transport / travelling						
Electricity and water						
Medical						
Administration costs						

DEVKI RUIRU TOWNSHIP SECONDARY SCHOOL
Annual Report 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
Activity						
SMASSE						
Fee on Boarding Equipment and Stores						
OTHER INCOME						
Uniform						
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						
TOTAL INCOME						
(1) EXPENDITURE FOR TUITION						
Textbooks and reference materials						

DEVKI RUIRU TOWNSHIP SECONDARY SCHOOL
Annual Report and Financial Statements
For the year ended 30th June 2023

Receipt/expenses Item	Original Budget a K shs	Adjustments b K shs	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilization Difference e=c-d K shs	% of Utilization f=d/c % K shs
Exercise books	150,000		150,000	289,200	-139,200	192.8%
Laboratory equipment	1,050,000		1,050,000	861,020	188,980	82%
Internal exams						
Teaching / learning materials	267,000		267,000	258,140	8860	96.7%
Chalks						
Exams and assessment						
Teachers guides						
Bank Charges						
(2) EXPENDITURE FOR OPERATIONS						
Personnel emoluments	1,512,000		1,512,000	1,911,700	-399,700	126.4%
Repairs, maintenance & improvements	2,845,500		2,845,500	2,068,000	777,500	72.6%
Local transport / travelling	1,460,000		1,460,000	354,000	1,106,000	24.2%
Electricity, water and conservancy	885,500		885,500	238,370	647,130	26.9%
Medical	104,000		104,000	0		

DEVKI RUIRU TOWNSHIP SECONDARY SCHOOL

Annual Report 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
Administration costs	1,030,500		1,030,500	1,575,306	-544,806	152.8%
Activity Expenses	830,000		830,000	723,010	106,990	87.1%
Gratuity						
SMASSE						
(3) EXPENDITURE FOR SCHOOL FUND						
Lunch Program	9,100,000		9,100,000	9,743,436	-643,436	107%
Personnel emoluments						
Repairs, maintenance and improvements						
Local transport / travelling						
Electricity, water and conservancy						
Medical Expenses						
Administration costs						
Activity						
Gratuity						
Lunch programme						

DEVKI RUIRU TOWNSHIP SECONDARY SCHOOL
Annual Report 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
Boarding Equipment and Stores						
Expenditure for Income Generating Activity						
Insurance costs						
Other expenses on investments						
Rent Expenses						
Bank Charges						
Loan Interest Repayment						
Loan Principal Repayment						
Acquisition of Assets						
TOTALS						

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

- i. Below 90% of utilization for Lunch Programme is due to Non-Payment of Fees

Below 90% of utilization For Activity ----- No activities held in the financial year

- ii. Over 100% of utilization (payments) for- Teaching & Learning Materials is due to retention of MOE Funds
- Repair and Maintenance is due to lack of MOE Funds

SIGNIFICANT ACCOUNTING POLICIES

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

1. **Statement of compliance and basis of preparation**

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

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

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

2. **Recognition of receipts and payments**

The *school* recognizes all receipts from the various sources when the event occurs and the related cash has actually been received by the *school*. In addition, the *school* 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 authorized public officers and/or institutions which were not surrendered or accounted for at the end of the financial year are treated as receivables. This is in recognition of the government practice where the imprest payments are recognized as expenditure when fully accounted for by the imprest or AIE holders. This is an enhancement to the cash accounting policy. Other accounts receivables are disclosed in the financial statements.

6. Accounts Payable

For the purposes of these financial statements, deposits and retentions held on behalf of third parties have been recognized as accounts payables. This is in recognition of the government practice of retaining a portion of contracted services and works pending 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

VI. NOTES TO THE FINANCIAL STATEMENTS

1 CAPITATION GRANT FOR TUITION

	2022-2023	2021-2022
	Kshs	Kshs
Textbooks and reference materials		
Exercise books	209,113.75	269,534.10
Laboratory equipment	909,870.38	190,960.00
Internal exams		
Teaching / learning materials	575,159.62	1,221,808.40
Chalks		
Exams and assessment		
Teachers guides		
Total	1,694,143.75	1,682,302.50

2 CAPITATION GRANT FOR OPERATIONS

	2022-2023	2021-2022
	Kshs	Kshs
Other Vote heads		
Personnel emoluments	2,195,212.48	1,912,098.87
Repairs and maintenance	2,089,395.60	2,552,109.23
Local transport / travelling	421,163.37	575,007.96
Electricity and water	331,767.77	674,698.96
Medical	64,300.00	
Administration costs	1,621,072.55	1,621,641.88
Activity		
Total	7,441,489.80	7,335,556.90

3 PARENTS CONTRIBUTION/FEES - SCHOOL FUND ACCOUNT

	2022-2023	2021-2022
	Kshs	Kshs
Lunch Programme	12,299,958.00	9,619,987.00
Personnel emoluments		
Repairs and maintenance		
Local transport / travelling		
Electricity and water		
Medical		
Administration costs		
Activity		
Total	12,299,958.00	9,619,987.00

NOTES TO THE FINANCIAL STATEMENTS (Continued)

4 OTHER RECEIPTS – SCHOOL FUND ACCOUNT

	2022-2023	2021-2022
		Kshs
Uniform		1,009,300.00
Desk/Chair		298,500.00
Development		671,000.00
Fee on Boarding Equipment and Stores		
Rent income		
Income from farming activities		
Insurance compensation		

DEVKI RUIRU TOWNSHIP SECONDARY SCHOOL
Annual Report and Financial Statements
For the year ended 30th June 2023

Income from Posho mill		
Income from Bus Hire		
Fee for hire of ground and equipment		
Income from grants and donations*		
Interest income		
Dividends income		
Total		1,978,800.00

5 PAYMENTS FOR TUITION

	2022-2023	2021-2022
	Kshs	Kshs
Textbooks and reference materials		
Exercise books	289,200.00	200,650.00
Laboratory equipment	1,843,704.00	875,492.00
Internal exams		
Teaching / learning materials	567,541.00	1,508,556.00
Operation A/C	125,000.00	
Exams and assessment		
Teachers guides		
Administration Costs		
Bank Charges	1,690.00	360.00
Total	2,827,135.00	2,585,058.00

NOTES TO THE FINANCIAL STATEMENTS (Continued)

6 PAYMENTS FOR OPERATIONS

	2022-2023	2021-2022
	Kshs	Kshs
Personnel emoluments	1,911,700.00	1,580,570.00
Service Gratuity		
Administration Cost	1,615,906.00	1,581,945.00
Repairs and maintenance & improvements	2,068,000.00	3,924,195.00
Local transport / travelling	354,000.00	443,500.00
Electricity and water	348,820.00	564,410.00
Medical		
Activity Expenses	723,010.00	
SMASSE		
Insurance Cost		
Bank Charges	1,690.00	2,050.00
Acquisition of Assets		
TOTAL	6,298,426.00	8,096,670.00

7 BOARDING AND SCHOOL FUND PAYMENTS

	2022-2023	2021-2022
	Kshs	Kshs
Uniform	1,074,797.00	317,430.00
Desk/Chair		
Development		211,150.00
Personnel emoluments		
Service Gratuity		
Repairs and maintenance & Improvements		
Local transport / travelling		
Electricity and water		
Medical Expenses		
Administration costs		
Lunch Programme	9,743,436.00	10,155,469.00
Bank Charges		
Expenses on Income Generating Activities		
Rent Expenses		
Insurance Cost (Life Property)		
Acquisition of Assets		
TOTAL	10,818,233.00	10,684,049.00

*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	2022-2023	2021-2022
	Kshs	Kshs
Tuition Account No. 01025092087500, National Bank	1,107.05	174,063.00
Operations Account No.01025092087501 National Bank	710,390.35	39,710.55
School Fund Account/Boarding No.1180293851 KCB Bank	1,643,642	167,263.00
Savings Account		
Parent Association Development Account		
Income generating activities Account		
Infrastructural Account		
Total	2,355,139.40	381,036.55

9 CASH IN HAND

Description	2022-2023	2021-2022
	Kshs	Kshs
Tuition Account	(13,000.00)	
Operation Account	36,184.00	8,000.00
School Fund account	3,419.00	6,180.00
Total	26,603.00	14,180.00

10 SHORT TERM INVESTMENTS

Description	2022-2023	2021-2022
	Kshs	Kshs
Cooperative shares		
Treasury Bills		
Fixed deposit		
Equity stock		
Other investments		
Total		

NOTES TO THE FINANCIAL STATEMENTS (Continued)

11 ACCOUNTS RECEIVABLE

Description	2022-2023	2021-2022
	Kshs	Kshs
Fees arrears	14,995,859.00	10,398,275.00
Other non-fees receivables		
Salary advances		
Imprest		
Total	14,995,859.00	10,398,275.00

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

Description	2022-2023	2021-2022
	Kshs	Kshs
Fees arrears for current year	2,857,310.00	2,696,590.00
Fees Arrears recovered during the year	1,740,274.00	(1,487,179.00)
Fees arrears for the previous year	2,696,590.00	1,976,659.00
Fees arrears for prior periods (over two years)	7,701,685.00	7,212,205.00
Total	14,995,859.00	10,398,275.00

12 ACCOUNTS PAYABLE

Description	2022-2023	2021-2022
	Kshs	Kshs
Trade creditors (See ageing below and appendix 1)	5,093,499.00	3,351,617.00
Prepaid fees	237,492.00	122,376.00
Retention monies		
Total	5,330,991.00	3,473,993.00

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

Description	2022-2023	2021-2022
	Kshs	Kshs
Trade creditors for current year	2,572,732.00	1,132,500.00
Trade creditors paid during the year	(830,850.00)	
Trade creditors for the previous year	1,132,500.00	702,100.00
Trade creditors for prior periods (over two years)	2,219,117.00	1,517,017.00
Total	5,093,499.00	3,351,617.00

NOTES TO THE FINANCIAL STATEMENTS (Continued)

13 FUND BALANCE BROUGHT FORWARD

Description	2022-2023	2021-2022
	Kshs	Kshs
Bank balances	3,81036.55	1,282,775.15
Cash balances	14,180.00	709.00
Short Term Investments		
Receivables	10,398,275.00	9,188,864.00
Payables	3,473,993 .00	(2,403,719.00)
Total	14,267,484.55	

Other important disclosure notes

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

14 Non-current Liabilities Summary

Description	2022-2023	2021-2022
	Kshs	Kshs
Bank loan(s)		
Outstanding Leases		
Hire purchase		
Gratuity and leave provision		
Total		

DEVKI RUIRU TOWNSHIP SECONDARY SCHOOL
Annual Report and Financial Statements
For the year ended 30th June 2023

15 Biological assets

Description	Numbers	2022-2023	2021-2022
		Kshs	Kshs
Cattle			
Goats			
Big Trees	116		
Small trees	472		
Poultry			
Total			

16 Borrowings

Description	2022-2023	2021-2022
	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	2022-2023	2021-2022
	KShs	KShs
b) Borrowings		
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)

DEVKI RUIRU TOWNSHIP SECONDARY SCHOOL
Annual Reports and Financial Statements
For the year ended 30th June 2023

ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

SUPPLIER/CONTRACTOR	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance JUNE 2023	Outstanding Balance June 2022	Comments
	a	b	c	d=a-c		
SUPPLY OF UNIFORMS	Kshs	Kshs	Kshs	Kshs		
1. Johalimo Supplier-uniforms	1,117,020	2020	295,500	821,520	821,520	Non-Payment of Fees
2. Melhouse Ventures--Uniforms	145,350	2021	120,500	24,850	24,850	Non-Payment of Fees
3. Lawaja Enterprises	278,427	2021	50,000	228,427	228,427	Non-Payment of Fees
Sub -Total	1,540,797		466,000	1,074,797	1,074,797	
CONSTRUCTION OF BUILDINGS						
4. Lehid Ltd—library construction	1,681,250	2019	1,416,600	264,650	681,000	Lack of MOE Funds
Sub-Total	1,681,250		1,416,600	264,650	681,000	
SUPPLY OF GOODS						
5. Pengu Traders-Stationeries	189,247	2021	133,482	55,765	55,765	Retention Of MOE Funds
7. Teachers@large concepts-W. B Ink \$ Pens	144,000	2020	50,000	94,000	144,000	Retention Of MOE Funds
Beta Scientific Lab Ltd ---Lab Items	1,237,484	2023	200,000	1,037,484	-	Retention Of MOE Funds
Kibros Six Suppliers----Sport Items	70,600	2023	30,000	40,600	-	Retention Of MOE Funds
Sajems Agencies---Projector	80,000	2023	40,000	40,000	-	Retention Of MOE Funds
Joes Printer \$ Stationeries	214,432	2023	200,000	14,342	-	

DEVKI RUIRU TOWNSHIP SECONDARY SCHOOL
Annual Report and Financial Statements
For the year ended 30th June 2023

SUPPLIER/CONTRACTOR	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance JUNE 2023	Outstanding Balance June 2022	Comments
Sub-Total	1,935,763		653,482	1,282,191	199,765	
SUPPLY OF SERVICES						
11. Harmony comp services-Binding books	543,200	2020	482,500	60,700	279,700	Lack Of MOE Funds
12. Pamatech--Electrical works	85,650	2022		85,650	-	Lack Of MOE Funds
13. Amicell- Sanitary Bins Services	24,800	2023		24,800	-	Lack Of MOE Funds
14. Mfi-Document--Printer Services	105,294			105,294	-	Lack Of MOE Funds
Sub-Total	758,944		482,500	276,444	279,700	
Grand Total	5,916,754		3,017,982	2,898,082		

DEVKI RUIRU TOWNSHIP SECONDARY SCHOOL
Annual Report and Financial Statements
For the year ended 30th June 2023

ANNEX 2 – SUMMARY OF FIXED ASSETS REGISTER

Asset class	Date purchased	Location	Historical Cost b/f (Kshs) 1 st July 2022	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost c/f (Kshs) 30 th June 2023
Land 1						
Land 2						
Buildings and structures						
Motor vehicles						
Office equipment, furniture and fittings						
ICT Equipment, and Other ICT Assets						
Tools and apparatus						
Textbooks						
Other Machinery and Equipment						
Heritage and cultural assets						
Intangible assets- soft ware						
Total						

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

DEVKI RUIRU TOWNSHIP SECONDARY SCHOOL
Annual Report and Financial Statements
For the year ended 30th June 2023

19 ANNEX 2 – SUMMARY OF FIXED ASSETS REGISTER

S/NO	Asset class	Quantity
1.	Land	2 acres
2.	MOTOR VEHICLES	NIL
	BUILDINGS AND STRUCTURES	
3.	Classrooms	12
4.	Staffroom	3
5.	Laboratory 1	2
6.	Lab Prep Room	1
7.	Kitchen	1
8.	Gate, Guard room \$ Canteen	1
9.	Well	1
10.	Toilets (Staff)	3
11.	Toilets (Boys \$ Urinal	3
12.	Toilets (Girls)	12
13.	Incinerator	1
	OFFICE EQUIPMENTS, FURNITURE AND FITTINGS	
14.	Students' lockers \$ Chairs	655
15.	Office Desks	6
16.	Staff Chairs	30
17.	Staff desks	27
18.	Tables	16
19.	Office Cabinet	1
20.	Files Cabinet	2
21.	Display Boards	2

DEVKI RUIRU TOWNSHIP SECONDARY SCHOOL
Annual Report and Financial Statements
For the year ended 30th June 2023

S/NO	Asset class	Quantity
22.	White Boards	8
23.	Service Charter	1
24.	Board of honour	1
25.	Wall Clocks	12
26.	Grid Boards	6
27.	Public Address System	1
28.	Curtains \$ Sheers	6
	ICT EQUIPMENTS AND OTHER ICT ASSETS	
29.	Computers(Desktops)	5
30.	Staff Attendance System	1
31.	Landlines Phones	5
32.	Fiber Internet	1
33.	Projector	2
34.	Printers	3
35.	Television Sets	2
36.	DVDS	2
	TOOLS AND APPARATUS	
37.	Rakes	5
38.	Slashers	10
39.	Panga	15
40.	Jembes	20
41.	Hoes	10
42.	Fork Jembes	20
43.	Hammer	1
44.	File	1

DEVKI RUIRU TOWNSHIP SECONDARY SCHOOL
Annual Report and Financial Statements
For the year ended 30th June 2023

S/NO	Asset class	Quantity
45.	Wheelbarrow	1
46.	Pliers	1
47.	Crowbar	1
48.	Spade	2
49.	Hedge Shear	1
50.	Watering Cans	10
51.	Water tanks	5
	GAMES ITEMS	
52.	Footballs	7
53.	Volley Balls	6
54.	Volley ball Nets	1
55.	Badminton Net	2
56.	Badminton Balls	10
57.	Rackets	2
58.	Hand-Ball	6
59.	Jbs Accounts Software	1
60.	Sam is Academics Software	1
	KITCHEN ITEMS	
61.	Boilers	7
62.	Water Purifier	1
63.	Sufurias and lids	7
64.	Plates	55
65.	Cups	55
66.	Hotpots	8
67.	Preparation Table	1
68.	Thermos Flask	6

DEVKI RUIRU TOWNSHIP SECONDARY SCHOOL
Annual Report and Financial Statements
For the year ended 30th June 2023

S/NO	Asset class	Quantity
69.	Tea urns	2
70.	Spoons	42
71.	Tea Spoons	12
72.	Serving Spoons	15
73.	Fork spoons	12
74.	Glasses	10
75.	Knives	3
76.	Trays	8
77.	Washing Basins	7
78.	Stainless basins	6
79.	Mwikos	3
80.	6kg Pro gas Meko	1
81.	Cereal Sieve	1
82.	Cooking pan	1
83.	Sauce Pan	12
84.	Buckets	4
85.	Heritage and cultural Assets	Nil
86.	Other Machinery \$ Equipment	Nil

DEVKI RUIRU TOWNSHIP SECONDARY SCHOOL
Annual Report and Financial Statements
For the year ended 30th June 2023

TEXTBOOKS (GOVT DELIVERIES)

Publisher	Book Title	No Of Copies
KLB	KLB SECONDARY MATH FORM4 S/B	130
	KLB SECONDARY MATH FORM 4 T/G	3
	KLB SECONDARY CHEM FORM 4 SB	130
	KLB SEC CHEM FORM 4 T/G	3
	KLB SEC BIO FORM 4 S/B	117
	KLB SEC BIO FORM 4 T/G	3
KLB	KLB SEC EXCELLING IN ENGLISH FORM 2 S/B	130
	KLB SEC EXCELLING IN ENGLISH FORM 2 S/B	3
	KLB SEC KISWAHILI FORM 2 S/B	130
	KLB SEC KISWAHILIFORM 2 T/G	3
	KLB SEC CHEMISTRY FORM 2 S/B	130
	KLB SEC CHEMISTRY FORM 2 T/G	3
	KLB SEC BIOLOGY FORM 2 S/B	130
	KLB SEC BIOLOGY FORM 2 T/G	3
	KLB SEC PHYSICS FORM 2 S/B	130
	KLB SEC PHYSICS FORM 2 T/G	3
OXFORD UNIVERSITY	DISCOVERING SEC MATH PUBLICATION BOOK	137

DEVKI RUIRU TOWNSHIP SECONDARY SCHOOL
Annual Report and Financial Statements
For the year ended 30th June 2023

MORAN PUBLISHER LTD	UHONDO WA KISWAHILI KIDATO CHA 1	137
	SECONDARY PHYSICS STUDENT'S BOOK 1	137
KLB	SECONDARY BIOLOGY FORM I SB	137
	SECONDARY CHEMISTRY FORM I SB	137
Publisher	Book Title	No Of Copies
	SECONDARY EXCELLING IN ENGLISH FORM I SB	137
KLB	KLB SECONDARY CRE FORM 2 S/B	33
	KLB SECONDARY CRE FORM 2 T/G	1
	KLB SECONDARY CRE FORM 4 SB	47
	KLB SECONDARY CRE FORM 4 T/G	4
KLB	KLB SECONDARY CHEMISTRY FORM 2 S/B	47
	KLB SECONDARY BIOLOGY FORM 2 S/B	137
	KLB SECONDARY PHYSICS FORM 2 S/B	257
OXFORD UNIVERSITY	DISCOVERING SECONDARY MATH FORM 2	137
	DISCOVERING SECONDARY MATH FORM 3	141

DEVKI RUIRU TOWNSHIP SECONDARY SCHOOL
Annual Report and Financial Statements
For the year ended 30th June 2023

	KISWAHILI FASAHA KIDATO CHA 4	21
MORAN PUBLISHER	TRENDY BUSINESS STUDIES BOOK 1	1
MORAN	SECONDARY PHYSICS STUDENT BOOK 3	42
	SECONDARY PHYSICS STUDENT BOOK 4	6
LONGMAN	EXPLORE B/S STUDIES FORM 4	30
KLB	SECONDARY ENGLISH FORM 2 SB	137
	SECONDARY KISWAHILI FORM 2 SB	137
EAST AFRICAN EDU PUBLISHER	CERTIFICATE BIOLOGY BOOK 3	127
	NEW HORIZONS ENGLISH BOOK 4	21
KLB	KLB SECONDARY ENGLISH FORM 3 SB	141
Publisher	Book Title	No Of Copies
	KLB SECONDARY KISWAHILI FORM 3 SB	141
	KLB SECONDARY CHEMISTRY FORM 3 SB	141
	KLB SECONDARY MATHS FORM 4 SB	21
	KLB SECONDARY CHEMISTRY FORM 4 SB	21
	KLB SECONDARY BIOLOGY FORM 4 SB	19
JOMO KENYATTA EDUC PUBLISHER	FOUNDATION CRE BOOK 3	172

DEVKI RUIRU TOWNSHIP SECONDARY SCHOOL
Annual Report and Financial Statements
For the year ended 30th June 2023

MORAN PUBLISHER	TRENDY B/S STUDIES STUDENT BOOK 1	141
	TRENDY B/S STUDIES STUDENT BOOK 2	169
	TRENDY B/S STUDIES STUDENT BOOK 3	85
KLB	KLB SECONDARY GEOGRAPHY FORM 1 SB	5
	KLB SECONDARY CRE FORM 1 SB	14
	KLB SECONDARY GEOGRAPHY FORM 3 TG	1
	KLB SECONDARY HIST \$ GOVT FORM 1 SB	139
	KLB SECONDARY GEOGRAPHY FORM 1 SB	139
	KLB SECONDARY CRE FORM 1 SB	146
	KLB SECONDARY AGRICULTURE FORM 1 SB	120
KLB	KLB SECONDARY HIST \$ GOVT FORM 2 SB	168
	KLB SECONDARY GEOGRAPHY FORM 2 SB	172
	KLB SECONDARY CRE FORM 2 SB	171
	KLB SECONDARY AGRICULTURE FORM 2 SB	133
	KLB SECONDARY HIST \$ GOVT FORM 4 SB	19
	KLB SECONDARY GEOGRAPHY FORM 4 SB	7
	KLB SECONDARY CRE FORM 4 SB	28

DEVKI RUIRU TOWNSHIP SECONDARY SCHOOL
Annual Report and Financial Statements
For the year ended 30th June 2023

	KLB SECONDARY AGRICULTURE FORM 4 SB	12
	KLB SECONDARY HIST \$ GOVT FORM 3 SB	116
	KLB SECONDARY GEOGRAPHY FORM 3 SB	40
	KLB SECONDARY AGRICULTURE FORM 3 SB	75

SETBOOKS (GOVT DELIVERIES)

Publisher	Book Title	No Of Copies
EAST AFRICAN EDUC	A DOLLS HOUSE	267
LONGHORN	BLOSSOMS OF SAVANNA SB 3	142
	INHERITANCE -SB 3	142
	TUMBO LISILOSHIBA SB 3	142
	BLOSSOMS OF SAVANNA SB 4	125
	INHERITANCE -SB 4	125
	TUMBO LISILOSHIBA SB 4	125
ONE PLANET PUBLISHER	CHOZI LA HERI (TLS)- FORM 3	142
	CHOZI LA HERI (TLS)- FORM 4	125
BOOKMARK AFRICA	THE PEARL FORM 3	142
	THE PEARL FORM 4	125
STORY MOJA	KIGOGO FORM 3	142
	KIGOGO FORM 4	125

DEVKI RUIRU TOWNSHIP SECONDARY SCHOOL
Annual Report and Financial Statements
For the year ended 30th June 2023

MORAN PUBLISHER	MEMORIES WE LOST FORM 3	142
	MEMORIES WE LOST FORM 4	125
PUBLISHER	BOOK TITLE	NO OF COPIES
MOUNTAIN TOP EDUC PUBLISHERS	MAPAMBAZUKO YA MACHWEO NA HADITHI NTINGINE	144
LONGHORN PUBLISHER	AN ARTIST OF THE FLOATING WORLD FORM 3	144

DEVKI RUIRU TOWNSHIP SECONDARY SCHOOL
Annual Report and Financial Statements
For the year ended 30th June 2023

SUPPLIER	BOOK TITLE	NO OF COPIES
SOLATA SUPPLIES	FORM 1 COMBINED	3
	FORM 2 SCIENCES	3
	FORM 2 ARTS	3
	K.C.S.E HISTORY 1-4	3
	K.C.S.E CRE 1-4	3
	K.C.S.E MATHS 1-4	3
	K.C.S.E KISWAHILI 1-4	3
	K.C.S.E BIOLOGY 1-4	3
	K.C.S.E GEOGRSPHY 1-4	3
	K.C.S.E CHEMIISTRY 1-4	3
	K.C.S.E B/STUDIES 1-4	3
	K.C.S.E ENGLISH 1-4	3
	K.C.S.E AGRICULTURE 1-4	3
	K.C.S.E PHYSICS 1-4	2
		41
WEGO PUBLISHERS	REVISION SETS TRIAL (F2-F4) SOFTCOPY	3
JOES PRINTER ENTERPRISES	TOPMARK BUSINESS	5
	TEST IT \$FIX IT BUSINESS	5
	A FINDER BUSINESS	5

DEVKI RUIRU TOWNSHIP SECONDARY SCHOOL
Annual Report and Financial Statements
For the year ended 30th June 2023

	INVENTOR BOOK 1	10
	INVENTOR BOOK 2	10
	INVENTOR BOOK 3	10
	INVENTOR BOOK 4	10
JOES PRINTER ENTERPRISES	BUILDING \$ CONSTRUCTION	20
	MATHS FIGURE	4
CLIEWALITE VENTURES	BIOLOGY PRACTICAL SIMPLIFIED	1
	CHEMISTRY PRACTICAL SIMPLIFIED	1
	BIO PRACTICAL SIMPLIFIED MANUAL	1
	CHEMISTRY PRACTICAL SIMPLIFIED MANUAL	1
JOES PRINTER ENTERPRISES	GOLDEN TIPS INSHA	6
	UPEO WA INSHA	6
	KISWAHILI FASAHA FORM 1	40
	KISWAHILI FASAHA FORM 2	40
	FANI YA FASIHI SIMULIZI	20
	FANI YA ISIMU JAMII	6
	HIGHFLIYER KISWAHILI	3
	UIJARIBU NA UIKARABATI	2

DEVKI RUIRU TOWNSHIP SECONDARY SCHOOL
Annual Report and Financial Statements
For the year ended 30th June 2023

	KAMUSI YA KISWAHILI	5
	KAMUSI YA METHALI	5
	KAMUSI YA KIINGEREZA KISW	5
	KAMUSI YA KISW KINGERZA	5
	CERT AGRICULTURE FORM 1	10
	CERT AGRICULTURE FORM 1	10
	CERT AGRICULTURE FORM 1	5
	CERT AGRICULTURE FORM 1	10
	STAR AGRICULTURE PP1	4
	STAR AGRICULTURE PP2	4
SUPPLIER	BOOK TITLE	NO OF COPIES
GLOBAWIDE PUBLISHERS	HISTORY REV BOOK	3
	CRE REV BOOK	3
WEGO PUBLISHERS	DIGITAL CHEMISTRY CONTENT	1
RUCEE AGENCIES	TOP STUDENT --MATHS	1
	TOP STUDENT-- PHYSICS	1
	TOP STUDENT—B/S STUDIES	1
	TOP STUDENT-- HISTORY	6

DEVKI RUIRU TOWNSHIP SECONDARY SCHOOL
Annual Report and Financial Statements
For the year ended 30th June 2023

	TOP STUDENT -- CRE	10
JOES PRINTER ENTERPRISES	MATHS TABLE	2
	TOP SHINES	2
	WORLD GLOBE	1
	WALLMAP OF KENYA	1
	WALLMAP OF AFRICA	1
	HIGHFLIER HISTORY	3
	TEST \$ FIX IT HISTORY	2
	MADE FAMILIAR CHEMISTRY	15
	MADE FAMILIAR MATHS	15
	GOLDEN TIPS HISTORY	3
	HOW TO PASS HISTORY F1 \$ 2	8
MASTER PIECE PRODUCTIONS	BIOLOGY PHOTOGRAPHY	21
	BIOLOGY ESSAY GUIDE	19
	BIOLOGY DATA ANALYSIS	3
TOTAL		8,615 COPIES

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Annual Report and Financial Statements
For the year ended 30th June 2023