REPUBLIC OF KENYA

REPUBLIC OF KENYA

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OFFICE OF THE AUDITOR-GENERAL

Enhancing Accountability

REPORT

OF

THE AUDITOR-GENERAL

ON

GATUE MIXED DAY SECONDARY SCHOOL

FOR THE SIX (6) MONTHS PERIOD ENDED 30 JUNE, 2021

THARAKA NITHI COUNTY

GATUE MIXED DAY SECONDARY SCHOOL
PUBLIC SECONDARY SCHOOL

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE SIX MONTHS PERIOD ENDED
30TH JUNE 2021

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

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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 **THARAKA NITHI** County**, THARAKA NORTH** Sub-County

The school was registered in **29/03/2012** under registration number **0/7742/12** and is currently categorized as a ***DAY SECONDARY*** **SCHOOL** established, owned or operated by the Government.

The school is a day school and had **97 number** of students as at ***30th June 2021***. It has **ONE** stream and **10** teachers of which **ONE OF THE** 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	MITAMBO NTHIGA	Chairperson	01/07/2019
2	MINNIE WANGARI	Secretary - Principal	01/07/2019
3	KANYARU KAIBIRU	B.O.M vice chair	01/07/2019
4	STEPHEN NJERU	Member	01/07/2019
5	JULIA KATHUURU	P.A Chair	01/07/2019
6	JAPHET KATHENYA	Member	01/07/2019
7	MARY MURITHI	Member	01/07/2019
8	MOSES NYAGA	Member	01/07/2019
9	RUTH MARIGU	Teachers Rep	01/07/2019
10	MUCHIRI RUKENYA	Deputy Principal	01/07/2019
11	JUDITH KAREA	Member	01/07/2019
12	JANET KAIRO	Member	01/07/2019
13	PETER MAGWANTHI	Member	01/07/2019

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 paragraph 21 and 23 of the Basic Education Act, 2013.

(c) Committees of the Board

Ref :	Name of Committee	Name of Members	Designation	No.of meetings attended during the year
		Mitambo Nthiga	Chair Person	3/3
		Minnie Wangari	Secretary	3/3
		Kanyaru Kaibiru	Member	3/3
1	Executive Committee	Julia Kathuuru	Member	3/3
		Janet Kanario	Chair person	1/1
		Julia Kathuuru	Member	1/1
		Moses Nyaga	Secretary	1/1
2	Audit Committee	Stephen Njeru	Member	1/1
		Mitambo Nthiga	Chair Person	3/3
		Minnie Wangari	Secretary	3/3
		Kanyaru Kaibiru	Member	3/3
	Finance,Procurement	Peter Magwanthi	Member	2/3
	and General Purpose	Janet Kanario	Member	2/3
3	committee	Ruth Marigu	Member	3/3
		Minnie Wangari	Chair Person	2/2
		Ruth Marigu	Secretary	2/2
		Juria Kathuuru	Member	2/2
		Moses Nyaga	Member	2/2
4	Academic Committee	Janet Kanario	Member	2/2
		Mitambo Nthiga	Chair Person	1/1
		Minnie Wangari	Member	1/1
		Julia Kathuuru	Member	1/1
	Development	Muchiri Rukenya	Secretary	1/1
5	Committee	Judith Karia	Member	1/1

6	Discipline & Welfare Committiee	Muchiri Rukenya Kanyaru Kaibiru Peter Magwanthi Janet Kanario Mary Murithi	Chair Person Secretary Member Member Member	2/2 2/2 2/2 2/2 2/2
7	Adhoc Committee	None	None	No Meeting held

(d) School operation Management

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

Ref:	Designation	Name	TSC Number
1	Principal	MINNIE WANGARI MUTURI	292817
2	Deputy Principal	MUCHIRI M. RUKENYA	374380
3	School Bursar	N/A	

(e) Schools contacts

Post Office Box:	23-60215 MARIMANTI
Telephone:	NO TELEPHONE LINE.
E-mail:	gatueday@gmail.com
Website:	NO WEBSITE PAGE.
Facebook:	NO FACEBOOK PAGE
Twitter:	NO TWITTER PAGE

(f) School Bankers

The following school operated **2 number** of bank accounts in the following banks:

1.	Name of Bank:	TUTION A/C
	Branch:	CO-OPERATIVE BANK -CHUKA
	Account Number:	01134058324400
2.	Name of Bank:	OPERATIONS A/C
	Branch:	CO-OPERATIVE BANK -CHUKA
	Account Number:	01100058324400

(g) Independent Auditors

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

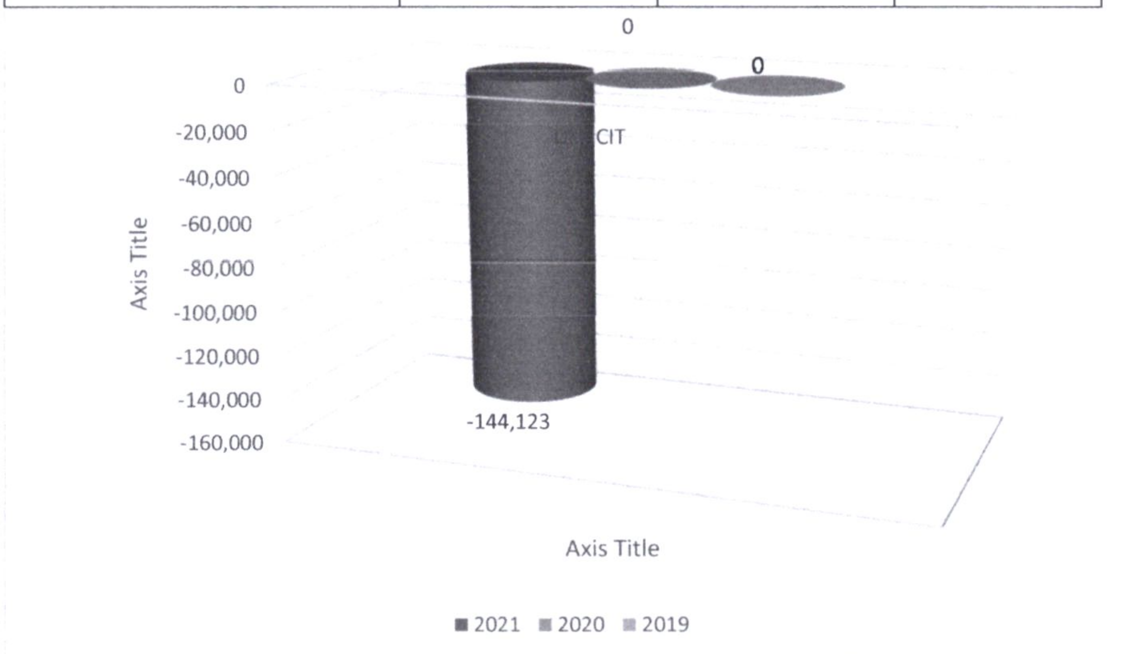
II. Summary Report Of Performance Of The School

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

a) **Financial performance**:

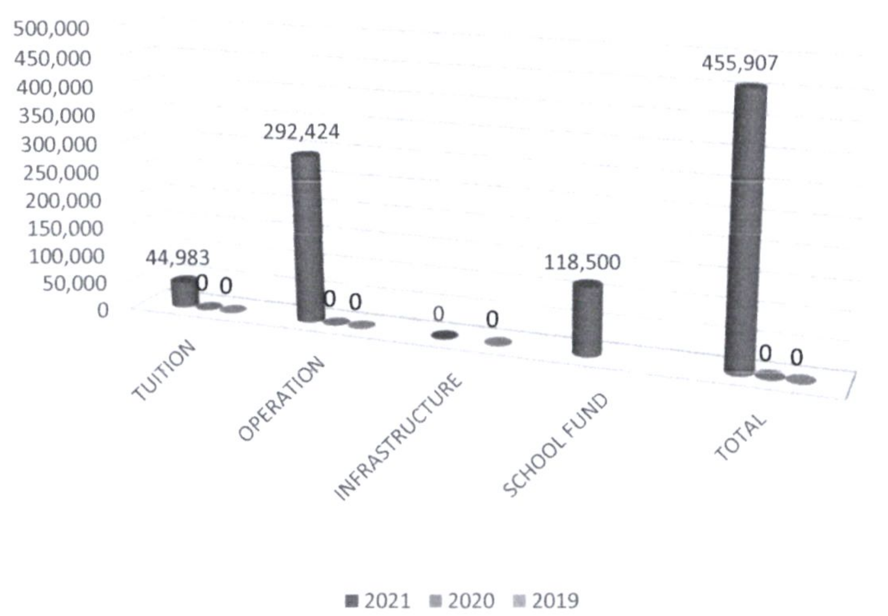
SURPLUS/ DEFICIT FOR THE YEAR AND A COMPARISON OF THE SAME FOR THE LAST THREE YEARS

	2021	2020	2019
SURPLUS	-144,123	0	0



CAPITATION GRANTS FROM THE MINISTRY OF EDUCATION FOR THE LAST THREE YEARS

	2021	2020	2019
TUITION	44,983	0	0
OPERATION	292,424	0	0
INFRASTRUCTURE	0	0	0
SCHOOL FUND	118,500		
TOTALS	**455,907**	**0**	**0**



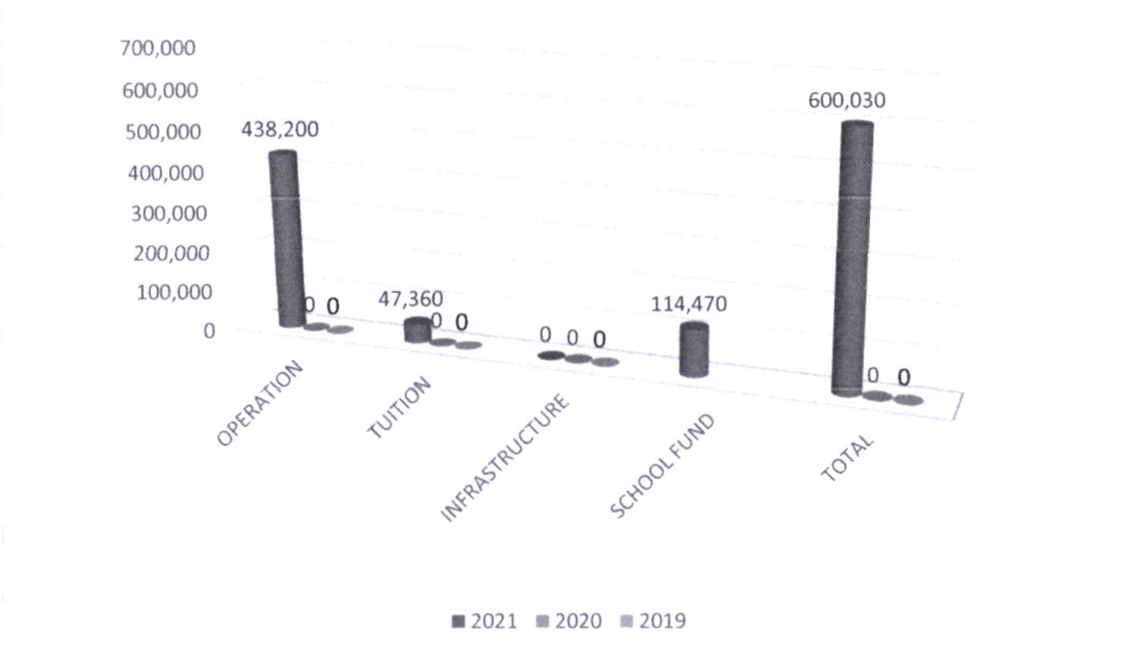
- **RATIO OF CAPITATION GRANT PER STUDENT OVER THE LAST THREE YEARS**

YEAR	TUITION	OPERATION	INFRASTRUCTURE	SCHOOL FUND	TOTAL	NO. OF STUDENTS	RATIO
2021	44,983	292,424	0	118,500	455,907	97	4,700
2020	0	0	0	0	0	0	0

2019	0	0	0	0	0	0	0

A THREE-YEAR OVERVIEW OF GROWTH IN EXPENDITURE OF THE SCHOOL

	2021	2020	2019
OPERATION	438,200	0	0
TUITION	47,360	0	0
SCHOOL FUND	114,470	0	0
INFRASTRUCTURE	0	0	0
TOTAL	**600,030**	**0**	**0**

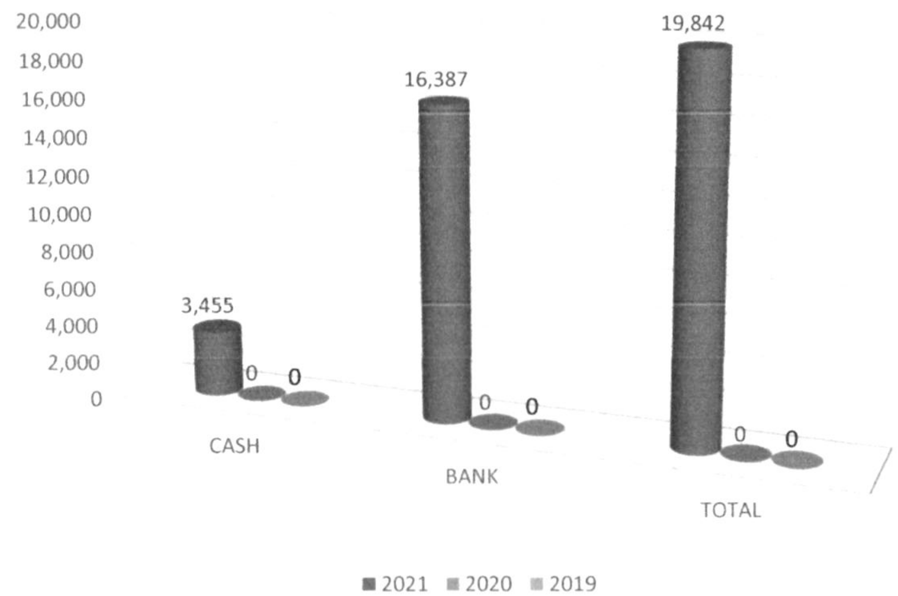


MOVEMENT OF DEBTORS

YEAR	2021	2020	2019
TOTAL	616,516	0	0

MOVEMENT OF CASH AND BANK BALANCES OVER THE LAST THREE YEARS

	2021	2020	2019
CASH	3,455	0	0
BANK	16,387	0	0
TOTAL	**19,842**	**0**	**0**



Graphical presentation, ratios, tables, and pie charts should be used to show/ indicate trends).

a) **Teacher Student ratio**:

Teacher to student ratio	*97:10*
No.of teachers recruited and posted to school	*10*
No.of teachers transferred/retired	*0*
No of teachers employed by TSC	*9*
No of teachers employed by B.O.M	*1*

b) **The mean score in the *2025K*CSE**:

YEAR	**2021**	**2020**	**2019**
MEAN SCORE	2.063	2.411	2.166

a) Number of Candidates in the 2025 KCSE:

2021	**2020**	**2019**
16	17	17

c) **Capacity of the school**:

Facility	***No.of Learners***	***Available***	***Optimum required***	***Variance***	***Remarks***
Classrooms	*97*	*4*	*4*	*0*	*Adequate*
Toilet Girls	*40*	*2*	4	*4*	*2Required*
Toilet Boys	*57*	*2*	4	*2*	*2Required*

Dormitory	*97*	*0*	*2*	*2*	*2Required*
Dinning Hall	*97*	*0*	*1*	*1*	*1Required*
Laboratory	*97*	*1*	*1*	*1*	*Adequate*
Library	*97*	*0*	*1*	*1*	*1Required*

Summary Report of the Performance of the School (Continued)

d) Development projects carried out by the school:

NAME OF THE PROJECT	***School kitchen***	
Source of funds	*Parents Contribution*	
Estimated BQ	*150,000*	
Contract Type	*Labour only*	
Start Date	*January 2021*	
Project Status	*W.I,P*	
Amount spent	*139,100*	
Comment on the project:success/challenges	*Project going on well but slow due availability of funds.*	

Sign
....

School Principal/Headteacher

THE PRINCIPAL
GATUE DAY SEC. SCH.
P. O. BOX 23 MARIMANTI
22 - 4 | 2026

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 (PSASB) of Kenya from time to time.

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

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

The Board of Management is of the opinion that the school's financial statements give a true and fair view of the state of the school's transactions during the financial year ended **30th June, 2021** and of the school's financial position as at that date.

Name: Julia Kadumo
Designation: Chairman, School Board of Management
Sign:____________________

Date: 22-4-2026

Name: MINNIE .W. MUTURI
Designation: School Principal& Secretary to Board of Management
Sign:____________________

Date: 22-4-2026

Name: HIA
Designation: Bursar/ Finance Officer
Sign:____________________

Date:____________________

REPUBLIC OF KENYA

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Email: info@oagkenya.go.ke
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REPUBLIC OF KENYA
OFFICE OF THE AUDITOR-GENERAL
Enhancing Accountability

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

REPORT OF THE AUDITOR-GENERAL ON GATUE MIXED DAY SECONDARY SCHOOL FOR THE SIX (6) MONTHS PERIOD ENDED 30 JUNE, 2021 - THARAKA NITHI 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 Gatue Mixed Day Secondary School set out on pages 16 to 32, which comprise the statement of financial assets and financial liabilities as at 30 June, 2021, and the statement of receipts and payments, statement of cash flows and statement of budgeted versus actual amounts for the period then ended and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya 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 Gatue Mixed Day Secondary School as at 30 June, 2021, and of its financial performance and its cash flows for the period 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

1. Inaccuracies in the Financial Statements

The financial statements reflects balances that differed with the supporting schedules resulting into an unexplained and unreconciled variance as detailed below;

Financial Statement Component	Notes to the Financial Statements	Amount in the Financial Statements (Kshs.)	Amount in Supporting Ledgers (Kshs.)	Variance (Kshs.)
Government Grants for Operations	2	292,424	418,524	(126,100)
School Fund Income – Parent's Contribution	4	118,500	135,650	(17,150)
Administrative Cost	7	176,900	197,140	(20,240)
Personnel Emoluments	7	182,500	292,500	(110,000)
Local Transport/Travelling	7	60,500	87,900	(27,400)
Electricity and Water	7	6,950	36,880	(29,930)

In the circumstances, the accuracy and completeness of the above balances included in these financial statements could not be confirmed.

2. Inaccuracies in Capitation Grants

The statement of receipts and payments reflects capitation grants for tuition and operations amounts of Kshs.44,983 and Kshs.292,424, all totalling to Kshs.337,407 as disclosed in Notes 1 and 2 to the financial statements. Review of the NEMIS capitation disbursements made to the school and the amount receipted by the school revealed an amount of Kshs.463,543 whereas the NEMIS reflects capitation amount of Kshs.523,145 resulting in an unexplained variance of Kshs.59,602.

Further, comparison of bank statements and the financial statements revealed amounts of Kshs.463,543 and Kshs.337,507 respectively, resulting in an unexplained variance of Kshs.126,036.

In the circumstances, the accuracy and completeness of capitation grants for tuition and operations amounting to Kshs.44,983 and Kshs.292,424 respectively could not be confirmed.

3. Unsupported Cash and Cash Equivalents

The statement of financial assets and financial liabilities reflects cash and cash equivalents balance of Kshs.19,842 as disclosed in Note 10 and Note 11 to the financial statements. Included in the balance is a cash balance of Kshs.3,455 which was not supported by a board of survey certificate.

In the circumstances, the accuracy, completeness, existence of cash and cash equivalents balance of Kshs.19,842 could not be confirmed.

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

Emphasis of Matter

Budgetary Control and Performance

The statement of budgeted versus actual amounts reflects final receipts budget and actual on a comparable basis of Kshs.455,907 and Kshs.455,907 respectively. However, the School spent an amount of Kshs.603,730 against a budget of Kshs.455,907, resulting in over expenditure of Kshs.148,000 which was not supported by Board of Management approval.

My opinion is not modified in respect of these matters.

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 effect of the matters described in the Basis for Qualified Opinion section, I have determined that there are no key audit matters to communicate in my report.

Other Information

Management is responsible for the Other Information set out on page 2 to 14 which comprise of the School's Information and Management, Summary Report of School Performance and the Statement of School's 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 transitional IPSAS 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 and 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 Use of Public Resources section of my report, I confirm that, nothing else has come to my attention to cause me to believe that public resources have not been applied lawfully and in an effective way.

Basis for Conclusion

1. Late Submission of Financial Statements for Audit

During the period under review, Management submitted the financial statements to the Auditor-General on 5 August, 2025, instead of the statutory deadline of 30 September, 2021. 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 which Section 81 of the Public Finance Management Act, 2012 on preparation of the financial statements.

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

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

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

i. The summary of report of performance of the school part (d) the Development projects carried out by the school did not disclose the initial cost and amount spent.

ii. Note 19 Stock/Inventory was not disclosed yet the school held several stocks as at 30 June, 2021.

In the circumstances, Management did not comply with the PSASB guidelines. Further, lack relevant information may affect users' reliance on the financial statements for decision making.

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

The statement of receipts and payments reflects payment for operations amount of Kshs.438,200 as disclosed in Note 7 to the financial statements. Included in the expenditure is an amount of Kshs.176,500 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.176,500 could not be confirmed.

4. Excess Supply of Text-Books

The Ministry of Education had distributed textbooks to the school through Kenya Institute of Curriculum Development (KICD) in the year 2020/2021. Examination of records revealed that the Institute distributed 2,514 books to the school while only 631 books were issued to the students, resulting to an unexplained excess 1,883 text books in the school store. Further, some books issued in the financial year 2018/2019 were still lying in the store as they were no longer in use.

In the circumstances, value for money on the excess text books could not be confirmed.

5. Non-Compliance with Law on Budget Preparation

Review of the budget revealed that Management did not prepare budget estimates for both revenue and non-revenue transactions. This was contrary to Regulations 31 (1) of the Public Finance Management (National Government) Regulations, 2015 which states that the Accounting Officer shall ensure that the draft estimates relating to her or his department are prepared in conformity with the Constitution, the Act and these Regulations.

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

6. Lack of an Approved School Improvement Plan (SIP)

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

In the circumstances, Management is in breach of the law and critical infrastructure projects have stalled and existing facilities continue to deteriorate due to lack of funding.

7. Over Funding of Capitation Grants and Inaccuracy of Student Enrollment Data

The statement of receipts and payments reflects capitation grants for tuition and capitation grants for operations amounting to Kshs.44,983 and Kshs.292,424, respectively as disclosed in Notes 1 and Note 2 to the financial statements. During the period, NEMIS reported 36 students while the enrolment records provided by the school indicated 24 students, resulting in an unexplained variance of 12 students. As a result, the school was over funded by an amount of Kshs.164,410.

In the circumstances, the over-funding of the school may have affected service delivery to other deserving public schools.

8. Irregularities in Procurement Processes

Review of the School's procurement processes revealed the following irregularities;

8.1 Lack of Inspection and Acceptance Committee Reports

Review of payments made revealed that the Accounting Officer did not appoint the inspection and acceptance committee as required in Section 48. (1) of PPADA, 2015 and therefore there was no inspection and acceptance report for the goods and services paid during the financial period.

8.2 Lack of a Functional Procurement Unit

The school did not have an established procurement function managed by qualified procurement professional as required under Section 47(2) of the Public Procurement and Asset Disposal Act, 2015 and Regulation 33 of the Public Procurement and Asset Disposal Regulations, 2020. Procurement activities were undertaken by individuals lacking the requisite qualifications.

8.3 Lack of a Procurement Plan

The statement of receipts and payments reflects amounts of Kshs.455,907 and Kshs.600,030 in respect of total receipts and payments respectively. However, during the period, Management did not prepare an annual procurement plan as part of the annual budget preparation process. This was contrary to Regulation 40 of the Public Procurement and Asset Disposal Regulations, 2020 which states that 'a procuring entity prepare a procurement plan for each financial year as part of the annual budget preparation process'.

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

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 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 the Effectiveness of Internal Controls, Risk Management and Governance section of my report, I confirm that, nothing else has come to my attention to cause me to believe that internal controls, risk management and governance were not effective.

Basis for Conclusion

1. Non-Maintenance of Buildings

Examination of records provided for audit revealed that the school has five (5) classrooms with one (1) laboratory and a Kitchen. However, physical inspection of the five (5) classrooms in the month of March 2026 revealed that most classes were dilapidated with leaky roofs. The laboratory and kitchen construction were incomplete and in use.

A physical inspection done in the month March 2026 revealed that the school did not have a defined fence hence vulnerable to trespassers and intruders.

In the circumstances, the student's learning condition is wanting and the school Compound is exposed to trespassers and intruders.

2. Absence of Electricity Connection at the School

The school operated without electricity in the period under review, since it is not connected to the national power grid and other options as solar has not been explored. The lack of electrical power has negative impact on teaching and learning including; inability to use computers and ICT equipment, no access to digital learning platforms or internet resources, Difficulty conducting science practical's requiring electrical equipment, Inadequate security lighting within the school compound especially at night.

In the ccircumstances, the effectiveness operations in the school could not be confirmed.

3. Failure to Prepare Annual Reports on Governance

The Board of Management failed to prepare annual reports on governance as required in Section 60 of the Basic Education Act, 2013 which states Every public school or institution of basic education shall, submit on an annual basis a report to the Director of Basic Education.

In the circumstances, the Board might not have effectively handled its mandate and responsibilities.

4. Lack of Audit Committee

During the period under review, the School had not constituted an audit committee as required by Section 73 (5) of the Public Finance Management, 2012 which states that, every national government public entity shall establish an audit committee whose composition and functions shall be as prescribed by the regulations.

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

5. Lack of Risk Management Policy

During the period under review, the Secondary school did not have an approved Risk Management Policy and a Risk Register to document risks emanating from the users and the mitigation factors in place to minimize the risks. In the circumstances, the risk management strategies, which includes fraud prevention mechanism and a system of risk management and internal control that builds robust business operations could not be confirmed.

In the circumstances, the effectiveness of internal controls could not be confirmed and the Management was in breach of the law.

6. Effectiveness in Management of Text Books

Management did not maintain a register to track lost textbooks that had been distributed to students over the years. Additionally, Management did not set up any internal controls to ensure that lost books are recovered within the appropriate time and how to prevent losses for the text books in the future. The school management has also not adopted a text book register or an electronic recording, accounting and processing in the management of books, for the effective, efficient and transparent movement and use of the textbooks supplied by the national government.

In the circumstances, the effectiveness of internal controls on textbooks could not be confirmed.

7. Unconfirmed Land Ownership and Asset Register

Annex 2 to the financial statements reflects summary of fixed assets balance of Kshs.23,750,000 which includes land, buildings and structures, office equipment, furniture & fittings with a balance of Kshs.20,000,000, Kshs.3,000,000 and Kshs.600,000 respectively. However, the land referenced, P/N.1249 – Gatunga adjudication section – Gatue Mixed Day Secondary school revealed that the school owned 40 acres of land. However, the land has a pending dispute under land suit No. 1249 with an injunction of processing of the land title. The basis of valuation of the assets was also not provided. Further, Management did not prepare an updated fixed assets register and several assets at the school were not tagged.

In the circumstances, the ownership, valuation and existence of effective measures in the management of assets could not be confirmed.

8. Poor Inventory Management

During the period ended 30 June, 2021, Management did not conduct stock take for inventories at the school. Further, the school did not have proper inventory management system and stores were not properly maintained contrary to Section 162(1) of the Public Procurement and Assets Disposal Act, 2015.

In the circumstances, the effectiveness of internal controls on stocks could not be confirmed.

9. Lack of Segregation of Duties

During the audit, it was noted that there was no segregation of duties in both revenue collection and Purchase/procurement of item. Further, review revealed that the same person receives revenue, issues receipts and carries out the banking of revenue. In addition, procurement/purchases and receiving of items are done by the same person. This is contrary to Regulation 64. (1 (a)) of the Public Finance Management (National Government) Regulations, 2015 which states that an accounting officer and a receiver of revenue are personally responsible for ensuring that— (a) adequate safeguards exist and are applied for the prompt collection and proper accounting for, all national government revenue and other public moneys relating to their Ministries, departments or agencies;

In the circumstances, effectiveness of internal controls could not be confirmed, and Management was in breach of the law.

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 for 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 IFPP 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

18 May, 2026

V. Statement Of Receipts And Payments For The Period Ended 30th June 2021

Description Of Vote Head	Note	2021 Ksh	2020 Ksh
Receipts			
Government grants for tuition	1	44,983	0
Government grants for operations	2	292,424	0
Government Grants for infrastructure	3	0	0
School fund income- Parents contribution	4	118,500	0
Miscellaneous income	5	0	0
Total Receipts		**455,907**	**0**
Payments			
Payments for tuition	6	47,360	0
Payments for operations	7	438,200	0
Payments for infrastructure	8	0	
Boarding and school fund payments	9	114,470	0
Total Payments		**600,030**	**0**
Surplus		**-144,123**	**0**

The school financial statements were approved on ___________ 2021 and signed by:

Name: Julia Kathuru	**Name:** MINNIE - W' MUTUR'	**Name:** M I A
Chair BOM	**School Principal/ Secretary to**	**Bursar/ Finance Officer**
Sign: ________	**Sign:** ________	**Sign** ________
Date: 22-4-2026	**Date:** 22/4/2026	**Date:** ________

VI. Statement Of Financial Assets And Financial Liabilities As At 30th June 2021

Description	Note	2021 Ksh	2020 Ksh
Financial Assets			
Cash and cash equivalents			
Bank balances	10	16,387	0
Cash balances	11	3,455	0
Short term investment	12	0	0
Total cash and cash equivalent		**19,842**	**0**
Account's receivables	13	616,516	0
Total financial assets		**636,358**	**0**
Financial liabilities			
Accounts payables	14	0	0
Net financial assets		**636,358**	**0**
Represented by			
Accumulated fund b/fwd	15	780,481	0
Surplus/deficit for the year		**-144,123**	0
Net financial position		**636,358**	**0**

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

Name: Julia Kathuun
Chair BOM
Sign: EJL
Date: 22-4-2021

Name: MINNIE .W. MUTURI
School Principal/ Secretary to
Sign: MA
Date: 22-4-2026

Name: M/M
Bursar/ Finance Officer
Sign:__________
Date:__________

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VII. Sstatement of Cash Flows for The Period Ended 30th June 2021

Description	Notes	2021 Ksh	2020 Ksh
Operating activities			
Receipts			
Government grants for tuition	1	44,983	0
Government grants for operations	2	292,424	0
Government grants for infrastructure	3	0	
School fund income- parents contributions/ fees	4	118,500	0
Other income	5	0	0
Total receipts		**455,907**	**0**
Payments			
Payments for tuition	6	47,360	0
Payments for operations	7	438,200	0
Payments for Infrastructure	8	0	
Boarding and school fund payments	9	114,470	0
Total payments		**600,030**	**0**
Net cash flow from operating activities		**-144,123**	**0**
Cash flow from investing activities			
Proceeds from sale of assets		0	0
Acquisition of assets		0	(0)
Proceeds from investments		0	0
Purchase of investments		0	**(0)**
Net cash flows from investing activities		**0**	**0**
Cash flow from financing activities			
Proceeds from borrowings/ loans		0	0
Repayment of principal borrowings		0	0
Net cash flow from financing activities		**0**	**0**
Net increase in cash and cash equivalents		**-144,123**	**0**
Cash and cash equivalent at beginning of the year		**163,965**	**0**
Cash and cash equivalent at end of the year(Total notes 10,11,&12)		**19,842**	**0**

VIII. Statement Of Budgeted Versus Actual Amounts for The Year Ended 30th June 2021

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 %
	Ksh	Ksh			Ksh	Ksh
Receipts						
(1) Capitation Grant on Tuition						
Laboratory Materials	8,996	0	8,996	8,996	0	100%
Exercise Books	21,592	0	21,592	21,592	0	100%
Teaching & Learning Materials	7,198	0	7,198	7,198	0	100%
Internal Exams	4,498	0	4,498	4,498	0	100%
Reference & Library Materials	2,699		2,699	2,699	0	100%
(2) Capitation Grant on Operations						
Administration Cost	31,286	0	31,286	31,286	0	100%
Repairs And Maintenance	25,066	0	25,066	25,066	0	100%
Activity	25,597	0	25,597	25,597	0	100%
Local Transport And Travel	17,066	0	17,066	17,066	0	100%
Medical & Insurance	11,378	0	11,378	11,378	0	100%
Personal emolument	156,433	0	156,433	156,433	0	100%
EW&C	25,598		25,598	25,598	0	100%
FDSE Parents Contribution						
Lunch	118,500	0	118,500	118,500	0	0%
Repairs And Maintenance	0	0	0	0	0	0%
Administration Cost	0	0	0	0	0	0%
Personal Emoluments	**0**	**0**	**0**	**0**	**0**	0%

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 %
	Ksh	Ksh			Ksh	Ksh
Local Transport & Travel	**0**	**0**	**0**	**0**	**0**	
Total Income	**455,907**	**0**	**455,907**	**455,907**	**0**	**100%**
(7) Expenditure For Tuition						
Laboratory Materials	8,996	0	8,996	0	8,996.	0%
Exercise Books	21,592	0	21,592	32,000	-10,408	148%
Teaching & Learning Materials	7,198	0	7,198	0	7,198	0%
Internal Exams	4,498	0	4,498	15,000	-10,502	333%
Reference & Library Materials	2,699	0	2,699	0	2,699	0%
Bank Charges				360	-360	0%
(7) Expenditure For Operations						
Administration Cost	31,286	0	31,286	176,900	-145,614	565%
Repairs And Maintenance	25,066	0	25,066	9,550	15,516	38%
Activity	25,597	0	25,597	0	25,597	0%
Local Transport And Travel	17,066	0	17,066	60,500	-43,434	355%
Medical & Insurance	11,378	0	11,378	0	10,880	0%
Personal emolument	156,433	0	156,433	182,500	-26,067	117%
EW&C	25,598	0	25,598	6,950	18,648	27%
Bank Charges	0.00	0	0	1,800	-1,800	0%
FDSE Parents Contribution						
Lunch	118,500	0	118,500	54,095	64,405	46%
Repairs And Maintenance	0	0	0	7,910	-7,910	0%
Administration Cost	0	0	0	5,665	-5,665	0%

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 %
	Ksh	Ksh			Ksh	Ksh
Personal Emoluments	0	**0**	**0**	36,500	-36,500	0%
Local Transport & Travel	0	**0**	**0**	14,000	-14,000	0%
Bank Charges	**0**	0	0	0	0	0%
Totals	**455,907**	0	**455,907**	**603,730**	**-147,823**	**132%**

comments
1)Budget were prepared on the funds availed.
2)Policies necessary for the funds utilization were not yet put in place by the end of June.
3)Financial management trainings on the funds utilization were still on going.
4)There were no clear guidelines on the expenditures.

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 **30th June 2021**.

X. Notes To The Financial Statements

1 Government Grant for Tuition

Description	2021	2020
	Ksh	Ksh
Laboratory Materials	8,996	0
Exercise Books	21,592	0
Reference & Library Materials	2,699	0
Internal Exams	4,498	0
Teaching & learning Materials	7,198	0
Total	**44,983**	**0**

2 Government Grant for Operations

Description	2021	2020
	Ksh	Ksh
Administrative cost	31,286	0
Repairs And Maintenance	25,066	0
Personal Emoluments	156,433	0
Administration Costs	0	0
Activity	25,597	0
Local transport and Travel	17,066	0
Medical & Insurance	11,378	0
EW&C	25,598	0
Total	**292,424**	**0**

3 Government Grant for Infrastructure

Description	2021	2020
	Ksh	Ksh
Repairs And Maintenance	0	0
Transitional infrastructure grants	0	0
Administration Block	0	0
Economic stimulus grants	0	0
Other	0	0
Total	**0**	**0**

4 Parents Contribution/Fees - School Fund Account

Description	2021 Ksh	2020 Ksh
Fees on Boarding Equipment And Stores	118,500	0
Personnel emoluments	0	0
Local transport / travelling	0	0
Electricity and water	0	0
Medical	0	0
Administration costs	0	0
Activity	0	0
Repairs and maintenance	0	0
Total	**118,500**	**0**

Notes To The Financial Statements (Continued)

5 Miscellaneous Income

Description	2021 Ksh	2020 Ksh
Rent Income	0	0
Income From Farming Activities	0	0
Income From Bus Hire	0	0
Fee For Hire of Ground and Equipment	0	0
Income From Grants and Donations*	0	0
Interest Income	0	0
Dividends Income	0	0
Total	**0**	**0**

(Include an explanation on the kind and source of grants/ donations received by the school.)

6 Payments For Tuition

Description	2021 Ksh	2020 Ksh
Laboratory Materials	32,000	0
Internal Exams	15,000	0
Exercise Books	0	0
Reference & Library Materials	0	0
Teaching & Learning Materials	0	0

Bank Charges	360	0
Total	**47,360**	**0**

Notes To The Financial Statements (Continued)

7 Payments For Operations

Description	2021	2020
	Ksh	Ksh
Administrative cost	176,900	0
Personnel Emoluments	182,500	0
Administration Cost	0	0
Repairs And Maintenance & Improvements	9,550	0
Local Transport / Travelling	60,500	0
Electricity And Water	6,950	0
Medical	0	0
Activity Expenses	0	0
Infrastructure	0	0
Bank Charges	1,800	0
Total	**438,200**	**0**

8 Payments For Infrastructure

Description	2021	2020
	Ksh	Ksh
Renovation of classrooms	0	0
Desk repairs	0	0
Purchase of furniture	0	0
Purchase of equipment	0	0
Purchase of apparatus	0	0
Drilling of Boreholes	0	0
Bank Charges	0	0
Total	**0**	**0**

Notes To The Financial Statements (Continued)

9 Boarding And School Fund Payments

Description	2021	2020
	Ksh	Ksh
Personnel Emoluments	36,500	0
Lunch	50,395	0
Repairs And Maintenance & Improvements	7,910	0
Local Transport / Travelling	14,000	0
Electricity And Water	0	0
Medical Expenses	0	0
Administration Costs	5,665	0
ACTIVITY	0	0
Bank Charges	0	0
Total	**114,470**	**0**

*(Expenses on income generating activities** should include all costs relating to the school earnings on other receipts as recorded in note 4. These costs should include farm maintenance, posho mill maintenance, ground maintenance and costs incurred during hire of school bus among others).*

Notes To The Financial Statements (Continued)

10 Bank Accounts

Name Of Bank, Account No. & Currency	Bank Account Number	2021	2020
		Ksh	Ksh
Tuition Account		2,566	0
Operations Account		10,121	0
School Fund Account/Boarding		3,700	0
Savings Account		0	0
Parent Association Development Account		0	0
Income Generating Activities Account		0	0
Infrastructural Account		0	0
Total		**16,387**	**0**

11 Cash In Hand

Description	2021 Ksh	2020 Ksh
School Fund Account	1,785	0
Infrastructure Account	0	0
Operation Account	1,670	0
Tuition account	0	0
Total	**3,455**	**0**

12 Short Term Investments

Description	2021 Ksh	2020 Ksh
Cooperative Shares	0	0
Treasury Bills	0	0
Fixed Deposit	0	0
Equity Stock	0	0
Other Investments	0	0
Total	**0**	**0**

Notes To The Financial Statements (Continued)

13 Accounts Receivable

Description	2021 Ksh	2020 Ksh
Fees Arrears	616,516	0
Other Non-Fees Receivables	0	0
Salary Advances	0	0
Imprest	0	0
Rent arrears	0	
Total	**616,516**	**0**

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

Description	2021 Ksh	% of the total	2020	% of the total
Fees Arrears For Current Year(less than 1 year)	616,516			0
Fees Arrears For The Previous Year(1-2 years)	0			0

Fees Arrears For Prior Periods (2-3 Years)	0			0
3 years and above	0			0
Total	**616,516**			**0**

14 Accounts Payable

Description	2021	2020
	Ksh	Ksh
Trade Creditors (See Ageing Below and Appendix 1)	0	0
Prepaid Fees	0	0
Retention Monies	0	0
Unpaid salaries and statutory deductions	0	0
Caution money	0	0
Total	**0**	**0**

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

Description	2021		2020	
		% of the total		% of the total
Trade Creditors for Current Year(1 year)	0	0		0
Trade Creditors for The Previous Year(1-2 years)	0	0		0
Trade Creditors for Prior Periods (2- 3 Years)	0	0		0
Over 3 years	**0**	**0**		**0**
Total	**0**	**0**		**0**

Notes To The Financial Statements (Continued)

15 Fund Balance Brought Forward-Opening balances

Description	2021	2020
	Ksh	Ksh
Bank Balances	154,940	0
Cash Balances	9,025	0
Short Term Investments	0	0
Receivables	616,516	0
Payables	0	0
Total	**780,481**	**0**

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

Description	2021	2020
	Ksh	Ksh
Bank Loan(S)	0	0
Outstanding Leases	0	0
Hire Purchase	0	0
Gratuity And Leave Provision	0	0
Total	**0**	**0**

17 Biological assets

Description	Numbers	2021	2020
		Ksh	Ksh
Cattle		0	0
Goats	5	35,000	0
Trees	200	200,000	0
Coffee Or Tea Plantation		0	0
Poultry		0	0
Total		**235,000**	**0**

18 Borrowings

Description	2021	2020
	Ksh	Ksh
a) Borrowings		
Borrowing at beginning of the year	0	0
Borrowings during the year	0	0
Repayments of during the year	0	0
Balance at end of the year	**0**	**0**

Other important disclosure notes

19 Stock/ Inventory

Description	2021 Ksh	2020 Ksh
b) Inventory		
Foodstuff	0	0
Lab Consumables	0	0
Medication	0	0
Construction Materials	0	0
Stationery	0	0
Balance at end of the year	**0**	**0**

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)*

22/4/2026

Sign and Date
Principal/Headteacher

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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 20XX	Outstanding Balance 20XX-1	Comments
	a	b	C	d=a-c		
	Ksh	Ksh	Ksh	Ksh	Ksh	
Construction Of Buildings						
1.	0				0	
2.	0				0	
3.	0				0	
Sub-Total						
Supply Of Goods						
4.	0				0	
5.	0				0	
6.	0				0	
Sub-Total	**0**				**0**	
Supply Of Services						
7.	0				0	
	0				0	
8.	0				0	
Sub-Total						
Grand Total	**0**				**0**	

Annex 2 – Summary Of Fixed Assets Register

Asset Class	Historical Cost b/f (Ksh) 30th June 2021	Additions during the year (Ksh)	Disposals during the year (Ksh)	Historical Cost c/f (Ksh) 30th June 2021
Land 1	20,000,000	0	0	20,000,000.00
Buildings And Structures	3,000,000	0	0	3,000,000.00
Motor Vehicles	0	0	0	0
Office Equipment, Furniture And Fittings	600,000	0	0	600,000
ICT Equipment, And Other ICT Assets	0	0	0	0
Tools And Apparatus	50,000	0	0	50,000
Textbooks	100,000	0	0	100,000
Other Machinery And Equipment	0	0	0	0
Heritage And Cultural Assets	0	0	0	0
Intangible Assets- Soft Ware	0	0	0	0
Total	**23,750,000**	**0**	**0**	**23,750,000**

TRIAL BALANCES CONTINUED
OPERATIONS ACCOUNT
TRIAL BALANCE AS AT 30/06/2021

							Adjustments		Final trial balance	
VOTE HEADS	LF	Approved estimates	DR	CR	Commitment	Balance	DR	CR	DR	CR
Opening balances -Bank		-	**0**	**149,997**		-	-	-	**0**	**149,997**
Cash		-	**0**	**7,570**		-	-	-	**0**	**7,570**
Administration cost			176,900	31,286			-	-	176,900	31,286
Repairs Maintenance & Improvement			9,550	25,066			-	-	9,550	25,066
Co-curium activity			0	25,597			-	-	0	25,597
Local Transport & Travel			60,500	17,066			-	-	60,500	17,066
Medical & Insurance			0	11,378			-	-	0	11,378
Personal Emoluments		-	182,500	156,433					182,500	156,433
EW&C			6,950	25,598					6,950	25,598
Infrastructure			0	0					0	0
Bank charges		-	1,800	0		-	-	-	1,800	0
closing balances -Bank		-	10,121	0		-	-	-	10,121	0
-Cash		-	1,670	0		-	-	-	1,670	0
TOTAL			**449,991**	**449,991**			**-**	**-**	**449,991**	**449,991**

Prepared by;
Name---MINNIE - W. MUTURI---**date**---22-4-2026---**signature**---
Principal/B.O.M Secretary

Approved by;
Name---Julia Kathuru---**date**---22-4-2026---**signature**---
B.O.M Chair.

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TRIAL BALANCES CONTINUED
TUITION ACCOUNT

TRIAL BALANCE AS AT 30/06/2021

								Adjustments		Final trial balance	
VOTE HEADS		LF	Approved estimates	DR	CR	Commitment	Balance	DR	CR	DR	CR
Opening balances	-Bank		-	**0**	**4,943**		-	-	-	**0**	**4,943**
	-Cash		-	**0**	**0**		-	-	-	**0**	**0**
Laboratory Materials				32,000	8,996			-	-	32,000	8,996
Exercise Books				0	21,592			-	-	0	21,592
Teaching & learning Materials				0	7,198			-	-	0	7,198
Internal Exams				15,000	4,498			-	-	15,000	4,498
Reference & Library Materials				0	2,699					0	2,699
Bank charges			-	360	0			-	-	360	0
Closing balances	-Bank		-	2,566	0		-	-	-	2,566	0
	-Cash		-	0	0		-	-	-	0	0
TOTAL				**49,926**	**49,926**			-	-	**49,926**	**49,926**

Prepared by
Name---MINNIE -W. MUTURI---**date**---22-4-2026---**signature**---
Principal/B.O.M Secretary

Approved by;
Name---Julia Kathuru---**date**---22/4/2026---**signature**---
B.O.M Chair.

THE PRINCI...
GATUE DAY SEC. SCH.
P.O. BOX 23 MARIMANTI

TRIAL BALANCES CONTINUED
SCHOOL FUND ACCOUNT

TRIAL BALANCE AS AT 30/06/2021

										Final trial balance	
							Adjustments				
VOTE HEADS		LF	Approved estimates	DR	CR	Commitment	Balance	DR	CR	DR	CR
Opening balances	-Bank		-	0	0		-	-	-	0	0
	-Cash		-	0	1,455		-	-	-	0	1,455
Lunch				50,395	118,500			-	-	50,395	118,500
RMI				7,910	0			-	-	7,910	0
Administration Cost				5,665	0					5,665	0
Personal Emoluments				36,500	0					36,500	0
LT&T				14,000	0					14,000	0
Bank charges			-	0	0			-	-	0	0
Closing balances	-Bank		-	3,700	0		-	-	-	3,700	0
	-Cash		-	1,785	0		-	-	-	1,785	0
TOTAL				119,955	119,955			-	-	119,955	119,955

Prepared by;
Name---MINNIE .W. MUTURI---**date**--22-4-2026--**signature**---
Principal/B.O.M Secretary

Approved by;
Name---Julia Kathuru---**date**--22-4-2026--**signature**---
B.O.M Chair.

THE PRINCIPAL
GATUE DAY SEC. SCH.
P. O. BOX 23 MARIMANTI