

REPUBLIC OF KENYA



OFFICE OF THE AUDITOR-GENERAL
Enhancing Accountability

THE NATIONAL ASSEMBLY
PAPERS LAID

REPORT

DATE: 30 JUN 2026

DAY.

Tuesday

TABLED

BY

OF

CLERK OF

THE TABLE:

The Deputy
Majority Whip
Gehende deher

THE AUDITOR-GENERAL

ON

PARLIAMENT
OF KENYA
LIBRARY

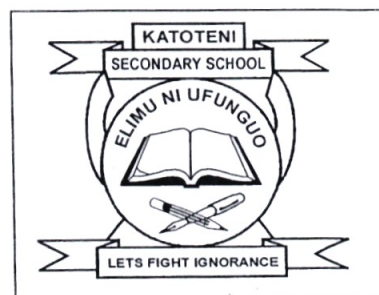
KATOTENI SECONDARY SCHOOL

FOR THE YEAR ENDED
30 JUNE, 2025

KITUI COUNTY



Revised 30th June 2025.



KATOTENI SECONDARY SCHOOL
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED
30TH JUNE 2025

Transitional Financial Statements Prepared under the International Public Sector Accounting Standards (IPSAS)

(Leave this page blank)

Table of Contents

Page

1. Acronyms and Definition of Key Terms.....	iv
2. Key School Information and Management.....	v
3. Summary Report of Performance of The School	x
4. Statement of School Management Responsibility	xiv
5. Report Of the Independent Auditors (<i>To be attached</i>)	xv
6. Statement Of Financial Performance for the Year Ended 30 th June 2025.....	1
7. Statement of Assets and Liabilities As At June 2025.....	2
8. Statement of Cash Flows for the Year Ended 30 th June 2025.....	3
9. Statement Of Budgeted Versus Actual Amount for the Year Ended 30 th June 2025.....	4
10. Significant Accounting Policies	8
11. Notes To the Financial Statements	10
12. Annexes	20

1. Acronyms and Definition of Key Terms

A. Acronyms.

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
TSC	Teachers Service Commission
SMASSE	Strengthening of Mathematics and Science in Secondary Education

B. Definition of Key Terms

Comparative Year- Means the prior period.

MOE – Ministry of Education

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 Kitui County, Migwani Sub-County.

The school was registered in June 2006 under registration number GP/A/3806/2006 and is currently categorized as a county public school established, owned or operated by the Government.

The school is a day/boarding school and had 289 number of students as at 30th June 2025. It has 2 streams and 17 teachers of which 3 teachers are employed by the School Board of Management.

(b) School Board of Management - Board Members

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

Ref.	Name of Board Member	Designation	Date of appointment
1	MOSES MWALYA MUTUA	Chairman	16/05/2025
2	OLIVE KOLI THYAKA	Secretary – Principal	16/05/2025
3	JOHN NDOVOI MATHWA	Member	16/05/2025
4	AUGUSTUS NGULA NZUNGULI	Member	16/05/2025
5	SHADRACK MWENDWA MWILI	Member	16/05/2025
6	MAURICE KATIA	Member	16/05/2025
7	PHOEBE NDUNYU MUTEMI	Member	16/05/2025
8	PIUS ILAVA KATHYAKA	Member – Rep CEB	16/05/2025
9	CHRISTINE NDUKU KIMITU	Member Rep Teachers	16/05/2025
10	CYRUS MUATHA KANYALU	3 Members – Sponsor	16/05/2025
11	PENINAH M MWANIA	Member	16/05/2025
12	ANN MUTUA	Member	16/05/2025
13	PATRICIA WAMUTWA WANDONG'O	Member – Community	16/05/2025
14	DR. STEPHEN NZOKA	Member Special Needs	16/05/2025
15	MARY SYONGO	Rep Students	16/05/2025

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

(c) Committees of the Board

Ref	Name of Committee	Names of Members	Designation	Number of meetings attended during the year
1	Executive Committee	1. MOSES MWALYA MUTUA 2. OLIVE KOLI THYAKA 3. JOSEPHAT MALUKI MAKUYU 4. CYRUS MUATHA KANYALU 5. ANN MUTUA	CHAIRMAN SECRETARY P.A CHAIR MEMBER MEMBER	X out of XX
2	Audit Committee			X out of XX
3	Finance, procurement and general purposes Committee	1. MAURICE KATIA 2. OLIVE KOLI THYAKA 3. MOSES MWALYA MUTUA 4. JOHN NDOVOI MATHWA	CHAIRPERSON SECRETARY MEMBER MEMBER	

		5. JAMES MUTINDA MUSYOKA	MEMBER	
		6. PENINAH MWANIA	MEMBER	
4	Academic Committee	1. SHADRACK MWENDWA MWILI 2. OLIVE KOLI THYAKA 3. MOSES MWALYA MUTUA 4. CHRISTINE NDUKU KIMITU 5. DR. STEPHEN MUSILA NZOKA 6. ANGELINE MUTHEU MULIGHU	CHAIRPERSON SECRETARY MEMBER MEMBER MEMBER MEMBER	
5	Development Committee	1. ANN MUTUA 2. JACOB MUNYAO 3. OLIVE KOLI THYAKA 4. MOSES MWALYA MUTUA 5. JOSEPHAT MALUKI MAKUYU 6. SCDE – MIGWANI 7. CYRUS MUATHA KANYALU	CHAIRPERSON SECRETARY MEMBER MEMBER MEMBER MEMBER MEMBER	
6	Discipline and welfare Committee	1. AUGUSTUS NGULA NZUNGULI	CHAIRPERSON	

		2. OLIVE KOLI THYAKA	SECRETARY	
		3. MOSES MWALYA MUTUA	MEMBER	
		4. PHOEBE NDUNYU MUTEMI	MEMBER	
		5. PATRICIA WAMUTWA WANDONG'O	MEMBER	
7	Adhoc Committee (if any during the year)			

(d) School operation Management

For the financial year ended 30th June, 2025 the School's day-to-day management was under the following persons:

Ref:	Designation	Name	Identification
1	Principal	OLIVE K THYAKA	TSC No. 240780
2	Deputy Principal	JACOB M MUNYAO	TSC No. 409817
3	School Bursar	MARY MUTHUI	ICPAK No. N/A
4	Other (specify)		

(e) Schools contacts

Post Office Box: 574 – 90400, MWINGI
 Telephone: 0114767258
 E-mail: katotenisec@gmail.com
 Website: XXXXXXXX
 Facebook:
 Twitter:

(f) School Bankers

Provide details of the school bankers.

1. Name of Bank: Kenya Commercial
 Branch: Mwingi
 Account Number: 1102979783 – BOARDING A/C
2. Name of Bank: Kenya Commercial
 Branch: Mwingi
 Account Number: 1107758327 – OPERATIONS A/C
3. Name of Bank: Kenya Commercial
 Branch: Mwingi
 Account Number: 1102978981 – TUITION A/C
4. Name of Bank: Kenya Commercial
 Branch: Mwingi
 Account Number: 1216701520 – INFRASTRUCTURE A/C
5. Name of Bank: Kenya Commercial
 Branch: Mwingi
 Account Number: 1225709873 – BUS FUND A/C
6. MPESA Pay Bill No. 522123, Account 30229K attached to Boarding bank account

(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*

YEAR	SURPLUS	DEFICIT
2025	0	400,478.70
2024	0	651,796.95
2023	0	534,834.55

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

YEAR	TUTION A/C	OPERATIONS A/C	TOTALS
2025	833,982.80	3,522,706.75	4,356,689.55
2024	809,133.20	3,928,780.20	4,737,913.40
2023	868,219.75	3,822,488.72	4,690,708.47

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

BOARDING ACCOUNT

YEAR	INCOME EARNED
2025	12,094,810.00
2024	15,279,934.00
2023	14,647,774.00

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

YEAR	TUITION A/C	OPERATIONS A/C	BOARDING A/C
2025	832,263.25	5,114,472.50	11,117,800.00
2024	832,263.25	3,531,763.50	16,471,177.75
2023	872,279.00	4,149,810.00	11,353,287.00

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

YEAR	CREDITORS	DEBTORS
2025	1,955,680.00	1,963,225.00
2024	4,341,925.00	3,190,282.00
2023	2,466,992.00	4,224,613.00

b) Teacher Student ratio: 1:17

14 TSC Teachers and 3 BOM Teachers

SUBJECT	NO OF TEACHERS	TSC/BOM
ENGLISH/LIT	3	TSC 3
KISWAHILI	5	TSC 4 , BOM 1
MATHEMATICS	4	TSC 3, BOM 1
BIOLOGY	4	TSC 3, BOM 1
PHYSICS	2	TSC 2
CHEMISTRY	3	TSC 2, BOM 1
HISTORY	2	TSC 2
GEOGRAPHY	2	TSC 1, BOM 1
CRE	2	TSC 2
AGRICULTURE	2	TSC 1, BOM 1
BUSINESS STUDIES	2	TSC 2

- 2 teachers were employed by the TSC.

c) The mean score in the 2024 KCSE: 5.575

KCSE YEAR	MEAN SCORE	UNIVERSITY ENTRIES	DEV
2024	5.575	20	0.0357
2023	5.218	12	-0.797
2022	6.015	18	0.17

d) Number of Candidates in the 2024 KCSE: 80**2023 KCSE RESULTS FOR 80 STUDENTS**

ENTRY	A	A-	B+	B	B-	C+	C	C-	D+	D	TT	M/S	DEV
80	0	0	0	5	6	9	19	17	19	5	446	5.575	0.357

NO OF CANDIDATES FOR THE LAST 3 YEARS

KCSE	NO. CANDIDATES
2024	80
2023	78
2022	66

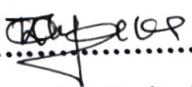
e) The capacity of the school:

School Enrolment: 155 Boys and 134 Girls = 289 Students

AMENITY	NUMBER
Dormitories	2
Dining Hall	1
Science Laboratory	1
Boys Latrines	13
Girls Latrines	6
Classrooms	11

f) Development projects carried out by the school:

Project	Source of funds	Status	Initial Cost (KShs)	Amount Spent (KShs)	Expected completion time
1. Renovation of 3 classrooms	MOE Grants	Completed	550,000.00	684,215.00	Completed
2. Borehole solar installation	MOE Grants	Completed	444,280.00	426,000.00	Completed


.....
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 keep all proper books and records of accounts of the income, expenditure, and assets of the institution.

The Board of Management of *KATOTENI 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, 2025 and of the school's financial position as at that date.

.....
Name: *Moses M. Muriu*

Designation: Chairman, School Board of Management

Date: 14/03/2026

.....
Name: *OLIVE KOLI THYAKA*

Designation: School Principal & Secretary to Board of Management

Date: 14/03/2026



.....
Name: *MARY MUTHU*

Designation: Bursar/ Finance Officer

Date: 14/03/2026

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 KATOTENI SECONDARY SCHOOL FOR THE YEAR ENDED 30 JUNE, 2025-KITUI 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, 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 transitional IPSAS financial statements of Katoteni Secondary School set out on pages 1 to 19 which comprise which comprise of statement of assets and financial liabilities as at 30 June, 2025 and the statement of financial performance, statement of cash flows, and statement of budgeted versus actual amounts

Report of the Auditor-General on Katoteni Secondary School for the year ended 30 June, 2025-Kitui County

for the year then ended and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effects of the matter described in the Basis for Qualified Opinion section of my report, the transitional IPSAS financial statements present fairly, in all material respects, the financial position of the Katoteni Secondary School as at 30 June, 2025, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards Accrual Basis (including the transitional provisions permitted under IPSAS 33), and comply with the Public Finance Management Act, 2012, the Basic Education Act, 2013 and The National Treasury and Economic Planning Circular No.3 of 14 April, 2025.

Basis for Qualified Opinion

Long Outstanding Accounts Receivables

The statement of financial assets and liabilities reflects accounts receivables balance of Kshs.10,911,371 in respect of fees arrears and salary advance as disclosed in Note 11 to the financial statements. Included in the balance is an amount of Kshs.6,017,017 which has been outstanding for more than three (3) years. However, the School had no policy in place for the impairment of long outstanding fees arrears, casting doubt on the fair statement of the accounts receivable balance.

In the circumstances, the accuracy and completeness of the outstanding receivables balance of Kshs.6,017,017 could not be confirmed.

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

Emphasis of Matter

Budgetary Control and Performance

The statement of budgeted versus actual amounts reflects final receipts budget and actual on a comparable basis of Kshs.19,394,644 and Kshs.13,744,204, respectively, resulting in an under-funding of Kshs.5,650,440 or 29% of the budget. However, the School spent an amount of Kshs.16,651,299 against actual receipts of Kshs.13,744,204, resulting in an over-utilization of Kshs.2,907,095 or 21% of actual receipts.

The under-funding affected the planned activities and may have impacted negatively on service delivery to the public.

My opinion is not modified in respect of this matter.

Key Audit Matters

Key audit matters are those matters that, in my professional judgement, are of most significance in the audit of the financial statements. Except for the effects of the matter described in the Basis for Qualified Opinion section, I have determined that there are no other key audit matters to communicate in my report.

Other Matter

Significant Exemptions by PSASB in the Financial Reporting Template

The financial statements have been prepared using the financial year 2024/25 reporting template issued by the Public Sector Accounting Standards Board (PSASB). As communicated by PSASB on 25 February 2026, the template was designed to facilitate a phased transition to accrual-based IPSAS for public secondary schools and, therefore, does not include certain statements and disclosures required under the full IPSAS transition. These omissions include the Opening Statement of Financial Position, the Statement of Changes in Net Assets/Equity, detailed disclosures of transitional provisions under IPSAS 33, and a reconciliation of budgeted amounts to actual accrual amounts. The absence of these elements arises from limitations inherent in the prescribed template and does not constitute non-compliance on the part of the School.

Other Information

Management is responsible for the Other Information set out on pages v to xv which comprise of Key School Information and Management, Summary Report of Performance of the School and the Statement of the School Management Responsibility. The Other Information does not include the financial statements and my audit report thereon.

In connection with my audit on the School's financial statements, my responsibility is to read the Other Information and in doing so, consider whether the Other Information is materially inconsistent with the financial statements or my knowledge obtained in the audit or otherwise appears to be materially misstated. If based on the work I have performed, I conclude that there is a material misstatement of this Other Information, I am required to report that fact. I have nothing to report in this regard.

My opinion on the financial statements does not cover the Other Information and accordingly, I do not express an audit opinion or any form of assurance conclusion thereon.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution, based on the audit procedures performed, except for the effect of the matters described in the Basis for Conclusion on Lawfulness and Effectiveness in the 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.

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

The financial statements presented for audit contain a statement of receipts and payments instead of the recommended statement of financial performance prescribed by the Public Sector Accounting Standards Board.

In the circumstances, the financial statements as presented did not comply with the PSASB guidelines.

2. Non-Deduction of Capacity Building Levy

As disclosed in the statement of financial performance, the School incurred total expenditure of Kshs.16,976,294, which includes an amount of Kshs.1,111,343 related to procurement contracts awarded to various suppliers. However, review of payments for goods and services revealed that the mandatory public procurement capacity building levy of 0.03% was not deducted on the contract's payments, contrary to the Levy Order, 2023 issued by the Public Procurement Regulatory Authority.

In the circumstances, Management was in breach of the Levy Order, 2023.

3. Unconfirmed Students' Enrolment Data

The statement of receipts and payments reflects capitation grants for tuition, capitation grants for operations and infrastructure grants totaling Kshs.4,481,003. The School records indicated a total enrolment of four hundred and sixty-six (466) students. However, the National Education Management Information System (NEMIS) enrolment records were not provided for audit review. This was contrary to the Ministry of Education Circular Ref. MOE.HQS/3/13/3 dated 16 June, 2021, requiring all learners to be accurately registered in NEMIS.

In the circumstances, the uncertainty in the capitation funding of the School may have affected service delivery to the public.

4. Failure to Prepare School Improvement Plan

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

In the circumstances, Management was in breach of the Ministry of Education guidelines.

5. Failure to Pay Long Outstanding Payables

The statement of financial assets and financial liabilities reflects accounts payables balance of Kshs.4,611,706, which had not been settled by the end of the financial year. As disclosed in Note 12 to the financial statements, the balance includes an amount of

Kshs.946,220 that has remained unsettled for more than two (2) years. Failure to settle bills during the year to which they relate adversely affects the provisions of the subsequent year to which they have to be first charged as required by Regulation 42(1)(a) of the Public Finance Management (National Government) Regulations, 2015 and Treasury Circular No. 10-2020 of 16 June, 2020 on prioritization of pending bills.

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

The audit was conducted in accordance with ISSAI 3000 and ISSAI 4000. The standards require 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 and based on the audit procedures performed, except for the effect of the matters described in the Basis for Conclusion on the Effectiveness of Internal Controls, Risk Management and Governance section of my report, I confirm that nothing else has come to my attention to cause me to believe that internal controls, risk management and governance were not effective.

Basis for Conclusion

1. Internal Control Deficiencies in Assets Management

Annex 2 to the financial statements reflects summary of fixed assets register, valued at Kshs.21,594,350, including buildings, furniture and fittings, computers, among other classes of assets. However, it was noted that the asset register did not have details such as dates of acquisition, historical costs, current values, manufacturer's warranty period where applicable, maintenance history, remaining useful life, disposals during the year and salvage value where applicable. Further, several assets at the School were not tagged.

In the circumstances, the existence of effective measures for the management of assets could not be confirmed.

2. Lack of an Audit Committee

During the year under review, the School had not constituted an Audit Committee as required by Regulation 166(2) of the Public Finance Management (National Government), 2015, which states that each year the Audit Committee shall carry out an annual review of the independence, performance and competency of the internal audit unit and comment on their effectiveness in the annual report. Further, Section 61 (2)(d) of the Basic Education Act, 14 of 2013, requires the Board of Management to establish an Audit Committee among other Board committees.

In the circumstances, the existence of effective oversight mechanisms could not be confirmed.

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 the Management and those Charged with Governance

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

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

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

In addition to the responsibility for the preparation and presentation of the financial statements described above, Management is also responsible for ensuring that the activities, financial transactions and information reflected in the financial statements comply 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

My responsibility is to conduct an audit of the financial statements in accordance with Article 229(4) of the Constitution, Section 35 of the Public Audit Act, 2015 and the International Standards of Supreme Audit Institutions (ISSAIs). The standards require that, in conducting the audit, I obtain reasonable assurance about whether the financial statements as a whole are free from material misstatements, whether due to fraud or error and to issue an auditor's report that includes my opinion in accordance with Section 48 of the Public Audit Act, 2015. 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 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 conducting the audit, Article 229(6) of the Constitution also requires that I express a conclusion on whether or not 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 addition, I consider the entity's control environment in order to give an assurance on the effectiveness of internal controls, risk management and governance processes and systems in accordance with the provisions of Section 7(1)(a) of the Public Audit Act, 2015.

Further, I am required to submit the audit report in accordance with Article 229(7) of the Constitution.

Detailed description of my responsibilities for the audit is located at the Office of the Auditor-General's website at: <https://www.oagkenya.go.ke/auditor-generals-responsibilities-for-audit/>. This description forms part of my auditor's report.


FCPA Nancy Gathungu CBS
AUDITOR-GENERAL

Nairobi

30 April, 2026

KATOTENI SECONDARY SCHOOL**Annual Report and Financial Statements For the year ended 30th June 2025****6. Statement Of Financial Performance for the Year Ended 30th June 2025**

Description Of Note Head	Note	2024 - 2025	2023 - 2024
		Kshs	Kshs
Revenue			
Government grants for tuition	1	833,982.00	809,133.00
Government grants for operations	2	2,624,521.00	2,829,976.00
Government Grants for infrastructure	3	1,022,500.00	1,280,900.00
School fund income- parents' contributions	4	12,094,810.00	15,263,399.00
Total Revenue		16,575,813.00	20,183,408.00
Expenditure			
Tuition	5	744,021.00	832,263.00
Operations	6	4,003,129.00	2,938,765.00
Infrastructure	7	1,111,344.00	592,998.00
Boarding and school fund	8	11,117,800.00	16,471,177.00
Total Expenditure		16,976,294.00	20,835,203.00
Surplus/Deficit		(400,481.00)	(651,795.00)

The school financial statements were approved on 14th March 2026 signed by:

.....
 Name: MOSES M MUYA

Chair BOM

Date: 14/03/2026

.....
 Name: OLIVE KOLI THYAKA

School Principal/ Secretary to
BOM

Date: 14/03/2026



.....
 Name: MARY MUTHAI

Bursar/ Finance Officer

Date: 14/03/2026

KATOTENI SECONDARY SCHOOL**Annual Report and Financial Statements For the year ended 30th June 2025****7. Statement of Assets and Liabilities As At 30th June 2025**

Description	Note	2024 - 2025	2023 - 2024
		Kshs	Kshs
Financial Assets			
Cash and cash equivalents			
Bank balances	9	603,876.00	1,763,829.00
Cash balances	10	130,721.00	72,064.00
Total cash and cash equivalent		734,597.00	1,835,893.00
Account's receivables	11	10,911,371.00	11,297,013.00
Total financial assets (a)		11,645,968.00	13,132,906.00
Financial liabilities			
Accounts payables	12	4,611,706.00	5,698,165.00
Total Financial Liabilities (b)			
Net financial assets (a-b)		7,034,262.00	7,434,741.00
Represented by			
Accumulated fund b/fwd	13	7,434,743.00	8,086,538.00
Surplus/deficit for the year		(400,481.00)	(651,795.00)
Net Assets		7,034,262.00	7,434,743.00

The school's financial statements were approved on 14th March and signed by:

mka

Name: *MOSES M. MUYA*

Chair BOM

Date: *14/03/2026*

OLIVE KOLI THYAKA

Name: *OLIVE KOLI THYAKA*
School Principal/ Secretary to
BOM

Date: *14/03/2026*



MARY MUTHU

Name: *MARY MUTHU*

Bursar/ Finance Officer

Date: *14/03/2026*

KATOTENI SECONDARY SCHOOL**Annual Report and Financial Statements For the year ended 30th June 2025****8. Statement of Cash Flows for the Year Ended 30th June 2025**

Cash from Operating Activities			
Receipts			
Government grants for tuition	1	833,983.00	809,133.00
Government grants for operations	2	2,500,207.00	2,722,670.00
Government grants for infrastructure	3	1,022,500.00	1,280,900.00
School fund income- parents contributions/ fees	4	12,539,649.00	14,021,990.00
Other income			
Total receipts		16,896,339.00	18,834,693.00
Payments			
Cash outflows for tuition	5	1,091,421.00	548,368.00
Cash outflows for operations	6	3,604,754.00	2,052,776.00
Cash outflows Boarding/lunch and school fund payments		12,190,115.00	14,151,895.00
Total payments		16,886,290.00	16,753,039.00
Net cash inflow/outflow from operating activities		10,049.00	2,081,654.00
Cash flow from investing activities			
Acquisition of assets – renovation of 4 classrooms	8	(1,111,344.00)	(591,795.00)
Proceeds from sale of Assets			
Net cash inflow/outflows from investing activities		-	-
Cash flow from Financing activities			
Proceeds from borrowings/ loans		-	-
Net cash inflow/outflow from financing activities		-	-
Net increase/decrease in cash and cash equivalents		(1,101,295.00)	1,489,859.00
Cash and cash equivalent at beginning of the July 2024		1,835,892.00	346,033.00
Cash and cash equivalent at end of the June 2025		734,597.00	1,835,892.00

The school's financial statements were approved on 14th March 2026 and signed by:

.....

Name: **MOSES M. MUYA**

Chair BOM

Date: **14/03/2026**

.....

Name: **OLIVE KOLI THYAKA**
School Principal/ Secretary to BOM

Date: **14/03/2026**

.....

Name: **MARY MUTHAI**

Bursar/ Finance Officer

Date: **14/03/2026**



ITOTENI SECONDARY SCHOOL
Annual Report and Financial Statements For the year ended 30th June 2025

9. Statement Of Budgeted Versus Actual Amounts for The Year Ended 30th June 2025

Receipts					
(1) Capitation Grant on Tuition					
Reference Materials					
Exercise Books					
Laboratory Equipment					
Tuition	1,454,544.00	-	1,454,544.00	833,983.00	57.3%
Teaching / Learning Materials					
Exams And Assessment					
(2) Capitation Grant on Operations					
Personnel Emoluments					
Other vote heads	3,650,400.00	-	3,650,400.00	1,992,247.00	54.6%
Local Transport / Travelling					
Electricity And Water					
Medical					
Administration Costs					
Co-curricular Activities	526,500.00	-	526,500.00	201,470.00	38.3%
Gratuity					

KATOTENI SECONDARY SCHOOL**Annual Report and Financial Statements For the year ended 30th June 2025**

3) FDSE for infrastructure					
Maintenance & Improvement MoE	1,404,000.00	-	1,404,000.00	1,022,500.00	72.8%
M&I parents' contribution					
Economic Stimulus Programs					
Transition Infrastructure Grants					
Administration Block					
(4) Fees Charged on Parents					
Other vote heads	3,483,000.00	-	3,483,000.00	2,429,100.00	69.7%
Repairs And Maintenance	540,000.00	-	540,000.00	381,850.00	70.7%
Local Transport / Travelling					
Electricity And Water					
Medical					
Administration Costs					
Activity	67,500.00	-	67,500.00	36,500.00	54.1%
Bus fund account	1,300,000.00	-	1,300,000.00	1,222,000.00	94.0%
Fee On Boarding Equipment and Stores	6,968,700.00	-	6,968,700.00	5,624,555.00	80.7%
Total Income	19,394,644.00	-	19,394,644.00	13,744,205.00	70.9%
(5) Expenditure For Tuition					
Textbooks					
Reference Materials					
Exercise Books					
Laboratory Equipment					

KATOTENI SECONDARY SCHOOL**Annual Report and Financial Statements For the year ended 30th June 2025**

Internal Exams					
Teaching / Learning Materials	1,454,544.00	-	1,454,544.00	742,175.00	51.0%
Chalks					
Exams And Assessment					
Teachers Guides					
Administration Costs				1,846.00	
Bank Charges					
(6) Expenditure For Operations					
Personnel Emoluments	1,999,680.00	-	1,999,680.00	683,864.00	34.2%
Repairs, Maintenance & Improvements					
Local Transport / Travelling					
Electricity, Water and Conservancy					
Other vote heads	3,648,696.00	-	3,648,696.00	3,021,234.00	82.8%
Administration Costs					
Activity Expenses	525,680.00	-	525,680.00	240,980.00	45.8%
Gratuity					
SMASSE					
(7) Expenditure For infrastructure					
Renovation of classrooms	1,404,000.00	-	1,404,000.00	1,110,215.00	79.1%
Construction of LAB					

KATOTENI SECONDARY SCHOOL**Annual Report and Financial Statements For the year ended 30th June 2025**

Construction of DORMS					
Purchase of furniture					
Purchase of equipment					
Purchase of machinery					
(8) Expenditure For school fund/lunch/boarding					
Personnel Emoluments	816,000.00	-	816,000.00	1,283,910.00	157.3%
Repairs, Maintenance and Improvements	510,000.00	-	510,000.00	90,475.00	17.7%
Local Transport / Travelling					
Electricity, Water and Conservancy					
Other vote heads	3,592,936.00	-	3,592,936.00	3,606,269.00	100.4%
Administration Costs					
Activity	67,500.00	-	67,500.00	134,800.00	199.7%
Gratuity					
Lunch Programme					
Boarding Equipment and Stores	6,962,440.00	-	6,962,440.00	4,343,490.00	62.4%
Expenditure For Income Generating Activity – bus fund	1,300,000.00		1,300,000.00	1,391,794.00	107.1%
Insurance Costs					
Loan Interest Repayment					
Totals	22,281,476.00		22,281,476.00	16,651,299.00	74.7%

1. Statement of compliance and basis of preparation

Statement of Compliance

The financial statements have been prepared in accordance with the PFM Act and International Public Sector Accounting Standards (IPSAS). The entity has taken advantage of the transitional provisions under IPSAS 33, and therefore, these first/second/third/year financial statements are transitional financial statements.

Basis of Preparation

These financial statements have been prepared on a going concern basis and the accounting policies have been applied consistently throughout the period on an accrual basis unless otherwise specified (for example, statement of cash flow). Under an accrual basis, revenues are recognized when rights to assets are earned or levied rather than when cash is received, and expenses are recognized when obligations are incurred rather than when they are settled. The financial statements have been prepared and presented in Kenya Shillings to the nearest shilling. The accounting policies adopted have been consistently applied to all the years presented.

2. Recognition of revenue and expenditure

The school recognizes all revenue from various sources when earned and all expenses when incurred.

The capitation grants include recurrent and development grants. Recurrent capitation are recognised in the statement of financial performance while development grants are recognised in the statement of financial position after meeting the revenue recognition criteria. The conditional grants will be recognised as revenue upon fulfilment of the set conditions.

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 financial performance both as revenue and as expenditure 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 an 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 the fulfilment of obligations by the contractor and to hold deposits on behalf of third parties. Payables also include expenditures incurred for the purchase of goods, works and services that have 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 2025.

KATOTENI SECONDARY SCHOOL**Annual Report and Financial Statements For the year ended 30th June 2025****11. Notes To the Financial Statements****1 Government Grants for Tuition**

Description	2024 - 2025	2023 - 2024
	Kshs	Kshs
Reference Materials		
Exercise Books		
Laboratory Equipment		
Internal Exams		
Teaching / Learning Materials	833,982.00	809,133.00
Others (<i>specify</i>) *		
Total	833,982.00	809,133.00

2 Government Grants for Operations

Description	2024 - 2025	2023 - 2024
	Kshs	Kshs
Personnel Emoluments		
Repairs And Maintenance		
Local Transport / Travelling		
Electricity And Water		
Medical	306,490.00	268,425.00
Administration Costs		
Co-curricular activities	201,470.00	262,397.00
Other Vote Heads	1,992,246.00	2,117,059.00
NSSF	59,868.00	74,790.00
NHIF	23,147.00	9,500.00
Transfer from BES	41,300.00	97,805.00
Total	2,624,521.00	2,829,976.00

3 Government Grants for infrastructure

Description	2024 - 2025	2023 - 2024
Maintenance & Improvement	1,022,500.00	1,280,000.00
Transition infrastructure grants	-	-

KATOTENI SECONDARY SCHOOL**Annual Report and Financial Statements For the year ended 30th June 2025**

Description	2024 - 2025	2023 - 2024
	Kshs	Kshs
Other (specify) (NGCDF and County govt.	-	-
Total	1,022,500.00	1,280,900.00

4 School Fund Income - Parents Contribution/Fees

Description	2024 - 2025	2023 - 2024
	Kshs	Kshs
Personnel emoluments		
Repairs and maintenance	467,850.00	517,000.00
Local transport / travelling		
Electricity and water		
Medical		
Other vote heads	2,968,300.00	3,408,430.00
Activity	58,250.00	69,950.00
Fee on Boarding Equipment and stores	7,003,130.00	7,833,025.00
Bus hire	1,222,000.00	789,000.00
NSSF	115,280.00	106,826.00
PA Levies*	241,000.00	451,420.00
KCSE exams	-	35,800.00
Infrastructure account	-	342,255.00
Operations account	-	252,693.00
Refund	-	1,259,000.00
Prize giving donations	-	174,000.00
Tender fees	19,000.00	24,000.00
Total	12,094,810.00	15,263,399.00

KATOTENI SECONDARY SCHOOL**Annual Report and Financial Statements For the year ended 30th June 2025****5 Tuition**

Description	2024 - 2025	2023 - 2024
	Kshs	Kshs
Exercise Books		
Textbooks		
Reference materials		
Laboratory Equipment		
Teaching / Learning Materials	742,175.00	831,158.00
Exams And Assessment		
Teachers Guides		
Bank Charges	1,846.00	1,105.00
Others (<i>specify</i>)		
Total	744,021.00	832,263.00

6 Operations

Description	2024 - 2025	2023 - 2024
	Kshs	Kshs
Personnel Emoluments	1,531,761.00	683,864.00
Service Gratuity		
Administration Cost	1,972,383.00	1,205,025.00
Repairs And Maintenance & Improvements	-	71,000.00
Local Transport / Travelling	115,100.00	264,800.00
Electricity And Water	59,890.00	270,536.00
NHIF/SHIF	23,147.00	9,500.00
Activity Expenses	240,980.00	98,990.00
NSSF	59,868.00	82,357.00
Others (<i>specify</i>)		
Total	4,003,129.00	2,938,765.00

KATOTENI SECONDARY SCHOOL**Annual Report and Financial Statements For the year ended 30th June 2025****7 Infrastructure**

Description	2024 - 2025	2023 - 2024
	Kshs	Kshs
Construction of classrooms		
Construction of laboratory		
Construction of dormitory		
Renovation of classrooms/general repairs	684,215.00	591,795.00
Borehole solar panels installation	426,000.00	
Purchase of apparatus		
Bank charges	1,129.00	1,203
Others (specify)		
Total	1,111,344.00	592,998.00

8 Boarding And School Fund

Description	2024 - 2025	2023 - 2024
	Kshs	Kshs
Personnel Emoluments	1,283,910.00	2,117,140.00
Activity	134,800.00	76,077.00
Repairs And Maintenance & Improvements	107,065.00	617,635.00
Local Transport / Travelling	784,400.00	1,303,880.00
Electricity And Water	569,672.00	723,124.00
Medical Expenses		
Administration Costs	969,187.00	2,084,709.00
Lunch Programme		
Bank Charges	247.00	246.00
Expenses On Income Generating Activities – bus	1,391,794.00	767,018.00
Operations account	41,300.00	97,805.00
NSSF	115,280.00	91,460.00
Prize giving donations	-	320,000.00
Fee On Boarding Equipment and Stores	5,696,145.00	7,212,583.00
Loan Principal Repayment		
Loan Interest Repayment		
Acquisition Of Assets		
Tender fees	24,000.00	7,000.00
Total	11,117,800.00	16,471,177.00

KATOTENI SECONDARY SCHOOL**Annual Report and Financial Statements For the year ended 30th June 2025****9. Bank Accounts**

Account Name & Currency	Status	Bank Account Number	2024 - 2025	2023 - 2024
	Active/Dormant		Kshs	Kshs
Tuition Account	Active	KCB – 1102978981	3,375.00	260,813.00
Operations Account	Active	KCB – 1107758327	2,724.00	1,154,920.00
School Fund Account/Boarding	Active	KCB – 01102979783	596,607.00	346,735.00
Savings Account	-	-	-	-
Parent Association Development Account	-	-	-	-
Income Generating Activities Account – bus fund	Active	KCB – 1225709873	299.00	546.00
Infrastructural Account	Active	KCB – 1216701520	871.00	815.00
Total			603,876.00	1,763,829.00

9 Cash In Hand

Description	2024 - 2025	2023 - 2024
	Kshs	Kshs
Notes and Coins	130,657.00	72,064.00
Total	130,657.00	72,064.00

KATOTENI SECONDARY SCHOOL**Annual Report and Financial Statements For the year ended 30th June 2025****10 Accounts Receivable**

Description	2024 - 2025	2023 - 2024
	Kshs	Kshs
Fees Arrears	10,911,371.00	11,297,013.00
Other Non-Fees Receivables		
Salary Advances (list/schedule attached)	-	-
Imprest (list/schedule attached)	-	-
Rent arrears (list/schedule attached)	-	-
Total	10,911,371.00	11,297,013.00

11 b) Ageing Analysis of Accounts Receivable

Description	2024 - 2025		2023 - 2024	
	Kshs		Kshs	
	2025	% of the total	2024	% of the total
Less than 1 year	1,963,225.00	17.99%	-	
Between 1- 2 years	841,415.00	40.26%	3,190,282.00	28.24%
Between 2-3 years	2,089,714.00	19.15%	2,089,714.00	18.50%
Over 3 years	6,017,017.00	55.14%	6,017,017.00	53.26%
Total (should tie to note 11a)	10,911,371.00	132.55%	11,297,013.00	100%

10. Accounts Payable

Description	2024 - 2025	2023 - 2024
	Kshs	Kshs
Trade Creditors (See Ageing Below and Appendix 1)	4,333,930.00	5,594,865.0
Prepaid Fees	277,776.00	103,300
Retention Monies		
Unpaid salaries and statutory deductions		
Caution money		
Other payables (<i>specify</i>)		
Total	4,611,706.00	5,698,165.00

KATOTENI SECONDARY SCHOOL**Annual Report and Financial Statements For the year ended 30th June 2025****12a. Ageing Analysis of Accounts Payable**

Description	2024 - 2025		2023 - 2024	
	KShs		KShs	
	2025	% of the total	2024	% of the total
Less than 1 year	1,955,680.00	45.12%	2,466,992.00	100%
Between 1- 2 years	1,432,030.00	33.04%	-	%
Between 2-3 years	946,220.00	21.83%	-	%
Over 3 years	-	%	-	%
Total (should tie to note 13)	4,333,930.00	100%	2,466,992.00	100%

11. Fund Balance Brought Forward

Description	2024 - 2025		2023 - 2024	
	KShs		KShs	
Bank Balances	1,763,829.00		340,342.00	
Cash Balances	72,064.00		5,691.00	
Short Term Investments	-		-	
Receivables	11,297,014.00		10,241,630.00	
Payables	(5,698,165.00)		(2,501,125.00)	
Total	7,434,742.00		8,086,538.00	

KATOTENI SECONDARY SCHOOL**Annual Report and Financial Statements For the year ended 30th June 2025**

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.

12. Biological assets

Description	Numbers	2024 - 2025	2023 - 2024
		Kshs	Kshs
Cattle		-	-
Goats		-	-
Trees	APRO. 100 PCS	-	-
Coffee Or Tea Plantation		-	-
Poultry		-	-
Others (specify)		-	-
Total		-	-

KATOTENI SECONDARY SCHOOL**Annual Report and Financial Statements For the year ended 30th June 2025**

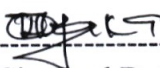
Other important disclosure notes**13. Stock/ Inventory**

Description	2024 – 2025	2023 – 2024
	Kshs	Kshs
Food stuffs	93,455.00	130,070.00
Lab consumables	128,274.00	400,200.00
Farm produce	-	-
Medication	-	-
Construction Materials	-	-
Others (specify)	-	-
	221,729.00	530,270.00

KATOTENI SECONDARY SCHOOL**Annual Report and Financial Statements For the year ended 30th June 2025****14. Progress On Follow Up of Auditor Recommendations**

The following is the summary of issues raised by the external auditor, and management comments that were provided to the auditor.

Ref No.	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)


Sign and Date
Principal



KATOTENI SECONDARY SCHOOL
Annual Report and Financial Statements For the year ended 30th June 2025

15. Annexes

Annex I - Analysis of Pending Accounts Payable

Construction Of Buildings						
			0	16,590.00	84,960.00	BUILDING MATERIALS
1. IKOO LIMITED	84,960.00		0	16,590.00	84,960.00	
Sub-Total	84,960.00					
Supply Of Goods						
			52,920.00	33,180.00	0	SUPPLY OF LOAVES
2. DPL FESTIVE	52,920.00		255,000.00	0	680,000.00	SUPPLY OF FOODSTUFFS
3. JOSNIC AGENCIES	935,000.00		355,680.00	547,730.00	0	SUPPLY OF VEGETABLES/FRUIT S
4. JENDUTECH SOLUTIONS	355,680.00		40,125.00	6,000.00	0	SUPPLY OF EGGS
5. CIESTA MILLERS	40,125.00	0	111,200.00	112,500.00	0	SUPPLY OF MEAT
6. JOHN VUNDI KIVWALU	111,200.00		154,520.00	0	43,085.00	SUPPLY OF CABBAGES
7. ELIPASCO INVESTMENTS	197,605.00		329,000.00	403,650.00	0	SUPPLY OF FOODSTUFFS/CEREALS
8. STRAIGHT CONSTRUCTIONS & TRANSPORT CO.	329,000.00		107,500.00	0	250,000.00	SUPPLY OF LOCKERS/SEATS
9. ZOMBE WOOD FURNITURE	357,500.00		0	10,390.00	91,190.00	ELECTRICAL MATERIALS
10. KABATI ELECTRONICS	91,190.00					

KATOTENI SECONDARY SCHOOL**Annual Report and Financial Statements For the year ended 30th June 2025**

11. MOSHENI TECHNOLOGIES	669,500.00		0	0	669,500.00	MASTER, INK & MACHINES REPAIRS
12. PHILIMART ENTERPRISES	75,900.00		75,900.00	135,000.00	0	SUPPLY OF SECRETARIES/STAFF UNIFORM
13. JOSEMU ENTERPRISES	451,240.00		451,240.00	467,010.00	0	STATIONERIES/EXERCISE BOOKS
14. GLORY BOOKSHOP	98,020.00		88,000.00	0	10,020.00	OFFICE STATIONERIES
15. SHILOH OFFICE SOLUTIONS	451,220.00		0	0	451,220.00	REVISION BOOKS & EXERCISE BOOKS
16. LIMPID ENTERPRISES	98,275.00		0	0	98,275.00	SUPPLY OF LAB CHEMICALS
Sub-Total	4,314,375.00		2,021,085.00	1,715,460.00	2,293,290.00	
Supply Of Services						
17. CIESTA MILLERS	127,200.00		127,200.00	178,130.00	0	MILLING SERVICES
18. FIRE MOBAS EAST AFRICA	44,800.00		44,800.00	45,500.00	0	SERVICE OF FIRE EXTINGUISHERS
Sub-Total	172,000.00		172,000.00	223,630.00	0	
Grand Total	4,571,335.00		2,193,085.00	1,955,680.00	2,378,250.00	

KATOTENI SECONDARY SCHOOL**Annual Report and Financial Statements For the year ended 30th June 2025****Annex 2 – Summary of Fixed Assets Register**

Land	5.83 ACTERS	399,300.00	39,930.00		439,230.00
Buildings And Structures	20	11,922,500.00	2,384,500.00		9,538,000.00
Motor Vehicles	51 seater Isuzu Bus	2,790,400.00	558,080.00		2,232,320.00
Office Equipment, Furniture and Fittings	Desktops 3, printers 3	1,920,000.00	384,000.00		1,536,000.00
Textbooks	Varieties	3,840,000.00	768,000.00		3,072,000.00
ICT Equipment	Projector and a laptop	1,280,000.00	256,000.00		1,024,000.00
Tools And Apparatus	Lab	1,536,000.00	307,200.00		1,228,800.00
Other Machinery and Equipment	Offices	1,280,000.00	256,000.00		1,024,000.00
Heritage And Cultural Assets	Offices	1,000,000.00	0		1,000,000.00
Intangible Assets- Soft Ware	Offices	500,000.00	0		500,000.00
Total		26,468,200.00	4,953,710.00		21,594,350.00