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REPORT

TABLED BY:	Hon. Samuel Chepkonga, MP
PRESENTED AT:	Mr. Mudo

THE AUDITOR-GENERAL

ON

NTHUKULA ABC SECONDARY SCHOOL

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

MAKUENI COUNTY

OFFICE OF THE AUDITOR GENERAL
P. O. B. 100000 NAIROBI

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RECEIVED



NTHUKULA A.B.C
PUBLIC SECONDARY SCHOOL

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED
30th June 2021

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

PUBLIC SECONDARY SCHOOL
Annual Report and Financial Statements
For the year ended 30th June 2021

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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 11/4/2011 under registration number PU/S/2/5843/11 and is currently categorized as a SUB COUNTY public school established, owned or operated by the Government.

The school is a day/boarding mixed school and had 151 number of students as at 30th June 2021. It has ONE stream and 11 teachers of which 3 teachers are employed by the School Board Of Management.

(b) School Board of Management - Board Members

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

Ref:	Name of Board Member	Designation	Date of appointment
1.	Jeremiah Mutuku	Chairman	31/7/2019
2.	Godwin Mwatu	Secretary - Principal	31/7/2019
3.	John Maundu	Member	31/7/2019
4.	Phillip Mutuku	Member	31/7/2019
5.	Jane Kimeu	Member	31/7/2019
6.	Bonface Muatha	Member	31/7/2019
7.	Daniel Kyule	Member	31/7/2019
8.	Lucia Muli	Member - Rep CEB	31/7/2019
9.	Patricia Mwanja	Member Rep Teachers	31/7/2019
10.	Deacon Nzuki	Member - Rep Sponsor	31/7/2019
11.	Shadrack Nywali	Member-Rep sponsor	31/7/2019
12.	Agnes Kavisi	Member-Rep sponsor	31/7/2019
13.	Patricia Juma	Member - Community	31/7/2019
14.	Ignatious Ndolo	Member-Special Needs	31/7/2019
15.	Emmanuel Mulungye	Rep Students	31/7/2019

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KEY SCHOOL INFORMATION AND MANAGEMENT (Continued)

The function of the School Board of Management includes:

- 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		Designation	Number of meetings attended during the year
1	Executive Committee	1.Jeremiah Mutuku	Chairman	Nil
		2.Godwin Mwatu	Secretary	Nil
		3.Daniel Kyule	Member	Nil
		4.Phillip Mutuku	Member	Nil
		5.Deacon Nzuki	Member	Nil
2	Audit Committee	1.Godwin Mwatu	Chairman	Nil
		2.Jeremiah Mutuku	Secretary	Nil
		3.Deacon Nzuki	member	Nil
		4.Daniel Kyule	Member	Nil
		5.Phillip Mutuku	Member	Nil
3	Finance,procurement and general purposes Committee	1.John Maundu	Chairman	Nil
		2.Godwin Mwatu	Secretary	Nil
		3.Jeremiah Mutuku	Member	Nil
		4.Joel Muteti	Member	Nil
4	Academic Committee	1..Patricia Mwanja	chairperson	Nil
		2. Bonface Muatha	secretary	Nil
		3.Patricia Juma	Member	Nil

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		4.Godwin Mwatu	Member	Nil
		5.Jeremiah Mutuku	Member	Nil
5	Development Committee	1. John Maundu	Chairman	Nil
		2.Godwin Mwatu	Secretary	Nil
		3.Daniel Kyule	Member	Nil
		4.Jeremiah Mutuku	Member	Nil
		5.Agnes Kavisi	Member	Nil
		6.Shadrack Nywali	Member	Nil
6	Discipline and welfare Committee	1.Godwin Mwatu	Chairman	Nil
		2.Lucia Mbolonzi	secretary	Nil
		3.Deacon Nzuki	Member	Nil
		4.Jeremiah Mutuku	Member	Nil
		5.Daniel Kyule	Member	Nil
7	Adhoc Committee (if any during the year)	1.Regina Mutiso	Chairperson	1 out of 1
		2.Annastacia Malii	Secretary	1 out of 1
		3.Patricia Mwanja	Member	1 out of 1
		4.Joseph Mutuku	Member	1 out of 1
		5.Patrick Mailu	Member	1 out of 1

(d) School operation Management

For the financial year ended 30th June 2021 the School day-to-day management was under the following persons:

Ref:	Designation	Name	TSC Number/ ID NO
1	Principal	Godwin Ngungi Mwatu	272522
2	Deputy Principal	Regina Mutindi Mutiso	347437
3	School Bursar	Annastacia Mukii Malii	26592726 Id.no.

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KEY SCHOOL INFORMATION AND MANAGEMENT (Continued)

(e) Schools contacts

Post Office Box: 58-90305
Telephone: 0714080663
E-mail: nthukulaabsec@gmail.com
Website:
Facebook:
Twitter:

(f) School Bankers

(g)

The school operated 5 numbers of bank accounts in the following banks:

1. Name of Bank: Equity
Branch: wote
Account Number: 0670294022531 (School fund account)
2. Name of Bank: Equity
Branch: wote
Account Number: 0670294022551 (Operations account)
3. Name of bank: Equity
Branch: Wote
Account Number: 0670294022568 (Tuition account)
4. Name of bank: Equity
Branch: Wote
Account Number: 0670277401531 (CDF account)
5. Name of bank: Equity
Branch: Wote
Account Number: 0670281938245 infrastructure account)
6. MPESA Pay Bill No. 247247 attached to 0670294022531 (School fund account)

NTHUKULA A.B.C

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(h) Independent Auditors

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

PUBLIC SECONDARY SCHOOL
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II. SUMMARY REPORT OF PERFORMANCE OF THE SCHOOL

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

Financial performance:

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

YEARS/ACCOUNTS	2021/2020(6 MONTHS)	2020	2019	2018
TUITION	(40,687.75)	29,872.00	(88,729.04)	204,567.20
OPERATION	66,834.40	4,200.00	537,776.35	61,351.55
SCHOOL FUND	362,473.50	274,335.00	(149,360.00)	(20,606.00)
SURPLUS/ DEFICIT	388,620.15	308,407.00	299,687.31	245,312.75

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

YEARS/ACCOUNTS	2021/2020(6 MONTHS)	2020	2019	2018
TUITION	193,275.25	272,798.00	486,341.96	710,734.20
OPERATION	1,209,325.40	1,723,050.00	2,299,837.35	1,846,638.55
CAPITATION	1,402,600.65	1,995,848.00	2,786,179.31	2,557,372.75

- *Ratio of capitation grant per student over the last three years*

YEARS/ACCOU NTS	2021/2020(6 MONTHS)	2020	2019	2018
CAPITATION	1,402,600.65	1,995,848.00	2,786,179.31	2,557,372.75
NO OF STUDENTS	175	148	151	157
RATIO	1std:shs 8,015	1std:shs13,486	1std:shs18,452	1std:shs16,289

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

YEARS/ACCOUNTS	2021/2020(6 MONTHS)	2020	2019	2018
BOARDING/ LUNCH	1,628,683.00	2,272,738.00	2,253,914.00	2,059,215.00
TOTAL	1,628,683.00	2,272,738.00	2,253,914.00	2,059,215.00

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

YEARS/ACCOUNTS	2021/2020(6 MONTHS)	2020	2019	2018
EXPENDITURES				
TUITION	233,963.00	242,926.00	575,071.00	569,167.00
OPERATION	1,142,491.00	1,838,850.00	1,762,061.00	1,785,287.00
SCHOOL FUND	1,266,209.50	1,272,729.00	2,615,367.00	2,358,358.00
TOTALS	2,642,663.50	3,354,505.00	4,952,499.00	4,712,812.00

- *Movement of debtors and creditors of the school over the last three years*

YEARS/ACCOUNTS	2021/2020(6 MONTHS)	2020	2019	2018
DEBTORS	424,998.00	476,574.50	203,093.00	272,637.00
CREDITORS	456,445.00	708,176.00	1,098,951.00	890,751.00
CURRENT RATIO	0.93	0.67	0.14	0.31

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- *Movement of cash and bank balances over the last three years*

YEARS/ACCOUNTS	2021/2020(6 MONTHS)	2020	2019	2018
CASH	32,344.45	57,173.45	10,344.00	39,284.00
BANK	629,333.08	439,200.43	500,516.38	318,359.07
TOTALS	661,677.53	496,373.88	510,860.38	357,643.07

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

a) **Teacher Student ratio:**

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

TEACHERS	RECRUITTED	TRANSFERRED	RETIRRED	TSC	BOM	TOTALS
NO OF TEACHERS	Nil	Nil	Nil	8	3	11
NO OF STUDENTS						151
RATIO						1tch: 14stds

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<i>SUBJECT COMPULSORY/ SELECTIVE</i>	<i>TEACHERS</i>		<i>NO OF STUDENTS</i>
	<i>TSC</i>	<i>BOM</i>	
<i>Mathematics (compulsory)</i>	<i>1</i>	<i>1</i>	<i>151</i>
<i>English (compulsory)</i>	<i>2</i>	<i>Nil</i>	<i>151</i>
<i>Kiswahili (compulsory)</i>	<i>2</i>	<i>1</i>	<i>151</i>
<i>Biology</i>	<i>1</i>	<i>1</i>	<i>130</i>
<i>Physics</i>	<i>1</i>	<i>Nil</i>	<i>93</i>
<i>Chemistry (compulsory)</i>	<i>1</i>	<i>1</i>	<i>151</i>
<i>History</i>	<i>1</i>	<i>Nil</i>	<i>121</i>
<i>Geography</i>	<i>2</i>	<i>1</i>	<i>114</i>
<i>Cre</i>	<i>2</i>	<i>Nil</i>	<i>117</i>
<i>French</i>	<i>1</i>	<i>Nil</i>	<i>91</i>
<i>Business studies</i>	<i>1</i>	<i>Nil</i>	<i>106</i>

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b) Mean score in the 2021 KCSE:

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

GRADE	NO OF CANDIDATES
A	0
A-	0
B+	0
B	0
B-	1
C+	0
C	2
C-	6
D+	4
D	4
D-	9
E	0

c) Number of Candidates in the 2020 KCSE:

Tabulate the number of candidates sitting for KCSE over the last three years.

YEARS/ KCSE	2021/2020(6 MONTHS)	2020	2019	2018
CANDIDATES	31	26	33	32

PUBLIC SECONDARY SCHOOL
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d) **Capacity of the school:**

Indicate the number of students in the school vis a vie the facilities like the dormitories, the dining hall, the laboratories, toilets and other amenities. This information will provide useful details for the Ministry of Education.

<i>FACILITY</i>	<i>NO OF STUDENTS</i>
<i>2 DORM(BOYS-1)</i>	<i>25</i>
<i>(GIRLS-1)</i>	<i>25</i>
<i>Dinning hall-Nil</i>	<i>151</i>
<i>Laboratory-Nil</i>	<i>151</i>
<i>Toilets-20</i>	<i>151</i>
<i>Classrooms-4</i>	<i>151</i>

NTHUKULA A.B.C

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e) Development projects carried out by the school:

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

NTHUKULA A.B.C SEC. SCHOOL
P. O Box 58 - 90305,
KILALEA-MAKUENI

Date.....

Sign

School Principal

25/11/24

PUBLIC SECONDARY SCHOOL
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III. STATEMENT OF SCHOOL MANAGEMENT RESPONSIBILITY

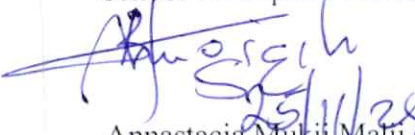
Section 81 (1) of the Public Finance Management Act, 2012 requires that, at the end of each financial year, each National Government School shall prepare financial statements in respect of that school. Section 81 (3) requires the financial statements so prepared to be in a form that complies with relevant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

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


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

The Board of Management is of the opinion that the school's financial statements give a true and fair view of the state of the school's transactions during the financial year ended 30th June, 2021, and of the school's financial position as at that date.

Name: Jeremiah Mwendwa Mutuku
Designation: Chairman, School Board of Management
Sign: 
Date: 25/11/2024

Name: Godwin Ngungi Mwatu
Designation: School Principal & Secretary to Board of Management
Sign: 
Date: 25/11/2024

NTHUKULA A.B.C SEC. SCHOOL
P. O Box 58 - 90305,
KILALA-MAKUENI

Name: Annastacia Mukii Mami
Designation: Bursar/ Finance Officer
Sign: 
Date: 25/11/2024

REPUBLIC OF KENYA



OFFICE OF THE AUDITOR-GENERAL

Enhancing Accountability

Telephone: +254-(20) 3214000
Email: info@oagkenya.go.ke
Website: www.oagkenya.go.ke

HEADQUARTERS
Anniversary Towers
Monrovia Street
P.O Box 30084-00100
NAIROBI

REPORT OF THE AUDITOR-GENERAL ON NTHUKULA ABC SECONDARY SCHOOL FOR THE SIX (6) MONTHS' PERIOD ENDED 30 JUNE, 2021

PREAMBLE

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

- A. Report on the Financial Statements that considers whether the financial statements are fairly presented in accordance with the applicable financial reporting framework, accounting standards and the relevant laws and regulations that have a direct effect on the financial statements;
- B. Report on Lawfulness and Effectiveness in Use of Public Resources which considers compliance with applicable laws, regulations, policies, gazette notices, circulars, guidelines and manuals and whether public resources are applied in a prudent, efficient, economic, transparent and accountable manner to ensure the Government achieves value for money and that such funds are applied for intended purpose; and,
- C. 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 regulations and that its internal controls, risk management and governance systems are properly designed and were working effectively in the financial year under review.

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of Nthukula ABC Secondary School – Makueni County set out on pages 16 to 37, which comprise of the statement of

*Report of the Auditor-General on Nthukula ABC Secondary School for the Six (6) months' period ended 30 June, 2021
– Makueni County*

receipts and payments for the year ended 30 June, 2021, the statement of assets and liabilities as at 30 June, 2021, statement of cash flows for the year ended 30 June, 2021, 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 Nthukula ABC Secondary School – Makeuni County as at 30 June, 2021 and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Public Finance Management Act, 2012, Basic Education Act, 2013.

Basis for Opinion

1. Inaccuracies in the Financial Statements

- i. The statement of financial assets and financial liabilities reflects surplus/deficits of Kshs.1,095,314 for the previous year (2019/2020) which differs from Kshs,1,097,614 in the statement of receipts and payments resulting unexplained variance of Kshs.2,300.
- ii. The statement of cash flows reflects school fund income-parents' contributions/fees of Kshs.1,203,686 which differs from Kshs.1,628,683 in the statement of receipts and payments and as reflected in Note 3 to the financial statements resulting in unexplained variance of Kshs.424,997.
- iii. The statement of cash flows reflects school fund income-parents' contributions/fees of Kshs.1,069,490 for the previous year (2019/2020) which differs from Kshs.2,272,738 in the statement of receipts and payments and as reflected in Note 3 to the financial statements resulting in unexplained variance of Kshs.663,248.
- iv. The statement of cash flows reflects payments for tuition of Kshs.163,244 which differs from Kshs.233,963 in Note 5 to the financial statements resulting an unexplained variance of Kshs.70,719.
- v. The statement of cash flows reflects payments for tuition of Kshs.225,150 for the previous year (2019/2020) which differs from Kshs.242,926 in Note 5 to the financial statements resulting an unexplained variance of Kshs.70,719.

- vi. The statement of cash flows reflects payments for operations of Kshs.1,026,225 which differs from Kshs.1,142,491 in Note 6 to the financial statements resulting an unexplained variance of Kshs.116,266.
- vii. The statement of cash flows reflects payments for Boarding and school fund payments of Kshs.257,766 which differs from Kshs.1,266,210 in Note 7 to the financial statements resulting an unexplained variance of Kshs.1,008,444.
- viii. The statement of cash flows reflects payments for Boarding and School Fund of Kshs.470,393 for the previous year (2019/2020) which differs from Kshs.1,280,409 in Note 7 to the financial statements resulting an unexplained variance of Kshs.810,016.
- ix. The statement of budgeted versus actual amounts for the year ended 30 June, 2021 under actual on comparative basis reflects total income and total expenditure amounts of Kshs.2,606,286 and Kshs.4,792,480 which differs from Kshs.3,031,284 and Kshs.2,642,663.50 respectively in the statement of receipts and payments resulting unexplained variance of Kshs.424,998 and Kshs.2,149,816 respectively.
- x. The statement of budgeted versus actual amount reflects actual on comparable basis total expenditures of Kshs.4,792,480 which differs with the recomputed amount of Kshs.2,186,199 resulting unexplained variance of Kshs.2,606,281

In the circumstances, the accuracy of the financial statements cannot be confirmed.

2. Unsupported Payables

The statement of financial assets and financial liabilities reflects payables balance of Kshs.3,564,876 as disclosed in Note 12 to the financial statements. However, the School did not provide any supporting documents for the accounts payable including invoices, delivery notes, LPOs/LSOs and interim or completion certificates.

In the circumstances, the accuracy and completeness of trade payables balance of Kshs.3,564,876 could not be confirmed.

3. Long Outstanding Accounts Receivables

The statement of financial assets and financial liabilities reflects accounts receivable balance of Kshs.3,424,863 and as disclosed in Note 11 to the financial statements. Included in the balance are receivables amounting to Kshs.2,953,865 which had been outstanding for the previous year. However, there was no policy on the impairment of long outstanding fees arrears casting doubt on the fair statement of the accounts receivables balance.

In the circumstances, the accuracy and full recoverability of the outstanding receivables balance of Kshs2,953,865 could not be confirmed.

The audit was conducted in accordance with the International Standards for Supreme Audit Institutions (ISSAIs). I am independent of Nthukula ABC Secondary School Management in accordance with ISSAI 130 on the Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of financial statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

Emphasis of Matter

Budgetary Control and Performance

The statement of budgeted versus actual amounts reflects final receipts budget and actual on comparable basis of Kshs.3,606,070 and Kshs.2,606,286 respectively resulting to an under-funding of Kshs.999,784 or 28 % under-realization of the budget. However, the School spent a balance of Kshs.4,792,480 against actual receipts of Kshs.2,606,286 resulting to an over-utilization of Kshs.2,186,194.

The under-funding and over-utilization reflects expenditure over and above the approved budgets which may have been irregular.

My opinion is not modified in respect of this matter.

Key Audit Matters

Key audit matters are those matters that, in my professional judgment, are of most significance in the audit of the financial statements. There 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, 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 for Audit

During the year under review, Management submitted the financial statements to the Auditor-General on 11 July, 2023 instead of the statutory deadline of 30 September, 2021. 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 with Section 81 of the Public Finance Management Act, 2012 on preparation of the financial statements.

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

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

The statement of receipts and payments reflects operations grants amount of Kshs.1,209,325 as disclosed in Note 2 to the financial statements from the Ministry of Education credited in the operations bank account. Included in the amount is Kshs.590,500 in respect of infrastructure grants which were to be transferred to infrastructure bank account for maintenance and improvement of the School's facilities. However, Management had not transferred the amount to infrastructure account as at 30 June, 2021. This was contrary to the Ministry of Education Circular Ref No: MOE.HQS/3/13/3 dated 16 June, 2021 which directed that infrastructure grants as well as maintenance and improvement funds should be transferred to the school infrastructure account fifteen (15) days upon receipt of the funds in the operations account.

In the circumstances, the School breached the law.

3. Irregular Use of Cash to Procure Goods, Works and Services

The statement of receipts and payments reflects Boarding and School Fund payments and as disclosed in Note 7 to the financial statements reflects an amount of Kshs.1,266,209 in respect to boarding and school fund payments. Included in this is an amount of Kshs.706,889 for lunch programme/boarding equipment stores. However, a review of a sample of payment vouchers revealed that the School used cash totaling Kshs.195,400 to purchase goods and services instead of applying the appropriate procurement method. This was contrary to the procedures governing low value procurement. Further, the audit could not establish whether the goods procured were taken on charge by the person responsible for the stores.

Under the circumstances, the School may not have received value for money for the expenditure incurred.

4. Unconfirmed Student Enrollment Data

The statement of receipts and payments reflects capitation grants for tuition, capitation grants for operations and infrastructure grants totalling Kshs.1,402,600. Comparison of data from National Education Management and information System (NEMIS) with records in the School revealed that during the financial period, During the financial year 2020/2021, the NEMIS reported a total number of between 148 to 151 students throughout the three (3) terms while the enrolment record provided by the School indicated a total of between 157 to 162 students. As a result, the School was under funded by Kshs.125,559 during the period ended 30 June, 2021.

In the circumstances, under-funding of the School may have affected service delivery to the students.

5. Long Outstanding Payables

The statement of financial assets and financial liabilities and as disclosed in Note 12 to the financial statements reflects payables balance of Kshs.3,564,876. However, included in the balance are trade payables balance of Kshs.2,400,255 which had been outstanding for more than two(2)years. This was contrary to Section 53 (8) of the Public Procurement and Asset Disposal Act, 2015 which states that 'an Accounting Officer shall not commence any procurement proceedings until satisfied that sufficient funds to meet the obligations of the resulting contract (s) are reflected in approved budget estimates'.

In the circumstances, Management was in breach of the law and there is risk loss of public funds through litigations, interests and penalties.

6. Failure to Prepare School Improvement Plan

During the year/period under review, the School did not have an approved School Improvement plan, contrary to Section 2.2 of the Ministry of Education Operation Manual for Utilization of Learner Capitation Grant and Other School Funds, which requires schools to identify in every three-year school improvement planning cycle, one priority area in each of the four key areas which include curriculum implementation, foundational literacy and numeracy outcomes, an enabling environment for learning and parental involvement and community engagement for implementation.

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

The audit was conducted in accordance with ISSAI 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. Incomplete Assets Register

Annex 2 to the financial statements reflects a summary of fixed assets register with no historical values. Additionally, the assets register provided for audit review lacked mandatory information for both existing and acquired assets including dates of acquisition, persons responsible, assets' location, assets' values net of depreciation and amortization and current market values.

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

3. Inadequate Number of Board Committee Meetings

During the financial year 2020/2021, it was noted that the School had seven Committees of the Board. However, there were no supporting documents provided to show that six Board Committees held any meetings during the financial year under review.

In the circumstances, the adequacy of the Board to provide oversight on School activities could not 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 those charged with Governance

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.

Those charged with governance were 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

18 November, 2024

PUBLIC SECONDARY SCHOOL
Annual Report and Financial Statements
For the year ended 30th June 2021

V. STATEMENT OF RECEIPTS AND PAYMENTS PERIOD TO 30TH JUNE 2021

I. STATEMENT OF RECEIPTS AND PAYMENTS

DESCRIPTION OF VOTE HEAD	Note	Jan-June2021	2019-2020
		Kshs	Kshs
RECEIPTS			
Capitation grants for tuition	1	193,275.25	272,798.00
Capitation grants for operations & infrastructure	2	1,209,325.40	1,843,050.00
School Fund Income- Parents' Contributions	3	1,628,683.00	2,272,738.00
School Fund Income- Other receipts	4	-	71,213.00
Proceeds from borrowings			
TOTAL RECEIPTS		3,031,283.65	4,459,799.00
PAYMENTS			
Payments for Tuition	5	233,963.00	242,926.00
Payments for operations and infrastructure	6	1,142,491.00	1,838,850.00
Boarding and school fund payments	7	1,266,209.50	1,280,409.00
TOTAL PAYMENTS		2,642,663.50	3,362,185.00
SURPLUS/DEFICIT		388,620.15	1,097,614.00

The school financial statements were approved on 15/4/23 2021 and signed by:

Name: Jeremiah Mutuku
 Sign: *Jh*
 Date: 25/11/2024

Chairman BOM

Name: Godwin Mwata
 Sign: *Godwin Mwata*
 Date: 25/11/24

School principal
NTHUKULA A.B.C SEC. SCHOOL
 P. O Box 58 - 90305,
 KILATA-MAKUENI
 Date.....

Name: Annastacia Malii
 Sign: *Annastacia Malii*
 Date: 25/11/2024

Bursar/Finance officer

PUBLIC SECONDARY SCHOOL
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VI. STATEMENT OF FINANCIAL ASSETS AND FINANCIAL LIABILITIES AS AT 30TH JUNE 2021

	Note	jan-june2021 Kshs	2019-2020 Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	8	629,333.08	439,200.43
Cash Balances	9	32,344.45	57,173.45
Short term Investment	10		
Total Cash and Cash Equivalents		661,677.53	497,373.88
Account's receivables	11	3,424,863.00	3,222,955.50
TOTAL FINANCIAL ASSETS		4,086,540.53	3,720,329.38
FINANCIAL LIABILITIES			
Accounts Payable	12	(3,564,876.00)	(3,586,285.00)
NET FINANCIAL ASSETS		521,664.53	133,044.38
REPRESENTED BY			
Fund balance b/fwd 1st July...	13	133,044.38	(962,259.62)
Surplus/Deficit for the year		388,620.15	1,095,314.00
NET FINANCIAL POSITION		521,664.53	133,044.38

The School's financial statements were approved on 15/4/23 2021 and signed by:

Name: Jeremiah Mutuku
Chairman, BoM

Sign: [Signature]

Date: 25/11/2024

Name: Godwin Mwatu
School Principal/Secretary to BoM

Sign: [Signature]

Date: 25/11/24

NTHUKULA A.B.C SEC. SCHOOL
 P. O Box 58 - 90305,
 KILALA-MAKUENI

Date:

Name: Annastacia Malii
Bursar/Finance officer

Sign: [Signature]

Date: 25/11/2024

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For the year ended 30th June 2021

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

		2020-2021	2019-2020
		Kshs	Kshs
Receipts for operating income			
Capitation grants for tuition	1	193,275.25	272,798.00
Capitation grants for operations	2	1,209,325.40	1,843,050.00
School fund income- Parents contributions/ fees	3	1,203,685.50	1,069,489.50
School fund income- other receipts	4		
Total receipts		2,606,286.15	3,185,337.50
Payments			
Payments for Tuition		163,244.00	225,150.00
Payments for operations		1,026,225.00	1,481,560.00
Boarding and school fund payments		257,765.74	470,393.24
Total payments		1,447,234.74	2,177,103.24
Net cash flow from operating activities		1,159,051.41	1,008,234.26
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets		0.00	0.00
Acquisition of Assets		0.00	0.00
Proceeds from investments		0.00	0.00
Purchase of investments		0.00	0.00
Net cash flows from Investing Activities		0.00	0.00
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		0.00	0.00
Cash and cash equivalent at BEGINNING of the year		497,373.88	510,860.38
Cash and cash equivalent at END of the year		661,677.53	497,373.88

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

NTHUKULA A.B.C SECONDARY SCHOOL
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VIII. STATEMENT OF BUDGETED VERSUS ACTUAL AMOUNTS FOR THE YEAR ENDED 30TH JUNE 2021

Receipt/expenses Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a Kshs	b Kshs	c=a+b Kshs	d Kshs	e=c-d Kshs	f=d/c % Kshs
RECEIPTS						
(1) CAPITATION GRANT ON TUITION						
Textbooks and reference materials	0.00	0.00	0.00	0.00	0.00	0.00
Exercise books	0.00	0.00	0.00	0.00	0.00	0.00
Laboratory equipment	0.00	0.00	0.00	0.00	0.00	0.00
Internal exams	0.00	0.00	0.00	0.00	0.00	0.00
Teaching / learning materials	351,520.00	0.00	351,520.00	193,275.25	158,244.75	55.00
Chalks	0.00	0.00	0.00	0.00	0.00	0.00
Exams and assessment	0.00	0.00	0.00	0.00	0.00	0.00
Teachers guides	0.00	0.00	0.00	0.00	0.00	0.00
(2) CAPITATION GRANT ON OPERATIONS						
Other vote heads	752,000.00	0.00	752,000.00	655,075.40	96,925.60	87.00
Maintenance & Improvement	400,000.00	0.00	400,000.00	554,250.00	154,250.00	139.00
Local transport / travelling	0.00	0.00	0.00	0.00	0.00	0.00
Electricity and water	0.00	0.00	0.00	0.00	0.00	0.00
Medical	0.00	0.00	0.00	0.00	0.00	0.00
Administration costs	0.00	0.00	0.00	0.00	0.00	0.00
Activity	120,000.00	0.00	120,000.00	0.00	0.00	0.00
Gratuity	0.00	0.00	0.00	0.00	0.00	0.00

NTHUKULA A.B.C

PUBLIC SECONDARY SCHOOL
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Receipt/expenses Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
	Kshs	Kshs			Kshs	Kshs
SMASSE	0.00	0.00	0.00	0.00	0.00	0.00
(3) FEES CHARGED ON PARENTS						
Othervoteheads	200,200.00	0.00	200,200.00	132,716.00	67,484.00	67.00
Repairs and maintenance	58,500.00	0.00	58,500.00	23,700.00	34,800.00	41.00
Local transport / travelling	0.00	0.00	0.00	0.00	0.00	0.00
Electricity and water	0.00	0.00	0.00	0.00	0.00	0.00
Medical	0.00	0.00	0.00	0.00	0.00	0.00
Administration costs	0.00	0.00	0.00	0.00	0.00	0.00
Activity	5,850.00	0.00	5,850.00	2,480.00	3,370.00	43.00
SMASSE	0.00	0.00	0.00	0.00	0.00	0.00
Boarding Equipment and Stores/Lunch	1,718,000.00	0.00	1,718,000.00	1,044,789.00	673,211.00	61.00
OTHER INCOME						
Rent income	0.00	0.00	0.00	0.00	0.00	0.00
Income from farming activities	0.00	0.00	0.00	0.00	0.00	0.00
Insurance compensation	0.00	0.00	0.00	0.00	0.00	0.00
Income from Posho mill	0.00	0.00	0.00	0.00	0.00	0.00
Income from Bus Hire	0.00	0.00	0.00	0.00	0.00	0.00
Fee for hire of ground and	0.00	0.00	0.00	0.00	0.00	0.00

NTHUKULA A.B.C

PUBLIC SECONDARY SCHOOL
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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
equipment						
Interest income	0.00	0.00	0.00	0.00	0.00	0.00
Income from any other investment	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL INCOME	3,606,070.00	0.00	3,606,070.00	2,606,285.65	1,188,285.35	493.00
(1) EXPENDITURE FOR TUITION						
Textbooks and reference materials	0.00	0.00	0.00	0.00	0.00	0.00
Exercise books	0.00	0.00	0.00	0.00	0.00	0.00
Laboratory equipment	0.00	0.00	0.00	0.00	0.00	0.00
Internal exams	0.00	0.00	0.00	0.00	0.00	0.00
Teaching / learning materials	351,520.00	0.00	351,520.00	162,224.00	169,296.00	47.00
Chalks	0.00	0.00	0.00	0.00	0.00	0.00
Exams and assessment	0.00	0.00	0.00	0.00	0.00	0.00
Teachers guides	0.00	0.00	0.00	0.00	0.00	0.00
Administration costs	0.00	0.00	0.00	0.00	0.00	0.00
Bank Charges	0.00	0.00	0.00	0.00	0.00	0.00
(2) EXPENDITURE FOR OPERATIONS						
Othervoteheads	752,000.00	0.00	752,000.00	987,745.00	235,745.00	132.00

PUBLIC SECONDARY SCHOOL
Annual Report and Financial Statements
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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
Repairs, maintenance & improvements	0.00	0.00	0.00	0.00	0.00	0.00
Local transport / travelling	0.00	0.00	0.00	0.00	0.00	0.00
Electricity, water and conservancy	0.00	0.00	0.00	0.00	0.00	0.00
Medical	0.00	0.00	0.00	0.00	0.00	0.00
Administration costs	0.00	0.00	0.00	0.00	0.00	0.00
Activity Expenses	120,000.00	0.00	120,000.00	38,480.00	81,520.00	32.00
Gratuity	0.00	0.00	0.00	0.00	0.00	0.00
SMASSE	0.00	0.00	0.00	0.00	0.00	0.00
(3) EXPENDITURE FOR SCHOOL FUND						
Othervoteheads	300,300.00	0.00	300,300	533,540.00	233,240.00	178.00
Repairs, maintenance and improvements	58,500.00	0.00	58,500.00	24,580.00	33,920.00	42.00
Local transport / travelling	0.00	0.00	0.00	0.00	0.00	0.00
Electricity, water and conservancy	0.00	0.00	0.00	0.00	0.00	0.00
Medical Expenses	0.00	0.00	0.00	0.00	0.00	0.00
Administration costs	0.00	0.00	0.00	0.00	0.00	0.00
Activity	5,850.00	0.00	5,850.00	0.00	0.00	0.00
Gratuity	0.00	0.00	0.00	0.00	0.00	0.00

PUBLIC SECONDARY SCHOOL
Annual Report and Financial Statements
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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
Lunch programme	0.00	0.00	0.00	0.00	0.00	0.00
Boarding Equipment and Stores/lunch	1,718,000.00	0.00	1,718,000.00	439,629.50	1,278,371.50	26.00
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
Other expenses on investments	0.00	0.00	0.00	0.00	0.00	0.00
Rent Expenses	0.00	0.00	0.00	0.00	0.00	0.00
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	
TOTALS	6,912,240.00	0.00	6,912,240.00	4,792,480.00	3,220,377.85	950.00

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.

PUBLIC SECONDARY SCHOOL
Annual Report and Financial Statements
For the year ended 30th June 2021

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 2021

PUBLIC SECONDARY SCHOOL
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X. NOTES TO THE FINANCIAL STATEMENTS

1 CAPITATION GRANT FOR TUITION

	2020-2021	2019-2020
	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	193,275.25	272,798.00
Chalks	0.00	0.00
Exams and assessment	0.00	0.00
Teachers guides	0.00	0.00
Total	193,275.25	272,798.00

2 CAPITATION GRANT FOR OPERATIONS

	2020-2021	2019-2020
	Kshs	Kshs
Othervoteheads	655,075.40	1,092,850.00
Repairs and maintenance	554,250.00	662,000.00
Local transport / travelling	0.00	0.00
Electricity and water	0.00	0.00
Medical	0.00	29,400.00
Administration costs	0.00	0.00
Activity	0.00	58,800.00
Total	1,209,325.40	1,843,050.00

PUBLIC SECONDARY SCHOOL
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3 PARENTS CONTRIBUTION/FEES - SCHOOL FUND ACCOUNT

	2020-2021	2019-2020
	Kshs	Kshs
Othervoteheads	222,891.00	280,690.00
Repairs and maintenance	42,150.00	54,650.00
Local transport / travelling	0.00	0.00
PA-Dormitory	0.00	726,674.00
Boarding equipment stores/lunch	1,359,307.00	1,205,219.00
Administration costs	0.00	0.00
Activity	4,335.00	5,505.00
Total	1,628,683.00	2,272,738.00

NOTES TO THE FINANCIAL STATEMENTS (Continued)

4 OTHER RECEIPTS – SCHOOL FUND ACCOUNT

	2020-2021	2019-2020
	Kshs	Kshs
Fee on Boarding Equipment and Stores	0.00	0.00
Tender fees	0.00	1,000.00
Income from farming activities	0.00	0.00
Caution money	0.00	55,550.00
Income from Posho mill	0.00	0.00
Income from Bus Hire	0.00	0.00
Fee for hire of ground and equipment	0.00	0.00
Income from grants and donations*CDF	0.00	14,663.00
Interest income	0.00	0.00
Dividends income	0.00	0.00
Total	0.00	71,213.00

PUBLIC SECONDARY SCHOOL
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5 PAYMENTS FOR TUITION

	2020-2021	2019-2020
	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	232,943.00	241,486.00
Chalks	0.00	0.00
Exams and assessment	0.00	0.00
Teachers guides	0.00	0.00
Administration Costs	0.00	0.00
Bank Charges	1,020.00	1,440.00
Total	233,963.00	242,926 .00

PUBLIC SECONDARY SCHOOL
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For the year ended 30th June 2021

NOTES TO THE FINANCIAL STATEMENTS (Continued)

6 PAYMENTS FOR OPERATIONS

	2020-2021	2019-2020
	Kshs	Kshs
Othervoteheads	1,104,011.00	1,297,930.00
Service Gratuity	0.00	0.00
Administration Cost	0.00	0.00
Repairs and maintenance & improvements	0.00	309,500.00
Local transport / travelling	0.00	0.00
Electricity and water	0.00	0.00
Medical	0.00	0.00
Activity Expenses	38,480.00	231,420.00
SMASSE	0.00	0.00
Insurance Cost	0.00	0.00
Bank Charges	0.00	0.00
Acquisition of Assets	0.00	0.00
TOTAL	1,142,491.00	1,838,850.00

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7 BOARDING AND SCHOOL FUND PAYMENTS

	2020-2021	2019-2020
	Kshs	Kshs
Othervoteheads	534,740.00	401,930.00
Service Gratuity	0.00	0.00
Repairs and maintenance & Improvements	24,580.00	39,160.00
Local transport / travelling	0.00	0.00
Electricity and water	0.00	0.00
Medical Expenses	0.00	0.00
Administration costs	0.00	0.00
Lunch Programme/Boarding equipment stores	706,889.50	717,554.00
Bank Charges	0.00	0.00
Expenses on Income Generating Activities	0.00	0.00
Fee on Boarding Equipment and Stores	0.00	0.00
Activity expenses	0.00	121,765.00
Insurance Cost (Life Property)	0.00	0.00
Loan Principal repayment	0.00	0.00
Loan Interest repayment	0.00	0.00
Acquisition of Assets	0.00	0.00
TOTAL	1,266,209.50	1,280,409.00

PUBLIC SECONDARY SCHOOL
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NOTES TO THE FINANCIAL STATEMENTS (Continued)

8 BANK ACCOUNTS

Name of Bank, Account No. & currency	Bank Account Number	2020-2021	2019-2020
		Kshs	Kshs
Tuition Account	0670294033568	110,390.81	105,603.56
Operations Account	0670294022551	437,213.36	310,972.96
School Fund Account/Boarding	0670294022531	81,728.91	22,623.91
Savings Account			
Parent Association Development Account			
Income generating activities Account			
Infrastructural Account			
Total		629,333.08	439,200.43

9 CASH IN HAND

Description	2020-2021	2019-2020
	Kshs	Kshs
Tuition Account	0.00	0.00
Operation Account	514.00	25,554.00
School Fund account	31,830.45	31,619.45
Total	32,344.45	57,173.45

10 SHORT TERM INVESTMENTS

Description	2020-2021	2019-2020
	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

PUBLIC SECONDARY SCHOOL
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NOTES TO THE FINANCIAL STATEMENTS (Continued)

11 ACCOUNTS RECEIVABLE

Description	2020-2021	2019-2020
	Kshs	Kshs
Fees arrears	3,378,863.00	3,176,955.50
Other non-fees receivables	0.00	0.00
NSSF	46,000.00	43,000.00
NHIF	0.00	3,000.00
Total	3,424,863.00	3,222,955.50

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

Description	2020-2021	2019-2020
	Kshs	Kshs
Fees arrears for current year	424,998.00	476,574.50
Fees arrears for the previous year	2,953,865.00	2,700,381.00
Fees arrears for prior periods (over two years)	0.00	0.00
Total	3,378,863.00	3,176,955.50

12 ACCOUNTS PAYABLE

Description	2020-2021	2019-2020
	Kshs	Kshs
Trade creditors (See ageing below and appendix 1)	3,564,876.00	3,586,285.00
Prepaid fees	0.00	0.00
Retention monies	0.00	0.00
Total	3,564,876.00	3,586,285.00

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

Description	2020-2021	2019-2020
	Kshs	Kshs
Trade creditors for current year	456,445.00	708,176.00
Trade creditors for the previous year	708,176.00	2,878,109.00
Trade creditors for prior periods (over two years)	2,400,255.00	0.00
Total	3,564,876.00	3,586,285.00

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

13 FUND BALANCE BROUGHT FORWARD

Description	2020-2021	2019-2020
	Kshs	Kshs
Bank balances	629,333.08	439,200.43
Cash balances	32,344.45	57,173.45
Short Term Investments	0.00	0.00
Receivables	3,424,863.00	3,222,955.50
Payables	(3,564,876.00)	(3,586,285.00)
Total	521,664.53	133,044.38

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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	2020-2021	2019-2020
	Kshs	Kshs
Bank loan(s)	0.00	0.00
Outstanding Leases	0.00	0.00
Hire purchase	0.00	0.00
Gratuity and leave provision	0.00	0.00
Total	0.00	0.00

15 Biological assets

Description	Numbers	2020-2021	2019-2020
		Kshs	Kshs
Cattle		0.00	0.00
Goats		0.00	0.00
Trees		0.00	0.00
Coffee or tea plantation		0.00	0.00
Poultry		0.00	0.00
Total		0.00	0.00

16 Borrowings

Description	2020-2021	2019-2020
	KShs	KShs
a) Borrowings		
Borrowing at beginning of the year	0.00	0.00
Borrowings during the year	0.00	0.00
Repayments of during the year	0.00	0.00
Balance at end of the year	0.00	0.00

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Other important disclosure notes

17 Stock/ Inventory

Description	2020-2021	2019-2020
	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		

2019-2020						
Item	Beginning of the year	Purchases during the year	Ksh. @	Totals Kshs.	Issues	Balance at the end of the year
1. Maize	8 bags(90kgs) 5kgs	34 bags 39 kgs	4,500		34 bags 64kgs	7 bags 70kgs
2. Beans	3bags (90kgs)15kgs	12bags 34kgs	9,000	117,000	12bags 44kgs	3bags 5kgs
3. Sugar	22kgs	6bags(50kgs) 5kgs	6,500	45,500	6bags 22kgs	5kgs
4. Rice	1bag (25kgs)15kgs	12bags(25kgs) 4kgs	3,000	39,000	12 bags 24kgs	20 kgs
5. Cooking oil	1 jerrycan(20ltrs)	6 jerrycans	3,100	18,600	6 jerrycans 10ltrs	10 ltrs
6. Salt	5pkts	2 bales @40pkts(80pkts)	700	1,400	1 bale 36pkts	9 pkts
7. Onions	0	40kgs	150	6,000	40kgs	0
8. Milk	0	5 cartons	720	3,600	5 cartons	0
9. Tealeaves	3pkts	1carton(40pkts)		5,200	38 pkts	5 pkts
10. Maize flour	0	3 bales@ 12pkts (36pkts)	1,750	5,250	32 pkts	4 pkts
11. Wheat flour	0	4 bales @ 12pkts (48 pkts)	1,800	7,200	3 bales 8pkts	4 pkts
Total				406,250		
2020 - 2021						
1. Maize	7 bags(90kgs) 70kgs	14 bags 84kgs	4,500	67,500	21bags 73kgs	81kgs

PUBLIC SECONDARY SCHOOL
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2. Beans	3 bags(90kgs) 5kgs	8bags 1kg	10,800	86,400	11 bags	6kgs
3. Sugar	5kgs	9bags(90kgs) 15kgs	6,500	65,000	9 bags 20kgs	0
4. Rice	20kgs	8 bags(25kgs)	3,000	24,000	6 bags 3kgs	2 bags 17kgs
5. Cooking oil	10ltrs	8 jerrycans(20ltrs)	3,700	29,600	8 jerrycans 7ltrs	3 ltrs
6. Salt	9pkts	6 bales @40pkts	700	4,200	5 bales 28 pkts	21pkts
7. Onions	0	71kgs	200	14,200	71kgs	0
8. Milk	0	16 cartons	720	11,520	16 cartons	0
9. Tealeaves	5 pkts	1 carton(40pkts)		5,200	1 bale 3 pkts	2 pkts
10. Maize flour	4 pkts	5 bales@ 12pkts(60pkts)	1,750	8,750	1 bale 4pkts	0
11. Wheat flour	4 pkts	6 bales	1,800	10,800	6 bales 4 pkts	0
Totals				327,170		

NTHUKULA A.B.C

PUBLIC SECONDARY SCHOOL
Annual Report and Financial Statements
For the year ended 30th June 2021

27 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)

NTHUKULA A.B.C SECONDARY SCHOOL
Reports and Financial Statements
For the year ended 30th June 2021

ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

Supplier of Goods or Services	Original Amount a Kshs	Date Contracted b Kshs	Amount Paid To-Date c Kshs	Outstanding Balance 2021 d=a-c Kshs	Outstanding Balance 2020 Kshs	Comments
Construction of buildings						
1.						
2.						
3.						
Sub-Total						
Supply of goods						
4. Ronny stores	917,081.00		265,905.00	282,056.00	372,120.00	
5. Aspet school supplies	170,679.00		120,000.00	50,679.00	17,776.00	
6. Vullo merchants limited	91,510.00		65,000.00	26,510.00	34,760.00	
7. Stephen Musyoki Kimwatu	31,650.00		31,650.00	0.00	9,200.00	
8.						
Sub-Total	1,492,920.00		479,555.00	359,245.00	433,856.00	
Supply of services						
9. Bom employees	576,000.00		480,000.00	96,000.00	0.00	
10. Justus Muthama	7,200.00		6,000.00	1,200.00	0.00	
11.						
Sub-Total	583,200.00		486,000.00	97,200.00		
Grand Total	2,076,120.00		965,555.00	456,445.00	433,856.00	

NTHUKULA A.B.C SECONDARY SCHOOL

Reports and Financial Statements

For the year ended 30th June 2021

ANNEX 2 – SUMMARY OF FIXED ASSETS REGISTER

Asset class	Date purchased	Location	Historical Cost b/f (Kshs) 1st January 2021	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost c/f (Kshs) 30th June 2021
Land 1 freehold 0.74ha						
Land 2						
Buildings and structures(list attached)						
Motor vehicles						
Office equipment, furniture and fittings(list attached)						
ICT Equipment, and Other ICT Asset(list attached)						
Tools and apparatus(list attached)						
Textbooks(list attached)						
Other Machinery and Equipment						
Heritage and cultural assets						
Intangible assets- soft ware						

NTHUKULA ABC SECONDARY SCHOOL
 REPORTS AND FINANCIAL STATEMENTS
 FOR THE YEAR ENDED 30TH JUNE ,2021.

ASSET CLASS	DATE PURCHASED	LOCATION	HISTORICAL COST B/F (KSH) 1 ST JULY 2023	ADDITIONAL DURING THE YEAR (KSH)	DISPOSAL DURING THE YEAR (KSH)	HISTORICAL COST C/F (KSH) 30 TH JUNE 2024
LAND FREEHOLD		School compound	0.74 ha	0	0	0.74 ha

NTHUKULA ABC SECONDARY SCHOOL

REPORTS AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30TH JUNE, 2021.

Asset class: **BUILDING AND STRUCTURES**

ASSET CLASS	DATE PURCHASED	LOCATION	HISTORICAL COST B/F (KSH) 1 ST JULY 2023	ADDITIONAL DURING THE YEAR (KSH)	DISPOSAL DURING THE YEAR (KSH)	HISTORICAL COST C/F (KSH) 30 TH JUNE 2024
60 students capacity classrooms		School compound	4	1	0	5
Dormitories		School compound	2	1	1	2
Principal's office		Administration block	1	0	0	1
Secretary's office		Administration block	1	0	0	1
Account's office		Administration block	1	0	0	1
Deputy's office		School compound	1	0	0	1
Staffroom office		School compound	1	0	0	1
Science lab		n/a	0	1	0	1
Store		School compound	1	0	0	1
Entry and exit gate		School compound	1	0	0	1
Students' toilets		School compound	20	0	0	20
Staff washrooms		School compound	2	0	0	2
Sport goal posts(pair)		Field area	1	0	0	1
Beds		dormitories	302	5(double darker)	20	287
Student chairs		Class rooms	233	0	0	233
Student lockers		Class rooms	233	0	0	233

NTHUKULA ABC SECONDARY SCHOOL
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 FOR THE YEAR ENDED 30TH JUNE, 2021.

Asset class: OFFICE EQUIPMENTS, FURNITURES AND FITTINGS

ASSET CLASS	DATE PURCHASED	LOCATION	HISTORICAL COST B/F (KSH) 1 ST JULY 2023	ADDITIONAL DURING THE YEAR (KSH)	DISPOSAL DURING THE YEAR (KSH)	HISTORICAL COST C/F (KSH) 30 TH JUNE 2024
Principal's office						
- Visitors' Chairs		Principal's office	2	0	0	2
- Chairs		Principal's office	2	1	2	1
- Office tables		Principal's office	1	0	0	1
- Metallic cabinet		Principal's office	1	0	0	1
- Wooden cabinet		Principal's office	1	0	0	1
Secretary's office						
- Chairs		Secretary's office	1	0	0	1
- Table		Secretary's office	1	0	0	1
- Printer (hp LaserJet m1132MFP)		Secretary's office	1	0	0	1
- Cpu		Secretary's office	1	0	0	1
- Printer(Kyocera)		Secretary's office	1	0	0	1
- computer		Secretary's office	1	0	0	1
Deputy's office						
- chairs		Deputy's office	2	0	0	2
- tables		Deputy's office	1	0	0	1

Account's office									
- chairs	Account's office	2	0	0	0	1	0	1	
- tables	Account's office	1	0	0	0	1	0	1	
- stapler	Account's office	1	1	1	1	1	1	1	
- paper punch	Account's office	1	1	1	1	1	1	1	
Staffroom office									
- chairs	Staffroom office	11	10	9	12	12	9	12	
- tables	Staffroom office	2	0	0	2	2	0	2	
- hoover	Staffroom office	1	0	0	1	1	0	1	
- TV	Staffroom office	3	0	1	2	2	1	2	
- Office lockers	Staffroom office	13	0	0	13	13	0	13	

NTHUKULA ABC SECONDARY SCHOOL

REPORTS AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30TH JUNE ,2021.

ASSET CLASS: TEXT BOOKS

ASSET CLASS	Form 1	Form2	Form 3	Form 4
Mathematics	106	106	112	71
English	106	106	112	71
Kiswahili	106	106	112	71
Biology	106	106	101	64
Chemistry	106	106	112	71
Physics	106	106	33	21
Geography	91	86	22	14
Cre	93	86	101	103
History	92	84	102	63
Agriculture	80	66	88	55
Business	94	84	56	38
Total	1,086	1,042	951	642

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ASSET CLASS: **TOOLS AND APPARATUS**

ASSET CLASS	DATE PURCHASED	LOCATION	HISTORICAL COST B/F (KSH) 1 ST JULY 2023	ADDITIONAL DURING THE YEAR (KSH)	DISPOSAL DURING THE YEAR (KSH)	HISTORICAL COST C/F (KSH) 30 TH JUNE 2024
Triangular glass prism			0	45	19	26
Rectangular glass prism			15	37	28	24
Semi – circular glass prism			3	15	8	10
Micrometer screw gauge			6	9	6	9
Ammeter			25	30	7	42
Voltmeter			40	20	16	44
Milliammeter			3	4	5	2
Galvanometer			8	20	11	17
Bar magnet			5	9	6	8
Nichrome wire			10	30	23	17
Directional compasses			2	5	0	7
Spring balance			10	5	10	5
Metal block masses			70	55	61	64
Venire calipers			20	30	40	10
Pendulum bobs			30	19	30	19
Ring and ball apparatus			10	12	20	2
Switches			27	43	33	37
Spiral springs			63	22	43	42
Joaceys			45	15	31	29
Variable resistor			3	6	4	5
White screen			27	33	28	32
Mirror holder			40	20	42	18
Plane mirrors			40	20	42	18
Half meter rule			30	15	22	23
Capacitor			4	7	4	7

Resistor			4	7	4	7
Thermistors			10	6	4	12
Millimeter scales			20	15	16	19
Concave lens			10	6	4	12
Convex lens			50	30	75	65
Convex mirrors			10	12	18	4
Concave mirrors			20	15	22	13
Soft boards			5	7	1	11
Cell holders			70	30	50	50
Bulb holders			20	4	16	8
Optical pins			28	45	23	50
Glass beakers						
500ml			10	22	10	12
200 ml			30	50	32	58
100 ml			25	55	35	45
400 ml			15	5	17	3
250 ml			5	10	15	0
Conical flask						
250 ml			40	55	52	43
Volumetric flask						
100 ml			10	13	16	7
250 ml			20	40	30	30
Plastic beakers						
100 ml			40	64	27	77
250 ml			30	15	32	13
200 ml			10	5	15	0
50 ml			5	9	10	4
Glass measuring cylinder						
100 ml			15	29	16	28
50 ml			14	20	16	18
10 ml			25	38	35	28
20 ml			20	17	19	18
Plastic measuring cylinder						
100 ml			10	5	10	5
50 ml			15	8	11	12
10 ml			13	17	18	12
Was bottles						

500 ml			20	9	15	14
250 ml			12	6	12	6
Boiling tubes			30	45	25	50
Glass tubes			70	280	12	338
Plastic stoppered bottles			85	150	52	183
Plastic droppers			45	30	33	42
TEST TUBE HOLDERS			15	26	20	21
GLASS RODS			40	2	5	37
TEST TUBE WASH BRUSHES			2	15	12	5
BURRETTE						
500 ML			13	25	16	22
PIPETTE						
25 ML			14	29	16	27
STANDS AND CLAMPS			25	17	14	28
WIRE QUAZE AND STAND			15	15	10	20
THERMOMETER			20	25	16	29
STOPWATCH			35	20	30	25
METALLIC SPATULA			20	38	20	38
BUNSEN BURNER			20	15	18	17
ELECTRONIC WEGHING BALANCE			5	10	14	1
PLASTIC FUNNEL			50	69	58	61
METTALIC CLIP			26	40	40	26
GAS PIPES			37	15	27	25
WHITE TILES			25	15	1	39
TEST TUBE RACKS			35	15	21	29
SPATULAS			25	45	33	37
PH CHART PAPER			20	15	20	15
EVAPORATING DISH			30	15	20	25
MICROSCOPE			1	3	0	4
MORTAR AND PESTLE			15	5	8	12
COVER SLIPS			15	65	27	53
SURGICAL BLADES			35	70	42	63
MICROSCOPE SLIDES			14	13	0	27
VISKING TUBING			12	3.5	14.5	1.2
HANDLENSE			17	2	0	19

NTHUKULA ABC SECONDARY SCHOOL

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ASSET CLASS: KITCHEN AND STORE

ASSET CLASS	DATE PURCHASED	LOCATION	HISTORICAL COST B/F (KSH) 1 ST JULY 2023	ADDITIONAL DURING THE YEAR (KSH)	DISPOSAL DURING THE YEAR (KSH)	HISTORICAL COST C/F (KSH) 30 TH JUNE 2024
BOILERS						
150 LITRES		KITCHEN	1	0	0	1
300 LITRES		KITCHEN	1	0	0	1
SMALL IN SIZE		KITCHEN	2	0	0	2
CUPS		KITCHEN	54	12	26	40
PLATES		KITCHEN	60	12	30	42
TABLE KNIVES		KITCHEN	2	0	0	2
SERVING SPOONS		KITCHEN	5	0	0	5
FLASKS (1 PILGRIM BUSINESS SERVICE)		KITCHEN	1	0	0	1
FOOD DISHES		KITCHEN	5	0	0	5
SPOONS		KITCHEN	58	12	34	36
TANKS						
10,000LTRS		BOYS' DORMITORY	1	0	0	1
10,000LTRS		KITCHEN AREA	1	0	0	1
5000LTRS		KITCHEN AREA	1	0	0	1
SHOVELS		STORE	2	0	0	2
JEMBES		STORE	2	0	0	2
PANGAS		STORE	1	0	0	1

KITCHEN		SHOOL COMPOUND	1	0	0	1
WHEELBAROWS		STORE	2	0	0	2
AXES		STORE	1	0	0	1

NTHUKULA ABC SECONDARY SCHOOL

PO BOX 58-90305

KILALA-MAKUENI.

FEES BALANCES FORM FOUR 2021

NO	ADNO	NAME	BES/Lunch	RMI	ACT FEE	OTHER VOTEHEADS	TOTAL KSHS
1	477	Mbithe Kisumbi	4,900	300	30	1,540	6,770
2	481	Florence Muendo	4,000	--	--	--	4,000
3	483	Ndilau Nguyo	4,900	300	30	1,535	6,765
4	485	Wanza Kivuva	4,900	300	30	1,535	6,770
5	490	Jacinta Mbithuka	4,900	300	30	1,540	6,770
6	493	Neema Ndungwa	4,900	300	30	1,540	6,770
7	495	Damaris Wambua	4,900	300	30	1,540	6,770
8	498	Felisters Ndunda	1,980	300	30	1,540	2,850
9	499	Cosmas Kisilu	4,485	300	30	1,540	6,770
10	546	Timothy Mwendwa	4,900	300	30	1,540	6,770
11	548	Geoffry Mavindu	4,900	300	30	1,540	6,770
12	554	Janet Mwanzia	4,900	300	30	1,540	6,770
13	561	Maurice Mzungu	3,325	300	30	1,540	5,195
14	588	Mark Mulwa	2,805	300	30	1,540	4,675
15	591	Juliana Wavinya	4,900	300	30	1,540	6,770
16	607	Peter Kilonzo	4,900	300	30	1,540	6,770
17	547	Charles Paul	4,900	300	30	1,540	6,770
18	415	Waema Musyoki	4,900	300	30	1,540	6,770
		TOTALS	80,295	5,100	510	25,175	111,080

NTHUKULA ABC SECONDARY SCHOOL

P.O BOX 58-90305

KILALA-MAKUENI

FEES BALANCES FORM 3 2021

NO	ADNO	NAME	BES/Lunch	RMI	ACT.FEE	OTHER VOTEHEADS	TOTAL KSHS
1.	506	Geoffry Kyalo	--	450	45	1,375	1,870
2.	510	Victoria Wavinya	1,300	--	--	--	1,300
3.	511	Erick Musyoka	--	200	30	1,540	1,770
4.	514	Nzyoki Musyoka	1,300	--	--	--	1,300
5.	515	Doris Muendo	1,650	--	--	--	1,650
6.	516	Emmaculate Kyalo	3,000	--	--	--	3,000
7.	526	Erick Mutua	9,475	750	75	3,850	14,150
8.	528	Stanley katama	1,000	--	--	--	1,000
9.	530	Junior Nguyo	1,500	--	--	--	1,500
10	533	Gideon Musyoki	2,800	--	--	--	2,800
11	535	Emmanuel Mulungye	10,500	750	75	3,850	15,175
12	556	Ziporah Kieti	2,100	--	--	--	2,100
13.	560	Charles Kikuvi	798	--	--	--	7,98
14	638	Elijah Mutui	12,000	750	75	3,850	16,675
15	484	Kothe Masilia	800	--	--	--	800
16	665	Marion Syoluka	4,305	300	30	1,540	6,175
17	669	John Kasyoki	2,500	--	--	--	2,500
		TOTAL	55,028	3,200	330	16,005	74,563

NTHUKULA ABC SECONDARY SCHOOL

P.O BOX 58-90305

KILALA-MAKUENI

FEES BALANCES FORM 2 2021

NO	ADNO	NAME	BES/L	RMI	ACT.FEE	OTHER VOTEHEADS	TOTAL KSHS
1	564	Eunice Mwaluko	4,800	--	--		4,800
2	574	Judy Mwanzia	8,000	--	--	--	8,000
3	575	Jeniffer Mulei	1,800	--	--	--	1,800
4	576	Bramwel Mwatu	1,800	--	--	--	1,800
5	579	Jacob Kimanathi	1,400	--	--	--	1,400
6	580	Cecilia Mutua	660	--	--	--	660
7	582	Esther Kituku	9,250	750	75	3,850	13,925
8	583	Bonifacia Mbatha	8,500	750	75	3,850	13,175
9	586	Kennedy Ndunda	3,200	--	--	--	3,200
10	587	Felix Mutuku	4,060	--	--	--	4,060
11	593	Annah Kyalo	1,800	--	--	--	1,800
12	594	Silvia Mbungo	12,000	750	75	3,850	16,675
13	596	Geoffry Maundu	8,000	--	--	--	8,000
14	598	Daniel Mwanzia	4,900	750	70	1,850	7,570
15	600	Kalendi Kanini	3,000	--	--	--	3,000
16	602	Faith Komu	5,705	750	75	3,850	10,380
17	604	Alex Kisilu	60	--	--	--	60
18	605	Felister Kimuli	12,000	750	--	1,850	14,600
19	606	Nicholas Mulu	1,800	--	--	--	1,800
20	664	Jennifer Onyango	900	300	30	1,540	2,770
21	708	Mercy Makau	1,000	--	--	--	1,000
		TOTAL	94,635	4,800	400	20,640	120,475

NTHUKULA ABC SECONDARY SCHOOL

P.O BOX 58-90305

KILALA-MAKUENI.

FEES BALANCES FORM 1 2021

NO	ADNO.	NAME	BES/L	RMI	ACT.FEE	OTHER VOTEHEADS	TOTAL KSHS
1	627	Winny Mutua	3,000	--	--	--	3,000
2	625	Faith Mbindyo	4,000	--	--	--	4,000
3	628	Purity Musyoki	3,100	750	75	3,250	7,175
4.	634	Angela Kieti	2,600	--	--	--	2,600
5	635	Ndinda Musyoki	7,975	750	75	3,850	12,650
6.	636	Charles Kimweli	--	--	--	1,445	1,475
7	639	Faith Mwanthi	4,480	300	30	1,540	175
8	640	Morin Muendo	650	--	--	--	650
9	644	Diana Mutuku	12,000	750	75	3,850	16,675
10.	645	Calvin Mutuku	9,500	250	75	3850	13,675
11	646	Naomi Mutuku	2,000	--	--	--	2,000
12.	647	Marietta Ndanu	2,500	--	--	--	2,500
13	649	Joseph mutua	850	--	--	--	850
14	652	Hilda ngumbi	5,195	750	75	1,330	7,350
15	653	Vincent muli	5,000	750	75	3,850	9,675
16	655	Mirriam Muoki	2,200	--	--	--	2,200
17	656	Erick kilonzi	100	--	--	--	100
18	657	Anna kituku	1,280	300	30	1,540	3,150
19	658	Isaack mutuku	12,000	750	75	3,850	16,675
20	666	Jonathan muthwii	4,400	--	--	--	4,400
21	651	Victoria kioko	1,230	--	--	--	1,230
22	670	Julius ngumbau	500	--	--	--	500
		TOTAL KSHS	84,560	5,350	615	28,355	118,880

NTHUKULA ABC SECONDARY SCHOOL

PO BOX 58-90305

KILALA-MAKUENI

FEES BALANCES SUMMARY FOR THE YEAR 2021

FORM	BES/Lunch	Activity fee	OTHERVOTEHEADS	R.M.I	TOTAL KSHS
4	80,295	510	25,175	5,100	111,080
3	55,028	330	16,005	3,200	74,563
2	94,635	400	20,640	4,800	120,475
1	84,560	615	28,355	5,350	118,880
TOTAL	314,518	1,855	90,175	18,450	424,998