

REPUBLIC OF KENYA



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REPORT

OF

THE AUDITOR-GENERAL

ON

ST. JUDE GIRLS SECONDARY SCHOOL

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

MAKUENI COUNTY

THE NATIONAL ASSEMBLY
PAPERS LAID

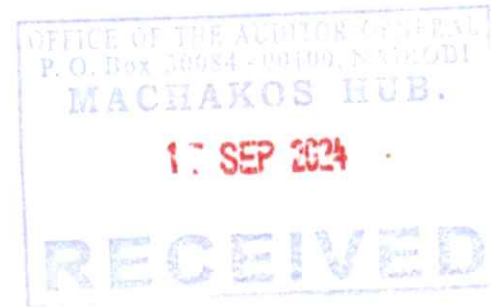
DATE: 05 MAR 2025

DAY

TABLED
BY:

CLERK-AT
THE TABLE:

Revised 30th June 2023.



ST JUDE GIRLS SECONDARY SCHOOL
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED
30TH JUNE 2023

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

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1. Acronyms and Glossary of Terms

Provide a list of all applicable acronyms and glossary of terms e.g.

BOM	Board of Management
CEB	County Education Board
IPSAS	International Public Sector Accounting Standards
KCSE	Kenya Certificate of Secondary Education
PFM	Public Finance Management
PSASB	Public Sector Accounting Standards Board
FY	Financial Year
FDSE	Free Day Secondary Education
KNEC	Kenya national examination council

2. 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 in MAKUENI County, Kathonzweni Sub-County.

The school was registered in 10.12.2015 under registration number 17530000320 and is currently categorized as a County Public School established, owned or operated by the Government.

The school is a Girls Boarding school and had 323 number of students as at 30th June 2023. It has 8(Eight) streams and 19(Nineteen) teachers of which 5(Five) 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	Mary Nguli	Chairperson	
2	Anne Muthiani	Secretary – Principal	20.07.2022
3	Francis Mutisya	Member	20.07.2022
4	Onesmus Muli	Member	20.07.2022
5	Philip Maweu	Member	20.07.2022
6	Miriam Muasa	Member	20.07.2022
7	Dorcas Mutua	Member	20.07.2022
8	Monica Munene	Member	20.07.2022
9	Benson Kilonzo	Member	20.07.2022
10	Beriter Kamunzyu	Member	20.07.2022
11	Fr. Daniel Katila	Member – Sponsor	20.07.2022
12	Dorcas Mukuvi	Member	20.07.2022
13	Miriam Muasa	Member	20.07.2022
14	Catherine Kyalo	Member	20.07.2022
15	James Makose	Member	20.07.2022
16	Judith Mune	Rep Students	20.07.2022

The functions of the School Board of Management are to:

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

(c) Committees of the Board

Ref:	Name of Committee	Names of Members	Designation	Number of meetings attended during the year
1	Executive Committee	Mary Nguli Anne Muthiani Onesmus Muli Philip Maweu Dorcas Mukuvi	Chairperson Secretary Member Member PA chair	0 0 0 0 0
2	Audit Committee			X out of XX
3	Finance, procurement and general purposes Committee	Francis Mutisya Anne Muthiani James Makose Dorcas Mukuvi	Chairperson Secretary Member Member	0 0 0 0
4	Academic Committee	Onesmus Muli Nicholas Kyalo	Chairperson Secretary	0 0

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

		Dorcas mukuvi	Member	0
		Anne Muthiani	Member	0
5	Development Committee	Mary Nguli		1/1
		Dorcas Mukuvi		1/1
		Philip Maweu		1/1
		Benson Kilonzo		1/1
		Onesmus Muli		1/1
6	Discipline and welfare Committee	Benson Kilonzo	Chairperson	0/0
		Miriam Muasa	Secretary	0/0
		Catherine Kyalo	Member	0/0
		Judith Mutinda	Member	0/0
7	Adhoc Committee (if any during the year)			

(d) School operation Management

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

Ref:	Designation	Name	Identification
1	Principal	Florence N. Kathuku	Tsc No. 389035
2	Deputy Principal	Rose Mutuku	Tsc No. 389107
3	School Bursar	Elizabeth K. Kithisya	BOM employee
4	Other (specify)		

(e) Schools contacts

Post Office Box: 167 Kathonzweni
 Telephone: 0715223117
 E-mail: stjudegirlssec@gmail.com
 Website:
 Facebook:
 Twitter:

(f) School Bankers

The school operated five numbers of bank accounts;

- 1.Account Name: Tuition Account
 Name of Bank: Kenya Commercial Bank
 Branch: Wote
 Account Number: 1125740655

- 2.Account Name: Operation Account
 Name of Bank: Kenya Commercial Bank
 Branch: Wote
 Account Number: 1125740574

- 3.Account Name: Infrastructure Account
 Name of Bank: Kenya Commercial Bank
 Branch: Wote
 Account Number: 1265193274

- 4.Account Name: Boarding Account
 Name of Bank: Equity Bank
 Branch: Wote
 Account Number: 0670295021564
 MPESA pay Bill No.702950# attached to Boarding account Bank

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

Account Name: CDF Account
Name of Bank: Co-operative Bank
Branch: Wote
Account Number: 1139539811300

(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

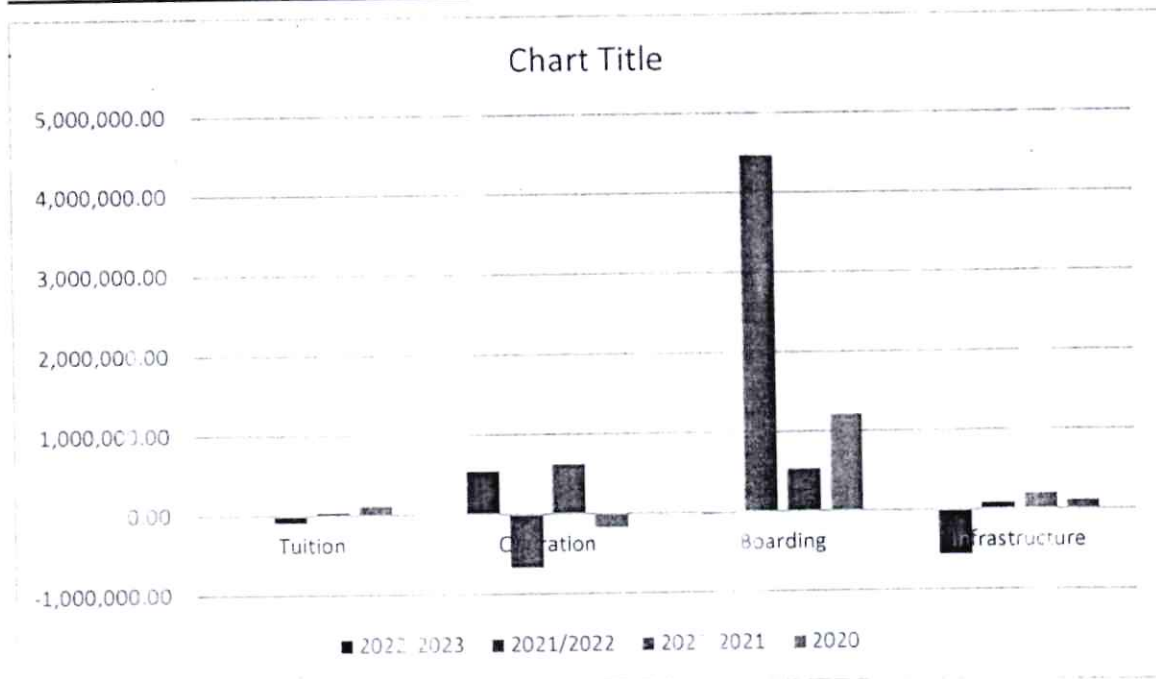
The following is a summary report of the performance of the school against the set performance evaluation criteria:

a) Financial performance:

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

S/N	ACCOUNT	YEAR 2022/2023	YEAR 2021/2022	YEAR 2020/2021	YEAR 2020
01	TUITION	-11,028.00	-94,696.00	34,234.00	115,706.00
02	OPERATION	542,488.00	-671,303.00	621,681.00	-178,145.00
03	BOARDING	-17,541.00	4,470,559.00	536,293.00	1,216,485.00
04	INFRASTRUCTURE	-562,768.00	82,577.00	197,560.00	109,589.00
	TOTAL	-48,848.00	3,787,137.00	1,389,768.00	143,550.00

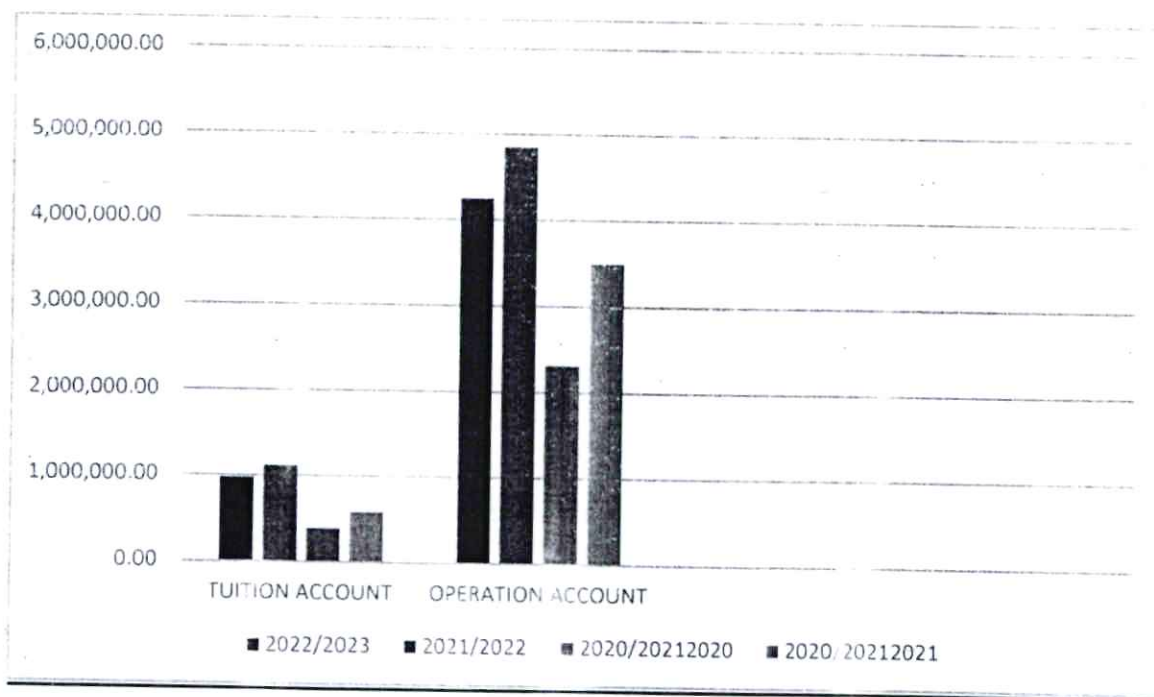
GRAPHICAL PRESENTATION



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

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

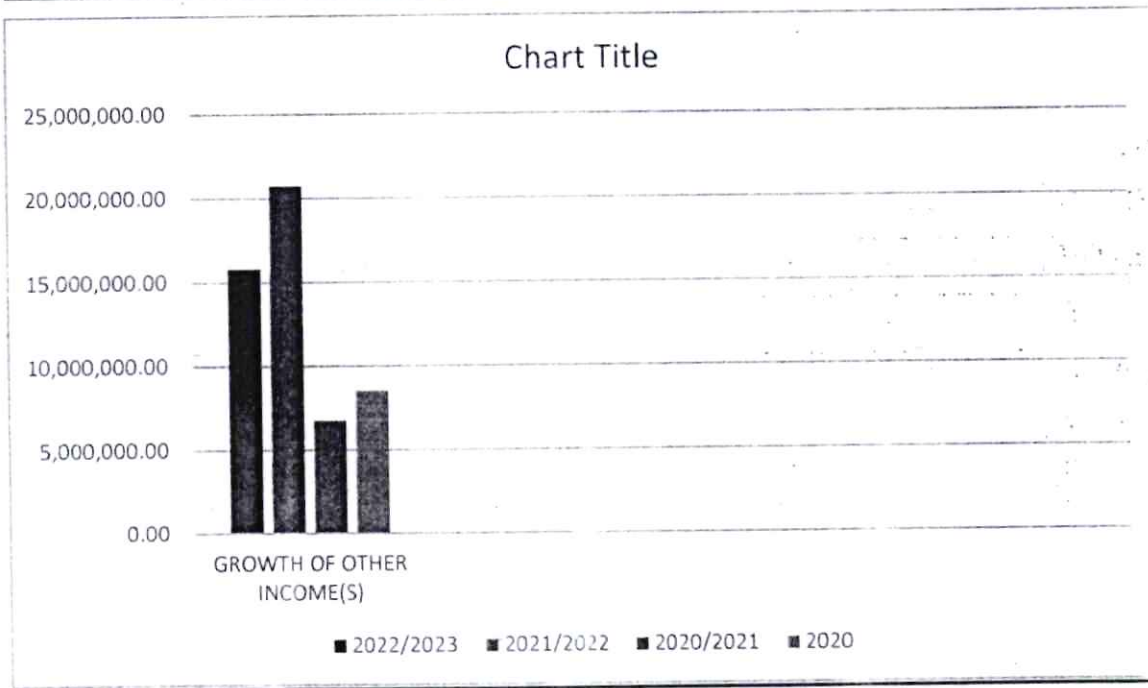
S/N	ACCOUNT	YEAR 2022/2023	YEAR 2021/2022	YEAR 2020/2021	YEAR 2020
01	TUITION	973,756.00	1,118,283.00	390,310.00	584,818.00
02	OPERATION	4,246,565.00	4,850,122.00	2,313,338.00	3,496,350.00
	TOTAL	5,220,322.00	5,968,405.00	2,703,648.00	4,081,168.00



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

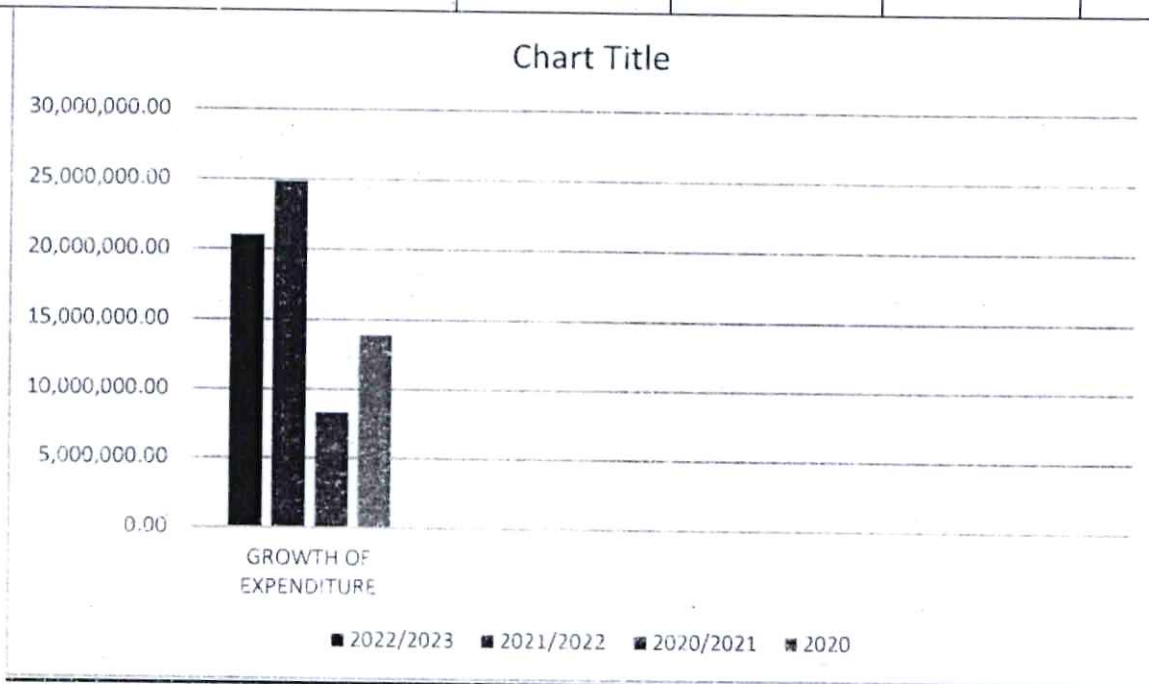
S/N	PARTICULARS	YEAR 2022/2023	YEAR 2021/2022	YEAR 2020/2021	YEAR 2020
01	GROWTH OF OTHER INCOME(S)	15,787,239.00	20,749,011.00	6,767,958.00	8,511,751.00
	TOTAL				

GRAPHICAL PRESENTATION



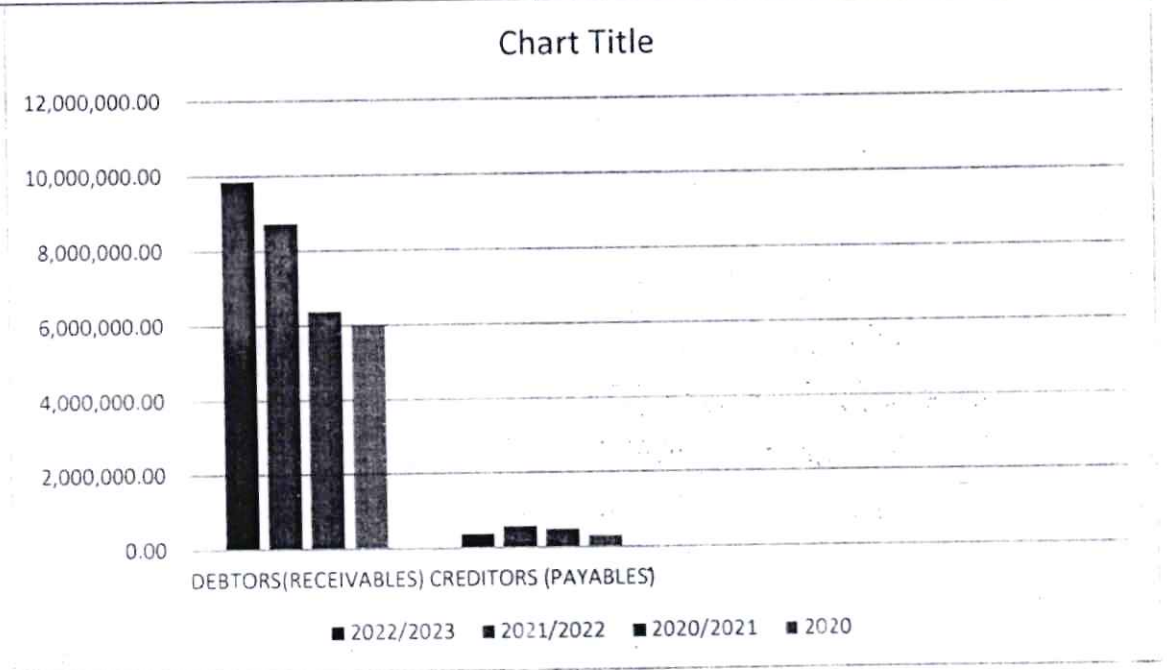
A three-year overview of growth in expenditure of the school

PARTICULARS	2022/2023	2021/2022	2020/2021	YEAR 2020
GROWTH IN EXPENDITURE	21,042,359.00	24,875,057.00	8,279,397.00	13,890,925.00



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

SN	PARTICULARS	YEAR	YEAR	YEAR	YEAR
		2022/2023	2021/2022	2020/2021	2020
01	DEBTORS (RECEIVABLES)	9,854,131.00	8,719,008.00	6,370,572.00	6,028,267.00
02	CREDITORS (PAYABLES)	371,452.00	577,792.00	491,730.00	304,314.00



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

b) Teacher Student ratio:

DESCRIPTION	YEAR 2022/2023	YEAR 2021/2022	YEAR 2020/2021	YEAR 2020
ENROLMENT	323	352	374	370
NUMBER OF TEACHERS	19	19	18	19
TEACHERS UNDER TSC	15	14	13	12
TEACHERS UNDER BOM	4	5	5	7
TEACHERS RECRUITED BY TSC DURING THE YEAR				
RETIRED/DEMISE/TRANSFERED				
Teacher student Ratio	1:17	1:18	1:20	1:19

TEACHERS PER SUBJECT	SUBJECT COMBINATION	TSC EMPLOYED	BOM EMPLOYED
1	HOMESCIENCE/ BIO	1	0
1	B/STUDIES/GEO	1	0
2	BIO/CHEM	2	0
3	MATHS/PHYSICS	3	0
3	ENG/LIT	2	1
1	AGRI/BIO	1	0
2	KISW/CRE	1	1
1	MATHS/B/STUDIES	0	1
1	MATHS/GEO	1	0
1	HISTORY/CRE	1	0
1	MATHS/CHEM	1	0
1	HISTORY /KISW	1	0
1	KISW/GEO	0	1
19		15	4

c) Mean score in the 2022 KCSE:

Year	Enrolment	No.of teachers	Teacher student ratio	Mean score	Transition to university	Transition to other colleges	Kcse candidate
2020	370	19	1:17	3.7331	2	65	67
2020/2021	374	18	1:18	3.731	2	75	79
2021/2022	352	19	1:20	3.481	3	78	81
2022/2023	323	19	1:19				102

d) Number of Candidates in the 2022 KCSE:

Year	Enrolment	No.of teachers	Teacher student ratio	Mean score	Transition to university	Transition to other colleges	Kcse candidate
2020	370	19	1:17	3.7331	2	65	67
2020/2021	374	18	1:18	3.731	2	75	79
2021/2022	352	19	1:20	3.481	3	78	81
2022/2023	323	19	1:19				102

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

e) Capacity of the school:

SN	PARTICULARS	YEAR 2022/2023	YEAR 2021/2022	YEAR 2020/2021	YEAR 2020
01	SCHOOL ENROLMENT	323	352	374	370
02	LABORATORIES(science, home science, computer)	3	2	2	2
03	DORMITORIES	3	3	3	3
04	DINNING HALL	0	0	0	0
05	BOREHOLE	0	0	0	0
06	ABULATION BLOCKS	21	21	21	21
07	LAND WITH LEGAL OWNERSHIP	2	2	2	1
08	FOOD STORE	1	1	1	1
09	MODERN KITCHEN	1	1	1	1
10	ADMINISTRATION BLOCK	1	1	1	1
11	PLASTIC WATER TANKS(10000Ltrs)	5	5	5	5
12	DEPARTMENTAL OFFICES	2	2	2	2
13	DEPUTY PRINCIPALS OFFICE	1	1	1	1
14	CLASS ROOMS	12	12	8	8

f) Development projects carried out by the school:

Projects	Source of funds	Status	Initial Cost (Kshs)	Amount Spent (Kshs)	Expected completion time
Storey classroom construction- On going project	Repair, maintenance and improvements funds(MOE FUNDS)	Ongoing project	6,905,600.00	7,161,465.00	Year 2024
TOTAL			6,905,600.00	7,161,465.00	

NAME: Florence N. Kathuku

Sign: [Signature]

Date; 16/9/2024

School Principal



4. Statement of School Management Responsibility

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

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

The Board of Management of **St. Jude Girls 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.

Sign.....

Name: **Mary Nguli**

Designation: Chairperson, School Board of Management

Date:

Sign.....

Name: **Florence N. Kathuku**

Designation: School Principal & Secretary to Board of Management

Date: 16/9/2024.



Sign.....

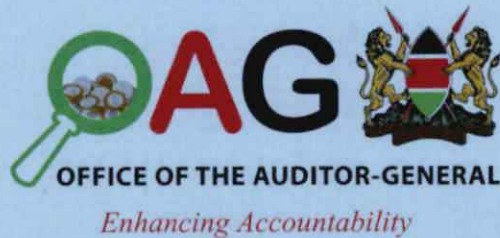
Name: **Elizabeth K. Kithisya**

Designation: Bursar/ Finance Officer

Date: 16/9/2024

REPUBLIC OF KENYA

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



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

REPORT OF THE AUDITOR-GENERAL ON ST. JUDE GIRLS SECONDARY SCHOOL FOR THE YEAR ENDED 30 JUNE, 2023 – MAKUENI 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 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 St. Jude Girls Secondary School - Makueni County set out on pages 1 to 22, which comprise of the statement of assets

and liabilities as at 30 June, 2023, statement of receipts and payments, statement of cash flows and statement of comparison of budget and actual amounts for the year then ended and 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 St. Jude Girls Secondary School - Makueni 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 Public Finance Management Act, 2012 and the Basic Education Act, 2013.

Basis of Qualified Opinion

1. Non-Banking of School Fee Receipts

The statement of assets and liabilities reflects cash and cash equivalents balance of Kshs.2,446,627. Included in the balance is school fees received in cash amounting to Kshs.530,350 which was not banked into the school fund-parents' contribution bank account contrary to Regulation 64(4) of the Public Finance Management (National Government) Regulations, 2015.

In the circumstances, the accuracy and completeness of cash and cash equivalents balance of Kshs.2,446,627 as at 30 June, 2023 could not be confirmed.

2. Inaccuracies in the Financial Statements

Review of the financial statement revealed the following anomalies;

- i. The statement of receipts and payments reflects school fund income-parents' contributions amount of Kshs.15,395,089 which differs from amounts reflected in the bank statement of Kshs.14,517,763 for the period between 1 July, 2022 to 30 June, 2023 resulting in a variance of Kshs.877,326. However, the variance was not reconciled.
- ii. The statement of receipts and payments reflects school fund income-parents contribution amounts of Kshs.15,395,089 and Kshs.20,447,011 for current and prior year (2021/2022) which differs from Kshs.14,149,916 and Kshs.17,700,345 reflected in cash flows statement resulting in variances of Kshs.1,245,173 and Kshs.2,746,666. However, the variances were not reconciled.

- iii. The statement of receipts and payments reflects government grants for operations amount of Kshs.4,232,515 which differs from Kshs.4,299,415 reflected in the statement of cash flows resulting in a variance of Kshs.66,900.

Further, the statement reflects government payments for operations amount of Kshs.2,596,027 which differs from Kshs.2,636,877 reflected in the statement of cash flows resulting in a variance of Kshs.40,850. However, the variances were not reconciled.

- iv. The statement of receipts and payments reflects payments for tuition amount of Kshs.984,784 which differs from Kshs.947,834 reflected in the statement of cash flows resulting in a variance of Kshs.36,950. However, the variances were not reconciled.
- v. The statement of receipts and payments reflects payments for boarding and school fund amounts of Kshs.15,774,780 and Kshs.16,278,452 for current year and for year 2021/2022 which differs from Kshs.15,934,070 and Kshs.15,789,160 reflected in the statement of cash flows resulting in a variance of Kshs.159,290 and Kshs.489,292.
- vi. The statement of receipts and payments reflects deficit of Kshs.48,848 which differs from recomputed amounts of Kshs.18,849 resulting in a variance of Kshs.29,999.
- vii. The statement of assets and liabilities reflects accounts receivables balance of Kshs.9,854,131 and Kshs.8,719,008 for current and prior year (2021/2022) resulting in an increase of Kshs.1,135,123. Similarly, the statement reflects accounts payable balance of Kshs.371,452 and Kshs.577,792 for current and prior year (2021/2022) resulting in a decrease of Kshs.206,340. The increase in accounts receivables of Kshs.1,135,123 and decrease in accounts payables of Kshs.206,340 were not disclosed in the statement of cash flows as an adjustment to net increase in cash and cash equivalents of Kshs.1,390,311.

In the circumstances, the accuracy and completeness of the statement of receipts and payments and statement of cash flow as at 30 June, 2023 could not be confirmed.

3. Unsupported Payments

Statement of receipts and payments reflects boarding and school fund payments of Kshs.15,774,780. Included in this amount is expenditure amounts of Kshs.10,621,278 in relations to Boarding Equipment & Stores and Repairs and Maintenance which were not supported with procurement plan/Departmental work plans, market survey reports, advertisements or request for quotations, appointment letters to tender opening and evaluation committees, professional opinions, notification of Award/unsuccessful bidders, contracts or framework agreements, LPOs or LSOs, Inspection and acceptance certificates, Delivery notes/Job cards, S11's and S13's and ETR receipts.

In the circumstances, propriety of expenditure of Kshs.15,774,780 could not be confirmed.

4. Failure to Maintain Cash Book

During the financial year 1 July, 2022 to 30 June, 2023, the School issued standing imprests totalling Kshs.4,390,350 which was not supported with a memorandum cashbook to enable reconciliation. Additionally, there was no evidence that the head of accounts conducted spot checks. This is contrary to Public Finance Management Regulations, 2015.

In the circumstances, the accuracy and completeness of imprest amounts of Kshs.4,390,350 could not be confirmed.

5. Lack of Preparation of Imprest Register

The statement of receipts and payments reflects boarding and School fund payments of Kshs.15,774,780. Included in this amount is an expenditure on local transport and travelling of Kshs.1,275,140 which was not supported by an imprest register.

In the circumstances, the occurrence of imprest amounting to Kshs.15,774,780 could not be confirmed.

6. Irregular Decrease of School Fees Levies

The statement of receipts and payments reflects school fund income-parents contribution of Kshs.15,395,089. However, it was established that there was a departure from the school fee's structure issued by the Ministry of Education resulting in undercharge of their school fees by Kshs.959,060 (Kshs.3,035 * 316 learners) for the year under review.

In the circumstances, the accuracy and completeness of school fund income-parents contribution of Kshs.15,395,089 as at 30 June, 2023 could not be confirmed.

7. Long Outstanding Receivables

The statement of assets and liabilities reflects accounts receivable balance of Kshs.9,854,131 as disclosed in Note 13 to the financial statements. However, included in the balance are receivables amounting to Kshs.4,634,305 which had been outstanding for more than three (3) years.

In the circumstances, the accuracy, completeness and recoverability of the receivables balance of Kshs.9,854,131 as at 30 June, 2023 could not be confirmed.

8. Inaccuracies in Capitation Grants

The statement of receipts and payments reflects capitation grants for tuition and operations amount of Kshs.973,756 and Kshs.4,232,515 as disclosed in Notes 1 and 2

to the financial statements. Review of the NEMIS capitation disbursements made to the School against the amount received by the School revealed unexplained variance of Kshs.36,700.

In the circumstances, the accuracy and completeness of capitation grants for tuition and operation of Kshs.973,756 and Kshs.4,232,515 could not be confirmed.

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

Key Audit Matters

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

Other Matters

Unresolved Prior Years Audit Matters

In the audit of the previous year, several issues were raised under the Report on Lawfulness and Effectiveness in Use of Public Resources and Report on Effectiveness of Internal Controls, Risk Management and Governance. However, Management had not resolved the issues as at 30 June, 2023.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution and based on the audit procedures performed, except for the matters described in the Basis for Conclusion on Lawfulness and Effectiveness in Use of Public Resource 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 14 May, 2024 instead of the statutory deadline of

30 September, 2023. This was contrary to the Ministry of Education circular Ref.No: MOE/DSAS/FIN/17/1/17 dated 19 August, 2021 which stated that the School's financial statements should be ready by 30 September, 2021 in compliance which Section 81 of the Public Finance Management Act, 2012 on preparation of the financial statements.

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

2. Non-Compliance with the Public Sector Accounting Standards Board Reporting Requirements

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

- i. The annual report and financial statement in the cover page contains words "revised 30 June, 2023" which was not edited. In addition, the name of the School in the header in the rest of the pages as required.
- ii. The statement of receipts and payments and statement of financial assets and financial liabilities did not include the date they were approved.

In the circumstances, Management was in breach of the PSASB guidelines. Further, lack relevant information may affect users' reliance on the financial statements for decision making.

3. Virement (Reallocation) of Funds

The statement of receipts and payments reflects boarding and school fund payments of Kshs.15,774,780. However, review of cash book revealed that Kshs.498,310 from the Boarding account was used to pay Nthokah Hardware towards completion of a two-storey classroom project without approval. This was contrary to Ministry of Education Circular Ref. No: MOE/G1/9/1/44 dated 9 January, 2008 and No:MOE.HQS/3/13/3 dated 16 June, 2021 directs that under the Operations Account, schools may seek authority from the CEBs to vire savings or surplus funds from one item to another, when it is absolutely necessary but no virement from the Tuition Account will be allowed.

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

4. Irregular Transfer of Funds to Kenya Secondary Schools Heads Association

The statement of receipts and payments reflects boarding and school fund payments amount of Kshs.15,774,780 as disclosed in Note 9 to the financial statements. Included in the expenditure is an amount of Kshs.234,062 transferred to Kenya Secondary Schools Heads Association (KESSHA). However, KESSHA is a welfare organization that draws its membership from School Principals only. The organization is not defined in

Government Funding system and there is no assurance that it has implemented effective, efficient, and transparent financial management and internal control systems to manage the funds transferred by schools.

In the circumstances, value for money transferred to KESSHA amounting to Kshs.234,062 could not be confirmed.

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

The statement of receipts and payments reflects operations grants amount of Kshs.4,232,515 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.1,413,000 in respect of infrastructure grants which were to be transferred to infrastructure bank account for maintenance and improvement of the School's facilities. However, only Kshs.1,309,000 was transferred to infrastructure account, leaving a balance of Kshs.104,000 as at 30 June, 2023. This was contrary to The Ministry of Education Circular Ref: No.MOE.HQS/3/13/3 dated 16 June, 2021 which directed that infrastructure grants as well as maintenance and improvement funds should be transferred to the School infrastructure account fifteen (15) days upon receipt of the funds in the operations account.

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

6. Unconfirmed Students Enrolment Data

The statement of receipts and payments reflects capitation grants for tuition, capitation grants for operations and infrastructure grants totalling Kshs.5,206,272. Comparison of data from National Education Management and information System (NEMIS) with records from the school revealed that during the financial year 2022/2023, NEMIS reflected three hundred and sixty four(364) students while records from the school had three hundred and sixteen (316) students, resulting to an overfunding of the School by Kshs.565,698. This was contrary to the Ministry of Education Circular No: MOE.HQS/3/13/3 dated 16 June, 2021 on implementation of Free Day Secondary Education (FDSE) which requires all learners be registered in NEMIS and the principals to ensure their records are accurate.

In the circumstances, underfunding of the School may have affected service delivery to the students.

7. Ineffective Management of Text books

During the audit it was established that there was no evidence of need assessment to form the basis for determining the number and subject of instructional material needed by the School and establishment of an SIMSC committee and SIMSC Minute book Minutes highlighting the needs.

Further, examination of text books records maintained by schools and comparison with recorded received from KICD established that there were no KICD distribution lists.

It was also established that the School was undersupplied with books compared to the number of learners enrolled as detailed in Appendix I attached. In addition, it was established that there was no inventory record for all books and no stock count of the books.

In the circumstances, the effectiveness in Management of textbook in the School could not be confirmed.

8. Lack of a Procurement Function

During the audit it was established that the School had no procurement function contrary to section 47(1) and (2) of the Public Procurement and Disposal Act, 2015 which states that a procurement function shall be handled by procurement professionals whose qualifications are recognized in Kenya. (2) The head of the procurement function shall among other functions under this Act, be responsible for rendering procurement professional advice to the accounting officer.

In the circumstances, Management was in breach of law.

9. Lack of Procurement Plan

The statement of receipts and payments reflects an amount of Kshs.20,993,5111 and Kshs.21,042,359 in respect of total receipts and payments respectively. However, during the year Management did not prepare an annual procurement plan as part of the annual budget preparation process. This was contrary to Regulation 40 of the Public Procurement and Asset Disposal Regulations, 2020 which states that 'a procuring entity prepare a procurement plan for each financial year as part of the annual budget preparation process'.

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

10. Use of Cash to Procure Goods, Works and Services

During the audit, it was established that the School procured goods using cash totalling Kshs.4,390,350 to purchase goods and services contrary to the procedure for low value procurement. Further, it was not possible to confirm whether the goods procured were taken on charge. This was contrary to the procedure for low value procurement stipulated by Regulation 92 of the Procurement Regulations, 2020.

In the circumstances, Management was in breach of law.

11. Inadequate Textbook Storage Space

Physical verification revealed that the School received a number of textbooks whose value could not be determined. Further, it was established that the School did not have adequate storage facility for textbooks resulting to the School storing the remaining textbooks not distributed to students in unsafe conditions such as on the floor exposing the textbooks to damages. The Management explained that the inadequate storage facilities were attributed to lack of funds to construct more shelves.

In the circumstances, the effectiveness in use of school books as at 30 June, 2022 could not be confirmed.

12. Poor Record Keeping for Textbooks

The stock/inventory disclosed in the financial statement in page 24 Section (E) did not reflect estimated values. In addition, the Management did not provide a stock take report as at 30 June, 2023 contrary to part E of the Orange Book which requires each school to capture data list of the textbooks, teachers' guides and other instructional materials that are already in the School. Interview with the School management explained the cause to be inability to establish the quantity of stock of books. As a result, the School is in breach of the guidelines to this extent.

In the circumstances, the efficiency in the management of learning materials by the School could not be confirmed.

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

REPORT ON 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 an Audit Committee

During the year under review, the School had not constituted an audit committee 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.

2. Lack of Detailed Fixed Asset Register

Annex 2 to financial statement on summary of fixed assets reflects assets with no historical values which include a 2.33 hectares parcel of land and an Isuzu lorry without estimated costs. In addition, the class of assets, cost and additions and disposals during the year as required were not disclosed making it difficult to establish the conditions and current values of the school's assets. This is contrary to Section 143(1) of Public Finance Management (National Government) Regulations, 2015 that prescribes that the Accounting Officer shall be responsible for maintaining a register of assets under his or her control or possession as prescribed by the relevant laws.

In the circumstances, the Nil fixed assets value as at 30 June, 2023 may not be fairly stated and presented as per the Public Sector Accounting Standards Revised template.

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

Responsibilities of Management and those Charged with Governance

Management is responsible for the preparation and fair presentation of the 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 the 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 overall 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 financial statements to the Auditor-General in accordance with the provisions of Section 47 of the Public Audit Act, 2015.

In addition to the responsibility for the preparation and presentation of the financial statements described above, Management is also responsible for ensuring that the activities, financial transactions and information reflected in the financial statements are in compliance with the authorities which govern them, and that public resources are applied in an effective way.

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

Auditor-General's Responsibilities for the Audit

The audit objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion in accordance with the provisions of Section 48 of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISSAIs will always detect a material misstatement and weakness when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

In addition to the audit of the financial statements, a compliance audit is planned and performed to express a conclusion about whether, in all material respects, the activities, financial transactions and information reflected in the financial statements are in compliance with the authorities that govern them and that public resources are applied in an effective way, in accordance with the provisions of Article 229(6) of the Constitution and submit the audit report in compliance with Article 229(7) of the Constitution.

Further, in planning and performing the audit of the financial statements and audit of compliance, I consider internal control in order to give an assurance on the effectiveness of internal controls, risk management and overall governance processes and systems in accordance with the provisions of Section 7(1)(a) of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. My consideration of the internal 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

Report of the Auditor-General on St. Jude Girls Secondary School for the year ended 30 June, 2023 – Makueni County

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 policies and procedures may deteriorate.

As part of an audit conducted in accordance with ISSAIs, I exercise professional judgment 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 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 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 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

8 November, 2024

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

5. Statement Of Receipts and Payments For the Year Ended 30th June 2023

Description Of Vote Head	Note	2022/2023	2021/2022
		Kshs	Kshs
Receipts			
Government grants for tuition	1	973,756.00	1,118,283.00
Government grants for operations	2	4,232,515.00	4,850,122.00
Government Grants for infrastructure	3	0.00	0.00
School fund income- parents' contributions	4	15,395,089.00	20,447,011.00
Miscellaneous incomes Bus Hire	5	392,150.00	297,000.00
Total Receipts		20,993,511.00	26,712,416.00
Payments			
Tuition	6	984,784.00	1,212,979.00
Operations	7	2,596,027.00	3,576,647.00
Infrastructure	8	1,656,768.00	1,862,201.00
Boarding and school fund	9	15,774,780.00	16,278,452.00
CDF	9A	30,000.00	0.00
Total Payments		21,042,359.00	22,930,278.00
Surplus/Deficit		(48,848.00)	3,782,137.00

The school financial statements were approved on 16/9/2024 and signed by:

Sign.....

Name: Mary Nguli

Chair BOM

Date:

Sign.....

Name: Florence N. Kathuku
School Principal/ Secretary to
BOM

Date: 16/9/2024

Sign.....

Name: Elizabeth K.
Kithisya

Bursar/ Finance Officer

Date: 16/9/2024



6. Statement of Assets and Liabilities As At 30th June 2023

Description	Note	2022/2023	2021/2022
		Kshs	Kshs
Financial Assets			
Cash and cash equivalents			
Bank balances	10	2,261,302.00	3,634,305.00
Cash balances	11	185,325.00	202,633.00
Short term investments	12	0.00	0.00
Total cash and cash equivalent		2,446,627.00	3,836,938.00
Account's receivables	13	9,854,131.00	8,719,008.00
Total financial assets		12,300,758.00	12,555,946.00
Financial liabilities			
Accounts payables	14	371,452.00	577,792.00
Net financial assets		11,929,306.00	11,978,154.00
Represented by			
Accumulated fund b/fwd	15	11,978,154.00	8,196,017.00
Surplus/deficit for the year		(48,848.00)	3,782,137.00
Net financial position		11,929,306.00	11,978,154.00

The school's financial statements were approved on... 16/9/2024 ... and signed by:

Sign..... 

Name: Mary Nguli

Chair BOM

Date:

Sign..... 

Name: Florence N. Kathuku
School Principal/ Secretary
to BOM

Date: 16/9/2024

Sign..... 

Name: Elizabeth K.
Kithisya

Bursar/ Finance Officer

Date: 16/9/2024



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

7 Statements of Cash Flows for the Year Ended 30th June 2023

Description	Note	2022/2023	2021/2022
		Kshs	Kshs
Cash from Operating Activities			
Receipts			
Government grants for tuition	1	973,756.00	1,118,283.00
Government grants for operations	2	4,299,415.00	4,850,122.00
Government grants for infrastructure	3	0	0.00
School fund income- parents contributions/ fees	4	14,149,916.00	17,700,345.00
Other income- Bus Hire	5	392,150.00	297,000.00
Total receipts		19,815,238.00	23,965,750.00
Payments			
Cash outflows for tuition	6	947,834.00	1,212,979.00
Cash outflows for operations	7	2,636,877.00	3,576,647.00
Cashout flows for infrastructure	8	1,656,768.00	1,862,201.00
Cash outflows Boarding/lunch and school fund payments	9	15,934,070.00	15,789,160.00
CDF	9A	30,000.00	0
Total payments		21,205,549.00	22,440,987.00
Net cash inflow/outflow from operating activities		(1,390,311.00)	1,524,763.00
Cash flow from investing activities			
Acquisition of assets		0	0
Proceeds from sale of Assets		0	0
Proceeds from investments		0	0
Purchase of investments		0	0
Net cash inflow/outflows from investing activities		0	0
Cash flow from Financing activities			
Proceeds from borrowings/ loans	18	0	0
Repayment of principal borrowings		0	
Net cash inflow/outflow from financing activities		0	
Net increase/decrease in cash and cash equivalents		(1,390,311.00)	1,524,763.00
Cash and cash equivalent at beginning of the FY 2023		3,836,938.00	2,312,175.00
Cash and cash equivalent at end of the FY 2023		2,446,627.00	3,836,938.00

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

The school's financial statements were approved on 16/9/2024 and signed by:

Sign.....

Name: Mary Nguli

Chair BOM

Date:

Sign.....

Name: Florence N. Kathuku
School Principal/ Secretary to
BOM

Date: 16/9/2024

Sign.....

Name: Elizabeth K. Kithisya

Bursar/ Finance Officer

Date: 16/9/2024



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

	A	b	c=a+b	d	e=c-d	f=d/c %
Receipts	Kshs	Kshs	Kshs	Kshs.	KSHS	Kshs
	Original Budget	Adjustments	Final Budgets	Actual on comparable basis	Budget utilization Difference	% of Utilization
(1) Capitation Grant on Tuition						
Reference Materials	0	0	0	0	0	0%
Exercise Books	0	0	0	0	0	0%
Laboratory Equipment	0	0	0	0	0	0%
Internal Exams	0	0	0	0	0	0%
Teaching / Learning Materials	1,740,480.00	0	1,740,480.00	973,756.00	766,724.00	56%
Exams And Assessment	0	0	0	0	0	0%
(2) Capitation Grant on Operations						
Other vote heads	3,948,000.00	0	3,948,000.00	2,548,678.00	1,399,322.00	65%
Repairs And Maintenance	2,100,000.00	0	2,100,000.00	1,413,000.00	687,000.00	67%
Local Transport / Travelling	0	0	0	0	0	0%
Electricity And Water	0	0	0	0	0	0%
Medical	840,000.00	0	840,000.00	197,838.00	642,163.00	24%
Administration Costs	0	0	0	0	0	0%
Activity	630,000.00	0	630,000.00	73,000.00	557,000.00	12%
Gratuity	0	0	0	0	0	0%
3) FDSE for infrastructure						
Maintenance & Improvement MoE	0.00	0	0.00	0.00	0.00	0%

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

	A	b	c=a+b	d	e=c-d	f=d/c %
	Kshs	Kshs	Kshs	Kshs	KSHS	Kshs
M&I parents' contribution	0	0	0	0	0	0%
Economic Stimulus Programs	0	0	0	0	0	0%
Transition Infrastructure Grants	0	0	0	0	0	0%
Administration Block	0	0	0	0	0	0%
(4) Fees Charged on Parents						
Other vote heads	5,095,400.00	0	5,095,000.00	4,437,060.00	658,340.00	87%
Repairs And Maintenance	981,000.00		981,000.00	821,961.00	157,039.00	84%
Local Transport / Travelling	0	0	0	0	0	0%
Electricity And Water	0	0	0	0	0	0%
Medical	0	0	0	0	0	0%
Administration Costs	0	0	0	0	0	0%
Activity	245,250.00	0	245,250.00	145,303.00	99,947.00	59%
SMASSE	0	0	0	0	0	0%
Fee On Boarding Equipment and Stores	10,217,350.00	0	10,217,350.00	9,990,765.00	226,585.00	98%
5) Miscellaneous Income						
Loans / Borrowing	0	0	0	0	0	0%
Rent income	0	0	0	0	0	0%
Income From Farming Activities	0	0	0	0	0	0%
Insurance Compensation	0	0	0	0	0	0%
Income From Posho Mill	0	0	0	0	0	0%
Income From Bus Hire	0	0	0	0	0	0%
Fee For Hire of Ground and Equipment	0	0	0	392,150.00	-392,150.00	0%

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

	A	b	c=a+b	d	e=c-d	f=d/c %
	Kshs	Kshs	Kshs	Kshs	KSHS	Kshs
Interest Income	0	0	0	0	0	0%
Income From Any Other Investment	0	0	0	0	0	0%
Total Income	25,797,480.00	0	25,797,480.00	20,993,511.00	4,801,970.00	81%
(6) Expenditure For Tuition						
Textbooks	0	0	0	0	0	0%
Reference Materials	0	0	0	0	0	0%
Exercise Books	0	0	0	0	0	0%
Laboratory Equipment	0	0	0	0	0	0%
Internal Exams	0	0	0	0	0	0%
Teaching / Learning Materials	1,893,910.00	0	1,893,910.00	984,052.00	909,858.00	52%
Chalks	0	0	0	0	0	0%
Exams And Assessment	0	0	0	0	0	0%
Teachers Guides	0	0	0	0	0	0%
Administration Costs	0	0	0	0	0	0%
Bank Charges	0	0	0	732.00	-732.00	0%
(7) Expenditure For Operations						
Other vote heads	3,948,000.00	0	3,948,000.00	2,482,837.00	1,465,163.00	63%
Repairs, Maintenance & Improvements	0	0	0	0	0	0%
Local Transport / Travelling	0	0	0	0	0	0%
Electricity, Water and Conservancy	0	0	0	0	0	0%
Medical	840,000.00	0	840,000.00	59,190.00	780,810.00	7%
Administration Costs	0	0	0	0	0	0%

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

	A	b	c=a+b	d	e=c-d	f=d/c %
	Kshs	Kshs	Kshs	Kshs	KSHS	Kshs
Activity Expenses	630,000.00	0	630,000.00	54,000.00	576,000.00	9%
Gratuity	0	0	0	0	0	0%
SMASSE	0	0	0	0	0	0%
(8) Expenditure For infrastructure						
Construction of Storey classrooms	2,100,000.00	0	2,100,000.00	1,656,390.00	443,610.00	79%
Construction of LAB	0	0	0	0	0	0%
Construction of DORMS	0	0	0	0	0	0%
Purchase of furniture	0	0	0	0	0	0%
Purchase of equipment	0	0	0	0	0	0%
Purchase of machinery	0	0	0	0	0	0%
Bank charges	0	0	0	378.00	-378.00	0%
(9) Expenditure For school fund/lunch/boarding						
Other vote heads	5,095,400.00	0	5,095,400.00	4,130,649.00	964,751.00	81%
Repairs, Maintenance and Improvements	981,000.00	0	981,000.00	591,760.00	389,240.00	60%
Local Transport / Travelling	0	0	0	0	0	0%
Electricity, Water and Conservancy	0	0	0	0	0	0%
Medical Expenses	0	0	0	0	0	0%
Administration Costs	0	0	0	0	0	0%
Activity	245,520.00	0	245,520.00	299,600.00	-54,350.00	122%
Gratuity	0	0	0	0	0	0%

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

	A	b	c=a+b	d	e=c-d	f=d/c %
	Kshs	Kshs	Kshs	Kshs	KSHS	Kshs
Lunch Programme	0	0	0	0	0	0%
Boarding Equipment and Stores	13,560,350.00	0	13,560,350.00	10,029,518.00	3,530,832.00	74%
Expenditure For Income Generating Activity	0	0	0	0	0	0%
Insurance Costs	0	0	0	0	0	0%
Other Expenses on Investments	0	0	0	0	0	0%
Bus Fund	0	0	0	723,253.00	0	0%
Rent Expenses	0	0	0	0	0	0%
Bank Charges	0	0	0	0	0	0%
Loan Interest Repayment	0	0	0	0	0	0%
Loan Principal Repayment	0	0	0	0	0	0%
Acquisition Of Assets	0	0	0	0	0	0%
CDF	0	0	0	30,000.00	-30,000.00	0%
Totals	29,294,180.00	0	29,294,180.00	21,042,359.00	8,251,821.00	72%

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

- i. The FDSE Disbursed was not as per the circular from MOEST of Ksh 22,244.00

8. 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 school fees from parents, 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*. Income arising from school fees is recognised when the event occurs whether cash is received or not. Expenditure arising from operations is recognised when the event occurs irrespective of receipt of cash.

3. In-kind contributions

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

4. Cash and cash equivalents

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

5 Accounts Receivable

For the purposes of these financial statements, imprests and advances to authorised public officers and/or institutions which were not surrendered or accounted for at the end of the financial year are treated as receivables. Accounts receivables also include school fees billed to parents for services rendered but not paid. 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. Payables also include expenditure incurred for the purchase of goods, works and services that has been rendered and not settled. This is an enhancement to the cash accounting policy adopted for public secondary schools. Other liabilities are disclosed in the financial statements.

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 2023.

9. Notes To The Financial Statements

1 Government Grants for Tuition

Description	2022/2023	2021/2022
	Kshs	Kshs
Reference Materials	0	0
Exercise Books	0	0
Laboratory Equipment	0	0
Internal Exams	0	0
Teaching / Learning Materials	973,756.00	1,118,283.00
Others (<i>specify</i>)*	0	0
Total	973,756.00	1,118,283.00

2 Government Grants for Operations

Description	2022/2023	2021/2022
	Kshs	Kshs
Other vote heads	2,548,678.00	3,105,022.00
Repairs And Maintenance	1,413,000.00	1,674,500.00
Local Transport / Travelling	0	0
Electricity And Water	0	0
Medical	73,000.00	70,600.00
Administration Costs	0	0
Activity	197,838.00	0
Medical/insurance	0	0
Total	4,232,515.00	4,850,122.00

3 Government Grants for infrastructure

Description	2022/2023	2021/2022
	Kshs	Kshs
Maintenance & Improvement	0	0
Transition infrastructure grants	0	0
Administration Block	0	0
Economic stimulus grants	0	0
Other (<i>specify</i>)(NGCDF and County govt.	0	0
Total	0	0

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4 School Fund Income - Parents Contribution/Fees

Description	2022/2023	2021/2022
	Kshs	Kshs
Other vote heads	4,437,060.00	6,407,371.00
Repairs and maintenance	821,961.00	1,086,061.00
Local transport / travelling	0	0
Electricity and water	0	0
Medical	0	0
Administration costs	0	0
Activity	145,303.00	271,624.00
Fee on Boarding Equipment and stores	9,990,765.00	12,681,955.00
PA Levies*(Principal /deputy principal residential house)	0	0
Others (specify)	0	0
Total	15,395,089.00	20,447,011.00

5 Miscellaneous Incomes

Description	2022/2023	2021/2022
	Kshs	Kshs
Rent Income	0	0
Income From Farming Activities	0	0
Insurance Compensation	0	0
Income From Posho Mill	0	0
Income From Bus Hire	392,150.00	297,000.00
Fee For Hire of Ground and Equipment	0	0
Income From Grants and Donations*	0	0
Interest Income	0	0
Dividends Income	0	0
Loans/Borrowings*	0	0
Other Income (specify)*	0	0
Total	392,150.00	297,000.00

Notes to the Financial Statements (continued)

6 Tuition

Description	2022/2023	2021/2022
	Kshs	Kshs
Exercise Books	0	0
Textbooks	0	0
Reference materials	0	0
Laboratory Equipment	0	0
Teaching / Learning Materials	984,052.00	1,211,635.00
Exams And Assessment	0	0
Teachers Guides	0	0
Bank Charges	732.00	1,344.00
Others (<i>specify</i>)	0	0
Total	984,784.00	1,212,979.00

7 Operations

Description	2022/2023	2021/2022
	Kshs	Kshs
Personnel Emoluments	0.00	0.00
Service Gratuity	0.00	0.00
Other Vote Heads	2,482,837.00	3,404,347.00
Repairs And Maintenance & Improvements	0.00	0.00
Local Transport / Travelling	0.00	0.00
Electricity And Water	0.00	0.00
Medical	59,190.00	46,100.00
Activity Expenses	54,000.00	126,200.00
Insurance Cost	0.00	0.00
Bank charges	0.00	0.00
Total	2,596,027.00	3,576,647.00

Notes to the Financial Statements (continued)

8 Infrastructure

Description	2022/2023	2021/2022
	Kshs	Kshs
Construction of storey classrooms	1,656,390.00	1,861,445.00
Construction of laboratory	0	0
Construction of dormitory	0	0
Purchase of furniture	0	0
Purchase of equipment	0	0
Purchase of apparatus	0	0
Drilling of boreholes	0	0
Others (specify) Bank charges	378.00	756.00
Total	1,656,768.00	1,862,201.00

9 Boarding And School Fund

Description	2022/2023	2021/2022
	Kshs	Kshs
Other vote heads	4,130,649.00	2,779,392.00
Service Gratuity	0.00	0.00
Repairs And Maintenance & Improvements	591,760.00	3,917,030.00
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	0.00	0.00
Bank Charges	0.00	0.00
Expenses On Income Generating Activities**	0.00	0.00
Fee On Boarding Equipment and Stores	10,029,518.00	9,063,295.00
Rent Expenses	0.00	0.00
Insurance Cost		
Loan Principal Repayment	0.00	0.00
Bus fund	723,253.00	511,675.00
Loan Interest Repayment	0.00	0.00
Acquisition Of Assets	0.00	0.00
PA expenses	0.00	0.00
Others (specify)	0.00	0.00
Activity	299,600.00	7,060.00
Total	15,774,780.00	16,278,452.00

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9A. CDF

Description	2022/2023	2021/2022
	Kshs	Kshs
CDF Administration	30,000.00	0.00
Total	30,000.00	0.00

Notes to the Financial Statements (continued)

10 Bank Accounts

Account Name & Currency	Status	Bank Account Number	2022/2023	2021/2022
	Active/Dormant		Kshs	Kshs
Tuition Account	Active	1125740655	50,067.00	24,145.00
Operations Account	Active	1125740574	625,779.00	218,141.00
School Fund Account/Boarding	Active	0670295021564	1,402,820.00	2,616,616.00
CDF Account	Active	01139539811300	117,238.00	147,238.00
Saving Account	N/A			
Parent Association Development Account	N/A			
Income Generating Activities Account	N/A			
Infrastructural Account	Active	1265193274	65,398.00	628,166.00
Total			2,261,302.00	3,634,305.00

11 Cash In Hand

Description	2022/2023	2021/2022
	Kshs	Kshs
Boarding account	22,025.00	200,233.00
Operation account	163,300.00	2,400.00
Notes and Coins	0	0
Total	185,325.00	202,633.00

12 Short Term Investments

Description	2022/2023	2021/2022
	Kshs	Kshs
Cooperative Shares	0	0
Treasury Bills	0	0
Fixed Deposit accounts	0	0
Other Investments	0	0
Total	0	0

Notes to the Financial Statements (continued)

13 Accounts Receivable

Description	2022/2023	2021/2022
	Kshs	Kshs
Fees Arrears	9,849,131.00	8,719,008.00
Other Non-Fees Receivables	0	0
Salary Advances (list/schedule attached)	5,000.00	0
Imprest (list/schedule attached)	0	0
Rent arrears (list/schedule attached)	0	0
Total	9,854,131.00	8,719,008.00

13 b Ageing Analysis of Accounts Receivable

Description	2022/2023		2021/2022	
	Kshs		Kshs	
	2022/2023	% of the total	2021/2022	% of the total
Less than 1 year	2,892,938.00	29.35%	2,498,657.00	28.66%
Between 1- 2 years	735,842.00	7.47%	1,586,046.00	18.19%
Between 2-3 years	1,586,046.00	16.11%	0	0%
Over 3 years	4,634,305.00	47.07%	4,634,305.00	53.15%
Total	9,849,131.00	100%	8,719,008.00	100%

14 Accounts Payable

Description	2022/2023	2021/2022
	Kshs	Kshs
Trade Creditors (See Ageing Below and Appendix 1)	265,572.00	252,562.00
Prepaid Fees	105,880.00	325,230.00
Retention Monies	0	0
Unpaid salaries and statutory deductions	0	0
Caution money	0	0
Other payables (specify)	0	0
Total	371,452.00	577,792.00

Notes to the Financial Statements (continued)

14a. Ageing Analysis of Accounts Payable

Description	2022/2023		2021/2022	
	Kshs		Kshs	
	2022/2023	% of the total	2021/2022	% of the total
Less than 1 year	371,452.00	100%	577,792.00	100%
Between 1- 2 years	0.00	0%	0.00	0%
Between 2-3 years	0.00	0%	0.00	0%
Over 3 years	0.00	0%	0.00	0%
Total (should tie to note 14)	371,452.00	100%	577,792.00	100%

15 Fund Balance Brought Forward

Description	2022/2023	2021/2022
	Kshs	Kshs
Bank Balances	2,261,302.00	3,634,305.00
Cash Balances	185,325.00	202,633.00
Short Term Investments		0.00
Receivables	9,854,131.00	8,719,008.00
Payables	(371,452.00)	(577,792.00)
Total	11,929,306.00	11,978,154.00

Other important disclosure notes

IPSAS Cash Standard 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.

16 Non-current Liabilities Summary

Description	2022/2023	2021/2022
	Kshs	Kshs
Bank Loans	0	0
Outstanding Leases	0	0
Hire Purchase	0	0
Gratuity And Leave Provision	0	0
Others (specify)	0	0
Total	0	0

17 Biological assets

Description	Numbers	2022/2023	2021/2022
		Kshs	Kshs
Cattle	0	0	0
Goats	0	0	0
Trees	0	0	0
Coffee Or Tea Plantation	0	0	0
Poultry	0	0	0
Others (specify)	0	0	0
Total	0	0	0

18 Borrowings

Description	Kshs	Kshs
Borrowings at beginning of the year	0	0
Borrowings during the year	0	0
Repayments during the year	0	0
Balance at the end of the year	0	0

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Other important disclosure notes

19 Stock/ Inventory

Description	2022/2023	2021/2022
	Kshs	Kshs
Food stuffs (attached list)		
Lab consumables (attached list)		
Farm produce		
Medication		
Construction Materials		
Others (specify)		

17A. Bursary (find the attached list of beneficiaries)

Description	2022 -2023	2021-2022
	Kshs	Kshs
Students	879,385.00	1,564,500.00
Total	879,385.00	1,564,500.00

17B. SPONSORED STUDENTS (find the attached list of beneficiaries)

Description	2022 -2023	2021-2022
	Kshs	Kshs
Students	549,800.00	868,889.00
Total	549,800.00	868,889.00

20 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.

10. Annexes

Annex I - Analysis of Pending Accounts Payable

Supplier Of Goods Or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2022/2023	Outstanding Balance Comparative 2021/2022	Comments
	A	b	C	d=a-c		
	Kshs	Kshs	Kshs	Kshs	Kshs	
Supply Of Goods						
1. Mukuyuni filing station	92,000.00			92,000.00		
2. Aspect school supplies	36,950.00			36,950.00		
3. Peter Musyimi	44,400.00			44,400.00		
4. Makutano community borehole	16,800.00			16,800.00		
5. DPL Festive limited	60,972.00			60,972.00		
Grand Total	251,122.00			251,122.00		

Annex 2 – Summary of Fixed Assets Register

Asset Class	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
(A).Land	2.33 Hectares	0	0	2.33 Hectares
(B.)Building And Structures (attached list)				
(C).Motor Vehicles	KCP541K ISUZU FRR (51 SEATER)-1	0	0	KCP541K ISUZU FRR 51 SEATER-1
(D).Office Equipment, Furniture And Fittings (Attached List)				
(E).Textbooks (Attached List)				
(F).ICT Equipment (Attached list)				
(G).Tools And Apparatus (Attached list)				
(H).Other Machinery And Equipment ;Digital Generator				
(I).Heritage And Cultural Assets				
(J).Intangible Assets- Soft Ware	Zeraki – Education system (1)	0	0	Zeraki –Examination system (1)

(B) BUILDING AND STRUCTURES.

	Historical Cost B/F 1 st July 2022	Additions During the Year	Disposals During the Year	Historical Cost C/F 30 th , June 2023
01. Dormitories	3	0	0	3
02. Class rooms	12	0	0	12
03. Modern kitchen	1	0	0	1
04. Laboratories(science)	2	0	0	2
05. Laboratory (Home science)	0	0	0	0
06. Computer (Laboratory)	1	0	0	1
07. Dining hall	0	0	0	0
08. Generator house	0	0	0	0
09. Ablution blocks	21	0	0	21
10. Food store	1	0	0	1
11. Modern Kitchen	0	0	0	0
12. Administration block	1	0	0	1
13. Concrete water tank	0	0	0	0
14. Plastic water tanks(10000ltr	5	0	0	5
15. Departmental offices	0	0	0	0
16. Staff room	2	0	0	2

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(D).OFFICE EQUIPMENT,FURNITURE AND FITTINGS

Asset Class	Historical Cost b/f (Kshs) 1 st July 2022	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost c (Kshs) 30 th June 2023
PRINCIPALS OFFICE				
-Office chairs	4	0	0	4
- Cupboard	1	0	0	1
-Metallic cabinet	1	0	0	1
-Wooden cabinet	0	0	0	0
-Stapler	1	0	0	1
-Wall clock	1	0	0	1
-Office tables	2	0	0	2
-Digital TV	1	0	0	1
32				
DEPUTY PRINCIPAL OFFICE				
-Office chairs	2	0	0	2
-Office desk	2	0	0	2
- Metallic cabinet	1	0	0	1
-Stapler	1	0	0	1
-Paper punch	1	0	0	1
-Wall clock	0	0	0	0
ACCOUNTS OFFICE				
Stapler	1	0	0	1
-Cup board	0	0	0	0
-Calculator casio	2	0	0	2
-Office desk	1	0	0	1
-Paper punch	1	0	0	1
-Office chairs	2	0	0	2

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-Table	0	0	0	0
SECTERARY OFFICE				
-office desk	0	0	0	0
-Desk top computers	1	0	0	1
-Wooden table	1	0	0	1
- wooden cabinet	1	0	0	1
-Paper punch	1	0	0	1
-Stapler	1	0	0	1
-CPU	1	0	0	1
-Printer machines(Epson L850)	1	0	0	1
Kyocera (Taskalfa3010i)	1	0	0	1
-Wall clock	0	0	0	0
SENIOR MASTERS OFFICE—wall clock	0	0	0	0
-Office desk	1	0	0	1
-Office chairs	1	0	0	1
-School radio	0	0	0	0
-Cabinet	1	0	0	1
HOD GUIDANCE AND COUNSELLING-Office chairs	0	0	0	0
-Office desks	0	0	0	0
HOD HUMANITIES				
-Office chairs	0	0	0	0
-Office desks	0	0	0	0
HOD LANGUAGES				
-Office desks	0	0	0	0
-Office chairs	0	0	0	0
STAFF ROOM-Office lockers	17	0	0	17
-Office chairs	17	0	0	17

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-Wooden table	1	0	0	1
LABORATORY OFFICE				
-- Office chair	0	0	0	0
-Office desk	0	0	0	0
DINNING HALL				
-Digital TV 32''	0	0	0	0
-TV Speakers	0	0	0	0
-Metallic Dining tables	0	0	0	0
-Metallic Dining chairs	0	0	0	0
CLASS ROOMS (11)				
-Student chairs	399	0	0	399
-Student lockers	399	0	0	399
DORMITORIES (3)				
-Double decker beds	197	0	0	197

(E) TEXT BOOKS

SUBJECT	FORM 1	FORM 2	FORM 3	FORM 4	TOTAL
ENGLISH	264	407	230	161	1062
KISWAHILI	264	407	230	161	1062
MATHEMATICS	264	407	230	161	1062
PHYSICS	264	407	69	48	788
CHEMISTRY	264	264	230	161	919
BIOLOGY	264	407	78	272	1021
GEOGRAPHY	164	230	75	36	505
AGRICULTURE	143	178	72	90	483
CRE	172	228	266	192	858
HISTORY	164	224	150	140	678
BUSINESS STUDIES	166	226	164	89	645
SET BOOKS;					
THE PEARL			80	72	152
CHOZI LA HERI			80	72	152
MEMORIES WE LOST AND OTHER STORIES			80	72	152
A DOLLS HOUSE			80	72	152
BLOSSOMS OF SAVANNA			80	72	152
INHERITANCE			80	72	152
TUMBO LISILOSHIBA			80	72	152
A SILENT SONG					112
THE SAMARITAN			80	81	161
THE ARTIST OF THE FLOATING WORLD					81
MAPAMBAZUKO YA MACHWEO NA HADITHI ZINGINE					112
KIGOGO					152
FATHERS OF NATION			80	81	161

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BEMBEA YA MAISHA			112		112
TOTALS	2393	3385	2514	2177	11038

F. ICT EQUIPMENTS

Asset Class	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
COMPUTERS	25	0	0	25
CPU	25	0	0	25
COLOURED PRINTER	0	0	0	0
HP LAPTOP	1	0	0	1
64GB FLASH DISK	1	0	0	1
PROJECTOR	1	0	0	1
WIFI ROUTER	1	0	0	1

(G) TOOLS AND APPARATUS

(i) FARM

Asset Class	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
RAKES	1	0	0	1
SPADES	10	0	0	10
FARM SPRAYER- 20 LITRES	1	0	0	1
SLASHERS	6	0	0	6
PANGAS	2	0	0	2
JEMBES	5	0	0	5
FORKED JEMBES	0	0	0	0
HAND HOE	0	0	0	0

STOCK/INVENTORY

Items	Stock 1st July 2022	Additional	Stock at 30th June 2023
Maize	315kgs	0	30kgs
Tea leaves	11pkts	0	6pkts
Muthokoi	30kgs	0	40kgs
Salt	1 bale 11 pkts	0	0
Beans	30kgs	0	90kgs
Cowpeas	22kgs	0	60kgs
Rice	124kgs	0	25kgs
Sugar	62kgs	0	0
Ndegu	20kgs	0	0
Kahawa	30pkts	0	32pkts
Milk	16pkts	0	4pkts
Wheat flour	8pkts	0	12 kgs
Maize flour	76kgs	0	80kgs
Cooking oil	19ltres	0	20ltres
Desfected	0ltres	0	10ltres
Kerol	0ltres	0	20ltres
Firewood	2 trips	0	1 trip
Onion	3kgs	0	0
Cabbages	2	0	0
Sukuma wiki	0	0	0
Peas	180kgs	0	0
Total	951	0	430

Stationary inventory as at 30th June 2023

Items	Stock 1st July 2022	Additional	Stock at 30th June 2023
Chalk	184pkts	0	118pcs
Biro pens	61pcs	0	64pcs
Graph book	145	0	7.5 Reams
full scaps	6 ½ ream	0	90 reams
Photocopying papers	5 carton 2 reams	0	2 cartons
Staples pins	7pkts	0	7pkts
Exercise books	1 ½ cartons	0	2cartons
Tonner	2 tonners	0	1tonner
Mark pens	0pcs	0	6pcs
white out	8pcs	0	9pcs
Hard cover	0	0	0

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Dusters	23 pcs	0	3pcs
Pencils	2pcs	0	22pcs
Rubber	60	0	87pcs
Fees register	1	0	17pcs
Files	8pcs	0	22pcs
Report form booklets	0pcs	0	23pcs
Envelopes A4/A5/DL	25pcs	0	603pcs
Mark books	2booklets	0	10pcs
Masking tape	29pcs	0	8pcs
Carbon papers	110pcs	0	114pcs
Manila paper	63pcs	0	63pcs
Consumable ledger	5	0	5pcs
Attendance register	71	0	10pcs
Total	819	0	1196.5

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(ii) KITCHEN

Asset Class	Historical Cost b/f (Kshs) 1st July 2022	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost c/f (Kshs) 30th June 2023
Boilers -600liters	0	0	0	0
-400litres	1	0	0	1
-300litres	1	0	0	1
-30litres	0	0	0	0
Serving sufurias 30 litres	6	0	0	5
Charcoal jikos	0	0	0	0
Cups	87			87
Plates-Luminarc	36			36
Saucers	0	0	0	0
Table knives	5	0	0	5
Serviette holders	1	0	0	1
Sugar dishes	2	0	0	2
Salt shakers	2	0	0	2
Serving spoons	5	0	0	5
Table spoons	71	0	0	71
Trays	5	0	0	5
Utensil racks	0	0	0	0
Buffet dishes	0	0	0	0
Flasks	6	1	0	7
Glass water jar	6	0	0	6
Tea urn	0	0	0	0
Food Dishes	6	3	0	9
Sieves	5	0	0	5

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Gas cooker	2	0	0	2
Big knives	0	0	0	0
Jugs	2	1	0	3
Side plates	10	0	0	10

Lab. chemicals inventory as at 30th June 2023

Items	Stock 1st July 2022	Additional	stock at 30th June 2023
Calcium carbonate	300g	0	300g
Potassium hydrogen carbonate	500g	0	500g
Sodium hydroxide pellets	500g	0	500g
Sodium Acetate	500g	0	500g
Calcium Hydroxide	400g	0	400g
Oxalic acid	400g	0	400g
Manganese dioxide	500g	0	500g
Metallic acid	400g	0	400g
Potassium Iodide	100g	0	100g
Barium chloride	500g	0	500g
Potassium Permanganate	500g	0	500g
Sodium chloride	500g	0	500g
Zinc chloride	500g	0	500g
Ammonium chloride	500g	0	500g
Potassium dichromate	500g	0	500g
Aluminum chloride	400g	0	400g
Potassium chlorate	300	0	300
Ferric chloride	500g	0	500g
Copper (ii) sulphate	200g	0	200g
Ammonium sulphate	100g	0	100g
Sodium sulphate	500g	0	500g
Magnesium sulphate	300g	0	300g
Iron (ii) sulphate	100g	0	100g
Zinc sulphate	50g	0	50g
Aluminum sulphate Lab. chemicals	300g	0	300g
Sodium sulphate	400g	0	400g
Sodium sulphate	39g	0	39g
Potassium iodide	24g	0	24g
Ammonium ferrous sulphate	400g	0	400g

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Copper (ii) sulphate	300g	0	300g
Universal indicator	50ml	0	50ml
Total	10563g	0	10563g
Acids and solutions			
Hydrochloric acid	1ltr		1ltr
Sulphuric acid	2ltr		2ltr
Ammonia solution	3 ltr		3 ltr
Phenolphthalein indicator	100ml		100ml
Litmus solution	500ml		500ml
Methyl orange solution	500ml		500ml
Nitric acid	2 ltr		2 ltr
Bromine water	1 ltr		1 ltr
Zinc metal	500g		500g
Zinc oxide	10g		10g
Sulphur powder	500g		500g
Iron metal powder	500g		500g
Calcium metal	100g		100g
Lead monoxide	500g		500g
Iron metal	500g		500g
Methyl orange powder	25g		25g
Copper oxide	2g		2g
Zinc metal powder	50g		50g
Calcium oxide	400g		400g
Magnesium (metal) powder	100g		100g
Iodine crystals	24g		24g
Sodium metal	25g		25g
Aluminium metal	100g		100g
copper carbonate(anhydrous)	46g		46g
Copper metal	500g		500g
Sodium carbonate (decahydrate)	500g		500g
lead (ii) carbonate	31g		31g
magnesium carbonate	150g		150g
zinc carbonate	500g		500g
sodium hydrogen carbonate	300g		300g
Zinc dust	500g		500g
copper wire	1 roll		1 roll
starch soluble	500g		500g
Diastase fungal	50g		50g
Pepsin	25g		25g
Ascorbic acid	100g		100g
Bicarbonate indicator soln	500ml		500ml
DCPIP	1g		1g
Benedict solution	1 ltr		1 ltr
Ethanol Absolute	½ ltr		½ ltr

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Hydrogen peroxide	1 ltr		1 ltr
Sucrose	500g		500g
Lugol's iodine	½ ltr		½ ltr
Glucose monohydrate	500g		500g
Litmus paper Blue/ Red	1pkt 1pkt		1pkt 1pkt
	7538g		7538g
	1 Roll wire		1 Roll wire
	13.6ltrs		13.6ltrs

Games equipment inventory as at 30th June 2023

Items	Stock 1st July 2022	Additional	stock at 30th June 2023
Volleyball	3	0	3
Football	3	0	3
Netball	4	0	4
Handball	2	0	2
Basketball	4	0	4
Soccer	2	0	2
Net volleyball	1	0	1
Pump	1	0	1
Badminton	3	0	3
Cock shuttle	1	0	1
Rackets	3	0	3
Net handball	1	0	1
Total	28	0	28

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Laboratory Tools Apparatus inventory as at 30th June 2023

Items	Stock 1st July 2022	Additional	stock at 30th June 2023
Voltmeter	19	0	19
Ammeter	28	0	28
Metre rule	25	0	25
Convex lens	50	0	50
White screen with crossed wire at the centre	20	0	20
White screen	15	0	15
Galvanometer	0	0	0
Jockey	17	0	17
Triangular glass prism	24	0	24
Lens holders	40	0	40
Sewing thread	1 ½	0	1 ½
Thumb pins	59boxes	0	59boxes
Convex mirrors	15	0	15
Wooden blocks	12	0	12
Bulbs	34	0	34
Vaneir colliers	5	0	5
Bulb holders	25	0	25
Crocodile clips	88	0	88
Optical pins	108	0	108
Concave mirrors	44	0	44
Pendulum bob	30	0	30
Nicrome wire	2 roll	0	2 roll
Copper wire	1 roll	0	1 roll
½ metre rules	33	0	33
Resistors	10	0	10
Micrometer screw gauge	8	0	8
Wedges	17	0	17
Millimeter	5	0	5
Ball and ring apparatus	2	0	2
Switches (one way)	25	0	25
(Two ways)	8		8
Cell holders (2 dry cells)	20	0	20
(1 dry cell)	22		22
Magnets	20	0	20
Candles	10	0	10
Glass blocks	20	0	20
Metre rule mounted with	15	0	15
Nichrome wire	0	0	0
White boards	18	0	18

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Sinks	26	0	26
Laboratory stools	60	0	60
Benches	11	0	11
Spiral/springs	26	0	26
Bar magnets	24	0	24
Bunsen burners	8	0	8
Masses 10g	21	0	21
20g	45	0	45
50g	30	0	30
100g	73	0	73
300g	10	0	10
Fire extinguishers	1	0	1
Fume chambers	2	0	2
Volumetric flask 250	42	0	42
1000ml	1		1
2000ml	1		1
Conical flasks 250ml	81	0	81
Measuring cylinders 100ml Glass	32	0	32
Plastic	10		10
50ml Glass	49		49
10ml Glass	35		35
Plastic	68		68
Beakers 100ml Glass	77	0	77
Plastic	127		127
250ml Glass	39	0	39
Plastic	60		60
500ml Plastic	9	0	9
1000ml	1		1
50ml Plastic	78		78
Droppers	78	0	78
Testtube holders	32	0	32
Spatula	66	0	66
Burette holders	60	0	60
Testtube racks	46	0	46
Wash bottles	40	0	40
Filter funnels	37	0	37
stoppered containers	186	0	186
wooden solint	266	0	266
white tiles	28	0	28
pipette	37	0	37
Burette	35	0	35
stirring rods	40	0	40
Labels	4	0	4
Weighing machine	2	0	2
Match box	6	0	0
Filter papers	1pkt	0	0

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Scalpels	1box	0	1box
Pair of forceps	9	0	9
Handlens	31	0	31
Microscope	4	0	4
Stopwatch	39	0	39
slides	6	0	6
cover slips	38	0	38
Permanent slides	4	0	4
Thermometers	34	0	34
Evaporating dishes	40	0	40
Crucibles	3	0	3
Mortar and pestle	5	0	5
PH Charts	65	0	65
Test tubes	342	0	342
Boiling tubes	125	0	125
Retort Stands	30	0	30
Basins	12	0	12
Wire gauze	15	0	15
Burette rubber	1	0	1
Tripod stands	15	0	15
Test tube brushes	3	0	3
	3699	0	3692

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(iii) SCIENCE LABORATORY

ITEM DESCRIPTION	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
Voltmeter	19	0	0	19
Ammeter	28	0	0	28
Metre rule	25	0	0	25
Convex lens	50	0	0	50
White screen with crossed	20	0	0	20
wire at the centre	15	0	0	15
White screen	15	0	0	15
Galvanometer	0	0	0	0
Jockey	17	0	0	17
Triangular glass prism	24	0	0	24
Lens holders	40	0	0	40
Sewing thread	1 ½	0	0	1 ½
Thumb pins	59boxes	0	0	59boxes
Convex mirrors	15	0	0	15
Wooden blocks	12	0	0	12
Bulbs	34	0	0	34
Vaneir colliers	5	0	0	5
Bulb holders	25	0	0	25
Crocodile clips	88	0	0	88
Optical pins	108	0	0	108
Concave mirrors	44	0	0	44
Pendulum bob	30	0	0	30
Nicrome wire	2 roll	0	0	2 roll
Copper wire	1 roll	0	0	1 roll
½ metre rules	33	0	0	33
Resistors	10	0	0	10
Micrometer screw gauge	8	0	0	8
Wedges	17	0	0	17
Millimeter	5	0	0	5
Ball and ring apparatus	2	0	0	2

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Switches (one way)	25	0	0	25
(Two ways)	8			8
Cell holders (2 dry cells)	20	0	0	20
(1 dry cell)	22			22
Magnets	20	0	0	20
Candles	10	0	0	10
Glass blocks	20	0	0	20
Metre rule mounted with	15	0	0	15
Nichrome wire	0	0	0	0
White boards	18	0	0	18
Sinks	26	0	0	26
Laboratory stools	60	0	0	60
Benches	11	0	0	11
Spiral/springs	26	0	0	26
Bar magnets	24	0	0	24
Bunsen burners	8	0	0	8
Masses 10g	21	0	0	21
20g	45	0	0	45
50g	30	0	0	30
100g	73	0	0	73
300g	10	0	0	10
Fire extinguishers	1	0	0	1
Fume chambers	2	0	0	2
Volumetric flask 250	42	0	0	42
1000ml	1			1
2000ml	1			1
Conical flasks 250ml	81	0	0	81
Measuring cylinders		0	0	
100ml Glass	32			32
Plastic	10			10
50ml Glass	49			49
10ml Glass	35			35
Plastic				

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	68			68
Beakers 100ml Glass	77	0	0	77
Plastic	127			127
250ml Glass	39	0	0	39
Plastic	60			60
500ml Plastic	9	0	0	9
1000ml	1			1
50ml Plastic	78			78
Droppers	78	0	0	78
Testtube holders	32	0	0	32
Spatula	66	0	0	66
Burette holders	60	0	0	60
Testtube racks	46	0	0	46
Wash bottles	40	0	0	40
Filter funnels	37	0	0	37
stoppered containers	186	0	0	186
wooden solint	266	0	0	266
white tiles	28	0	0	28
pipette	37	0	0	37
Burette	35	0	0	35
stirring rods	40	0	0	40
Labels	4	0	0	4
Weighing machine	2	0	0	2
Match box	6	0	0	0
Filter papers	1pkt	0	0	0
Scalpels	1box	0	0	1box
Pair of forceps	9	0	0	9
Handlens	31	0	0	31
Microscope	4	0	0	4

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Stopwatch	39	0	0	39
slides	6	0	0	6
cover slips	38	0	0	38
Permanent slides	4	0	0	4
Thermometers	34	0	0	34
Evaporating dishes	40	0	0	40
Crucibles	3	0	0	3
Mortar and pestle	5	0	0	5
PH Charts	65	0	0	65
Test tubes	342	0	0	342
Boiling tubes	125	0	0	125
Retort Stands	30	0	0	30
Basins	12	0	0	12
Wire gauze	15	0	0	15
Burette rubber	1	0	0	1
Tripod stands	15	0	0	15
Test tube brushes	3	0	0	3