


REPUBLIC OF KENYA



Enhancing Accountability

 THE NATIONAL ASSEMBLY PAPERS LAID	
REPORT	
DATE: 26 FEB 2025	DAY: Wed
TABLED BY: OF	Hon. Samuel Chepkonga, MP
CLERK-AT THE-TABLE:	M. Mudo

PARLIAMENT
OF KENYA
LIBRARY

THE AUDITOR-GENERAL

ON

**VITENGENI BAPTIST
SECONDARY SCHOOL**

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

KILIFI COUNTY



VITEGENI BAPTIST SECONDARY SCHOOL
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED
30 JUNE 2021

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

OFFICE OF THE AUDITOR GENERAL
P. O. Box 81543, MOMBASA
822 | KR0
28 AUG 2024
RECEIVED
KILIFI REGIONAL OFFICE

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VITEGENI BAPTIST SECONDARY SCHOOL

Annual Report and Financial Statements For the year ended 30 June 2021

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1. Acronyms and Glossary of Terms

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	

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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 Kilifi County, Ganze Sub-County.

The school was registered in 12/1989 under registration number **03S3000/0153** and is currently categorized as a Sub- County public school established, owned or operated by the Government.

The school is a day/boarding school and had **882** number of students as at *30 June 2021*. It has **5 streams** and **38 teachers** of which 20 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	Dr.Nancy Jumwa Ngowa	Chairman	17/09/2019
2	Mr.Cleophas Mudibo Ajiambo	Secretary – Principal	17/09/2019
3	Elius Mwanza Kithima	Member	17/09/2019
4	Renson Bakari	Member	17/09/2019
5	Pauline Juma	Member	17/09/2019
6	Margaret Dama Kalu	Member	17/09/2019
7	Mr.Andrew Wisindi	Member-Deputy Principal	17/09/2019
8	Timothy Janji Dzombo	Member – Rep CEB	17/09/2019
9	Emily Mkambe Chiro	Member Rep Teachers	17/09/2019
10	Robert Sirya, Joseph kiraga	3 Members – Sponsor	17/09/2019
11	Margaret Charo Royland	Member – Community	17/09/2019
12	Jacob Sirya Mwaura	Member Special Needs	17/09/2019
13	Claris Kombe	Rep Students	17/09/2019

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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			
2	Audit Committee	1.CleophasMudibo 2.Juma Job 3.Beatrice Ngala	-Principal -Deputy principal -Bursar	3 out of 4
3	Finance,procurement and general purposes Committee	1.Cleophus Mudibo 2.beatrice Ngala 3.Elius Mwanza 4.rev kiraga nzai 5.Benjamin Kombe	-Principal -Bursar -P.A Chair -Bom chair -Accounts clerk	2out of 4
4	Academic Committee	1.Willa chitayi 2. Bether akinyi 3.Faith Mlongo 4.Elius mwanza 5. Renson bakari	-Teacher -Teacher -Teacher -P.T.A Chair -Bom member	3 out of 5
5	Development Committee	1.CleophusMudibo 2.DR.NancyNgowa 3.Elius Mwanza	-Principal -BOM Chair -PA Chair	1out of 3

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		4. Beatrice Ngala 5. Pauline Juma 6. Jacob sirya	-Bursar -BOM Member -Bom member	
6	Discipline and welfare Committee	1. Elius mwanza 2. Md. Emily chiro 3. Margaret charo 4. Mr White Mulupi 5. Mr. Juma Job 6. rev. kiraga nzai	-P.T.A Chair -Teacher -Bom member -Boardingmaster -Deputy principal -Bom Chair	3out of 4
7	Adhoc Committee (if any during the year)			

(a) School operation Management

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

Ref:	Designation	Name	Identification
1	Principal	Mr. Cleophas Mudibo Ajiambo	TSC No.347413
2	Deputy Principal	Mr. Andrew Wisindi	TSC No.442216
3	School Bursar	Beatrice Kang'ombe Ngala	ID NO. 27759866

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(d) Schools contacts

Post Office Box: 832
Telephone: 0714153889
E-mail: vibaseco@yahoo.com
Website:
Facebook:
Twitter:

(e) School Bankers

Name of Bank: KENYA COMMERCIAL BANK
Branch KILIFI
Account Number.1102280690

Name of Bank: KENYA COMMERCIAL BANK
Branch KILIFI
Account Number.1102280895

Name of Bank: KENYA COMMERCIAL BANK
Branch KILIFI
Account Number.1102280763

Name of Bank: KENYA COMMERCIAL BANK
Branch KILIFI
Account Number.1280348054

Name of Bank: KENYA COMMERCIAL BANK
Branch KILIFI
Account Number.PTA.1115285386

Name of Bank: EQUITY BANK
Branch KILIFI
Account Number 1060280985955

Name of Bank: EQUITY BANK
Branch KILIFI
Account Number.CDF.1060277712508

MPESA Pay Bill NO.522123 Account no.66353k Attached to KCB bank account
NO.1102280690.

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(f) Independent Auditors

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

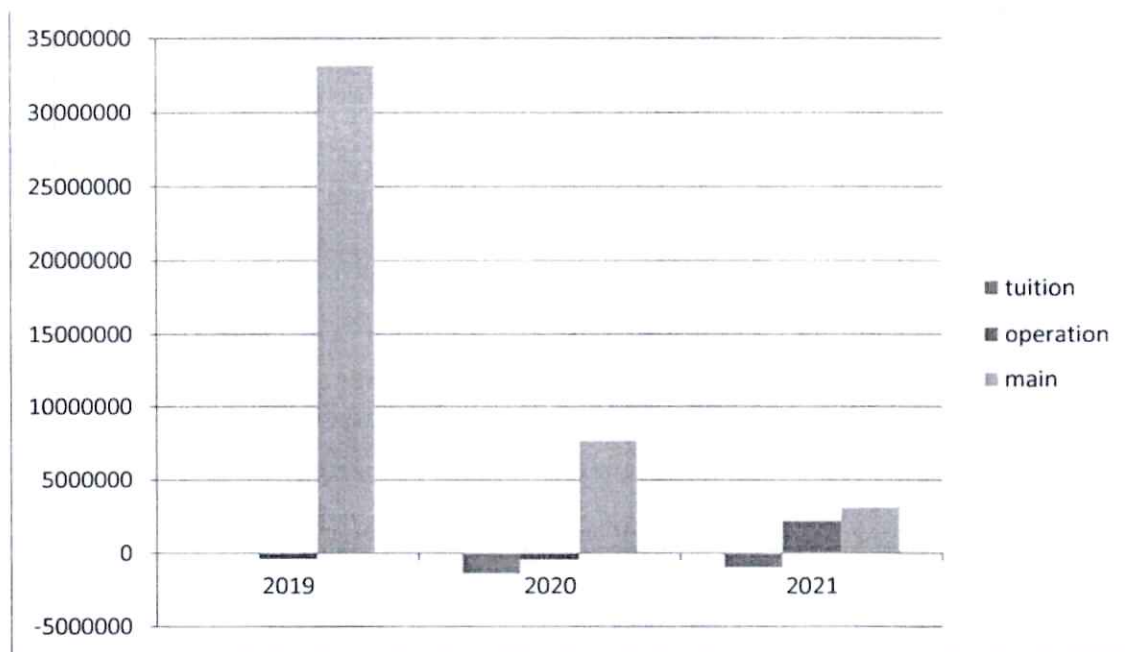
VITEGENI BAPTIST SECONDARY SCHOOL
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3. Summary Report of Performance of The School

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

a) Financial performance

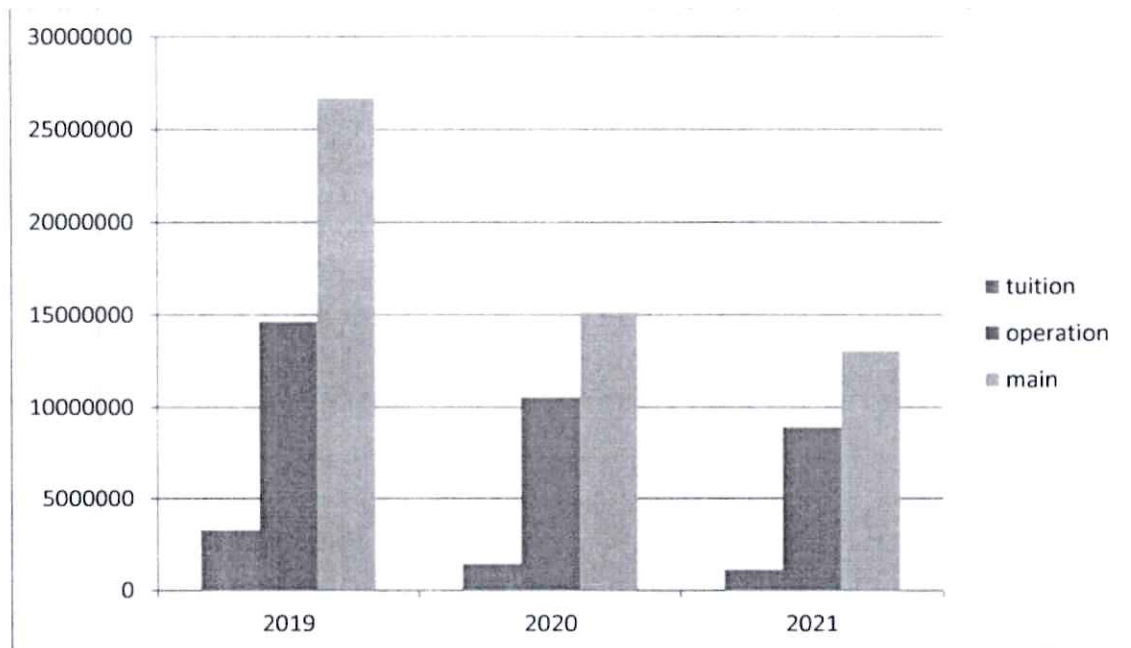
	Surplus/deficit			
Year	Tuition	Operation	Main account	TOTAL
2019	64,182.80	(426,410.30)	33,175,462.85	32,813,235.35
2020	(1,400,641)	(457,776)	7,732,721	5,874,303.35
2021	(1,008,450)	2,186,083	3151334	4,328,967



VITEGENI BAPTIST SECONDARY SCHOOL
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CAPITATION MOEST

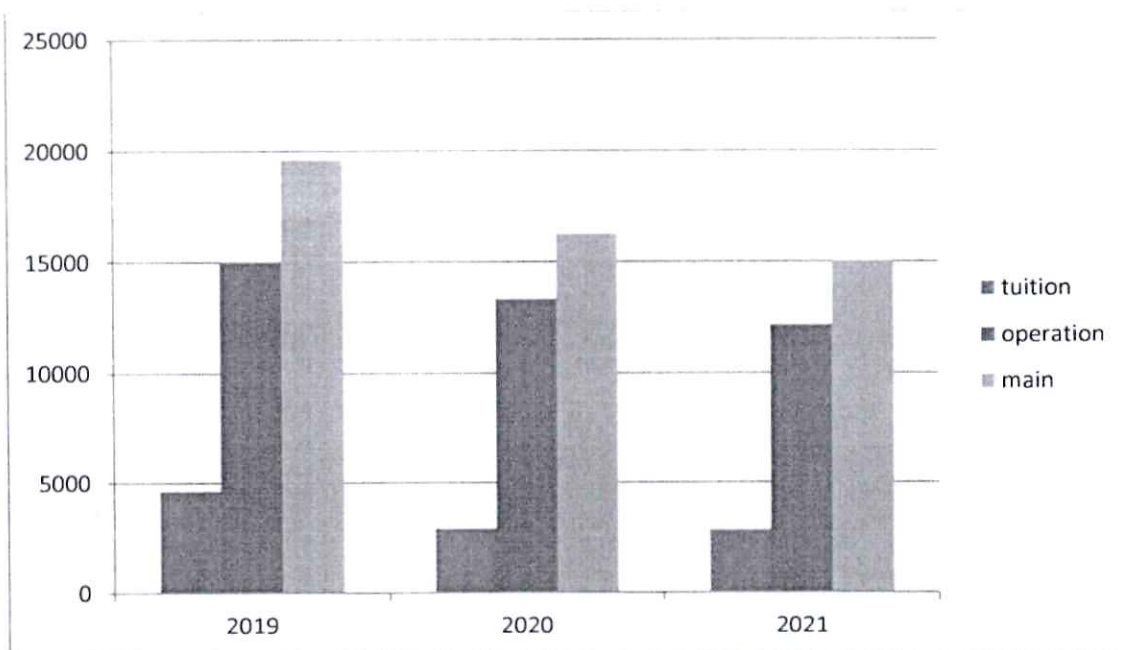
	<i>Capitation Moest</i>			
<i>Year</i>	<i>Tuition</i>	<i>Operation</i>	<i>Main</i>	<i>TOTAL</i>
2019	3,301,184.50	14,619,837.50	26,716,578	44,637,600
2020	1,480,883	10,557,296	15,149,448	2,718,7627
2021	1,148,669	8,931,322	13,080,786	23,160,777



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Capitation per students

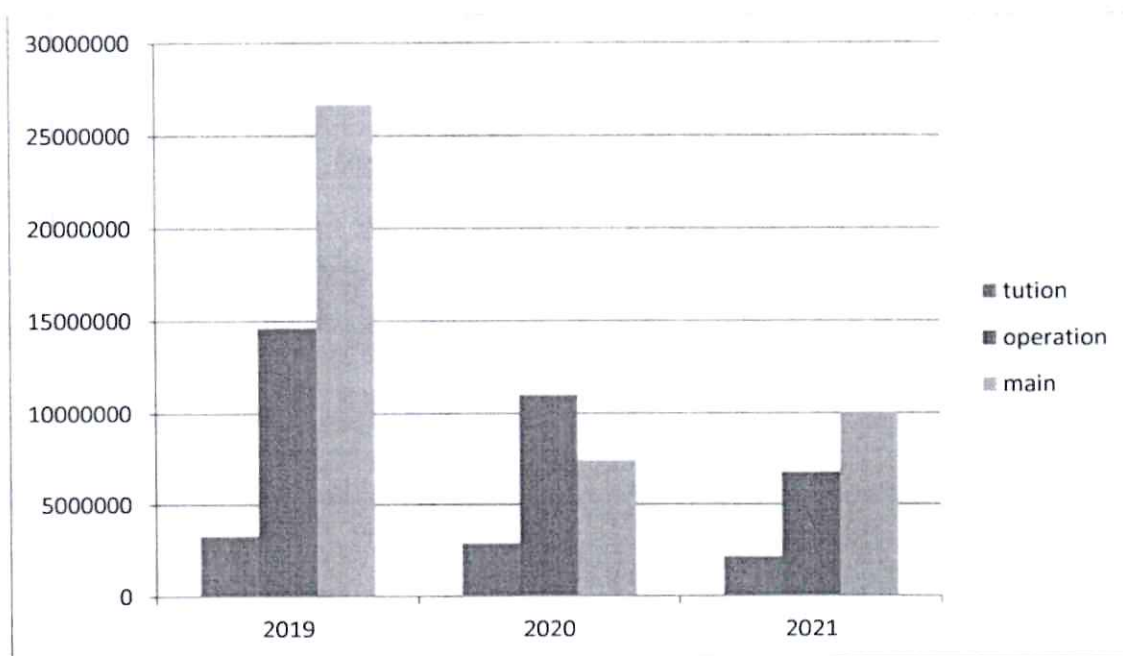
<i>YEAR</i>	<i>Capitation per student</i>		
	<i>Tuition</i>	<i>Operation</i>	<i>Total</i>
2019	4,644	14,991.57	19,636
2020	2,922	13,351	16,273
2021	2,852.65	12,160.35	15,013



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Expennditure

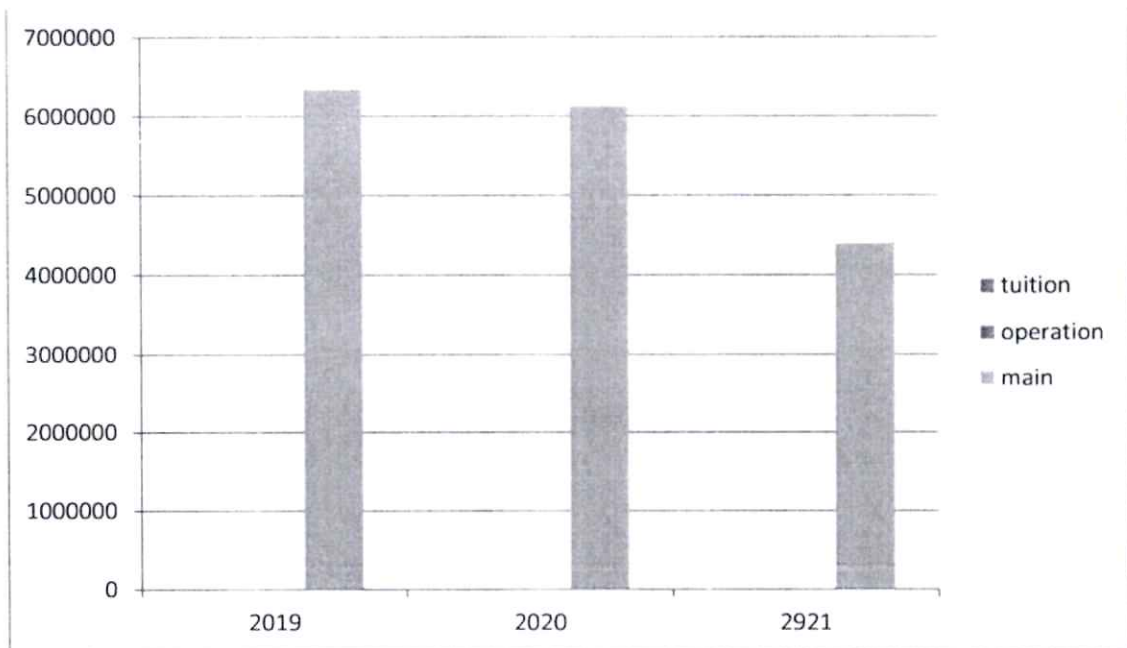
	<u>Expenditure</u>			
<i>Year</i>	<i>Tuition</i>	<i>Operation</i>	<i>Main</i>	<i>Total</i>
2019	3,301,184.50	14,619,837.50	26,716,578	44,637,600
2020	2,881,524	11,015,072	7,416,727.35	21,313,323.35
2021	2,157,119	6,745,239	9,928,452	18,831,810



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Debtors

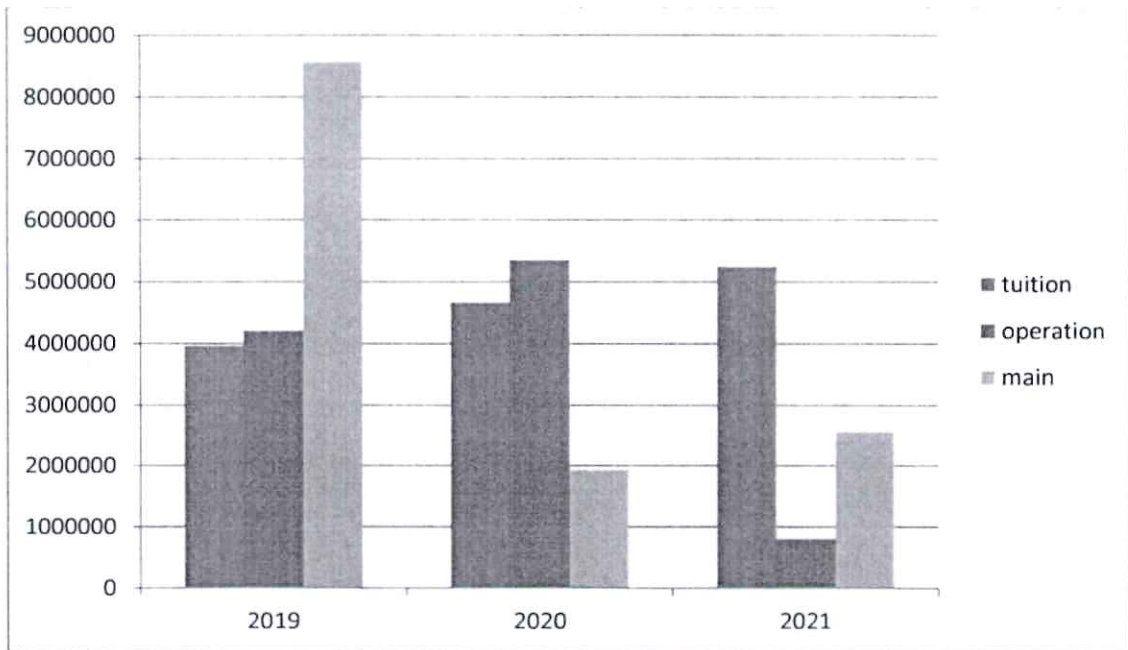
	<i>Debtors</i>	
<i>Year</i>	<i>Main</i>	<i>TOTAL</i>
2019	6,349,717.00	6,349,717
2020	6,127,190.00	6,127,190
2021	4,399,222.00	4,399,222



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CREDITORS

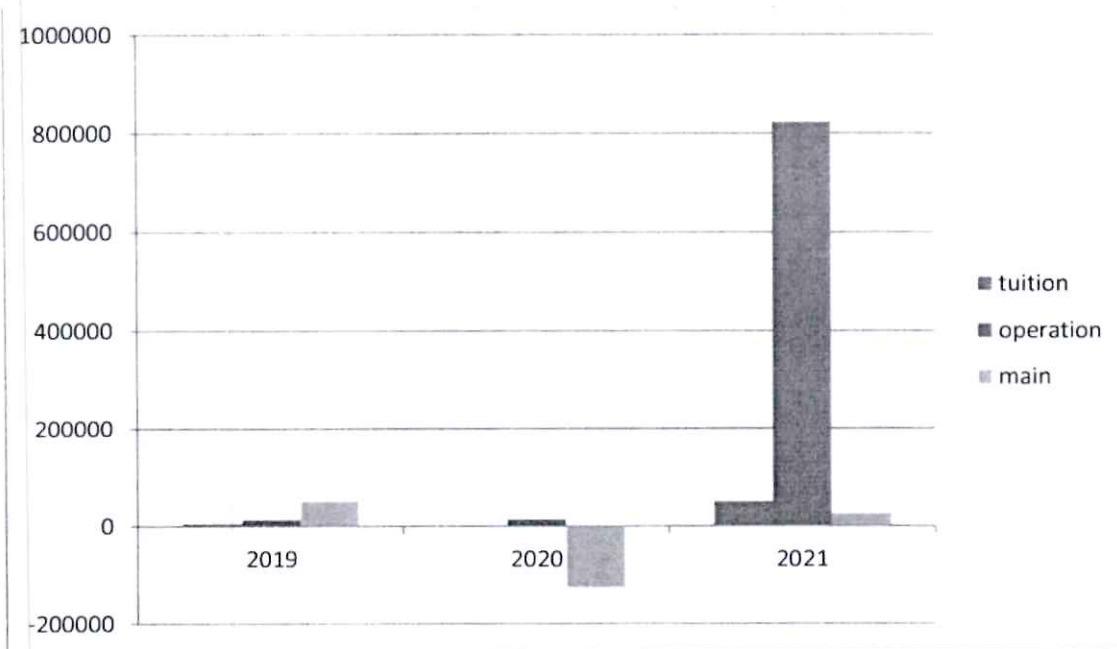
	<i>Creditor</i>			
<i>Year</i>	<i>Main/Boarding</i>	<i>operation</i>	<i>Tuition</i>	<i>Total</i>
2019	8,569,745.10	4,208,996.30	3,966,277	16,745,018
2020	1,932,099	5,361,975	4,667,879.70	11,961,954
2021	5,243,970	812,895	2,570,470	8,627,335



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BANK BALANCES

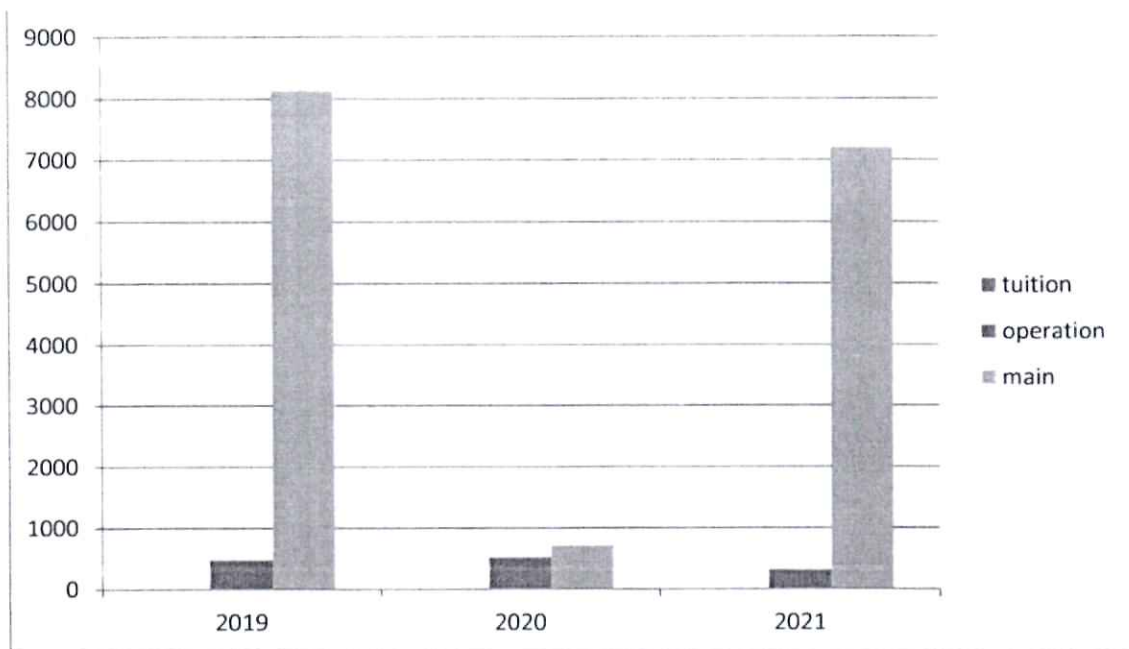
	<i>Bank balances</i>			
<i>Year</i>	<i>Tuition</i>	<i>Operation</i>	<i>Main</i>	<i>Total</i>
2019	5,342.10	13,716.50	53,733.47	72,792
2020	399.10	14,774.79	(125,926.18)	(110,752)
2021	51,623.10	823,079	25,675.06	173,082



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CASH BALANCES

	<i>Cash balance</i>			
<i>Year</i>	<i>Tuition</i>	<i>Operation</i>	<i>Main</i>	<i>TOTAL</i>
2019	00	483.	8,140	8,623
2020	00	523	717	1,240
2021	00	324	7,206	7,530



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<i>FORM</i>	<i>BOYS</i>
<i>ONE</i>	212
<i>TWO</i>	138
<i>THREE</i>	181
<i>FOUR</i>	218
<i>TOTAL</i>	749

<i>TSC Teachers</i>	18
<i>BOM Teachers</i>	20
<i>Total</i>	38

b) Teacher Student ratio:

<i>c) FORM</i>	<i>BOYS</i>
<i>ONE</i>	212
<i>TWO</i>	138
<i>THREE</i>	181
<i>FOUR</i>	218
<i>TOTAL</i>	749

<i>TSC Teachers</i>	18
<i>BOM Teachers</i>	20
<i>Total</i>	38

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<i>d) SUBJECT</i>	<i>NO. OF Teachers</i>	<i>No. Of teachers required</i>
<i>English</i>	5	4
<i>Kiswahili</i>	7	3
<i>Mathematics</i>	12	3
<i>Biology</i>	9	3
<i>Chemistry</i>	8	3
<i>Physics</i>	3	3
<i>Geography</i>	3	3
<i>History</i>	10	-
<i>CRE</i>	5	1
<i>IRE</i>	1	3
<i>Agriculture</i>	1	3
<i>Business</i>	3	-
<i>Computer</i>	1	3
<i>French</i>	1	3
<i>Total</i>		<i>34 teachers</i>

e) Mean score in the 2021 KCSE:

	<i>2019</i>	<i>2020</i>	<i>2021</i>
<i>Mean score</i>	2.926	3.553	3.739
<i>Transition to higher institution</i>			49

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f) Number of Candidates in the 2021 KCSE:

<i>Year</i>	<i>2019</i>	<i>2020</i>	<i>2021</i>
<i>No. Of students sitting for KCSE</i>	<i>81</i>	<i>128</i>	<i>185</i>

Capacity of the school.

<i>S/N</i>	<i>FACILITIES</i>	<i>NO. OF ROOMS</i>	<i>CAPACITY</i>	<i>SHORTAGE</i>
<i>1</i>	<i>Dormitory</i>	<i>2</i>	<i>749 students</i>	<i>2</i>
<i>2</i>	<i>Dining Hall</i>	<i>Nil</i>	<i>749 students</i>	<i>2</i>
<i>3.</i>	<i>Laboratory</i>	<i>2</i>	<i>749 students</i>	<i>2</i>
<i>4</i>	<i>Students Toilets</i>	<i>24</i>	<i>749 students</i>	<i>12</i>
<i>5.</i>	<i>Library</i>	<i>Nil</i>	<i>749</i>	<i>1</i>
<i>6</i>	<i>Staff Toilets</i>	<i>2</i>	<i>53</i>	<i>8</i>
<i>7</i>	<i>Classes</i>	<i>19</i>	<i>749 students</i>	<i>5</i>
<i>8</i>	<i>Staff room</i>	<i>1</i>	<i>38 teachers</i>	<i>2</i>

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

h) Development projects carried out by the school:

	Source of funds	Status	Initial Cost (Kshs)	Amount Spent (Kshs)	Expected completion time
Twin Laboratory	CDF/NG	Ongoing			30 th June 2022
Two Classrooms	MOEST	Completed			30 th June 2022
CBC Classroom	MOEST	Ongoing			30 th June 2022

VITENGENI BAPTIST SECONDARY SCHOOL
 14 JUL 2024
 Sign: _____
 School Principal 2 - 80108, KILIFI

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


4. Statement of School Management Responsibility

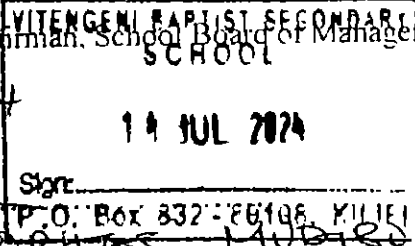
Section 81 (1) of the Public Finance Management Act, 2012 requires that, at the end of each financial year, each National Government School shall prepare financial statements in respect of that school. Section 81 (3) requires the financial statements so prepared to be in a form that complies with relevant 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 keep all proper books and records of accounts of the income, expenditure and assets of the institution

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

The Board of Management is of the opinion that the school's financial statements give a true and fair view of the state of the school's transactions during the financial year ended 30th June, 20XX, and of the school's financial position as at that date


Name: Elias Mwanza Khatima
Designation: Chairman, School Board of Management
Date: 14/7/24


Name: Cleophas Mwangi Ojiambo
Designation: School Principal & Secretary to Board of Management
Date: 14/7/24


Name: Beatrice Kang'ombe Ngala
Designation: Bursar/ Finance Officer
Date: 14/07/2024

REPUBLIC OF KENYA



Enhancing Accountability

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Website: www.oagkenya.go.ke

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

REPORT OF THE AUDITOR-GENERAL ON VITENGENI BAPTIST SECONDARY SCHOOL FOR THE SIX MONTHS' PERIOD ENDED 30 JUNE, 2021 – KILIFI 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 intended purpose.
- C. Report on Effectiveness of Internal Controls, Risk Management and Governance which considers how the entity has instituted checks and balances to guide internal operations. This responds to the effectiveness of the governance structure, the risk management environment, and the internal controls developed and implemented by those charged with governance for orderly, efficient and effective operations of the entity.

A Qualified Opinion is issued when the Auditor-General concludes that, except for material misstatements noted, the financial statements are fairly presented in accordance with the applicable financial reporting framework. The Report on Financial Statements should be read together with the Report on Lawfulness and Effectiveness in the Use of Public Resources, and the Report on Effectiveness of Internal Controls, Risk Management and Governance.

The three parts of the report are aimed at addressing the statutory roles and responsibilities of the Auditor-General as provided by Article 229 of the Constitution of Kenya, 2010, 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 Vitengeni Baptist Secondary School – Kilifi County set out at pages 1 to 20, which comprise of the statement of financial assets and financial liabilities as at 30 June 2021, and the statement of receipts and payments, statement of cash flows and statement of budgeted versus actual amounts for the six(6) months' period 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, 2010, 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 Vitengeni Baptist Secondary School for the six month period then ended, and of its financial performance and its cash flows for the year then ended, in accordance with the International Public Sector Accounting Standards (Cash Basis), and comply with the Basic Education Act, 2013 and the Public Finance Management Act, 2012.

Basis for Qualified Opinion

1. Long Outstanding Accounts Receivables

The statement of financial assets and financial liabilities reflects accounts receivable balance of Kshs.50,242,745 in respect of fees arrears as disclosed in Note 8 to the financial statements. However, included in the balance are receivables amounting to Kshs.31,580,365 which had been outstanding for more than 3 (three) years. 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 Kshs 50,242,745 could not be confirmed.

2. Inaccuracies in Statement of Budgeted Versus Actual Amounts

The statement of budgeted versus actual reflects total income original budget and total income final budget of Kshs.42,682,450 and Kshs42,682,450 respectively. However, re-computation of the amounts results to Kshs.16,734,490 and 16,734,490 respectively resulting to a variance of Kshs.25,947,960 in total income budget and total income final budget respectively.

In the circumstances, the accuracy of the total income original budget and total income final budget of Kshs.42,682,450 and Kshs.42,682,450 respectively could not be confirmed.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the Vitengeni Baptist Secondary School Management in accordance with ISSAI 130 on 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.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution of Kenya, 2010, based on the 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

Management submitted the financial statements for audit on 14 May, 2024 after the statutory deadline of 30 September, 2021. This is contrary to section 81(4) of the Public Finance Management Act, 2012 which states that, not later than three months after the end of each financial year, the accounting officer for the entity shall - (a) submit the entity's financial statements to the Auditor-General and a copy of the statement to the Controller of Budget, The National Treasury (TNT) and the Commission on Revenue Allocation (CRA); and (b) publish and publicize the financial statements.

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

2. Non-Compliance with the Public Sector Accounting Standards Board (PSASB) 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 financial statements had inconsistent pagination

- (ii) The reporting period headers in the financial statements was not consistent with the template
- (iii) Errors in totals were noted in the statement of budgeted versus actual amounts
- (iv) The numbering and referencing of the Notes in the financial statements was inaccurate

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. Failure/Late Transfer of Infrastructure Funds from Operations Bank Account

The statement of receipts and payments reflects capitation grants for operations amounting to Kshs.8,931,322 as disclosed in Note 2 to the financial statements. Included in the amount is Kshs.3,528,500 in respect infrastructure grants which were to be transferred to infrastructure bank account for maintenance and improvement of the school's facilities. However, Kshs.4,142,000 was transferred to infrastructure account, thus exceeding the amount that was to be transferred by Kshs.613,500 as at 30 June, 2021. Further, an amount of Kshs.441,500 and Kshs.1,321,000 was transferred thirty three (33) days and forty two (42) respectively after date of receipt. 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 regulations.

4. Inadequate Facilities in the Institution

The audit revealed that the school did not have adequate facilities. Some of the key facilities lacking included:

- (i) Library- the school stationary including text books were kept at the administration office thus limiting access to reference and study text books by the students.
- (ii) Dining hall - students' meals were served under trees.
- (iii) Toilets and classrooms were inadequate.

This is contrary to Regulation 64 of Basic Education Regulation, 2015 that states that every institution of basic education and training shall have provisions for all basic facilities to ensure conducive learning environment.

In the circumstances, Management did not comply with the provisions of the Basic Education Act, 2013.

5. Long Outstanding Payables

The statement of financial assets and financial liabilities reflects payables balance of Kshs.8,964,852 as disclosed in Note 14 to the financial statements. However, included in the balance are trade payables balance of Kshs.5,294,662 which had been outstanding for more than one (1) year. 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.

The audit was conducted in accordance 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 EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

As required by Section 7(1)(a) of the Public Audit Act, 2015, based on the audit procedures performed, except for the matter 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 overall governance, were not effective.

Basis for Conclusion

Lack of Internal Audit Function and Audit Committee

During the period 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) Regulations, 2015 which require 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.

The audit was conducted in accordance with ISSAI 2315 and 2330. The standards require that I plan and perform the audit to obtain assurance about whether effective processes and systems of internal control, 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.

Responsibility of Management and those charged with Governance

Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Public Sector Accounting Standards (Cash Basis) and for maintaining effective internal controls as Management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error and for its assessment of the effectiveness of internal controls, 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 overall 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 controls in order to give an assurance on the effectiveness of internal controls, risk management and overall governance processes and systems in accordance with the provisions of Section 7(1)(a) of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. My consideration of the internal controls would not necessarily disclose all matters in the internal controls that might be material weaknesses under the ISSAIs. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

Because of its inherent limitations, internal controls may not prevent or detect misstatements and instances of non-compliance. Also, projections of any evaluation of effectiveness to future periods are subject to the risk that controls may become inadequate because of changes in conditions, or that the degree of compliance with the policies and procedures may deteriorate.

As part of an audit conducted in accordance with ISSAIs, I exercise professional judgment and maintain professional scepticism 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 the applicable basis of accounting and based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the School's ability to continue to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my

- opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the school to cease to continue to sustain its services.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the School to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

I communicate with Management regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal controls that are identified during the audit.

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


FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi


27 December, 2024

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

6. Statement Of Receipts and Payments For the Year Ended 30th June 2021

Description of Vote Head	Note	2021 Kshs	2020
Receipts			
Government grants for tuition	1	1,148,669	1,480,883
Government grants for operations	2	8,931,322	10,557,296
School fund income- parents' contributions	3	13,080,786	15,097,548
Miscellaneous incomes	4	0	51,900
Total Receipts		23,160,777	27,187,627
Payments			
Tuition	5	2,157,119	2,881,524
Operations	6	6,745,239	11,015,072
Boarding and school fund	7	9,929,452	7,416,727
Total Payments		18,831,810	21,313,323
Surplus/Deficit		4,328,967	5,874,303

The school financial statements were approved on 15/11/2021 2021 and signed by:


.....


Name: Elias Mwangi Kithani
Chair BOM

Date: 14/7/2024


.....

Name: Cleophas Mudiob
School Principal/Secretary to
BOM

Date: 14/7/24


.....

Name: Beatrice Kang'ombe
NWALA
Bursar/ Finance Officer

Date: 14/07/2024

VITENGENI BAPTIST SECONDARY
SCHOOL
14 JUL 2024
Sign: _____
P.O. Box 832 - 80108, KILIFI

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

7. Statement of Assets and Liabilities As At 30th June 2021

	Note	2021	2020
		KShs	KShs
Financial Assets			
Cash and cash equivalents			
Bank balances	8	1,731,082	(109,852)
Cash balances	9	7,530	1240
Total cash and cash equivalent		1,738,612	(108,612)
Account's receivables	10	50,242,746	46,380,017
Total financial assets		51,981,357	46,271,406
Financial liabilities			
Accounts payables	11	(8,964,852)	(7,583,868)
Net financial assets		43,016,506	38,687,539
Represented by			
Accumulated fund b/fwd	12	38,687,539	32,813,235
Surplus/deficit for the year		4,328,967	5,874,303
Net financial position		43,016,506	38,687,539

The school's financial statements were approved on 15.11.2022 2021 and signed by:

.....
 Name: KL. D. MANDAZA
 Chair BOM
 Date: 14/7/2024

Che
 Name: CLEOPHAE MUDISO
 School Principal/ Secretary to BOM
 Date: 14/7/24

.....
 Name: BEATRICE RANG'ONG
 Bursar/ Finance Officer
 Date: 14/07/2024


VITENGENI BAPTIST SECONDARY SCHOOL
 14 JUL 2024
 P.O. Box 332-60108, KILIFI


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


8. Statement of Cash Flows for the Year Ended 30th June 2021

	Note	2021	2020
		Kshs	
Cash from Operating Activities			
Receipts			
Government grants for tuition	1	1,148,669	1,480,883
Government grants for operations	2	8,977,739	10,557,296
School fund income- parents contributions/ fees	3	9,282,169	15,097,548
Total receipts		19,408,577	27,135,727
Payments			
Cash outflows for tuition	4	1,097,445	1,485,826
Cash outflows for operations	5	7,338,446	11,015,072
Cash outflows Boarding/lunch and school fund payments	6	9,236,224	14,818,339
Total payments		17,561,353	27,319,237
Net cash inflow/outflow from operating activities		1,847,224	(183,510)
Cash flow from investing activities			
Net cash inflow/outflows from investing activities		0	0
Cash flow from Financing activities			
Net cash inflow/outflow from financing activities		0	0
Net increase/decrease in cash and cash equivalents		1,847,224	(183,510)
Cash and cash equivalent at beginning of the FY		(108,612)	74,898
Cash and cash equivalent at end of the FY		1,738,612	(108,612)

The school's financial statements were approved on 15-11-2022 2021 and signed by:


 Name: ELIAS MUMANDA
 Chair BOM
 Date: 14/7/2024


 Name: CLEDDIAS MUDIRO
 School Principal/ Secretary to
 BOM
 Date: 14/7/24


 Name: BEATRICE KANGOMBE
 HGAZA
 Bursar/ Finance Officer
 Date: 14/07/2024

VITENGENI BAPTIST SECONDARY
 SCHOOL
 14 JUL 2024
 Signt: _____
 P.O. Box 832-80108, KILIFI

3. Statement of Budgeted Versus Actual Amounts for the Year Ended 30 June 2021

Receipt/Expenses Item	Original Budget A Kshs	Adjustments b Kshs	Final Budget c=a+b Kshs	Actual On Comparable Basis D Kshs	Budget Utilization Difference	% Of Utilization e=d/c % Kshs
Receipts						
(1) Capitation Grant on Tuition						
Reference Materials	88,000	0	88,000	430,592	0	0
Exercise Books	892,760	0	892,760	274,076	618,683	30.7%
Laboratory Equipment	357,720	0	357,720	404,000	46,280	112.9%
Internal Exams	181,720	0	181,720	0	181,720	0
Teaching / Learning Materials	268,400	0	268,400	40,000	-228,400	149%
(2) Capitation Grant on Operations						
Personnel Emoluments	2,879,800	0	2,879,800	774,534	2,105,266	37%
Repairs And Maintenance	2,200,000	0	2,200,000	2,020,280	179,720	92%
Local Transport / Travelling	420,200	0	420,200	796,110	-375,910	189.5%
Electricity And Water	352,000	0	352,000	250,000	102,000	71.02%
Medical	880,000	0	880,000	0	0	100%
Administration Costs	484,000	0	484,000	1,233,198	-749,198	255%
Activity	660,000	0	660,000	206,300	453,700	31.2%

Receipt/Expenses Item	Original Budget	Adjustments	Final Budget	Actual On Comparable Basis	Budget Utilization Difference	% Of Utilization
	A	b	c=a+b	D		e=d/c %
	Kshs	Kshs	Kshs	Kshs		Kshs
3) FDSE for infrastructure						
<i>(4) Fees Charged on Parents</i>						
Personnel Emoluments	642,700	0	642,700	243,350	399,350	38%
Repairs And Maintenance	496,800	0	496,800	297,236	296,740	60%
Local Transport / Travelling	134,550	0	134,550	57,941	76,609	43.1%
Electricity And Water	1,014,300	0	1,014,300	547,197	467,103	54%
Administration Costs	382,950	0	382,950	130,203	252,747	34%
Activity	33,900	0	33,900	925	32,975	2.7%
Fee On Boarding Equipment and Stores	4,364,690	0	4,364,690	7,114,172	-2,749,482	163%
Total Income	42,682,450		42,682,450	14,820,114	1,144,623	
(6) Expenditure For Tuition						
Textbooks And Reference Materials	88,000	0	88,000	147,203	59,203	167.3%
Exercise Books	892,720	0	892,720	0	892,720	0
Laboratory Equipment	357,720	0	357,720	200,000	157,720	56%
Internal Exams	181,720	0	181,720	50,120	131,600	28%
Teaching / Learning Materials	268,400	0	268,400	190,000	78,400	71%
Chalks	34,720	0	34,720	20,000	14,720	58%
(7) Expenditure For Operations						
Personnel Emoluments	2,879,800	0	2,879,800	2,161,638	718,162	75.1%
Repairs, Maintenance & Improvements	2,200,000	0	2,200,000	1,764,000	463,000	80.2%

Revenue Expenses Item	Original Budget	Adjustments	Final Budget	Actual On Comparable Basis	Excess Utilization Difference	% Of Utilization
	A	b	e=a+b	D		e=d/c %
	Kshs	Ksh	Kshs	Kshs	Kshs	Kshs
Local Transport / Travelling	420,200	0	420,200	350,000	70,000	83.3%
Electricity, Water and Conservancy	352,000	0	352,000	1,080,000	-728,000	307%
Administration Costs	484,000	0	484,000	1,262,491	-778,491	261%
Activity Expenses	660,000	0	660,000	0	660,000	0
(3) Expenditure For infrastructure						
(9) Expenditure For school fund/lunch/boarding						
Personnel Emoluments	642,700	0	642,700	1,942,340	-1,299,640	302.2%
Repairs, Maintenance and Improvements	496,800	0	496,800	776,630	-279,830	156.3%
Local Transport / Travelling	134,550	0	134,550	618,390	-483,840	450%
Electricity, Water and Conservancy	1,014,300	0	1,014,300	153,000	861,300	15.1%
Medical Expenses	22,600	0	22,600	0	22,600	0
Administration Costs	382,950	0	382,950	531,261	-148,311	139%
Activity	33,900	0	33,900	47,000	-13,100	137%
Boarding Equipment and Stores	4,364,690	0	4,364,690	4,122,131	242,559	0
Totals	15,911,770		15,911,770	11,329,583	2,837,290	

Provided below is a commentary on significant underutilization (below 90% of utilization) and any overutilization above 100%

- i. Teaching and learning materials - We received less fees from the government due to covid 19 pandemic hence overutilization.
- ii. Lunch programme - there was overpopulation because fee collection from parents was affected by the covid 19 pandemic hence less fees collected.

- iii. *Activity programme- the activities were suspended due to covid 19 pandemic*
- iv *Bom teachers/personal emoluments- in this vote head there was overutilization because fees collection from parents was affected by the pandemic hence less collection.*
- v. *Infrastructure-in this vote head there was overutilization because of high/rapid increase in commodity prices*
- vi *Boarding-there was overutilization because of high inflation in prices*

4. 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 30 June 2021.

5. Notes To The Financial Statements

1 Government Grants for Tuition

Description	30 June 2021	2020
	Kshs	Kshs
Reference Materials	430,595.50	200,000
Exercise Books	0	600,000
Laboratory Equipment	274,076	250,000
Internal Exams	0	110,883
Teaching / Learning Materials	404,000	170,000
Total	1,148,669	1,480,883

2 Government Grants for Operations

Description	30 June 2021	2020
	Kshs	Kshs
Personnel Emoluments	2,161,638	2,289,755.41
Repairs And Maintenance	1,764,000	3,241,000
Local Transport / Travelling	350,000	888,953
Electricity And Water	1,080,000	943,953
Medical	0	548,837.21
Administration Costs	1,262,491	1,723,432
Acquisition of assets	830,705	0
Activity	0	411,529.38
Infrastructure	1,482,488	0
Total	8,931,322	10,557,296

Notes to the Financial Statements

3 School Fund Income - Parents Contribution/Fees

Description	30 June 2021	2020
	Kshs	Kshs
Personnel emoluments	1,127,450	2,859,904
Repairs and maintenance	871,595	2,204,586
Local transport / travelling	733,141	1,951,190
Electricity and water	1,278,897	1,353,367
Medical	0	73,425
Administration costs	463,043	257,316
Activity	85,125	159,962
Total	13,080,786	15,0997,548

4 Payments for Tuition

Description	30 June 2021	2020
	Kshs	Kshs
Exercise Books	0	784,450
Reference materials	863,489	172,000
Laboratory Equipment	645,774	364,769
Teaching / Learning Materials	576,614	735,065
Exams And Assessment	50120	777,000
Bank Charges	1,122	3,240
Total	2,157,119	2,881,524

Notes to the Financial Statements

5 Payments for Operations

Description	30 June 2021	2020
	Kshs	Kshs
Personnel Emoluments	822,501	2,046,478
Service Gratuity	50,000	0
Administration Cost	1,233,198	1,115,099
Repairs And Maintenance & Improvements	3,341,280	5,334,287
Local Transport / Travelling	796,110	770,640
Electricity And Water	250,000	424,502
Medical	550	7,444
Activity Expenses	251,600	1,264,120
Insurance Cost	0	46,885
Bank charges	0	5,617
Total	6,745,239	11,015,072

6 Boarding and School Fund Payments

Description	30 June 2021	2020
	Kshs	Kshs
Personnel Emoluments	1,942,340	2,001,492
Repairs And Maintenance & Improvements	1,273,130	2,600,040
Local Transport / Travelling	618,390	875,080
Electricity And Water	153,000	245,800
Medical Expenses	0	6,830
Administration Costs	531,261	609,492
Lunch Programme	5,364,331	581,453
Fee On Boarding Equipment and Stores	0	18,592
Total	9,929,452	7,416,727.65

Notes to the Financial Statements

6. Bank Accounts

Account Name & Currency	Status	Bank Account Number	30 June 2021	2020
	Active/Dormant		Kshs	Kshs
Tuition Account	Active	1102280763	51,623	399
Operations Account	Active	1102280895	823,079	14,775
School Fund Account/Boarding	Active	1102280690	24,775	(125,926)
Parent Association Development Account	Dormant	1115285386	900	0
Infrastructural Account	Active	1280348054	830,705	0
Total			1,731,082	(110,752)

7. Cash In Hand

Description	30 June 2021	2020
	Kshs	Kshs
Operation account	324	523
Boarding/school fund account	7206	717
Total	7,530	1,240

8. Accounts Receivable

Description	30 June 2021	2020
	Kshs	Kshs
Fees Arrears	50,242,745	46,380,017
Total	50,242,745	46,380,017

Notes to the Financial Statements

9 b Ageing Analysis of Accounts Receivable

Description	30 June 2021		2020	
	Kshs		Kshs	
	2021	% of the total	2021	% of the total
Less than 1 year	4,399,225	8.7%	6,127,190	13%
Between 1- 2 years	6,063,155	12%	6,348,817	14%
Between 2-3 years	8,200,000	16.3%	9,356,500	20%
Over 3 years	31,580,365	63%	24,547,510	53%
Total (should tie to note 13 a)	50,242,745	100%	46,380,017	100%

9. Accounts Payable

Description	30 June 2021	2020
	Kshs	Kshs
Trade Creditors (See Ageing Below and Appendix 1)	8,627,336	7,293,328
Prepaid Fees	337,516	290,540
Total	8,964,852	7,583,868

10a. Ageing Analysis of Accounts Payable

Description	30 June 2021		2020	
	Kshs		Kshs	
	2021	% of the total	2020	% of the total
Less than 1 year	3,332,674	39%	4,221,305	58%
Between 1- 2 years	1,932,099	22%	822,022	11%
Between 2-3 years	800,000	9%	1,205,000	17%
Over 3 years	2,562,563	30%	1,045,000	14%
Total (should tie to note 14)	8,627,336	100%	7,293,328	100%

note 13
6/11/21

Notes to the Financial Statements

10. Fund Balance Brought Forward

Description	30 June 2021	2020
	Kshs	Kshs
Bank Balances	1,731,082	(109,852)
Cash Balances	7,530	1,240
Receivables	50,242,745	46,380,017
Payables	(8,964,852)	(7,583,868)
Total	43,016,506	38,687,539

Other important disclosure notes

11. Stock/ Inventory

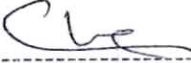
Description	30 June 2021	2020
	Kshs	Kshs
Food stuffs	230,545	145,500
	230,545	145,500

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

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.

Issues from	Management comments	Status: (Resolved/ Not Resolved)	Timeframe: (Provide date when you expect the issue to be resolved)
Accumulation of sundry creditors	Management to introduce first charge payment plan	Not resolved	30 th June 2022


 Sign and Date 14/7/24
 Principal

VITENGENI BAPTIST SECONDARY SCHOOL
 14 JUL 2024
 Sign:
 P.O. Box 632-80108, KILIFI

13. Annexes

Annex I - Analysis of Pending Accounts Payable

Supplier Of Goods Or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance Current FY	Outstanding Balance Comparative FY	Comments
	A	B	C	d=a-c		
	Kshs	Kshs	Kshs	Kshs	Kshs	
Supply Of Goods						
1. Compliant inland business system	289,500	2016	95,000	194,500	194,500	To be paid whenever funds are available
2. Pramid consultancy	84,000	2014	Nil	84,000	84,000	To be paid whenever funds are available
3. Barani books & stationery	566,759	2020	99,610	467,149	467,149	To be paid whenever funds are available
4. Pick mark enterprises	276,000	2020	Nil	276,000	276,000	To be paid whenever funds are available
5. Romze enterprises	824,129	2021	300,000	524,129	524,129	To be paid whenever funds are available
6. T&m sreens	268,000	2019	100,000	168,000	168,000	To be paid whenever funds are available
7. Lab 90 Mombasa traders	213,850	2014	Nil	213,850	213,850	To be paid whenever funds are available
8. Matman	245,455	2019	100,000	145,455	145,455	To be paid whenever funds are available
9. Winflex general contractors	269,944	2014	Nil	269,944	269,944	To be paid whenever funds are available
10. Giste autoparts and h/ware	22,740	2015	Nil	22,740	22,740	To be paid whenever funds are available
11. Kazungu charo	80,000	2019	Nil	80,000	80,000	To be paid whenever funds are available
12. Edison katana juba	39,000	2019	Nil	39,000	39,000	To be paid whenever funds are available
13. Kilifi sports house	45,300	2021	Nil	45,300	45,300	To be paid whenever funds are available
14. Jadia company	300,800	2018	160,000	140,800	140,800	To be paid whenever funds are available
15. Jamrock enterprises	212,000	2019	Nil	212,000	212,000	To be paid whenever funds are available
16. Robert kadenge fujo	422,660	2029	100,000	322,660	322,660	To be paid whenever funds are available
17. Bestech Africa suppliers	360,000	2019	100,000	260,000	260,000	To be paid whenever funds are available
18. Lastock enterprise	400,000	2020	200,000	200,000	200,000	To be paid whenever funds are available

Supplier Of Goods Or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance Current FY	Outstanding Balance Comparative FY	Comments
19. Adayussuf sheikh	610,538	2020	Nil	610,538	610,538	To be paid whenever funds are available
20. Adryns enterprises	112,500	2020	Nil	112,500	112,500	To be paid whenever funds are available
21. Rositi enterprises	218,838	2014	Nil	218,838	218,838	To be paid whenever funds are available
22. Sigmac enterprises	251,370	2015	Nil	251,370	251,370	To be paid whenever funds are available
23. Ageline fabricators	496,500	2020	Nil	496,500	496,500	To be paid whenever funds are available
24. Grandlab digital fixers ltd	362,800	2020	Nil	362,800	362,800	To be paid whenever funds are available
25. Dalkesho general suppliers	600,000	2019	150,000	450,000	450,000	To be paid whenever funds are available
26. Davika enterprises	10,200	2014	0	10,200	10,200	To be paid whenever funds are available
27. Texas butchery ltd	82,000	2014	Nil	82,000	82,000	To be paid whenever funds are available
28. Malindi pest control	38,800	2018	Nil	38,800	38,800	To be paid whenever funds are available
29. Herem consultancy	27,500	2015	Nil	27,500	27,500	To be paid whenever funds are available
30. Rignord enterprises	85,000	2015	Nil	85,000	85,000	To be paid whenever funds are available
31. Rickles enterprises	137,950	2015	Nil	137,950	137,950	To be paid whenever funds are available
32. Global wide publishers	50,090	2015	Nil	50,090	50,090	To be paid whenever funds are available
33. Laiv agencies	22,400	2014	Nil	22,400	22,400	To be paid whenever funds are available
34. Aspya developers	35,000	2015	Nil	35,000	35,000	To be paid whenever funds are available
35. Jemwag enterprises	41,200	2019	Nil	41,200	41,200	To be paid whenever funds are available
36. Copy cut ltd	19,122	2019	Nil	19,122	19,122	To be paid whenever funds are available
37. Agr technology ltd	103,500	2018	Nil	103,500	103,500	To be paid whenever funds are available
38. Kilifi new face	325,370	2020	Nil	325,370	325,370	To be paid whenever funds are available
39. Everest business suppliers	79,160	2021	Nil	79,160	79,160	To be paid whenever funds are available
40. Ephantus mburire	608,510	2014	483,240	125,270	125,270	To be paid whenever funds are available
Sub-Total	10,515,185		1,887,850	8,627,335	8,627,335	

Supplier Of Goods Or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance Current FY	Outstanding Balance Comparative FY	Comments
Sub-Total	0		0	0	0	
Grand Total	10,515,185		1,887,850	8,627,335	8,627,335	

Annex 2 – Summary of Fixed Assets Register

Asset Class	Historical Cost b/f (Kshs) 1 July 2020	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost e/f (Kshs) 30 June 2021
Land 1	Not known	Nil	Nil	Not known
Land 2	Nil	Nil	Nil	Nil
Buildings And Structures	21,400,000	Nil	Nil	21,400,000
Motor Vehicles	1,304,910	Nil	Nil	1,304,910
Office Equipment, Furniture And Fittings	6,273,453	Nil	Nil	6,273,453
Textbooks	1,359,633,780	Nil	Nil	1,359,633,780
ICT Equipment	699,590	Nil	Nil	699,590
Tools And Apparatus	2,856,292	Nil	Nil	2,856,292
Other Machinery And Equipment	602,160	Nil	Nil	602,160
Heritage And Cultural Assets	Nil	Nil	Nil	Nil
Intangible Assets- Soft Ware	279,000	Nil	Nil	279,000
Total	1,393,049,185	Nil	Nil	1,393,049,185