

REPUBLIC OF KENYA



Enhancing Accountability

REPORT

**THE NATIONAL ASSEMBLY
PAPERS LAID**

DATE: 10 JUN 2026

DAY.

WED

OF:

TABLED

HON. NADMI WARD, MP

DEPUTY MAJORITY PARTY WHIP

**CLERK-AT
THE-TABLE:**

V. WAMBUL

THE AUDITOR-GENERAL

ON

**PARLIAMENT
OF KENYA
LIBRARY**

**ST. PETER CLAVER'S SECONDARY SCHOOL -
KITHUKI**

**FOR THE YEAR ENDED
30 JUNE, 2024**

MAKUENI COUNTY

Revised 30th June 2024.



ST PETER CLAVER'S SECONDARY SCHOOL -KITHUKI

ANNUAL REPORT AND FINANCIAL STATEMENTS

**FOR THE FINANCIAL YEAR ENDED
30TH JUNE 2024**

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

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1. Acronyms and 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.

2. Key School Information and Management

(a) Background information

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

The school was registered in February, 2020 under registration number 17S30000068 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 878 number of students as at 30th June 2024. It has 4 streams and 28 teachers of which 4 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	Paul Matiku	Chairman	22nd July, 2022
2	Nicodemus M. Mutava	Secretary – Principal	22nd July, 2022
3	Anthony M. Kavunda	Member	22nd July, 2022
4	Angelina K. Mutava	Member	22nd July, 2022
5	Sarah Nzioka	Member	22nd July, 2022
6	Clyde Kinyumu	Member	22nd July, 2022
7	James Mukumbu	Member	22nd July, 2022
8	Stephen Kiswili	Member – Rep CEB	22nd July, 2022
9	Daniel M. Kimai	Member Rep Teachers	22nd July, 2022
10	Father Augustine	3 Members – Sponsor	22nd July, 2022
11	Peter P. Muthuwa	Member – Community	22nd July, 2022
12	Sammy Kivungi	Member Special Needs	22nd July, 2022
13	Joseph Nzuve Muthenya	Rep Students	22nd July, 2022

The functions of the School Board of Management are to:

- Promote the best interests of the School and ensure its development.
- Promote quality education for all pupils in accordance with the standards set under the Basic Education Act, 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	Peter Muthuwa	Chairperson	2 out of 2
		Paul Mwalali	Member	2 out of 2
		Angelina Mutava	Member	2 out of 2
		Anthony Kavunda	Member	2 out of 2
2	Audit Committee	Paul Mwalali	Chairperson	1 out of 1
		James Mukumbu	Member	1 out of 1
		Angelina Mutava	Member	1 out of 1
		Sarah Nzioka	Member	1 out of 1
3	Finance, procurement and general purposes Committee	Alex Kyangu	Chairperson	1 out of 1
		James Kitili	Member	1 out of 1
		Bonface Muumbi	Member	1 out of 1
		Daniel Kimai	Member	1 out of 1
4	Academic Committee	Aggrey Mugaisi	Chairperson	3 out of 3
		George Mbale	Member	3 out of 3

		Peter Muthuwa	Member	3 out of 3
		Newton Ogendi	Member	3 out of 3
5	Development Committee	Anthony Kavunda	Chairperson	1 out of 1
		James Mukumbu	Member	1 out of 1
		Clyde Kinyumu	Member	1 out of 1
		Newton Ogendi	Member	1 out of 1
6	Discipline and welfare Committee	George Mbale	Chairperson	3 out of 3
		Geoffrey Obao	Member	3 out of 3
		Aggrey Mugaisi	Member	3 out of 3
		Doris Kiminza	Member	3 out of 3
7	Adhoc Committee (if any during the year)	Sarah Nzioka	Chairperson	1 out of 1
		Newton Ogendi	Member	1 out of 1
		Jonathan Musyoki	Member	1 out of 1
		Fridah Koki	Member	1 out of 1

NB/ Principal is the secretary for each committee.

(d) School operation Management

For the financial year ended 30th June, 2024 the School's day-to-day management was under the following persons:

Ref:	Designation	Name	Identification
1	Principal	Nicodemus Muthama Mutava	TSC No.271520
2	Deputy Principal	George Musyimi Mbale	TSC No.402007
3	School Bursar	Fridah Koki King'oo	NAC/311208
4	Other (specify)		

(e) Schools contacts

Post Office Box: 80-90302,Kathonzweni
Telephone: 0712065056
E-mail: stpeterclaverkithuki@gmail.com
Website: www.stpeterclaverkithuki.co.ke
Facebook:
Twitter:

(f) School Bankers

Name of Bank: KCB /EQUITY
Branch: WOTE
Postal Address:80-90302,KATHONZWENI

The following are bankers account and paybill.

1. Account name:Boarding account
Name of bank:Kenya commercial Bank
Branch:Wote
Account number:1105321304

Paybill number:31523k attached to Boarding Account

Account name:Boarding account
Name of bank:Equity Bank
Branch :Wote
Account number:0670277464233

2. Account name:Operations
Name of bank :Kenya Commercial Bank
Branch :Wote
Account number:1108394965
3. Account name:Infrastructure
Name of bank:Kenya Commercial Bank
Branch: Wote
Account number:1257811509

4. Account name: Tuition
Name of bank: Kenya Commercial Bank
Branch: Wote
Account number: 1105321479

5. Account name: CDF
Name of bank: Kenya Commercial Bank
Branch: Wote
Account number: 1117473155

(g) Independent Auditors

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

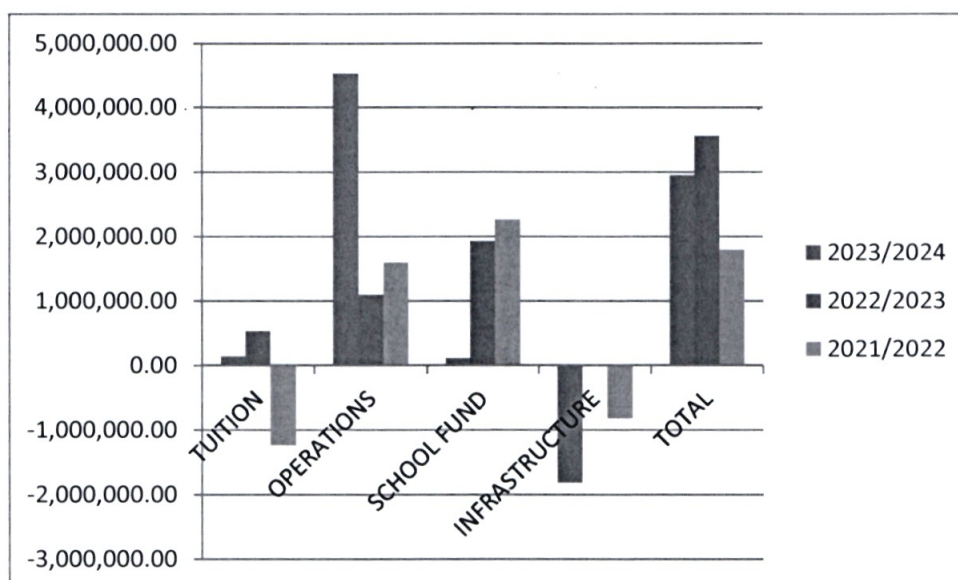
3. Summary Report of Performance of The School

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

a) Financial performance:

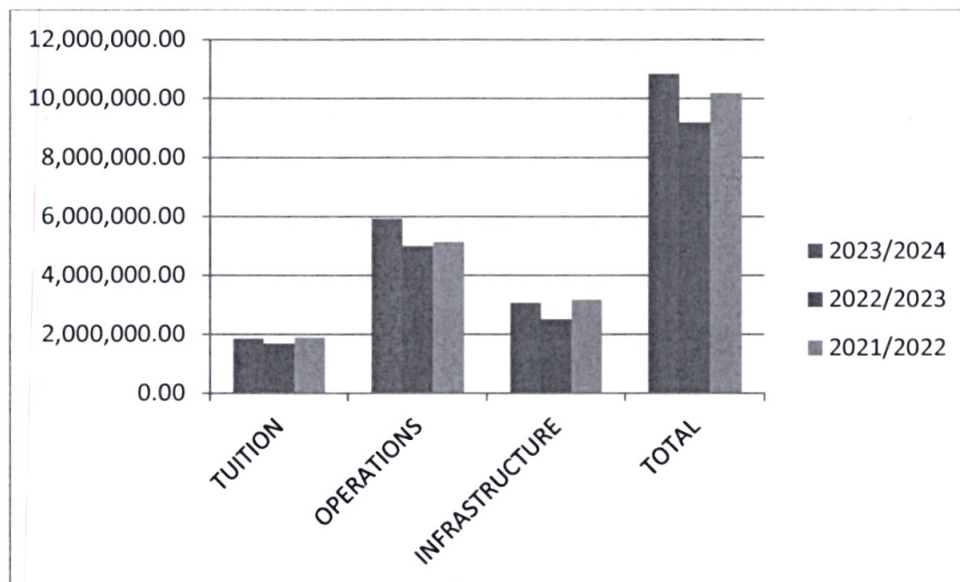
I. SURPLUS/DEFICIT REALISED

ACCOUNT/YEAR	2023/2024	2022/2023	2021/2022
TUITION	136,485.00	534,361.50	(1,237,535.20)
OPERATIONS	4,523,787.60	1,098,870.30	1,595,274.70
SCHOOL FUND	106,263.80	1,931,393.60	2,262,269.25
INFRASTRUCTURE	(1,817,911.00)		(822,220.00)
TOTAL	2,948,625.40	3,564,625.40	1,797,788.75



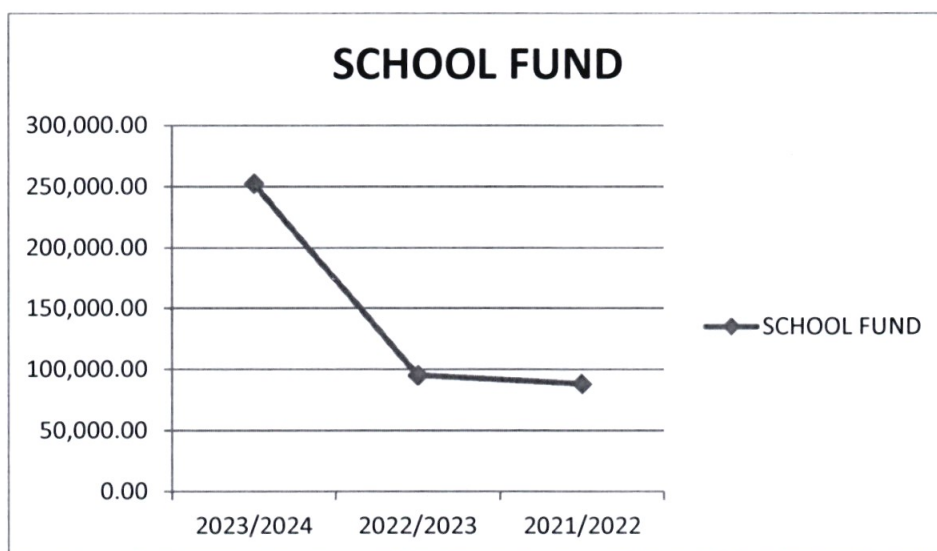
II. CAPITATION

ACCOUNT/YEAR	2023/2024	2022/2023	2021/2022
TUITION	1,854,919.00	1,676,430.50	1,876,861.80
OPERATIONS	5,913,763.60	4,991,505.30	5,129,213.70
INFRASTRUCTURE	3,070,100.00	2,505,000.00	3,174,500.00
TOTAL	10,838,782.60	9,172,935.80	10,180,575.50



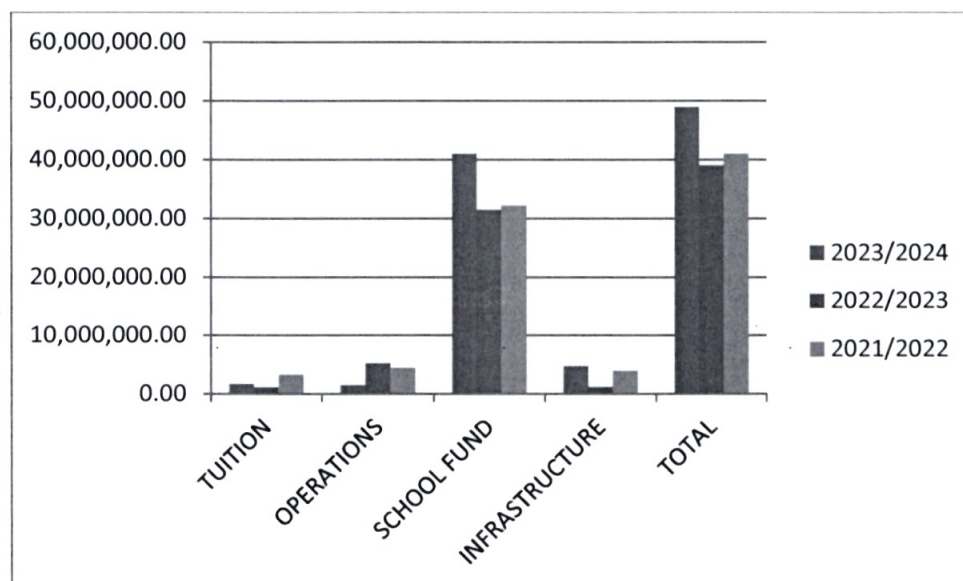
III. GROWTH OF SCHOOL FUND INCOME(S) EARNED

ACCOUNT/YEAR	2023/2024	2022/2023	2021/2022
SCHOOL FUND	252,200.00	95,000.00	88,000.00



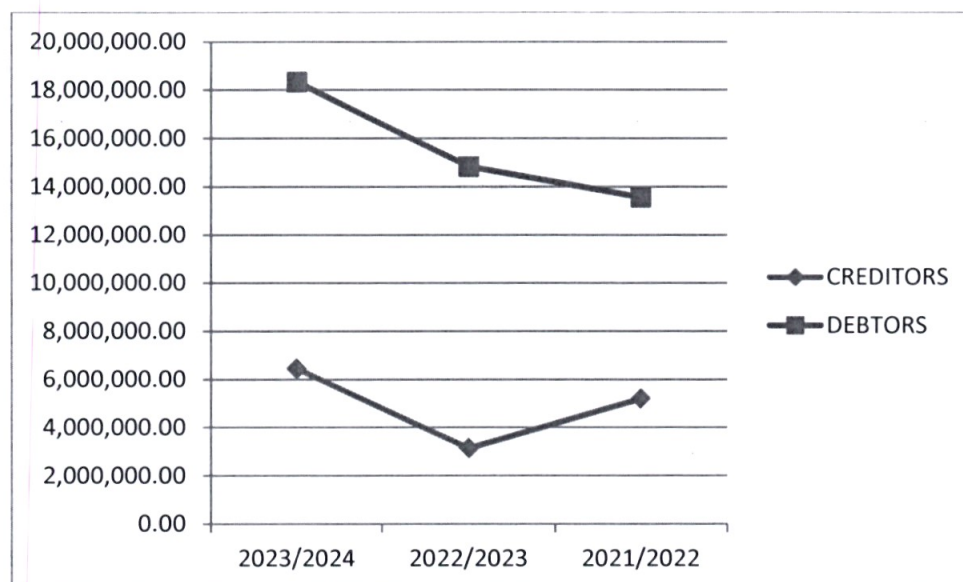
IV. GROWTH OF EXPENDITURE IN THE SCHOOL

ACCOUNT/YEAR	2023/2024	2022/2023	2021/2022
TUITION	1,718,238.00	1,142,069.00	3,340,887.00
OPERATIONS	1,532,176.00	5,203,995.00	4,451,083.00
SCHOOL FUND	40,959,290.20	31,462,651.40	32,216,696.45
INFRASTRUCTURE	4,745,811.00	1,193,640.00	3,971,500.00
TOTAL	48,955,515.20	39,002,355.40	40,980,166.45



V. MOVEMENT OF DEBTORS AND CREDITORS

PARTICULAR/YEAR	2023/2024	2022/2023	2021/2022
CREDITORS	6,447,036.16	3,127,694.16	5,184,193.16
DEBTORS	18,323,779.10	14,822,530.10	13,561,103.10



b) Teacher Student ratio:

	DESCRIPTION YEAR	2023/2024	2022/2023	2021/2022
1	Enrolment	853	717	600
2	Number of teachers	27	27	29
3	Teachers under TSC	23	22	23
4	Teachers under BOM	4	5	6
5	Teachers recruited by TSC during the year	-	-	2
6	Retired /Demise/transferred	-	-	1
7	Teachers students ratio	1:32	1:26	1:20

Teachers

TEACHERS PER SUBJECT	SUBJECT COMBINATION	TSC EMPLOYED	BOM EMPLOYED
1	HISTORY/GEOGRAPHY	1	0
1	B/ST/GEOGRAPHY	1	0
4	BIOLOGY/CHEMISTRY	3	1
2	MATHS/PHYSICS	1	0
4	ENGLISH/LITERATURE	3	1
2	AGRICULTURE/BIOLOGY	2	0
4	KISWAHILI/CRE	4	0
2	MATHS/B/STUDIES	2	0
1	MATHS/GEOGRAPHY	1	0
1	HISTORY/CRE	1	0
1	MATHS/CHEMISTRY	1	1
2	HISTORY/KISWAHILI	2	0
1	COMPUTER	1	0
1	BIOLOGY/MATHS	0	1
27		23	4

c)The mean score in the 2023 KCSE:

YEAR	MEAN SCORE	A	A-	B+	B	B-	C+	C	C-	D+	D	D-	E	X
2021	5.50	0	0	2	4	12	18	31	45	36	6	1	0	1
2022	6.07	0	0	1	10	13	32	51	44	17	1	0	0	1
2023	7.83	0	1	13	42	51	55	16	5	0	0	0	0	0

d) Number of Candidates in the 2024 KCSE:

YEAR	KCSE CANDIDATE	TRANSITION TO UNIVERSITY	TRANSITION TO COLLEGE
2021	156	36	112
2022	170	56	114
2023	183	162	21

e) The capacity of the school:

S/NO	PARTICULAR	2023/2024	2022/2023	2021/2022
1	School enrolment	841	717	600
2	Laboratory(science & computer)	4	4	3
3	Dormitories	5	5	5
4	Dining hall	1	1	1
5	Borehole	1	1	1
6	Ablution block	25	25	25
7	Food store	2	2	2
8	Modern kitchen	1	1	1
9	Administration block	1	1	1
10	Plastic water tank(10000litres)	2	2	2
11	Departmental offices	6	6	6
12	Deputy office	1	1	1
13	Principal's office	1	1	1
14	Classrooms	15	14	12

f) Development projects carried out by the school:

Projects	Source of funds	Status	Initial Cost (Kshs)	Amount Spent (Kshs)	Expected completion time
Renovation of dormitory	MOE		4,373,440.00	3,364,140.00	Completed
Renovation of classroom	MOE		200,000.00	200,000.00	Completed


 PRINCIPAL
 ST. PETER CLAVER'S
 School Principal
 SEC. SCHOOL - KITHUKI
 P. O. Box 80-90302, KATHONZWENI

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 St Peter Claver's Secondary –Kithuki 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, 2024, and of the school's financial position as at that date.

.....
Name: Anthony Mutunga Kavunda

Designation: Chairman, School Board of Management

Date: 26/07/2024

.....
Name: Nicodemus Muthama Mutava

Designation: School Principal & Secretary to Board of Management

Date: 26/07/2024

.....
Name: Fridah Koki King'oo

Designation: Bursar/ Finance Officer

Date: 26/07/2024

REPUBLIC OF KENYA

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HEADQUARTERS
Anniversary Towers
Monrovia Street
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NAIROBI

REPORT OF THE AUDITOR-GENERAL ON ST. PETER CLAVER'S SECONDARY SCHOOL - KITHUKI FOR THE YEAR ENDED 30 JUNE, 2024 - MAKUENI COUNTY

PREAMBLE

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

- A. Report on 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 the 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; and,
- 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, risk management environment and 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 financial statements of St. Peter Claver's Secondary School - Kithuki set out on pages 1 to 20, which comprise of the statement of assets and

liabilities as at 30 June, 2024 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 effects of the matter described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of St. Peter Claver's Secondary School - Kithuki as at 30 June, 2024 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 Basic Education Act, 2013 and the Public Finance Management Act, 2012.

Basis for Qualified Opinion

Inaccuracies in Payments for Operations

The statement of receipts and payments reflects payments for operations amounting to Kshs.1,532,176 as disclosed in Note 7 to the financial statements. However, the ledger reflected payments totalling Kshs.1,246,741, resulting in an unexplained variance of Kshs.285,435.

In the circumstances, the accuracy and completeness of the operations payments amount of Kshs.1,532,176 could not be confirmed.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the St. Peter Claver's Secondary School - Kithuki 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. 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 Information

The Management is responsible for the Other Information set out on page iii to xv which comprise of Key School Information and Management, Summary Report of Performance

of the School and Statement of 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 THE 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.

Basis for Conclusion

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

The statement of receipts and payments reflects payments for operations amounting to Kshs.1,532,176 as disclosed in Note 7 to the financial statements. Included in the expenditure is Kshs.245,600 which was 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.245,600 could not be confirmed.

2. Late Submission of Financial Statements for Audit

The receipts and payments for the financial year 2023-2024 were submitted to the Office of the Auditor-General on 23 January, 2025 instead of the statutory deadline of 30 September, 2024. This was contrary to Section 81(3)(4)(a) of the Public Finance Management Act, 2012 which stipulates that the Accounting Officer shall prepare the financial statements in a form that complies with the relevant accounting standards

prescribed and published by the Accounting Standards Board from time to time and not later than three months after the end of each financial year, the Accounting Officer for the entity shall submit the entity's financial statements to the Auditor-General and a copy of the statement to the Controller of Budget, The National Treasury and the Commission on Revenue Allocation.

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

3. Long Outstanding Accounts Receivables

The statement of assets and liabilities reflects accounts receivables balance of Kshs.18,323,779 in respect of fees arrears as disclosed in Note 13 to the financial statements. Included in the balance are receivables totalling Kshs.8,549,306 which had been outstanding for more than three (3) years. However, there was no ageing analysis and policy on the impairment of long outstanding fees arrears casting doubt on full recoverability of the accounts receivables balance. This was contrary to Regulation 83(2)(g) of the Public Finance Management (National Government) Regulations, 2015 which stipulates that for purposes of this regulation sound cash management includes pursuing debtors with appropriate sensitivity and rigor to ensure that amounts receivable by the Government are collected and banked promptly.

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

Basis for Conclusion

1. Lack of Internal Audit Function and an Effective Audit Committee

During the year under review, the School had not constituted an Internal Audit unit and the Audit Committee constituted held sittings to deliberate on School's projects only. In addition, the School was not internally audited by the Ministry of Education and there were no Internal Audit reports to assist the School in strengthening its systems. This was

contrary to Regulation 166(1) and (2) of the Public Finance Management (National Government) Regulations, 2015 which states that, the internal audit unit of a National Government entity to assess effectiveness of the School through an internal performance appraisal commenting on its effectiveness in the annual report to The National Treasury.

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

2. Use of Manual Revenue Records

The statement of receipts and payments reflects total revenue amount of Kshs.51,904,141. However, review of records revealed that the School maintains manual accounting records, ledgers and fees registers, and all revenue transactions are processed manually which are prone to errors and manipulations.

In the circumstances, existence of effective controls on management of revenue records 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 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 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 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 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

6. Statement Of Receipts and Payments for the Year Ended 30th June 2024

Description Of Vote Head	Note	2023/2024	2022/2023
		Kshs	Kshs
Receipts			
Government grants for tuition	1	1,854,723.00	1,676,430.50
Government grants for operations	2	6,055,963.60	7,496,505.30
Government Grants for infrastructure	3	2,927,900.00	-
School fund income- parents' contributions	4	40,813,054.00	33,299,045.00
Miscellaneous incomes	5	252,500.00	95,000.00
Total Receipts		51,904,140.60	42,566,980.80
Payments			
Tuition	6	1,718,238.00	1,142,069.00
Operations	7	1,532,176.00	5,203,995.00
Infrastructure	8	4,745,811.00	1,193,640.00
Boarding and school fund	9	40,959,290.20	31,462,651.40
Total Payments		48,955,515.20	39,002,355.40
Surplus/Deficit		2,948,625.40	3,564,625.40

The school financial statements were approved on and signed by:



Name: A.M. Kavunda

Chair BOM

Date: 24/06/2024

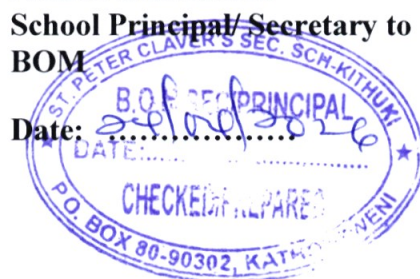




Name: N.M. Mutava

School Principal/ Secretary to BOM

Date: 24/06/2024

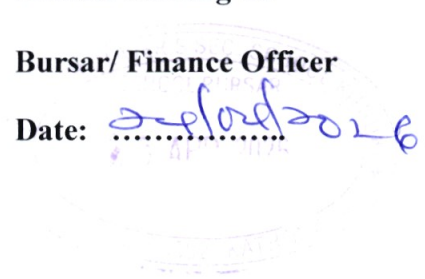




Name: F.K. King'oo

Bursar/ Finance Officer

Date: 24/06/2024



7. Statement of Assets and Liabilities As At 30th June 2024

Description	Note	2023/2024 Kshs	2022/2023 Kshs
Financial Assets			
Cash and cash equivalents			
Bank balances	10	7,840,549.36	5,015,313.96
Cash balances	11	800.00	291.00
Short term investments	12	-	-
Total cash and cash equivalent		7,841,349.36	5,015,604.96
Account's receivables	13	18,323,779.10	14,881,556.10
Total financial assets (a)		26,165,128.46	19,897,161.06
Financial liabilities			
Accounts payables	14	6,447,036.16	3,127,694.16
Total Financial Liabilities (b)		6,447,036.16	3,127,694.16
Net financial assets (a-b)		19,718,092.30	16,769,466.90
Represented by			
Accumulated fund b/fwd	15	16,769,466.90	13,204,841.50
Surplus/deficit for the year		2,948,625.40	3,564,625.40
Net Assets		19,718,092.30	16,769,466.90

The school's financial statements were approved on 29/06/2024 and signed by:



Name: A.M. Kavunda

Chair BOM

Date: 29/06/2024





Name: N.M. Mutava
School Principal/ Secretary to BOM

Date: 29/06/2024

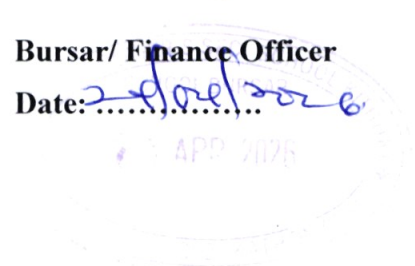




Name: F.K. King'oo

Bursar/ Finance Officer

Date: 29/06/2024



8. Statement of Cash Flows for the Year Ended 30th June 2024

Description	Note	2023/2024	2022/2023
		Kshs	Kshs
Cash from Operating Activities			
Receipts			
Government grants for tuition		1,854,723.00	1,676,430.50
Government grants for operations		6,055,963.60	7,496,505.30
Government grants for infrastructure		2,927,900.00	
School fund income- parents contributions/ fees		40,690,173.00	33,299,045.00
Other income		252,500.00	95,000.00
Total receipts		51,781,259.60	42,556,980.80
Payments			
Cash outflows for tuition		1,718,238.00	1,142,069.00
Cash outflows for operations		6,277,987.00	6,397,635.00
Cash outflows Boarding/lunch and school fund payments		40,959,290.20	34,839,603.40
Total payments		48,955,515.20	42,379,307.40
Net cash inflow/outflow from operating activities		2,825,744.40	187,673.40
Cash flow from investing activities			
Acquisition of assets		-	-
Proceeds from sale of Assets		-	-
Proceeds from investments		-	-
Purchase of investments		-	-
Net cash inflow/outflows from investing activities		-	-
Cash flow from Financing activities			
Proceeds from borrowings/ loans	18	-	-
Repayment of principal borrowings		-	-
Net cash inflow/outflow from financing activities		-	-
Net increase/decrease in cash and cash equivalents		2,825,744.40	187,673.40
Cash and cash equivalent at beginning of the FY		5,015,604.96	4,827,931.56
Cash and cash equivalent at end of the FY		7,841,349.36	5,015,604.96

ST PETER CLAVER'S SECONDARY SCHOOL-KITHUKI
Annual Report and Financial Statements For the Year Ended 30th June 2024

The school's financial statements were approved on 24/04/2026 and signed by:

[Signature]

Name: A.M. Kavunda

Chair BOM

Date: 24/04/2026



[Signature]

Name: N.M. Mutava

School Principal/ Secretary to

BOM

Date: 24/04/2026

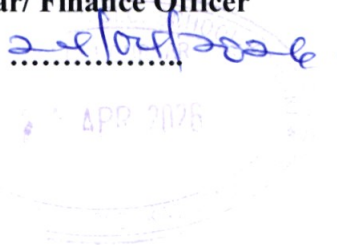


[Signature]

Name: F.K. King'oo

Bursar/ Finance Officer

Date: 24/04/2026



9. Statement Of Budgeted Versus Actual Amounts for The Year Ended 30th June 2024

Receipt/Expenses Item	Original Budget	Adjustments	Final Budget	Actual On Comparable Basis	% Of Utilization
	a	B	c=a+b	D	e=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs
Receipts					
<i>(1) Capitation Grant on Tuition</i>					
Reference Materials	191,835.00	-	191,835.00	131,437.00	68.5%
Exercise Books	1,250,235.00	-	1,250,235.00	856,607.00	68.5%
Laboratory Equipment	554,190.00		554,190.00	379,707.00	68.5%
Internal Exams	199,920.00	-	199,920.00	136,976.00	68.5%
Teaching / Learning Materials	426,300.00	-	426,300.00	292,082.50	68.5%
Chalk	84,525.00	-	84,525.00	57,912.50	68.5%
<i>(2) Capitation Grant on Operations</i>					
Personnel Emoluments	2,654,085.00	-	2,654,085.00	2,599,902.35	98%
Repairs And Maintenance	4,410,000.00		4,410,000.00	2,927,900.00	66.4%
Local Transport / Travelling	854,985.00	-	854,985.00	-	-
Electricity And Water	1,453,095.00	-	1,453,095.00	1,423,430.35	98%
Medical	1,470,000.00	-	1,470,000.00	599,325.00	40.8%
Administration Costs	853,335.00	-	853,335.00	835,914.31	98%
Activity	1,102,500.00	-	1,102,500.00	597,391.59	54.2%
Gratuity	-	-	-	-	-
	-	-	-	-	-

ST PETER CLAVER'S SECONDARY SCHOOL-KITHUKI
Annual Report and Financial Statements For the Year Ended 30th June 2024

Receipt/Expenses Item	Original Budget	Adjustments	Final Budget	Actual On Comparable Basis	% Of Utilization
	a	B	c=a+b	D	e=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs
3) FDSE for infrastructure					
Maintenance & Improvement MoE	-	-	-	-	-
M&I parents' contribution	-	-	-	-	-
Economic Stimulus Programs	-	-	-	-	-
Transition Infrastructure Grants	-	-	-	-	-
Administration Block	-	-	-	-	-
(4) Fees Charged on Parents					
Personnel Emoluments	2,816,400.00	-	2,816,400.00	2,996,839.00	106.4%
Repairs And Maintenance	1,200,000.00		1,200,000.00	2,798,442.00	233.2%
Local Transport / Travelling	764,400.00	-	764,400.00	823,840.00	107.8%
Electricity And Water	3,707,400.00		3,707,400.00	3,169,869.00	85.5%
Medical	-	-	-	-	-
Administration Costs	5,155,800.00	-	5,155,800.00	4,643,194.00	90.1%
Activity	150,000.00	-	150,000.00	161,009.00	107.3%
SMASSE	-	-	-	-	-
Fee On Boarding Equipment and Stores	17,458,500.00	-	17,458,500.00	19,028,661.00	109%
5) Miscellaneous Income					
Loans / Borrowing	-	-	-	-	-
Rent income	-	-	-	-	-
Income From Farming Activities	-	-	-	-	-
Insurance Compensation	-	-	-	-	-
Income From Posho Mill	-	-	-	-	-

ST PETER CLAVER'S SECONDARY SCHOOL-KITHUKI
Annual Report and Financial Statements For the Year Ended 30th June 2024

Receipt/Expenses Item	Original Budget	Adjustments	Final Budget	Actual On Comparable Basis	% Of Utilization
	a	B	c=a+b	D	e=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs
Income From Bus Hire	-	-	-	-	-
Fee For Hire of Ground and Equipment	-	-	-	-	-
Interest Income	-	-	-	-	-
Income From Any Other Investment	-	-	-	-	-
Total Income	46,757,505.00		46,757,505.00	44,460,439.60	95.09%
(6) Expenditure For Tuition					
Textbooks	-	-	-	-	-
Reference Materials	191,835.00	-	191,835.00	200,000.00	104.2%
Exercise Books	1,250,235.00	-	1,250,235.00	424,400.00	33.9%
Laboratory Equipment	554,190.00	-	554,190.00	400,000.00	72.2%
Internal Exams	199,920.00	-	199,920.00	46,680.00	23.3%
Teaching / Learning Materials	426,300.00	-	426,300.00	198,000.00	46.4%
Chalks	84,525.00	-	84,525.00	-	-
Exams And Assessment	-	-	-	-	-
Teachers Guides	-	-	-	-	-
Administration Costs	-	-	-	-	-
Bank Charges	-	-	-	-	-
(7) Expenditure For Operations					
Personnel Emoluments	2,654,085.00	-	2,654,085.00	17,750.00	0.7%
Repairs, Maintenance & Improvements	4,410,000.00	-	4,410,000.00	4,359,750.00	98.9%
Local Transport / Travelling	854,985.00	-	854,985.00	265,050.00	31%

ST PETER CLAVER'S SECONDARY SCHOOL-KITHUKI
Annual Report and Financial Statements For the Year Ended 30th June 2024

Receipt/Expenses Item	Original Budget	Adjustments	Final Budget	Actual On Comparable Basis	% Of Utilization
	a	B	c=a+b	D	e=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs
Electricity, Water and Conservancy	1,453,095.00	-	1,453,095.00	363,930.00	25%
Medical	1,470,000.00	-	1,470,000.00	-	-
Administration Costs	853,335.00	-	853,335.00	875,146.00	102.6%
Activity Expenses	1,102,500.00	-	1,102,500.00	10,300.00	9.3%
Gratuity	-	-	-	-	-
SMASSE	-	-	-	-	-
<i>(8) Expenditure For infrastructure</i>					
Construction of classrooms	-	-	-	-	-
Construction of LAB	-	-	-	-	-
Construction of DORMS	-	-	-	-	-
Purchase of furniture	-	-	-	-	-
Purchase of equipment	-	-	-	-	-
Purchase of machinery	-	-	-	-	-
<i>(9) Expenditure For school fund/lunch/boarding</i>					
Personnel Emoluments	2,816,400.00	-	2,816,400.00	4,865,330.00	172.7%
Repairs, Maintenance and Improvements	1,200,000.00	-	1,200,000.00	5,719,952.45	476.7%
Local Transport / Travelling	764,400.00	-	764,400.00	633,268.00	82.8%
Electricity, Water and Conservancy	3,707,400.00	-	3,707,400.00	1,790,508.00	48.3%
Medical Expenses	-	-	-	-	-

ST PETER CLAVER'S SECONDARY SCHOOL-KITHUKI
Annual Report and Financial Statements For the Year Ended 30th June 2024

Receipt/Expenses Item	Original Budget	Adjustments	Final Budget	Actual On Comparable Basis	% Of Utilization
	a	B	c=a+b	D	e=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs
Administration Costs	5,155,800.00	-	5,155,800.00	6,964,303.75	135.1%
Activity	150,000.00	-	150,000.00	962,415.00	641.6%
Gratuity	-	-	-	-	-
Lunch Programme	-	-	-	-	-
Boarding Equipment and Stores	17,458,500.00	-	17,458,500.00	14,997,655.00	85.9%
Expenditure For Income Generating Activity	-	-	-	-	-
Insurance Costs	-	-	-	-	-
Other Expenses On Investments	-	-	-	-	-
Rent Expenses	-	-	-	-	-
Bank Charges	-	-	-	-	-
Loan Interest Repayment	-	-	-	-	-
Loan Principal Repayment	-	-	-	-	-
Acquisition Of Assets	-	-	-	-	-
Totals	46,757,505.00		46,757,505.00	43,094,438.20	92.16%

10. Significant Accounting Policies

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

1. Statement of compliance and basis of preparation

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

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

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

2. Recognition of receipts and payments

The *school* recognises all receipts from various sources when the event occurs, and the related cash has been received by the *school*. In addition, the *school* recognises all expenses when the event occurs, and the related cash has been paid out by the *school*. Income arising from school fees is recognised when the event occurs whether cash is received or not. Expenditure arising from operations is recognised when the event occurs irrespective of receipt of cash.

3. In-kind contributions

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

4. Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and cash at bank, short-term deposits on call, and highly liquid investments with an original maturity of three months or less, which are readily convertible to known amounts of cash and are subject to 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 2024.

11. Notes To the Financial Statements

1 Government Grants for Tuition

Description	2023/2024	2022/2023
	Kshs	Kshs
Reference Materials	131,437.00	71,280.35
Exercise Books	856,607.00	464,551.28
Laboratory Equipment	379,707.00	205,921.02
Internal Exams	136,976.60	74,284.51
Teaching / Learning Materials	292,082.50	828,986.29
Chalk	57,912.90	31,407.05
Total	1,854,723.00	1,676,430.50

2 Government Grants for Operations

Description	2023/2024	2022/2023
	Kshs	Kshs
Personnel Emoluments	2,599,902.35	2,415,868.54
Repairs And Maintenance	-	1,311,360.00
Local Transport / Travelling	-	-
Electricity And Water	1,423,430.35	1,322,675.80
Medical	599,325.00	119,900.00
Administration Costs	835,914.31	776,748.46
Activity	597,391.59	356,312.50
Other Vote Heads (specify)*	-	-
Total	6,055,963.50	6,302,865.30

3 Government Grants for infrastructure

Description	2023/2024	2022/2023
	Kshs	Kshs
Maintenance & Improvement	2,927,900.00	1,193,640.00
Transition infrastructure grants	-	-
Administration Block	-	-
Economic stimulus grants	-	-
Other	-	-
Total	2,927,900.00	1,193,640.00

ST PETER CLAVER'S SECONDARY SCHOOL-KITHUKI
Annual Report and Financial Statements For the Year Ended 30th June 2024

Notes To the Financial Statements

4 School Fund Income - Parents Contribution/Fees

Description	2023/2024	2022/2023
	Kshs	Kshs
Personnel emoluments	4,354,939.00	2,841,106.00
Repairs and maintenance	3,670,978.00	2,208,290.00
Local transport / travelling	1,027,790.00	778,341.00
Electricity and water	4,084,169.00	5,506,311.00
Medical	-	-
Administration costs	6,278,408.00	3,064,046.00
Activity	211,609.00	152,575.00
Fee on Boarding Equipment and stores	21,185,161.00	18,748,376.00
PA Levies*	-	-
Others (specify)	-	-
Total	40,813,054.00	33,299,045.00

5 Miscellaneous Incomes

Description	2023/2024	2022/2023
	Kshs	Kshs
Rent Income	-	-
Income From Farming Activities	-	-
Insurance Compensation	-	-
Income From Posho Mill	-	-
Income From Bus Hire	252,500.00	95,000.00
Fee For Hire of Ground and Equipment	-	-
Income From Grants and Donations*	-	-
Interest Income	-	-
Dividends Income	-	-
Loans/Borrowings*	-	-
Other Income (specify)*	-	-
Total	252,500.00	95,000.00

ST PETER CLAVER'S SECONDARY SCHOOL-KITHUKI
Annual Report and Financial Statements For the Year Ended 30th June 2024

Notes To the Financial Statements

6 Tuition

Description	2023/2024	2022/2023
	Kshs	Kshs
Exercise Books	424,400.00	375,800.00
Textbooks	-	-
Reference materials	200,000.00	12,750.00
Laboratory Equipment	835,832.00	414,697.00
Teaching / Learning Materials	210,000.00	138,000.00
Exams And Assessment	46,680.00	198,440.00
Teachers Guides	-	-
Bank Charges	1,326.00	2,382.00
Others	-	-
Total	1,718,238.00	1,142,069.00

7 Operations

Description	2023/2024	2022/2023
	Kshs	Kshs
Personnel Emoluments	17,750.00	544,390.00
Service Gratuity	-	-
Administration Cost	875,146.00	2,770,500.00
Repairs And Maintenance & Improvements	-	64,270.00
Local Transport / Travelling	265,050.00	126,850.00
Electricity And Water	363,930.00	1,401,554.00
Medical	-	-
Activity Expenses	10,300.00	295,435.00
Insurance Cost	-	-
Bank charges	-	996.00
Total	1,532,176.00	5,203,995.00

ST PETER CLAVER'S SECONDARY SCHOOL-KITHUKI
Annual Report and Financial Statements For the Year Ended 30th June 2024

Notes To the Financial Statements

8 Infrastructure

Description	2023/2024	2022/2023
	Kshs	Kshs
Renovation of classrooms	366,810.00	1,049,640.00
Improvement of dining hall	-	144,000.00
Renovation of dormitory	4,373,440.00	-
Purchase of furniture	-	-
Purchase of equipment	-	-
Purchase of apparatus	-	-
Drilling of boreholes	-	-
Others (specify)	5,561.00	-
Total	4,745,811.00	1,193,640.00

9 Boarding And School Fund

Description	2023/2024	2022/2023
	Kshs	Kshs
Personnel Emoluments	4,865,330.00	3,511,945.00
Service Gratuity	-	-
Repairs And Maintenance & Improvements	5,919,952.45	2,925,550.00
Local Transport / Travelling	633,268.00	795,150.00
Electricity And Water	2,200,139.00	2,630,974.00
Medical Expenses	-	-
Administration Costs	6,969,303.75	6,528,654.40
Lunch Programme	-	-
Fee On Boarding Equipment and Stores	18,531,699.00	13,881,778.00
Activity	962,415.00	286,600.00
Insurance Cost	100,000.00	-
Expenditure on school bus	777,183.00	902,000.00
Total	40,959,290.20	31,462,651.40

ST PETER CLAVER'S SECONDARY SCHOOL-KITHUKI
Annual Report and Financial Statements For the Year Ended 30th June 2024

Notes To the Financial Statements

10 Bank Accounts

Account Name & Currency	Status	Bank Account Number	2023/2024	2022/2023
	Active/Dormant		Kshs	Kshs
Tuition Account		1105321479	674,290.50	3,563.50
Operations Account		1108394965	4,217,098.55	1,385,785.95
School Fund Account/Boarding		1105321004/ 0670277464233	2,200,317.31	3,491,360.51
Infrastructural Account		1257811509	748,843.00	134,604.00
Total			7,840,549.36	5,015,313.96

11 Cash In Hand

Description	2023/2024	2022/2023
	Kshs	Kshs
Notes and Coins	800.00	291.00
Total	800.00	291.00

12 Short Term Investments

Description	2023/2024	2022/2023
	Kshs	Kshs
Cooperative Shares	-	-
Treasury Bills	-	-
Fixed Deposit accounts	-	-
Other Investments	-	-
Total	-	-

ST PETER CLAVER'S SECONDARY SCHOOL-KITHUKI
Annual Report and Financial Statements For the Year Ended 30th June 2024

Notes To the Financial Statements

13 Accounts Receivable

Description	2023/2024	2022/2023
	Kshs	Kshs
Fees Arrears	18,323,779.10	14,881,556.10
Other Non-Fees Receivables		
Salary Advances (list/schedule attached)	-	-
NSSF	-	-
Rent arrears	-	-
Total	18,323,779.10	14,881,556.10

13 b) Ageing Analysis of Accounts Receivable

Description	2023/2024		2022/2023	
	Kshs		Kshs	
	Current FY	% of the total	Comparative FY	% of the total
Less than 1 year	6,556,400	35.7%	3,539,733.00	23.8%
Between 1- 2 years	2,814,858	15.4%	1,665,541.00	11.2%
Between 2-3 years	403,215.00	2.2%	9,676,282.10	65.0%
Over 3 years	8,549,306.10	46.7%	-	%
Total	18,323,779.10	100%	14,881,556.10	100%

14 Accounts Payable

Description	2023/2024	2022/2023
	Kshs	Kshs
Trade Creditors	6,447,036.16	3,127,694.16
Prepaid Fees	-	-
Retention Monies	-	-
Unpaid salaries and statutory deductions	-	-
Caution money	-	-
Other payables	-	-
Total	6,447,036.16	3,127,694.16

14b. Ageing Analysis of Accounts Payable

Description	2023/2024		2022/2023	
	Kshs		Kshs	
	Current FY	% of the total	Comparative FY	% of the total
Less than 1 year	6,447,036.16	100%	2,287,340.00	73.1%
Between 1- 2 years	-	%	-	-
Between 2-3 years	-	%	840,354.16	26.9%
Over 3 years		-	-	-
Total	6,447,036.16	100%	3,127,694.16	100%

15 Fund Balance Brought Forward

Description	2023/2024	2022/2023
	Kshs	Kshs
Bank Balances	7,840,549.36	5,015,313.95
Cash Balances	800.00	291.00
Short Term Investments		-
Receivables	18,323,779.10	14,881,556.10
Payables	(6,447,036.16)	(3,127,694.16)
Total	19,718,092.30	16,769,466.90

Other important disclosure notes

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

16 Non-current Liabilities Summary

Description	2023/2024	2022/2023
	Kshs	Kshs
Bank Loans	-	-
Outstanding Leases	-	-
Hire Purchase	-	-
Gratuity And Leave Provision	-	-
Others	-	-
Total	-	-

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17 Biological assets

Description	Numbers	2023/2024	2022/2023
		Kshs	Kshs
Cattle		-	-
Goats		-	-
Trees		-	-
Coffee Or Tea Plantation		-	-
Poultry		-	-
Others		-	-
Total		-	-

18 Borrowings

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

19 Stock/ Inventory

Description	2023/2024	2022/2023
	Kshs	Kshs
Food stuffs	-	583,980.00
Lab consumables	-	-
Farm produce	-	-
Medication	-	-
Construction Materials	-	-
Others	-	-
	-	583,980.00

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20 Progress On Follow Up of Auditor Recommendations

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

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

PRINCIPAL
ST PETER CLAVER'S
Sign and Date **2026**
Principal
SEC. SCHOOL - KITHUKI
P. O. Box 80-90302, KATHONZWENI

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12. Annexes

Annex I - Analysis of Pending Accounts Payable

Supplier Of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2024	Outstanding Balance 2024	Comments
	A	b	C	d=a-c		
	Kshs	Kshs	Kshs	Kshs	Kshs	
Supply of goods						
1. Anthony Kavunda	40,320.00		27,130.00	13,190.00		
2. Amazon Butchery	534,200.00		334,200.00	200,000.00		
3. Kyalo Fam Ltd	14,000.00		6,000.00	8,000.00		
4. Muthembwa Investment	5,000.00		-	5000.00		
5. Joyce Mwende Musyoka	504,750.00		282,200.00	222,550.00		
6. Kithuki Joy Stores	598,650.00		340,000.00	258,650.00		
7. DPL Festive Ltd	972,068.00		600,000.00	372,068.00		
8. Peter Mulau	30,240.00		19,180.00	11,060.00		
9. Nzimuh Enterprises	4,707,847.00		3,497,589.00	1,210,258.00		
10. Kwa Muendo Ngomano	404,580.00		380,000.00	24,580.00		
11. Kalelab Supplies	401,575.00		100,790.00	300,785.00		
12. Maridadi Glass & Hardware	1,889,474.16		100,000.00	1,789,474.16		
13. Jokim Investment	535,047.00		400,000.00	135,047.00		
14. Everest Business Suppliers	210,000.00		198,000.00	12,000.00		
15. Chrisbon Collection Ltd	660,600.00		489,100.00	171,500.00		

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Supplier Of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2024	Outstanding Balance 2024	Comments
16.Ndevik Makueni Enterprises	600,000.00		400,000.00	200,000.00		
17.Eunice Mumo Ndutu	4,986,565.00		4,544,820.00	441,745.00		
18.Emali Digital Store	1,929,000.00		1,294,000.00	536,000.00		
19.Gernzi General Agencies	1,507,886.00		1,294,280.00	213,606.00		
20.Skills People	377,000.00		256,700.00	120,300.00		
21.Strategic Paper and Print Stationery	102,200.00		-	102,200.00		
	21,011,002.16		14,563,989.00	6,447,013.16		

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Annex 2 – Summary of Fixed Assets Register

Asset Class	Historical Cost b/f (Kshs) 1st July 2023	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost c/f (Kshs) 30th June 2024
Land	2,130,000.00	-	-	2,130,000.00
Buildings And Structures	57,193,640.00	3,564,140.00	-	60,757,780.00
Motor Vehicles	6,239,000.00	-	-	6,239,000.00
Office Equipment, Furniture and Fittings	500,000.00	100,000.00	-	600,000.00
Textbooks	500,000.00	-	-	500,000.00
ICT Equipment	225,000.00	-	-	225,000.00
Tools And Apparatus	1,100,000.00	-	-	1,100,000.00
Other Machinery and Equipment	1,200,000.00	-	-	1,200,000.00
Heritage And Cultural Assets	-	-	-	-
Intangible Assets- Soft Ware	100,000.00	-	-	100,000.00
Total	73,687,640.00	3,664,140.00	-	77,351,780.00