

REPUBLIC OF KENYA



*Enhancing Accountability*



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**REPORT**

THE NATIONAL ASSEMBLY PAPERS LAID	
DATE: 04 MAR 2025	DAY: Tuesday
TABLED BY: Hon. Naomi Jallo	
OF - AT TABLE: Benson Inzafu	

**THE AUDITOR-GENERAL**

**ON**

**P.C.E.A KANJERU BOOTH GIRLS  
HIGH SCHOOL**

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

**KIAMBU COUNTY**



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**P.C.E.A KANJERU BOOTH GIRLS HIGH SCHOOL**

**ANNUAL REPORT AND FINANCIAL STATEMENTS**

**FOR THE FINANCIAL YEAR ENDED**  
**30<sup>th</sup> June 2023**

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

**P.C.E.A.KANJERU BOOTH GIRLS HIGH SCHOOL**

**Reports and Financial Statements**

**For the year ended 30<sup>th</sup> June 2023**

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**I. KEY SCHOOL INFORMATION AND MANAGEMENT**

**(a) Background information**

The school is domiciled in Kenya and its operations are governed under the Basic Education Act, 2013. It is located in KIAMBU County, KABETE Sub-County

The school was registered in AUGUST 2003 under registration number GP/A/2746/2003 and re-registered in November 2022 under registration number 22S00300830 as P.C.E.A.KANJERU BOOTH GIRLS HIGH SCHOOL 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 628 number of students as at 30<sup>th</sup> June 2023. It has 2 streams and 6 streams and 23 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	John Mburu Muya	Chairman	March 2022
2	Jane W.Kabiro	Secretary - Principal	March 2022
3	Kihanya Rerai	Member	March 2022
4	Ann Gathi	Member	March 2022
5	Eva Kamau	Member	March 2022
6	Samwel Njau	Member	March 2022
7	Jedidah Mbugua	Member	March 2022
8	Susan Waiyego	Member – Rep CEB	March 2022
9	Annette Tum	Member Rep Teachers	March 2022
	Rev.Mogaka Peter Thitu		March 2022
10	Job Mwaura	3 Members - Sponsor	
11	Peter Waweru	Member - Community	March 2022
12	Kenneth Kabiro	MemberSpecial Needs	March 2022
13	Veralone Tumaini	Rep Students	March 2022

**KEY SCHOOL INFORMATION AND MANAGEMENT (Continued)**

**The function of the School Board of Management include:**

- 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**

<b>Ref:</b>	<b>Name of Committee</b>	<b>Names of Members</b>	<b>Designation</b>	<b>Number of meetings attended during the year</b>
1	Executive Committee	John Muya Jane Kabiro Charity Gitau Job Mwaura Eva Kamau	BOM Chair BOM Secretary PA Chair Member Member	3
2	Audit Committee	Kihanya Rerai Elijah Wainaina	Chair Member	3
3	Finance, procurement and general purposes Committee	Samuel Njau Jane Kimingi	Chair Member	3
4	Academic Committee	Susan Waiyego Ann Gathi Annette Tum	Chair Member Member	3
5	Development Committee	Peter Waweru John Muya Jane Kabiro Charity Gitau Janerose Kinanu	Chair Member Member Member Member	3
6	Discipline and welfare Committee	Kenneth Kabiro Eva Kamau Janerose Murira	Chair Member Member	
7	Human Rights & Students Welfare Committee	Job Mwaura Richard Nyamwaka Velarone Tumaini	Chair Member Member	

**P.C.E.A.KANJERU BOOTH GIRLS HIGH SCHOOL**  
**Reports and Financial Statements**  
**For the year ended 30<sup>th</sup> June 2023**

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**(d) School operation Management**

For the financial year ended 30<sup>th</sup> June 20xx the School day-to-day management was under the following persons:

<b>Ref:</b>	<b>Designation</b>	<b>Name</b>	<b>TSC Number</b>
1	Principal	JANE WANDIA KABIRO	335270
2	Deputy Principal	JANEROSE KINANU	389043
3	School Bursar	LUCY NJERI NGOTHO	

**P.C.E.A.KANJERU BOOTH GIRLS HIGH SCHOOL**  
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**For the year ended 30<sup>th</sup> June 2023**

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**KEY SCHOOL INFORMATION AND MANAGEMENT (Continued)**

**(e) Schools contacts**

Post Office Box: 1473-00902 KIKUYU  
Telephone: 0716 315215  
E-mail: kanjerugirlshighschool  
Website:  
Facebook:  
Twitter:

**(f) School Bankers**

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

1. Name of Bank: Equity  
Branch: Kikuyu  
Account Number: 0570291920744
2. Name of Bank: Equity  
Branch: Kikuyu  
Account Number: 0570291740482
3. Name of Bank: Equity  
Branch: Kikuyu  
Account Number: 0570291742619
4. Name of Bank: Equity  
Branch: Kikuyu  
Account Number: 0570263833705
5. Name of Bank: Equity  
Branch: Kikuyu  
Account Number: 0570273409642

6. MPESA Pay Bill No. 247247 Account no:981988#adm no. attached to 0570291920744 bank account

**(g) Independent Auditors**

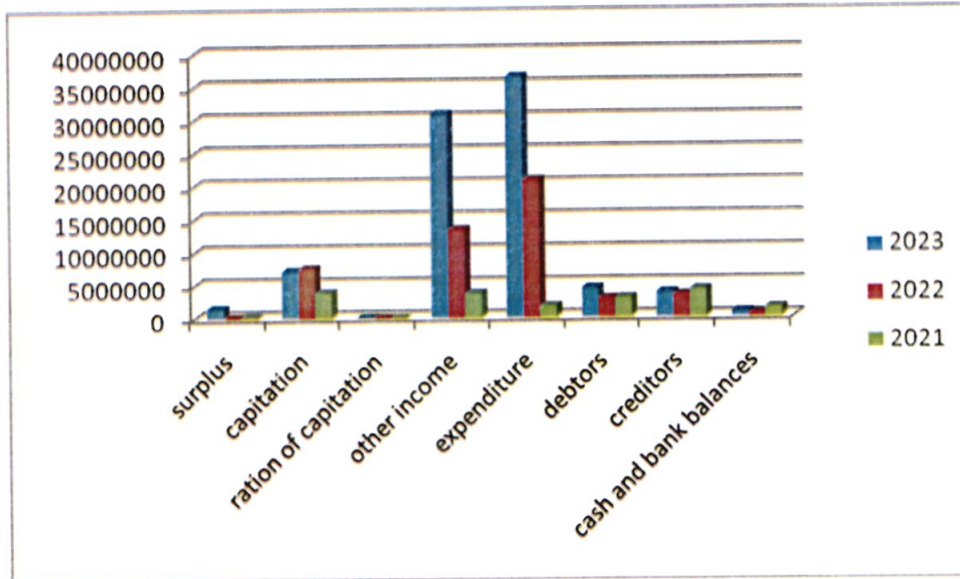
Office of the Auditor General  
Anniversary Towers, University Way  
P.O. Box 30084  
GPO 00100  
Nairobi, Kenya

**P.C.E.A.KANJERU BOOTH GIRLS HIGH SCHOOL**  
**Reports and Financial Statements**  
**For the year ended 30<sup>th</sup> June 2023**

**II. SUMMARY REPORT OF PERFORMANCE OF THE SCHOOL**

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

a) **Financial performance:**



b) **Teacher Student ratio:**

Posted in 2023	Resigned in 2023	TSC Employed	BOM Employed	Total No of teachers	Student enrolment	Teacher/student ratio
03	0	20	03	23	628	1:27

**P.C.E.A.KANJERU BOOTH GIRLS HIGH SCHOOL**  
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c) **Mean score in the 2022 KCSE:**

YEAR	MEAN SCORE
2022	3.42
2021	3.20
2020	3.73

d) **Number of Candidates in the 20XX KCSE:**

YEAR	NO.OF STUDENTS
2022	115
2021	83
2020	68

e) **Capacity of the school:**

School Enrolment-628

No.of classes -17

Laboratories – 03

Kitchen – 1

Library – 1

Staff Toilets – 16

Store – 1

Students Toilets – 16

Homescience Rooms -2

Multipurpose Hall -1

Dormitory – 1

Staff houses – 7

Swimming pool – 1

Changing rooms -2

Administration Block – 1

Prayer room – 1

Security room - 1

**P.C.E.A.KANJERU BOOTH GIRLS HIGH SCHOOL**  
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**f) Development projects carried out by the school:**

PROJECT	SOURCE OF FUNDS
Laboratories repair	MOE Infrastructure
Kitchen repair & Jikos repair	MOE Infrastructure
Staff houses & Offices repair	MOE Infrastructure

*Sign:* .....  .....

*Name:* JANE W.KABIRO.

*School Principal*

**P.C.E.A.KANJERU BOOTH GIRLS HIGH SCHOOL**  
**Reports and Financial Statements**  
**For the year ended 30<sup>th</sup> June 2023**

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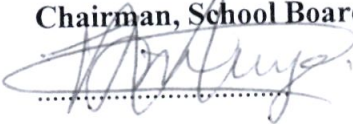
**III. STATEMENT OF SCHOOL MANAGEMENT RESPONSIBILITY**

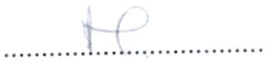
Section 81 (1) of the Public Finance Management Act, 2012 requires that, at the end of each financial year, each National Government School shall prepare financial statements in respect of that school. Section 81 (3) requires the financial statements so prepared to be in a form that complies with relevant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


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

The Board of Management of **P.C.E.A KANJERU BOOTH GIRLS HIGH 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 **30<sup>th</sup> June, 2023**, and of the school's financial position as at that date.

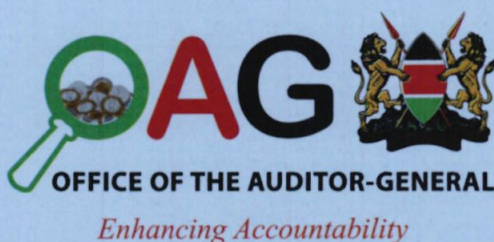
**Name:** JOHN MBURU MUYA  
**Designation:** Chairman, School Board of Management  
**Sign:**   
**Date:** 24/7/2024

**Name:** JANE WANDIA KABIRO  
**Designation:** School Principal & Secretary to Board of Management  
**Sign:**   
**Date:** 24/7/2024

**Name:** LUCY NJERI NGOTHO  
**Designation:** Bursar/ Finance Officer  
**Sign:**   
**Date:** 24/7/2024

# REPUBLIC OF KENYA

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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 P.C.E.A KANJERU BOOTH GIRLS HIGH SCHOOL FOR THE YEAR ENDED 30 JUNE, 2023 - KIAMBU COUNTY**

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### **PREAMBLE**

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

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

An unmodified opinion does not necessarily mean that an entity has complied with all relevant laws and regulations and that its internal control, risk management and governance systems are properly designed and were working effectively in the financial year under review

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

### **REPORT ON THE FINANCIAL STATEMENTS**

#### **Qualified Opinion**

I have audited the accompanying financial statements of P.C.E.A Kanjeru Booth Girls High School - Kiambu County set out on pages 1 to 18, which comprise of the statement

of financial assets and financial liabilities as at 30 June, 2023, and the statement of receipts and payments, statement of cash flows and statement of budgeted versus actual amounts for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of the P.C.E.A Kanjeru Booth Girls High School - Kiambu County as at 30 June, 2023 and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Public Finance Management Act, 2012 and the Basic Education Act 2013.

## **Basis for Qualified Opinion**

### **1.0 Cash and Cash Equivalents**

The statement of financial assets and financial liabilities reflect cash and cash equivalents balance of Kshs.752,708. Review of the cashbooks, bank reconciliation statements and certificate of bank balances revealed that bank reconciliation statement for the School Fund account for the month of June, 2023 was prepared using a bank balance of Kshs.473,182, while the certificate of bank balance reflected a balance of Kshs.502,682. In addition, the Savings account balance of Kshs.40136 was not supported with cashbook and bank reconciliations for the whole year. The cash on hand balance of Kshs.3,444 was also not supported with a board of cash survey certificate.

In the circumstances, the accuracy and completeness of cash and cash equivalents balance of Kshs.752,708 could not be confirmed.

### **2.0 Unexplained Variances between Financial Statements and Ledgers**

The statement of receipts and payments and Notes 7 and 8 reflects payments for operations and infrastructure of Kshs.4,005,136 and Kshs.1,865,000 respectively. Review of the financial statements and ledgers revealed the following unexplained variances;

<b>Item</b>	<b>Financial Statements-(Kshs.)</b>	<b>Ledger- (Kshs.)</b>	<b>Variance-(Kshs.)</b>
<b>Payments for operations</b>			
Personal Emoluments	1,902,850	1,903,160	-310
<b>Payment for Infrastructure</b>			
Renovation of staff houses	587,260	297,700	289,560
Renovation of the Laboratory	565,650	0	565,650

In the circumstances, the accuracy and completeness of the payments for operations and infrastructure of Kshs.5,870,136 could not be confirmed.

### **3.0 Under Disbursement of Capitation Grants**

The statement of receipts and payments and Notes 1 and 2 reflects capitation grants for tuition and operations of Kshs.1,286,698 and Kshs.4,505,818 respectively. Review of documents and Ministry of Education (MOE) Circulars for the period under review showed that the MOE disbursed capitation at rate of Kshs.17,339 per student instead of Kshs.22,224 as stipulated in Guidelines for utilization of capitation, out of which Kshs.14,702 was received at the school and Kshs.2,638 was deducted and remitted to KICD, CEMASTE A and NHIF resulting to an under-disbursement of Kshs.4,452 per student.

In the circumstances, the accuracy and completeness of capitation grants for tuition and operations amounting to Kshs.1,286,698 and Kshs.4,505,818, respectively could not be confirmed.

### **4.0 Long Outstanding Receivables**

The statement of financial assets and financial liabilities reflects accounts receivables balance of Kshs.4,438,010 in respect of fees arrears as disclosed in Note 13 to the financial statements. Included in the balance are receivables amounting to Kshs.1,848,633 which had been outstanding for more than two (2) 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 Kshs4,438,010 could not be confirmed.

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

### **Key Audit Matters**

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

### **Other Matter**

### **Unresolved Prior Year Matters**

In the audit report of the previous year, several issues were raised under the Report on Financial Statements, Report on Lawfulness and Effectiveness in use of Public Resources, and Report on Effectiveness of Internal Controls, Risk Management and Governance. However, Management had not resolved the issues as at 30 June, 2024.

## REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

### **Conclusion**

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

#### **1.0 Irregular Transfer of Funds to Kenya Secondary Schools Heads Association**

The statement of receipts and payments reflects boarding and school fund payments amount of Kshs.29,349,402 as disclosed in Note 9 to the financial statements. Included in the expenditure is Kshs16,995,017 boarding equipment and stores expenditure which includes an amount of Kshs.859,550 transferred to Kenya Secondary School Heads Association (KESSHA). However, KESSHA is a welfare organization that draws its membership from School Principals only. The organization is not defined in Government Funding system and there is no assurance that it has implemented effective, efficient, and transparent financial management and internal control systems to manage the funds transferred by schools.

In the circumstances, value for money transferred to KESSHA amounting to Kshs.859,550 could not be confirmed.

#### **2.0 Failure to Transfer Infrastructure Funds from Operations Account**

The statement of receipts and payments reflects operations grants amount of Kshs.4,505,818 as disclosed in Note 2 to the financial statements from the Ministry of Education. Included in the amount is Kshs.1,942,000 in respect of infrastructure grants which were to be transferred to infrastructure bank account for maintenance and improvement of the School's facilities. However, only Kshs.1,304,000 was transferred to infrastructure account, leaving a balance of Kshs.638,000 as at 30 June, 2023. This was contrary to the Ministry of Education Circular Ref. No: MOE/CONF/G5 of 26 November, 2019 which directed that infrastructure grants as well as maintenance and improvement funds should be transferred to the school infrastructure account fifteen (15) days upon receipt of the funds in the operations account.

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

#### **3.0 Long Outstanding Accounts Payable**

The statement of financial assets and financial liabilities and Note 12 to the financial statements reflects a balance of Kshs.3,950,897 as accounts payable which includes prepaid fees of Kshs.197,052 and trade creditors of Kshs.3,753,845.00. A summary of the aging indicated that trade creditors worth Kshs.2,223,266 or 66% had been outstanding for over two years. This was contrary to Section 53(8) of the Public Procurement and Asset Disposal Act, 2015 which states that 'an Accounting Officer shall

not commence any procurement proceedings until satisfied that sufficient funds to meet the obligations of the resulting contract (s) are reflected in approved budget estimates’.

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

#### **4.0 Late Submission of Financial Statements for Audit**

During the year under review, Management submitted the financial statements to the Auditor-General on 7 May, 2024 instead of the statutory deadline of 30 September, 2023. This was contrary to the Ministry of Education circular Ref.MOE/DSAS/FIN/17/1/17 dated 19 August, 2021 which stated that the School’s financial statements should be ready by 30 September, 2021 in compliance with Section 81 of the Public Finance Management Act, 2012 on preparation of the financial statements.

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

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

### **REPORT ON THE EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE**

#### **Conclusion**

As required by Section 7(1)(a) of the Public Audit Act, 2015 and based on the audit procedures performed, except for the matters described in the Basis for Conclusion on Effectiveness of Internal Controls, Risk Management and Governance section of my report, I confirm that, nothing else has come to my attention to cause me to believe that internal controls, risk management and governance were not effective.

#### **Basis for Conclusion**

##### **1.0 Weak Internal Controls**

##### **1.1 Processing of Payments**

Review of payment vouchers presented for audit revealed internal control weaknesses in payment processing cycle as payment vouchers were not serialized for control purposes; stamped/labelled as paid to avoid incidences of double payments and supported with budget expenditure controls for items procured.

##### **1.2 Imprests Management and Control**

Review of the School’s payment records revealed Management did not set maximum amount for standing imprest. In addition, Management paid travelling expenses to staff and incurred office expenses using standing imprest. However, imprest register was not maintained and imprests were not issued through imprest warrants for accountability, control and management.

In the circumstances, effectiveness of internal controls and risk management could not be confirmed.

### **3.0 Inactive Audit Committee**

Review of the financial statements and the school Board of Management minutes showed that though the school had established an audit committee. However, the committee did not meet during the year under review contrary to Regulation 179(1) of the Public Finance Management (National Government) Regulations, 2015 which requires that the audit committee shall meet at least once in every three months.

In the circumstances, the effectiveness of governance by the board could not be confirmed.

### **4.0 Lack of Ownership Documents**

Annex 2 to the financial statements reflects summary of fixed assets register. However, the detailed fixed assets register showing the period of acquisition for specific assets, disposals, depreciation rates applied and current value of the assets was not provided for audit. In addition, the land where the School is situated does not have a title deed. Further, up-to-date valuation reports for the assets were not provided for audit.

In the circumstances, the ownership and safe custody of the fixed assets 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 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 intentions to terminate the School or to cease operations. Management is also responsible for the submission of the financial statements to the Auditor-General in accordance with the provisions of Section 47 of the Public Audit Act, 2015.

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

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

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

### **Auditor-General's Responsibilities for the Audit**

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

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

Further, in planning and performing the audit of the financial statements and audit of compliance, I consider internal controls in order to give an assurance on the effectiveness of internal controls, risk management and overall governance processes and systems in accordance with the provisions of Section 7(1)(a) of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. My consideration of the internal controls would not necessarily disclose all matters in the internal control that might be material weaknesses under the ISSAIs. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by 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**

**17 January, 2025**

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*Report of the Auditor-General on P.C.E.A Kanjeru Booth Girls High School for the year ended 30 June, 2023 - Kiambu County*

**P.C.E.A.KANJERU BOOTH GIRLS HIGH SCHOOL**  
**Reports and Financial Statements**  
**For the year ended 30<sup>th</sup> June 2023**

**V. STATEMENT OF RECEIPTS AND PAYMENTS PERIOD TO 30<sup>TH</sup> JUNE 2023**

DESCRIPTION OF VOTE HEAD	Note	2022-2023	2021-2022
		Kshs	Kshs
<b>RECEIPTS</b>			
Capitation grants for tuition	1	1,286,698.35	1,411,092.00
Capitation grants for operations	2	4,505,818.00	6,071,827.30
Government grants for infrastructure	3	1,304,000.00	0.00
School Fund Income- Parents' Contributions	4	21,342,041.00	11,171,884.00
School Fund Income- Other receipts	5	9,483,235.00	2,143,750.00
<b>TOTAL RECEIPTS</b>		<b>37,921,792.35</b>	<b>20,798,553.30</b>
<b>PAYMENTS</b>			
Payments for Tuition	6	1,242,416.00	1,357,055.00
Payments for operations	7	4,005,136.41	7,163,410.00
Payments for infrastructure	8	1,865,000.00	0.00
Boarding and school fund payments	9	29,349,402.00	12,299,752.00
<b>TOTAL PAYMENTS</b>		<b>36,461,954.41</b>	<b>20,820,217.00</b>
<b>SURPLUS/DEFICIT</b>		<b>1,459,837.94</b>	<b>(21,663.70)</b>

The school financial statements were approved on \_\_\_\_\_ 2023 and signed by:

Sign: 

Name JOHN MUYA MBURU

Chair BOM:

Date: 24/07/2024

Sign:  Sign: 

Name: JANE W. KABIRO Name: LUCY N. NGOTHO

School Principal/  
Secretary to BOM

Bursar/  
Finance Officer

Date: 24/07/2024

Date: 24/07/2024


**P.C.E.A.KANJERU BOOTH GIRLS HIGH SCHOOL**  
**Reports and Financial Statements**  
**For the year ended 30<sup>th</sup> June 2023**

**STATEMENT OF FINANCIAL ASSETS AND FINANCIAL LIABILITIES AS AT 30<sup>TH</sup> JUNE 2023**

	Note	2022-2023	2021-2022
		Kshs	Kshs
<b>FINANCIAL ASSETS</b>			
<b>Cash and Cash Equivalents</b>			
Bank Balances	10	749,264.00	422,210.00
Cash Balances	11	3,444.00	3,888.00
Short term Investment	12	-	-
<b>Total Cash and cash equivalent</b>		<b>752,708.00</b>	<b>426,098.00</b>
Account's receivables	13	<b>4,438,010.00</b>	<b>2,841,521.00</b>
<b>TOTAL FINANCIAL ASSETS</b>		<b>5,190,718.00</b>	<b>3,267,619.00</b>
<b>FINANCIAL LIABILITIES</b>			
Accounts Payables	14	3,950,897.00	3,487,636.00
<b>NET FINANCIAL ASSETS</b>		<b>1,239,821.00</b>	<b>(220,017.00)</b>
<b>REPRESENTED BY</b>			
Accumulated Fund b/fwd	15	(220,017.00)	(198,353.00)
Surplus/Deficit for the year		1,459,838.00	(21,664.00)
<b>NET FINANCIAL POSITION</b>		<b>1,239,821.00</b>	<b>* (220,017.00)</b>

The School's financial statements were approved on \_\_\_\_\_ 2023 and signed by:

Sign:   
Name JOHN MUYA MBURU

Sign:   
Name: JANE W. KABIRO

Sign:   
Name: LUCY N. NGOTHO

Chair BOM

School Principal/  
Secretary to BOM

Bursar/  
Finance Officer

Date: 

Date: 

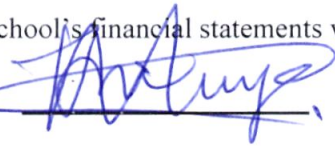
Date: 

**P.G.E.A.KANJERU BOOTH GIRLS HIGH SCHOOL**  
**Reports and Financial Statements**  
**For the year ended 30<sup>th</sup> June 2023**

**VII. STATEMENT OF CASH FLOWS FOR THE PERIOD ENDED 30<sup>TH</sup> JUNE 2023**

		2022-2023	2021-2022
		Kshs	Kshs
<b>Receipts for operating income</b>			
Capitation grants for tuition	1	1,286,698.35	1,411,092.00
Capitation grants for operations	2	4,505,818.00	6,071,827.30
Government grants for infrastructure	3	1,304,000.00	0.00
School fund income- Parents contributions/ fees	4	19,819,344.00	11,024,395.00
School fund income- other receipts	5	<u>9,483,235.00</u>	<u>2,143,750.00</u>
<b>Total receipts</b>		<b><u>36,399,095.35</u></b>	<b><u>20,651,064.30</u></b>
<b>Payments</b>			
Payments for Tuition		1,284,866.00	1,410,555.00
Payments for operations		4,005,136.61	3,613,865.00
Boarding and school fund payments		29,483,133.00	12,959,937.00
<b>Total payments</b>		<b><u>34,773,135.61</u></b>	<b><u>17,984,357.00</u></b>
<b>Net cash flow from operating activities</b>		<b><u>1,625,959.74</u></b>	<b><u>2,666,707.30</u></b>
<b>CASHFLOW FROM INVESTING ACTIVITIES</b>			
Proceeds from Sale of Assets		-	-
Acquisition of Assets		1,299,350.00	3,646,745.00
Proceeds from investments		-	-
Purchase of investments		-	-
<b>Net cash flows from Investing Activities</b>		<b><u>(1,299,350.00)</u></b>	<b><u>(3,646,745.00)</u></b>
<b>CASHFLOW FROM BORROWING ACTIVITIES</b>			
Proceeds from borrowings/ loans		-	-
Repayment of principal borrowings		-	-
<b>Net cash flow from financing activities</b>		<b>326,609.74</b>	<b>(980,037.70)</b>
<b>NET INCREASE IN CASH AND CASH EQUIVALENTS</b>		<b>326,609.74</b>	<b>(980,037.70)</b>
<b>Cash and cash equivalent at BEGINNING of the year</b>		<b><u>426,098.45</u></b>	<b><u>1,406,136.15</u></b>
<b>Cash and cash equivalent at END of the year</b>		<b><u>752,708.19</u></b>	<b><u>426,098.45</u></b>


The School's financial statements were approved on \_\_\_\_\_ 2023 and signed by:

Sign: 

Name JOHN MUYA MBURU

Chair BOM

Date: 24/7/2024

Sign: 

Name: JANE W. KABIRO

School Principal/  
Secretary to BOM

Date: 24/7/2024

Sign: 

Name: LUCY N. NGOTHO

Bursar/  
Finance Officer

Date: 24/7/2024

VIII. STATEMENT OF BUDGETED VERSUS ACTUAL AMOUNTS FOR THE YEAR ENDED 30<sup>TH</sup> JUNE 2023

Receipt/expenses Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
	Kshs	Kshs			Kshs	Kshs
<b>RECEIPTS</b>						
<i>(1) CAPITATION GRANT ON TUITION</i>						
Teaching/learning materials	1,286,698.35		1,286,698.35	1,286,698	-	100.0%
<i>(2) CAPITATION GRANT ON OPERATIONS</i>						
Activity	595,550.00		595,550	276,856	318,694	46.5%
Other voteheads(LTT,EWC,P.E,ADM)	3,546,162.00		3,546,162	3,546,162	-	100.0%
Medical	100,000.00		100,000	90,800	9,200	90.8%
R.M.1	592,000.00		592,000	592,000	-	100.0%
<i>(3) CAPITATION GRANT ON INFRASTRUCTURE</i>						
Maintenance and improvement fund	1,896,000.00		1,896,000	1,304,000	592,000	68.8%
<i>(4) FEES CHARGED ON PARENTS</i>						
B.E.S /LUNCH	17,265,591.00		17,265,591	17,265,591	-	100.0%
Personal Emoluments	933,410.00		933,410	933,410	-	100.0%
L.T.T	890,841.00		890,841	207,480	683,361	23.3%
Admin	930,034.00		930,034	559,485	370,549	60.2%
EWC	1,474,890.00		1,474,890	1,474,890	-	100.0%
Activity	690,980.00		690,980	190,000	500,980	27.5%
RMI	711,185.00		711,185	711,185	-	100.0%
Agriculture Project	10,000.00		10,000.00	600.00	9,400	6.0%
Uniform	7,388,935.00		7,388,935.00	7,388,935	-	100.0%
School Bus	16,708.00		16,708.00	15,000	1,708	89.8%

**P.C.E.A.KANJERU BOOTH GIRLS HIGH SCHOOL**

**Reports and Financial Statements**

**For the year ended 30<sup>th</sup> June 2023**

<b>Receipt/expenses Item</b>	<b>Original Budget</b>	<b>Adjustments</b>	<b>Final Budget</b>	<b>Actual on Comparable Basis</b>	<b>Budget Utilization Difference</b>	<b>% of Utilization</b>
	a	b	c=a+b	d	e=c-d	f=d/c %
	Kshs	Kshs			Kshs	Kshs
Development	1,178,905.00		1,178,905.00	1,178,905	-	100.0%
Swimming Pool	659,770.00		659,770.00	659,770	-	100.0%
Surcharge	8,300.00		8,300.00	8,300	-	100.0%
Homescience	186,750.00		186,750.00	186,750	-	100.0%
Computer	44,975.00		44,975.00	44,975	-	100.0%
<b>TOTAL INCOME</b>	<b>38,312,276.00</b>		<b>38,312,276.00</b>	<b>37,921,792</b>	<b>390,484</b>	99.0%
<b>(1) EXPENDITURE FOR TUITION</b>						
Teaching / learning materials	1,286,698.35		1,286,698.35	1,242,416	44,282	96.6%
<b>(2) EXPENDITURE FOR OPERATIONS</b>						
Activity	595,550.00		595,550	595,550	-	100.0%
Other voteheads(LTT,EWC,P.E,ADM)	3,546,162.00		3,546,162	3,353,586	192,576	94.6%
Medical	100,000.00		100,000	0	100,000	0.0%
R.M.I	592,000.00		592,000	56,000	536,000	9.5%
<b>(3) EXPENDITURE FOR INFRASTRUCTURE</b>						
Maintenance and improvement fund	1,896,000.00		1,896,000	1,865,000	31,000	98.4%
<b>3) EXPENDITURE FOR SCHOOL FUND</b>						
B.E.S	17,265,591.00		17,265,591	16,995,017	270,574	98.4%
Personal Emoluments	933,410.00		933,410	712,590	220,820	76.3%
L.T.T	890,841.00		890,841	890,841	-	100.0%
Admin	930,034.00		930,034	930,034	-	100.0%
EWC	1,474,890.00		1,474,890	724,436	750,454	49.1%
Activity	690,980.00		690,980	690,980	-	100.0%

**P.C.E.A.KANJERU BOOTH GIRLS HIGH SCHOOL**

**Reports and Financial Statements**

**For the year ended 30<sup>th</sup> June 2023**

<b>Receipt/expenses Item</b>	<b>Original Budget</b>	<b>Adjustments</b>	<b>Final Budget</b>	<b>Actual on Comparable Basis</b>	<b>Budget Utilization Difference</b>	<b>% of Utilization</b>
	a	b	c=a+b	d	e=c-d	f=d/c %
	Kshs	Kshs			Kshs	Kshs
RMI	711,185.00		711,185	401,230	309,955	56.4%
Agriculture Project	10,000.00		10,000	-	10,000	0.0%
School Bus	16,708.00		16,708	16,708	-	100.0%
Uniform	7,388,935.00		7,388,935	7,270,045	118,890	98.4%
Homescience	186,750.00			45,239		
Computer	44,975.00			-		
Development	1,178,905.00			487,500		
Swimming Pool	659,770.00			184,782		
<b>TOTAL</b>	<b>38,328,984</b>		<b>38,328,984</b>	<b>36,461,954</b>	<b>1,867,029.94</b>	<b>95.1%</b>

## **IX. SIGNIFICANT ACCOUNTING POLICIES**

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

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

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

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

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

### **2. Recognition of receipts and payments**

The *school* recognises all receipts from the various sources when the event occurs and the related cash has actually been received by the *school*. In addition, the *school* recognises all expenses when the event occurs and the related cash has actually been paid out by the *school*.

### **3. In-kind contributions**

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

### **4. Cash and cash equivalents**

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

**SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**5. Accounts Receivable**

For the purposes of these financial statements, imprests and advances to authorised public officers and/or institutions which were not surrendered or accounted for at the end of the financial year are treated as receivables. This is in recognition of the government practice where the imprest payments are recognized as expenditure when fully accounted for by the imprest or AIE holders. This is an enhancement to the cash accounting policy. Other accounts receivables are disclosed in the financial statements.

**6. Accounts Payable**

For the purposes of these financial statements, deposits and retentions held on behalf of third parties have been recognized as accounts payables. This is in recognition of the government practice of retaining a portion of contracted services and works pending fulfilment of obligations by the contractor and to hold deposits on behalf of third parties. This is an enhancement to the cash accounting policy adopted by National Government Ministries and agencies. Other liabilities including pending bills are disclosed in the financial statements. Pending bills consist of unpaid liabilities at the end of the financial year arising from contracted goods or services during the year or in past years.

**7. Non-current assets**

Non-current assets are expensed at the time of acquisition while disposal proceeds are recognized as receipts at the time of disposal. However, the acquisitions and disposals are reflected in the school fixed asset register a summary of which is provided as a memorandum to these financial statements.

**8. Budget**

The budget is developed on the same accounting basis (cash basis), the same accounts classification basis, and for the same period as the financial statements. The *school's* budget was approved by the School Board of Management. A comparison of the actual performance against the comparable budget for the financial year under review has been included in the financial statements.

**9. Comparative figures**

Where necessary comparative figures for the previous financial year have been amended or reconfigured to conform to the required changes in presentation.

**10. Subsequent events**

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended 30<sup>th</sup> June 2023.

**P.C.E.A.KANJERU BOOTH GIRLS HIGH SCHOOL**  
**Reports and Financial Statements**  
**For the year ended 30<sup>th</sup> June 2023**

**X. NOTES TO THE FINANCIAL STATEMENTS**

**1 CAPITATION GRANT FOR TUITION**

	<b>2022-2023</b>	<b>2021-2022</b>
	<b>Kshs</b>	<b>Kshs</b>
Text books	0.00	-
Exercise books	183,945.00	-
Laboratory equipments and apparatus	303,798.00	-
Teaching/learning materials	543,016.75	1,411,092.00
Chalk	30,768.00	-
Internal exams	225,170.60	-
Reference books	-	-
<b>Total</b>	<b>1,286,698.35</b>	<b>1,411,092.00</b>

**2 CAPITATION GRANT FOR OPERATIONS**

	<b>2022-2023</b>	<b>2021-2022</b>
	<b>Kshs</b>	<b>Kshs</b>
Personal Emoluments	2,303,058.00	2,196,468.30
Maintenance and improvement fund	-	7,550.00
Local transport / travelling	84,888.00	334,903.00
Electricity and water	721,010.00	628,078.00
Administration costs	437,206.00	707,128.00
Repair ,Maintenance and Improvement	592,000.00	2,104,500.00
Medical and Insurance	90,800.00	93,200.00
Activity	276,856.00	0.00
<b>Total</b>	<b>4,505,818.00</b>	<b>6,071,827.3</b>

**3 CAPITATION GRANT FOR INFRASTRUCTURE**

	<b>2022-2023</b>	<b>2021-2022</b>
	<b>Kshs</b>	<b>Kshs</b>
Maintenance and improvement fund	1,304,000.00	0.00
Transistion Infrastructure Grants		-
Administration Block		-
Economic Stimulus Grants		-
others(Specify NGCDF and County Govt		-
<b>Total</b>	<b>1,304,000.00</b>	<b>0.00</b>

**P.C.E.A.KANJERU BOOTH GIRLS HIGH SCHOOL**  
**Reports and Financial Statements**  
**For the year ended 30<sup>th</sup> June 2023**

**4 PARENTS CONTRIBUTION/FEES - SCHOOL FUND ACCOUNT**

	<b>2022-2023</b>	<b>2021-2022</b>
	<b>Kshs</b>	<b>Kshs</b>
Lunch programme	0.00	11,171,884.00
Personal Emoluments	933,410.00	0.00
B.E.S	17,265,591.00	0.00
Repairs and maintenance	711,185.00	0.00
Local transport / travelling	207,480.00	0.00
Electricity and water	1,474,890.00	0.00
Medical	0.00	0.00
Administration costs	559,485.00	0.00
<b>Total</b>	<b>190,000.00</b>	<b>0.00</b>
<b>Total</b>	<b>21,342,041.00</b>	<b>11,171,884.00</b>

**5 OTHER RECEIPTS – SCHOOL FUND ACCOUNT**

	<b>2022-2023</b>	<b>2021-2022</b>
	<b>Kshs</b>	<b>Kshs</b>
School bus	15,000.00	0.00
Swimming pool	659,770.00	0.00
Home Science Practicals	186,750.00	0.00
Development	1,178,905.00	0.00
Agriculture	600.00	0.00
Surcharge	8,300.00	0.00
Computer	44,975.00	0.00
Uniform	7,388,935.00	2,143,750.00
Rent Income	0.00	0.00
<b>Total</b>	<b>9,483,235.00</b>	<b>2,143,750.00</b>

**6 PAYMENTS FOR TUITION**

	<b>2022-2023</b>	<b>2021-2022</b>
	<b>Kshs</b>	<b>Kshs</b>
Exercise books	128,080.00	-
Laboratory equipments and apparatus	504,955.00	-
Teaching/learning materials	476,081.00	1,357,055.00
chalks	16,800.00	-
Internal exams	116,500.00	-
<b>Total</b>	<b>1,242,416.00</b>	<b>1,357,055.00</b>

**P.C.E.A.KANJERU BOOTH GIRLS HIGH SCHOOL**  
**Reports and Financial Statements**  
**For the year ended 30<sup>th</sup> June 2023**

**NOTES TO THE FINANCIAL STATEMENTS (Continued)**

**7 PAYMENTS FOR OPERATIONS**

	<b>2022-2023</b>	<b>2021-2022</b>
	<b>Kshs</b>	<b>Kshs</b>
Personal Emoluments	1,902,850.00	2,001,810.00
Administration Cost	937,936.41	896,925.00
Repairs and maintenance & improvements	56,000.00	0.00
Local transport / travelling	162,200.00	99,660.00
Electricity and water	350,600.00	335,120.00
Activity Expenses	595,550.00	183,150.00
Acquisition of assets	0.00	3,646,745.00
<b>TOTAL</b>	<b>4,005,136.41</b>	<b>7,163,410.00</b>

**8 PAYMENTS FOR INFRASTRUCTURE**

	<b>2022-2023</b>	<b>2021-2022</b>
	<b>Kshs</b>	<b>Kshs</b>
Library Shelves Partions and Tables		
Renovation of the staff Houses	587,260.00	
Renovation of kitchen	340,800.00	
Renovation of Administration block Offices toilets	371,290.00	
Renovation of the Laboratory	565,650.00	
<b>TOTAL</b>	<b>1,865,000.00</b>	

**9 BOARDING AND SCHOOL FUND PAYMENTS**

	<b>2022-2023</b>	<b>2021-2022</b>
	<b>Kshs</b>	<b>Kshs</b>
Lunch Program	-	10,294,582.00
Repair ,Maintenance and Improvements	401,230.00	-
Personal Emoluments	712,590.00	-
B.E.S	16,995,017.00	-
L. T. T	890,841.00	-
Administration Costs	930,034.00	-
E. W.C	724,436.00	-
Swimming pool	184,782.00	-
Homescience	45,239.00	-
Development	487,500.00	-
Uniform	7,270,045.00	2,005,170.00
Activity	690,980.00	-
School Bus	16,708.00	-
<b>TOTAL</b>	<b>29,349,402.00</b>	<b>12,299,752.00</b>

**P.C.E.A.KANJERU BOOTH GIRLS HIGH SCHOOL**  
**Reports and Financial Statements**  
**For the year ended 30<sup>th</sup> June 2023**

**NOTES TO THE FINANCIAL STATEMENTS (Continued)**

**10 BANK ACCOUNTS**

<b>Name of Bank, Account No. &amp; currency</b>	<b>Bank Account Number</b>	<b>2022-2023</b>	<b>2021-2022</b>
		<b>Kshs</b>	<b>Kshs</b>
Tuition Account	0570291742619	2,580.35	748.00
Operations Account	0570291740482	513,385.09	13,833.70
School Fund Account	0570291920744	188,032.15	403,802.15
Savings Account	0570263833705	40,136.60	3,346.60
Infrastructural Account	0570273409642	5,130.00	480.00
<b>Total</b>		<b>749,264.19</b>	<b>422,210.45</b>

**11 CASH IN HAND**

<b>Description</b>	<b>2022-2023</b>	<b>2021-2022</b>
	<b>Kshs</b>	<b>Kshs</b>
Tuition Account		
Operation Account	1,829.00	699.00
School Fund account	1,515.00	3,089.00
Infrastructural Account	100.00	100.00
<b>Total</b>	<b>3,444.00</b>	<b>3,888.00</b>

**12 SHORT TERM INVESTMENTS**

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

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**NOTES TO THE FINANCIAL STATEMENTS (Continued)**

**13 ACCOUNTS RECEIVABLE**

Description	2022-2023	2021-2022
	Kshs	Kshs
Fees arrears	4,438,010.00	2,841,521.00
Other non-fees receivables	-	-
Salary advances	-	-
Imprest	-	-
<b>Total</b>	<b>4,438,010.00</b>	<b>2,841,521.00</b>

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

Description	2022-2023	% of the total	2021-2022	% of the total
	Kshs	Kshs		
Fees arrears for current year	2,589,377.00	58%	241,300.00	8%
Fees arrears for the previous year	-	0%	-	0%
Fees arrears for prior periods (over two years)	1,848,633.00	42%	2,600,221.00	92%
<b>Total</b>	<b>4,438,010.00</b>	<b>100%</b>	<b>2,841,521.00</b>	<b>100%</b>

**14 ACCOUNTS PAYABLE**

Description	2022-2023	2021-2022
	Kshs	Kshs
Trade creditors (See ageing below and appendix 1)	3,753,845.00	3,364,376.00
Prepaid fees	197,052.00	123,260.00
Retention monies		
<b>Total</b>	<b>3,950,897.00</b>	<b>3,487,636.00</b>

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

Description	2022-2023	% of the total	2021-2022	% of the total
	Kshs	Kshs		
Trade creditors for current year	1,352,195.00	36%		0%
Trade creditors for the previous year	-	0%	1,141,110.00	34%
Trade creditors for prior periods (over two years)	2,401,650.00	64%	2,223,266.00	66%
<b>Total</b>	<b>3,753,845.00</b>		<b>3,364,376.00</b>	<b>100%</b>

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**NOTES TO THE FINANCIAL STATEMENTS (Continued)**

**15 FUND BALANCE BROUGHT FORWARD**

<b>Description</b>	<b>2022-2023</b>	<b>2021-2022</b>
	<b>Kshs</b>	<b>Kshs</b>
Bank balances	749,264.19	422,210.45
Cash balances	3,444.00	3,888.00
Short Term Investments	-	-
Receivables	4,438,010.00	2,841,521.00
Payables	(3,950,897.00)	(3,487,636.00)
<b>Total</b>	<b>1,239,821.19</b>	<b>(220,016.55)</b>

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**Other important disclosure notes**

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

**16 Non-current Liabilities Summary**

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

**17 Biological assets**

<b>Description</b>	<b>Numbers</b>	<b>2022-2023</b>	<b>2021-2022</b>
		<b>Kshs</b>	<b>Kshs</b>
Cattle		-	-
Goats		-	-
Trees		-	-
Coffee or tea plantation		-	-
Poultry		-	-
<b>Total</b>		<b>-</b>	<b>-</b>

**18 Borrowings**

<b>Description</b>	<b>2022-2023</b>	<b>2021-2022</b>
	<b>KShs</b>	<b>KShs</b>
<b>a) Borrowings</b>		-
Borrowing at beginning of the year	-	-
Borrowings during the year	-	-
Repayments of during the year	-	-
<b>Balance at end of the year</b>	<b>-</b>	<b>-</b>

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Other important disclosure notes

19 Stock/ Inventory

Description	Opening Balance in units	Opening balance in kshs.	Purchases during the year in units	Purchases during the year in kshs	Issues during the year in units	Issues During the year in kshs.	Closing balances in units	Closing balances in kshs.
Maize Kgs	-	0	2,340	219,960	2,340	219,960	-	0
Sugar Kgs	55	8,800	3,100	496,000	2,499	399,840	656	104,960
Rice Kgs	444	79,920	11,250	2,025,000	9,879	1,778,220	1,815	326,700
C.Fat Kgs	22	9,460	870	374,100	835	359,050	57	24,510
Tissue Rolls	73	1,825	1,720	43,000	1,543	38,575	250	6,250
Tea Leaves Pkts	5	2,000	160	64,000	144	57,600	21	8,400
Serviettes Pkts	7	560	54	4,320	53	4,240	8	640
Scrubber	4	60	47	705	48	720	3	45
Menengai Soap 1kg	8	1,200	15	2,400	22	3,520	1	80
Steelwool	10	150	-		10	150	-	0
Salt Pkts	78	0	680	680,000	520	520,000	238	238,000
Cabbages Kgs	-	0	21,755	870,200	21,658	866,320	97	3,880
Onions Kgs	-	0	1,318	131,800	1,316	131,600	2	200
Potatoes Kgs	6	300	3,152	157,600	3,150	157,500	8	400
Bread	97	4,559	39,328	1,848,416	39,425	1,852,975	-	0
Ball Pens	90	1,800	1,105	22,100	1,155	23,100	40	800
Pencils	-	0	24	240	18	180	6	60
Erasers	-	0	80	1,600	80	1,600	-	0
Whiteout	-	0	21	4,200	15	3,000	6	1,200
A4 Ruled Ex Books	20	2,660	8,844	1,176,252	8,856	1,177,848	8	1,064
A4 Squared Exe Bks	129	17,157	858	114,114	987	131,271	-	0
Rulers	-	0	30	900	30	900	-	0
Printing Reams	13	7,800	1,240	744,000	1,253	751,800	-	0
RISO Master Roll-S-7041E	-	0	28	238,000	24	204,000	4	34,000
RISO Ink S-7220 E	-	0	28	182,000	24	156,000	4	26,000
Kangaroo Staples 24/6 Pkt	1	200	80	16,000	55	11,000	26	5,200
Foolscaps Realms	40	24,000	84	50,400	124	74,400	-	0
A4 Graph Paper Realms	-	0	15	9,000	15	9,000	-	0
Student ID Cards	-	0	300	90,000	300	90,000	-	0
Cello Tape	1	17	24	408	25	425	-	
Masking Tape	3	75	66	1,650	62	1,550	7	175
Toner KM-2560	-	0	3	19,500	2	13,000	1	6,500
Toner Cartridge TK-	-	0	2	8,480	2	8,480	-	0

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Description	Opening Balance in units	Opening balance in kshs.	Purchases during the year in units	Purchases during the year in kshs	Issues during the year in units	Issues During the year in kshs.	Closing balances in units	Closing balances in kshs.
White Board Ink	-	0	80	12,800	48	7,680	32	5,120
Counter Books		0		0		0		0
4 Square	17	4,250	32	8,000	49	12,250	-	0
6 Quire	-	0	18	7,200	18	7,200	-	0
3 Quire	11	0	24	0	35	0	-	0
Epson Ink	2	900	3	1,350	2	900	3	1,350
Permanent Ledger Books	-	0	4	3,200	4	3,200	-	0
Consumable Ledger Books	-	0	4	2,400	4	2,400	-	0
Lesson Plan Books	85	85,000	-		31	31,000	54	54,000
Admission Files	-	0	500	100,000	500	100,000	-	0
Calculators	-	0	4	5,800	4	5,800	-	0
HP Cartridge 85-A	1	4,500	-		1	4,500	-	0
Binding Tape	-	0	3	900	3	900	-	0
<b>TOTAL</b>								

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**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.

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

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**ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE**

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2018	Outstanding Balance JUNE 2023	Comments
	a	b	c	d=a-c		
	Kshs	Kshs	Kshs	Kshs	Kshs	
<b>Construction of buildings</b>						
1. TOKIKA FABRICATORS	565,650	APRIL 2023	-	-	565,650	
2.						
3.						
<b>Sub-Total</b>					<b>565,650.00</b>	
<b>Supply of goods</b>						
4. WAKIM UNIFORM SUPPLIERS	1,176,200	2018,2020&2021	30,000	1,176,200	1,146,200	
5. RAHMIES LTD	730,100	OCT 2018	50,000	730,100	680,100	
6. COPYCAT GROUP	320,000	JUNE 2018	180,423	139,577	139,577	
7. MAJOCHEM INVESTMENT	177,900	JAN 2021	123,500	-	54,400	
8. JURAYA INVESTMENT	201,775	MAY 2021	43,500	-	158,275	
9. GIWA HARDWARE	132,748	JAN 2018	-	132,748	132,748	
10. ADVAMART LTD	88,500	APRIL 2018	-	88,500	88,500	
11. CHEM-EQUIP ENTERPRISES	79,650	JUNE 2023	-	-	79,650	
12. WELLBAKED WHEAT PRODUCTS	311,845	JUNE 2023	-	-	311,645	
13. GRATHA ENTERPRISES	287,405	JUNE 2023	-	-	287,405	
14. ALEX M.KARONGA	60,325	JUNE 2023	-	-	60,325	
15. MUGUGA DAIRY	47,320	JUNE 2023	-	-	47,320	
<b>Sub-Total</b>					<b>3,186,145.00</b>	
<b>Supply of services</b>						
16.						
17.						
18.						
<b>Sub-Total</b>						
<b>Grand Total</b>					<b>3,751,795.00</b>	

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**ANNEX 2 – SUMMARY OF FIXED ASSETS REGISTER**

S/NO.	ASSETS	QUANTITY	VALUE
1.	land	5 acres	160,000,000
2.	<b>BUILDINGS AND STRUCTURES</b>		
	Classrooms	17	34,000,000
	Labs	3	6,000,000
	Admn block	1	10,000,000
	Modern library	1	5,000,000
	Kitchen	1	3,000,000
	Homescience	1	2,000,000
	Storage room	1	1,000,000
	Staff toilets	6	1,200,000
	Students toilets	35	3,500,000
3.	Motor vehicles	1	4M
4.	Dorm	1	30,000,000
5.	Dining hall	1	10,000,000
6.	Staffroom	1	2,000,000
7.	Staff Quarters	7	21,000,000
8.	Borehole	1	4,000,000
9.	Generator	1	3,000,000
10.	<b>OFFICE EQUIPMENT, FURNITURE AND FITTINGS</b>		
	Library tables	13	208,000
	Library Chairs	22	88,000
	Lockers	790	35,500,000
	Chairs	1410	2,115,000
	Others	403	604,500

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11.	<b>ICT EQUIPMENTS,AND OTHER ASSETS</b>		
	Computer	31	19,359,500
	Printer	5	210,000
12.	<b>TOOLS AND APPARATUS</b>	2	1200
	Farm tools-pangas		
	Lawn mower	1	50,000
	Rake	4	1200
	Hammer	1	1000
13.	<b>OTHER MACHINERY AND EQUIPMENT</b>		
	<b>HOME SCIENCE EQUIPMENTS</b>		
	Cookers	7	294,000
	Sewing machines	15	180,000
	Fridge	2	80,000
	<b>KITCHEN</b>		
	Jikos	4	400,000
14.	<b>GAMES EQUIPMENTS</b>		
	Balls	8	28,000
	<b>Jazzi</b>	4	7,200
	Boots	14	19,600
	Others	3	4,200

