

REPUBLIC OF KENYA

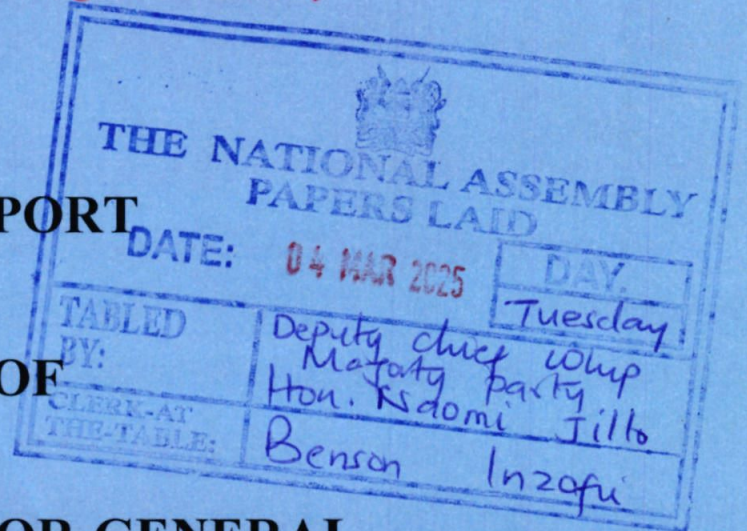


Enhancing Accountability



REPORT

OF



THE AUDITOR-GENERAL

ON

CANON KITURI SECONDARY SCHOOL

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

TAITA/TAVETA COUNTY

OFFICE OF THE AUDITOR GENERAL
P. O. Box 30084 - 00100, NAIROBI
REGISTRY
09 AUG 2024
RECEIVED



**CANON KITURI SECONDARY SCHOOL
PUBLIC SECONDARY SCHOOL**

ANNUAL REPORT AND FINANCIAL STATEMENTS

**FOR THE FINANCIAL YEAR ENDED
30TH JUNE 2023**

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

X

CANON KITURI SEC. SCHOOL
Reports and Financial Statements For the year ended 30th June 2023

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I. Key School Information And Management

[Customise the details in this section to suit your School]

(a) Background information

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

The school was registered in 2013 under registration number PU/5/3/277/13 and is currently categorized as an Extra County public school established, owned or operated by the Government.

The school is a day/boarding school and had 800 number of students as at 30th June 2023 It has 20 streams and 39 teachers of which 13 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:

1	Mrs. Linet Mosa Mavu	Chairperson/Sponsor member	4th August 2022
2	Mr. Lewis Mghendi	Member	
3	Mr. David Manyeso	Member Teachers Rep.	
4	Esther M. Mwanyumba	Member	
5	Mr. Samuel M. Maghanga	Member -Special Group Rep.	
6	Mr. Justin K. Maghanga	Member-Rep CEB	
7	Ven. Japheth Kidoghosi	Member	
8	Rev. Luke M. Mwandigha	Member	
9	Rev. Joseph M. Mwawasi	Member	
10	Mrs. Caroline Mwakisha	Member	
11	Mr. Washington M. Mwamburi	Member	
12	Ms. Mariam W. Mwaisaka	Member	
13	Lewis Mghendi Simwichi	Member	
14	Mr. Mwangeka C. Mwakio	PA Chair	
15	Ms. Elizabeth Mbinga	Member	
16	Mr. Thomas Kirigha	Member	
17	Abdi Ifrah	Students Rep.	
18	Elistone Mwamutungu	Member Special Needs	

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Key School Information and Management (continued)

The function of the School Board of Management include:

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

(c) Committees of the Board

(Provide the names of the various committees of the Board established by the Board and the names of the committee members):

Ref.	Name of Committee	Members	Chair	Frequency
1	Executive Committee	Mr. Linet Mosa Mavu Mr. Mwangeka C. Mwakio Rev. Luka M. Mwandigha Mrs. Grace Mwawasi Rev. Irene Cosmas	Bom chair PA chair SIC chair BOM Secretary Sponsor	15 times per year
2	Audit Committee	Ms. Esther Mwanyumba Dr. Justin Maghanga Dr. Samuel M. Maghanga Ms. Caroline Mwakisha Mrs. Grace Mwawasi	member member member member Secretary BOM	2 per year
3	Finance, procurement and general purposes Committee	Mrs. Grace Mwawasi Mr. Washington Mwamburi Mr. Mwangeka C. Mwakio Ms. Elizabeth Mbinga Rev. Joseph M. Mwawasi	Secretary BOM member PA Chair member member	2 times per year

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4	Academic Committee	Dr. Samuel M. Maghanga Rev. Luka Mwandigha Ms. Linet Mosa Mavu Mrs. Grace Mwawasi Mr. Mwakio C. Mwangeka	Member Member BOM Chair BOM Secretary PA Chair	3 times per year
5	Development Committee	Mr. Mwakio C. Mwangeka Mr. Rev. Luka Mwandigha Mrs. Grace Mwawasi Mr. Lewis Mghendi	PA chair SIC chair BOM Secretary member	7 times per year
6	Discipline and welfare Committee	Mr. Elistone Mwamtungu Mrs. Grace Mwasasi Ms. Mariam Wakesho Ms. Esther Mwanyumba Ven. Japhet Kidoghosi	Member Bom Member BOM Secretary member member Sponsor	2 per year
7	Adhoc Committee (if any during the year)	Mrs. Grace Mwasasi Mr. Mwakio C. Mwangeka Mr. Peter Kidan	Principal PA chair Bom vice chair	2 times per year

(d) School operation Management

For the financial year ended 30th June 2023 the School day-to-day management was under the following persons:

Ref:	Designation	Name	TSC Number
1	Principal	Grace K. Mwasasi	240039
2	Deputy Principal	Moses Kilambo	634195
3	School Bursar	Annah Doluma	BOM/022
4	Deputy Principal	Godfrey Lumula	462678

(e) Schools contacts

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Reports and Financial Statements For the year ended 30th June 2023

Post Office Box: 1009-80304 WUNDANYI
Telephone 0715812377/0748361120
E-mail: canonkituri@gmail.com
Website:
Facebook:
Twitter:

(f) School Bankers

The following school operated 8 number of bank accounts in the following banks: (Ensure all accounts including CDF accounts are included)

- | | | |
|----|--|--------------------------|
| 1. | Name of Bank: kcb
Branch: Wundanyi
Account Number: 1103808044 | Main account |
| 2. | Name of Bank: kcb
Branch: Wundanyi
Account Number: 1103800159 | Operation account |
| 3. | Name of Bank: kcb
Branch: Wundanyi
Account Number: 1103791834 | Tuition account |
| 4. | Name of Bank: kcb
Branch: Wundanyi
Account Number: 11252741273 | Service Gratuity Account |
| 5. | Name of Bank: kcb
Branch: Wundanyi
Account Number: 1103203371 | Bus A/C |
| 6. | Name of Bank: kcb
Branch: Wundanyi
Account Number: 1134603924 | PA A/C |
| 7. | Name of Bank: kcb
Branch: Wundanyi
Account Number: 1232498114 | Infrastructure A/C |
| 8. | Name of Bank: kcb
Branch: Wundanyi
Account Number: 1292762446 | CDF A/C |

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9. MPESA pay Bill No. 522123 attached to 1103808044 bank account

(Ensure all bank accounts operated by the school are disclosed and that all pay Bill Numbers are also disclosed)

(g) Independent Auditors
Office of the Auditors 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:

(Under this section, the following information should be given:

- *Surplus/ deficit for the year and a comparison of the same for the last three years*
 - *Capitation grants from the Ministry of Education for the last three years*
 - *Ratio of capitation grant per student over the last three years*
 - *A three-year overview of growth of other income(s) earned by the school.*
 - *A three-year overview of growth in expenditure of the school*
 - *Movement of debtors and creditors of the school over the last three years*
 - *Movement of cash and bank balances over the last three years*
- Graphical presentation, ratios, tables, and pie charts should be used to show/ indicate trends).*

b) Teacher Student ratio:

(Include the teacher to student ratio, number of teachers recruited and posted to the school within the year, number of teachers that were transferred/ retired during the period as well as number of teachers employed by TSC, and number employed by BOM. One may also include how many teachers the school has for each subject in order to indicate shortage/ allocation of resources).

c) Mean score in the 2022 KCSE:

Give performance of the school for each over the last three years. Include the number of students that have since transitioned to institutions of higher learning. Include the mean score and comment on improvement or otherwise as compared to the school's set score.

d) Number of Candidates in the 2022KCSE:

(Tabulate the number of candidates sitting for KCSE over the last three years).

e) Capacity of the school:

(Indicate the number of students in the school vis a vie the facilities like the dormitories, the dining hall, the laboratories, toilets and other amenities. This information will provide useful details for the Ministry of Education).

Summary Report of the Performance of the School (Continued)

f) Development projects carried out by the school:

(Development projects carried out in the year and ongoing projects including a disclosure of project fund sources in a tabular format).

DEVELOPMENT PROJECT	FUNDED BY	2022/2023	2021/2022	2020/2021
1.80 Bed girls dormitory Deca beds	Parents & IMF	110,160.00	497,410.00	
2.Storey Tuition block&offices	IMF	2,156,030.00	1,987,210.00	625,258.70
3.School gate	CAKIA, Parents&IMF	34,400.00		268,000.00
4 .Floor repair& renovations	IMF	119,900.00	331,590.00	
5. Laboratory repair	IMF		98,300.00	
6. Furniture repairs & school bell	IMF	11,600.00	241,368.00	
7. Automated receipting	IMF		165,000.00	
8.Filing cabinet	IMF		170,000.00	
9.Slab	IMF	50,000.00		45,000.00
10.Stone pitching	IMF		102,000.00	
11.Construction of classroom	IMF	280,000.00		
12. Bus cage	IMF	164,340.00		
13.Renovation of boys dormitory	IMF	200,000.00		
14. Drainage &	IMF	130,640.00		

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<i>stairs</i>				
<i>15.Canteen blocks</i>	<i>IMF</i>	<i>7,000.00</i>		
TOTALS		3,264,070.00	3,592,878.00	938,258.70

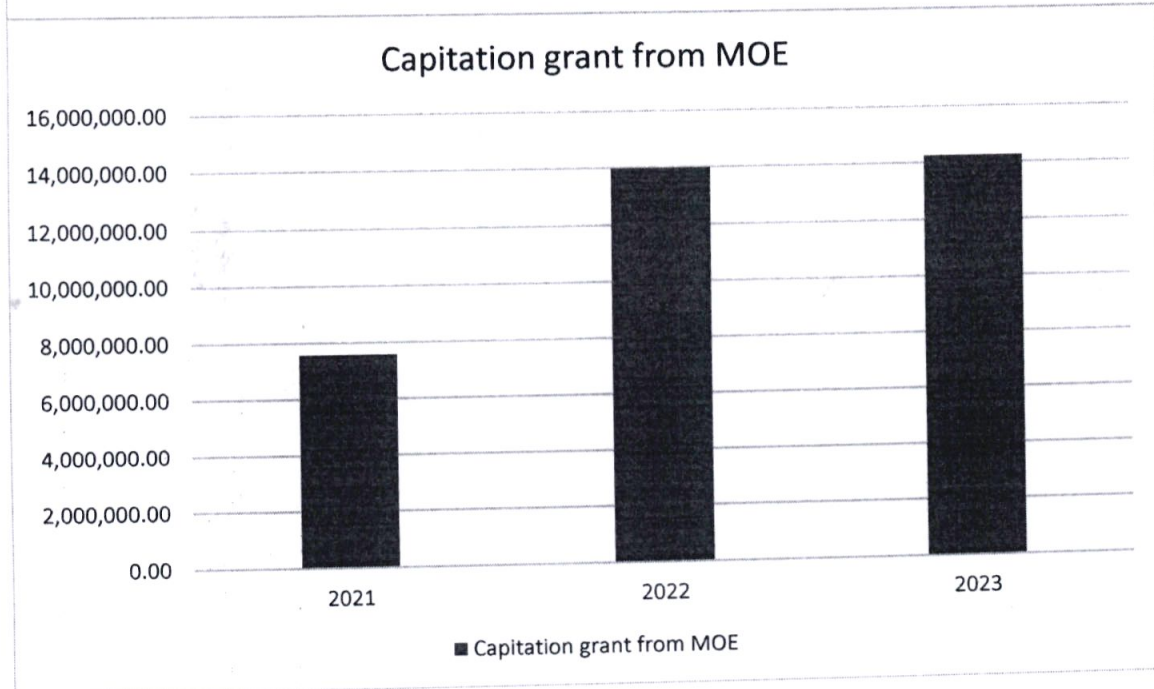
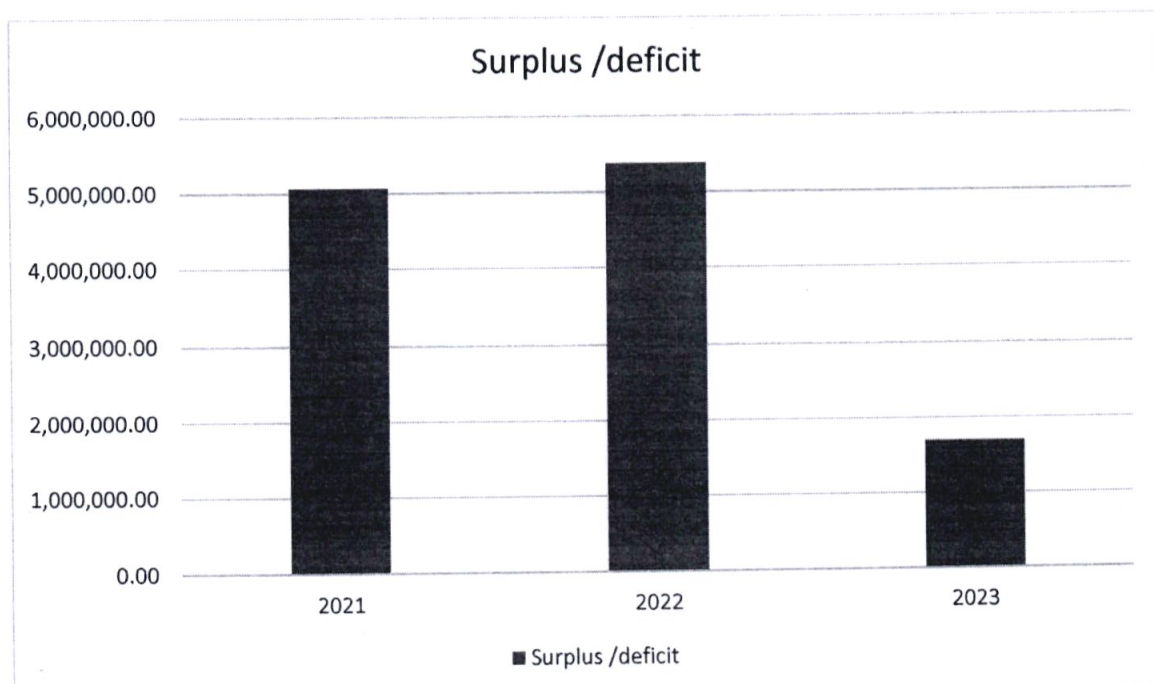
William Mwandigha

William Mwandigha
School Principal

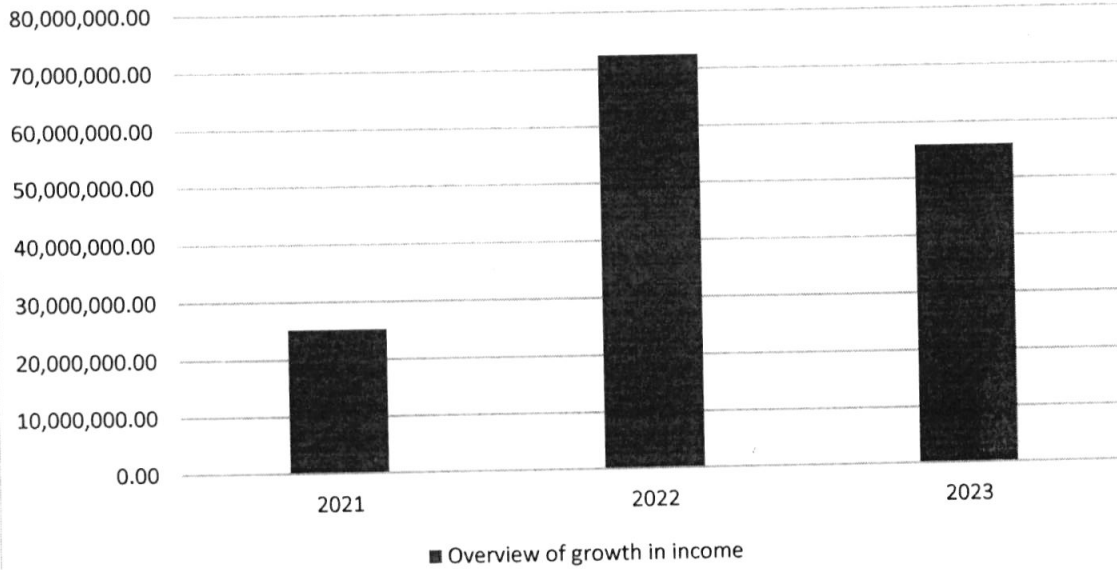


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FOR THE YEAR ENDED 30TH JUNE 2023

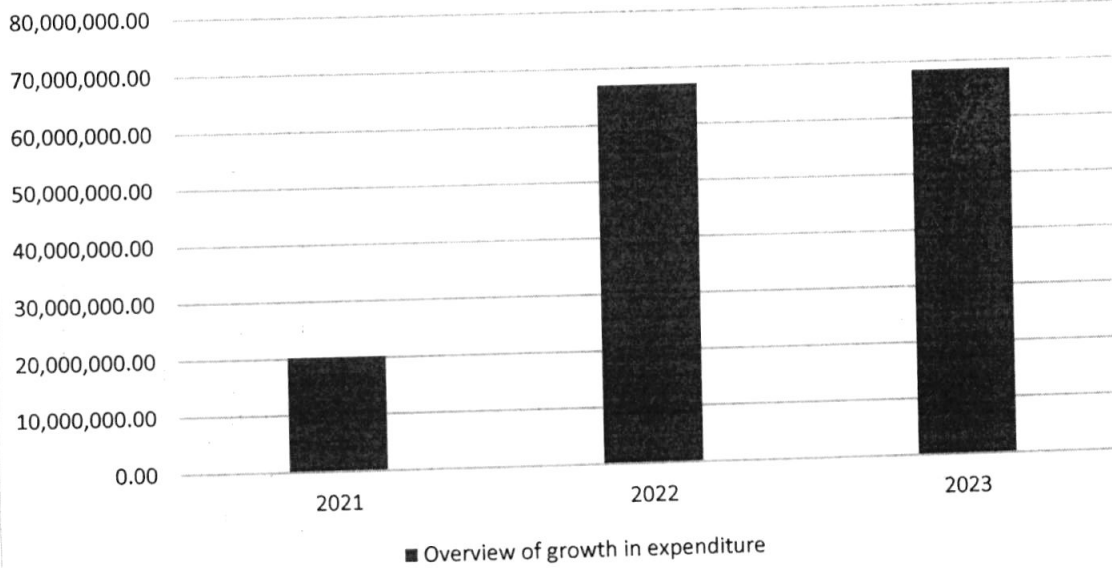
Financial performance	2023	2022	2021
Surplus /deficit	1,701,418.60	5,379,182.95	5,064,316.75
Capitation grant from MOE	14,247,750.75	13,988,271.30	7,570,567.45
Capitation ratio per student	1:14701.50	1:16,040.20	1:11,638.00
Overview of growth in income	55,968,151.00	72,455,538.35	25,333,795.45
Overview of growth in expenditure	68,514,483.15	67,076,355.40	20,269,478.70
Movement of fees debtors of the school	21,033,543.65	21,504,272.65	15,208,597.65
Movement of creditors of the school	10,175,726.40	11,422,464.00	10,176,511.00
Movement of Bank Balances	2,993,318.22	1,736,453.37	180,000.62



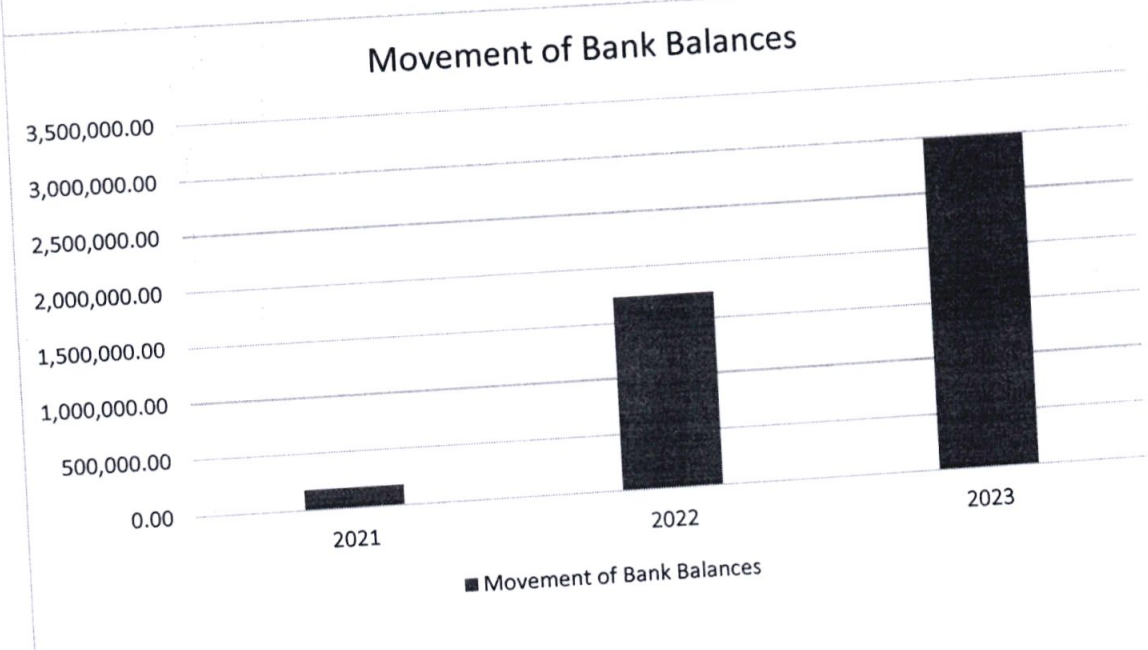
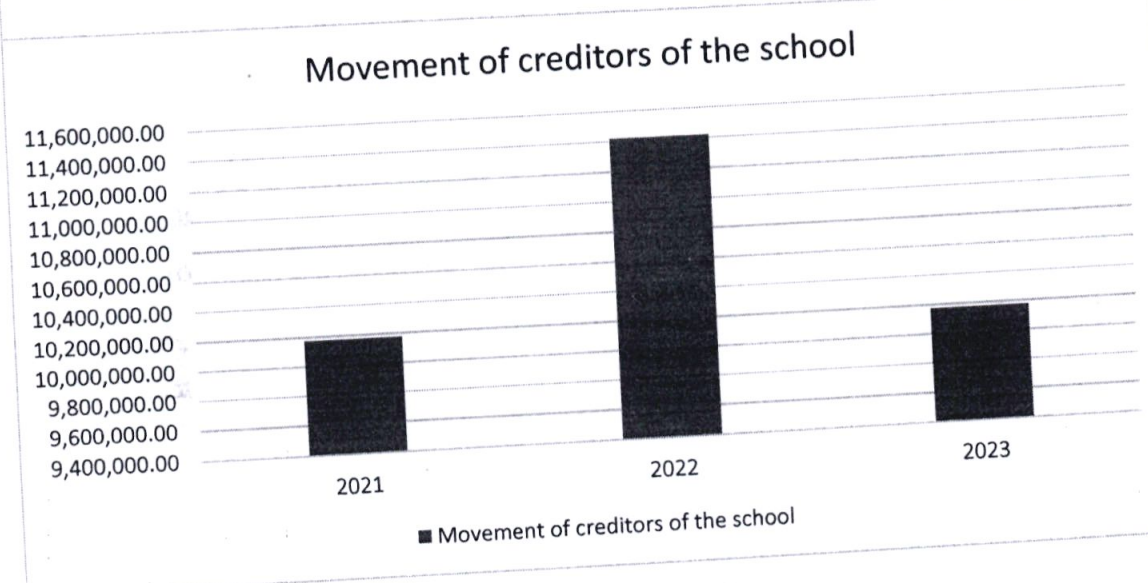
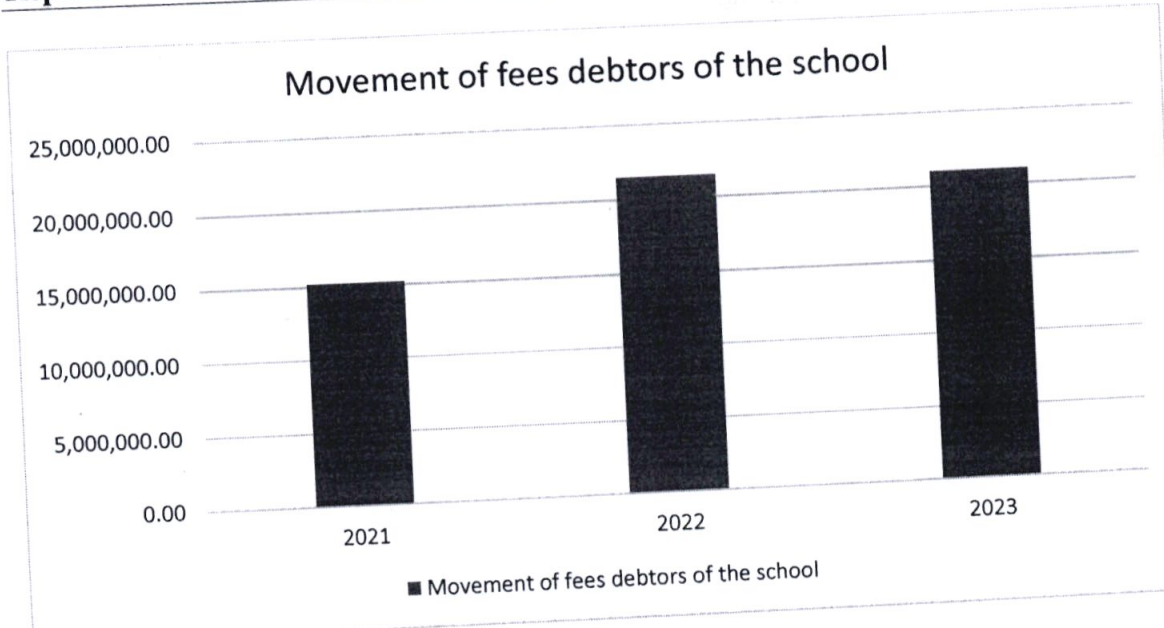
Overview of growth in income



Overview of growth in expenditure



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Summary report of school performance

Tsc teachers as at 30/6/2023 =27

Bom teachers as at 30/6/2023 =13

Teacher employed between January & 30th June 2023= 2

Teacher transferred between 1st January 2023 to 30th June 2023 = 1No of student = **805**

Teachers: Students ratio

Tsc : students

27 : 805

1: 30

All teachers: Student ratio

40:805

1: 20

There are 13 subjects and each subject has the following number of teachers (maths-11, English- 6, Kiswahili- 9, chemistry- 9, Biology- 7, physics- 6, History- 6, Geography- 3, C.R.E- 7, I.R.E -1, Agriculture -4,, Business studies -4, and computer studies-1)

KCSE RESULT FOR THE THREE YEARS

Year	2022	2021	2020
No. of students	188	167	171
School mean score	5.2074	4.1856	4.966
No.of students transitioned to University	30	6	20

The school has 20 classrooms and the no. of students is 805.

Ratio of classrooms to students is 1:40.

The school has 17 toilets for girls and the no. of girls is 370.

The ratio is 1:22.

The school has 19 bathrooms for girls and the no. of girls is 288.

The ratio is 1:15.

The school has 10 toilets for boys at Tuition block and the no. of boys is 435.

The ratio 1:43.

The school has 8 toilets for boys at the dormitory and the no. of boys is 394.

The ratio is 1:49.

The school 22 bathrooms for boys at the dormitory and the no. of boys is 394.

The ratio is 1:18.

The has one dinning hall.

The ratio is 1:800.

The school has 4 girls dormitories.

Mt. Kenya- 63 girls.

Mt Elgon 1 -73 girls.

Mt Elgon 2 – 73 girls.

Mt Longonot – 77 girls.

The school has 4 boys dormitories

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Iyale – 105.
Solian – 50.
Vuria – 134
Wesu -105.

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III. Statement Of School Management Responsibility

Section 81 (1) of the Public Finance Management Act, 2012 requires that, at the end of each financial year, each National Government School shall prepare financial statements in respect of that school. Section 81 (3) requires the financial statements so prepared to be in a form that complies with relevant accounting standards as prescribed by the Public Sector Accounting Standards Board (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 (*Name of School*) accepts responsibility for the school's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS).

The Board of Management is of the opinion that the school's financial statements give a true and fair view of the state of the school's transactions during the financial year ended 30th June, 2022, and of the school's financial position as at that date.

.....
Name: Peter Kidan

Designation: Chairman, School Board of Management

Date: 31/7/2024

.....
Name: William Mwandigha

Designation: School Principal & Secretary to Board of Management

Date: 31/07/2024

.....
Name ; Hannah Doluma

Designation: Bursar/ Finance Officer

Date: 31/7/2024



REPUBLIC OF KENYA



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HEADQUARTERS
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Monrovia Street
P.O Box 30084-00100
NAIROBI

Enhancing Accountability

REPORT OF THE AUDITOR-GENERAL ON CANON KITURI SECONDARY SCHOOL FOR THE YEAR ENDED 30 JUNE, 2023 – TAITA/TAVETA COUNTY

PREAMBLE

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

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

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

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of Canon Kituri Secondary School – Taita/Taveta County set out on pages 1 to 28, which comprise of the statement of financial assets and financial liabilities as at 30 June, 2023 and the statement of receipts and payments, statement of cash flows and the statement of budgeted versus actual amounts for the year then ended and a summary of significant

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

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of the Canon Kituri Secondary School – Taita/Taveta County as at 30 June, 2023 and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standard (Cash Basis) and comply with the Public Finance Management Act, 2012 and the Basic Education Act, 2013.

Basis for Qualified Opinion

1. Inaccuracies in the Financial Statements

The statement of budgeted versus actual amounts reflects actual receipts and actual expenditure amounts of Kshs.49,682,230 and Kshs.49,589,752 respectively against amounts of Kshs.67,211,902 and Kshs.65,510,483 reflected in the statement of receipts and payments. The variances of Kshs.17,529,672 and Kshs.15,920,731 were not explained or supported. Similarly, the statement of budgeted versus actual amounts vary with the statement of cash flows total receipts and payments amounts of Kshs.65,269,774 and Kshs.64,344,364 respectively. No reconciliation was provided for the variances.

In the circumstances, the accuracy and completeness of the financial statements could not be confirmed.

2. Unsupported Payments for Operations

The statement of receipts and payments reflects payments for tuition and operations amounts of Kshs.1,715,657 and Kshs.9,226,573 respectively as disclosed in Note 5 and Note 6 to the financial statements. However, examination of payment vouchers amounting to Kshs.1,650,000 and Kshs.984,810 relating to tuition and operations payments respectively revealed that the payments were not supported with requisitions, local purchase orders, delivery notes, inspection reports, goods received notes and certificates of payments.

In the circumstances, the regularity, accuracy and completeness of the tuition and operations payments amounting to Kshs.1,715,657 and Kshs.9,226,573 respectively could not be confirmed.

3. Unsupported Cash and Cash Equivalents Balance

The statement of financial assets and financial liabilities reflects cash and cash equivalents balance of Kshs.2,993,318 as disclosed in Note 8 and Note 9 to the financial statements. Included in this balance is bus account and parent association development account with account balances of Kshs.126,928 and Kshs.261,425 respectively. However, the bank balances were not supported by cashbooks, bank certificates and bank reconciliation statements.

In the circumstances, the accuracy, completeness and existence of cash and cash equivalents balance of Kshs.2,993,318 could not be confirmed.

4. Inaccuracies in Capitation Grants

The statement of receipts and payments reflects capitation grants for operations amount of Kshs.8,994,269 as disclosed in Notes 2 to the financial statements. Review of bank statements and acknowledgment receipts, revealed that an amount of Kshs.8,925,651 was received as Government grant for operations resulting to an unexplained variance of Kshs.68,618.

In the circumstances, the accuracy and completeness of capitation grants for operation of Kshs.8,994,269 could not be confirmed.

5. Unsupported and Long Outstanding Accounts Receivables

The statement of financial assets and financial liabilities reflects accounts receivables balance of Kshs.21,033,544 in respect of fees arrears as disclosed in Note 11 to the financial statements. However, the supporting schedules and issued invoices were not provided for audit review. Further, included in the balance are receivables amounting to Kshs.11,349,959 which had been outstanding for more than two (2) years. In addition, significant accounting policies on accounts receivables as disclosed in Note 11 is silent on the treatment of the students' fees balances which is the major source of income for the School.

In the circumstances, the accuracy and full recoverability of the outstanding receivables balance of Kshs.21,033,544 could not be confirmed.

6. Unexplained Payroll Expenditure

The statement of receipts and payments and as disclosed in Note 7 of the financial statements reflects boarding and school fund expenditure totalling Kshs.54,568,253 which includes payments made to BOM teachers during the year amounting to Kshs.3,312,667. However, verification of payroll documents provided for audit, revealed that the actual amount paid as salary for BOM teachers in the year totaled to Kshs.2,563,120, resulting to a variance of Kshs.749,547 between the two sets of records which was not reconciled.

In the circumstances, the accuracy and authenticity of payments made to BOM teachers totalling Kshs.3,312,667 could not be confirmed.

The audit was conducted in accordance with the International Standards for Supreme Audit Institutions (ISSAIs). I am independent of the Canon Kituri 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.56,213,280 and Kshs.49,682,230 respectively, resulting to an under-funding of Kshs.6,531,050 or 12% of the budget. However, the School spent a balance of Kshs.48,589,752 against actual receipts of Kshs.49,682,230, resulting to an under-utilization of Kshs.92,478.

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

My opinion is not modified in respect of this matter.

Key Audit Matters

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

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution, based on the audit procedures performed, except for the matters described in the Basis for Conclusion on Lawfulness and Effectiveness in Use of Public Resources section of my report, I confirm that nothing else has come to my attention to cause me to believe that public resources have not been applied lawfully and in an effective way.

Basis for Conclusion

1. Long Outstanding Accounts Payable

The statement of financial assets and financial liabilities and as disclosed in Note 12 to the financial statements reflects payables balance of Kshs.10,175,726. However, included in the balance are trade payables balance of Kshs.2,159,824 which had been outstanding for more than two (2) years. This was contrary to Section 53(8) of the Public Procurement and Asset Disposal Act, 2015 which states that 'an Accounting Officer shall not commence any procurement proceedings until satisfied that sufficient funds to meet the obligations of the resulting contracts are reflected in approved budget estimates'.

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

2. Irregular Cash Withdrawal from Tuition Account

Examination of the bank statement for tuition account for the year ended 30 June, 2023 revealed that the School made cheque withdrawal totalling Kshs.268,200 contrary to Ministry of Education Circular Ref. No: MOE/G1/9/1/44

dated 9 January, 2008 and MOE.HQS/3/13/3 dated 16 June, 2021 which states that no virement is to be performed from the tuition account.

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

3. Over-Representation of the Board of Management

Review of the Board minutes revealed that the School Board of Management had nineteen (19) Members, exceeding seventeen (17) Members prescribed in the Basic Education Act, 2012.

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

4. Failure to Maintain Procurement Records for Infrastructure Works

Physical verification of the projects as analysed below revealed that the respective projects were complete and put to use, however, the tender documents, bills of quantities or minutes were not provided for audit in support of the procurement process. Similarly, the final inspection minutes and certificates of completion were not provided for audit.

Projects	Amount Spent (Kshs.)
Storey Tuition Block Finishing	2,359,740
Bus Cage	164,340
Renovation of Boys Dormitory	200,000
Total	2,724,080

In the circumstances, value for money of Kshs.2,724,080 spent on the projects could not be confirmed.

5. Failure to Disclose Stock/Inventories

Included in other important disclosure notes under Note 17 to the financial statements is stock/inventory of Kshs.Nil. However, the School did not carry out a stock take at the end of the financial year hence it was not possible to confirmed the stock/inventory value as at 30 June, 2023. Further, no records were maintained to show the level of stock at the close of the financial year.

In addition, physical inspection carried out on 23 May, 2024 at the School food store revealed that the supplies were not properly arranged and could not be easily accessed making them prone to dust, pests and moist which may cause damage and render the supplies obsolete contrary to Regulation 172 of the Public Procurement and Asset Disposal Regulations, 2020, which states that the officer in charge of stores of a procuring entity shall (a) ensure that the store-rooms are kept clean, properly ventilated and in good condition and that the stores are well arranged and easy to access.

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

6. Unapproved School Fees

The statement of receipts and payments reflects school fund income - parents' contributions amount of Kshs.43,366,805 as disclosed in Note 3 to the financial statements. Examination of the records revealed that the School charged an amount of Kshs.16,535 per student to support the programme which had not been approved by the Ministry of Education through the County Education Board. This was contrary to Government Circular No. MOE.HQS/3/13/3 dated 16 June, 2021 on guidelines on implementation of Free Day and Secondary Education programme which stipulates that, parents will only pay for school uniforms, boarding related costs as reflected in the boarding fees structure and lunch for the day scholars.

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

7. Failure to Prepare School Improvement Plan

During the year under review, the School did not have an approved School Improvement Plan, contrary to Section 2.2 of the Ministry of Education Operation Manual for Utilization of Learner Capitation Grant and Other School Funds, which 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 was in breach of the law.

8. Lack of Procurement Plan

The statement of receipts and payments reflects amounts of Kshs.67,211,902 and Kshs.65,510,483 in respect of total receipts and payments respectively. However, during the year 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.

9. Unbalanced Budget

The statement of budgeted versus actual amounts reflects final budgeted income of Kshs.56,213,280 and final budgeted expenditure of Kshs.49,612,780 resulting to a budget surplus of Kshs.6,600,500, contrary to Regulation 33(c) of the Public Finance Management (National Government) Regulations, 2015 which provides that 'unless provided otherwise in the Act, these Regulations or any other guidelines developed in furtherance of the Act or these Regulations, that at all times during budget formulation and approval it must be ensured that the budget shall be balanced.

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

The audit was conducted in accordance with ISSAI 4000. The standard requires that I comply with ethical requirements and plan and perform the audit to obtain assurance about whether the activities, financial transactions and information reflected in the financial statements are in compliance, 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, based on the audit procedures performed, except for the matters described in the Basis for Conclusion on Effectiveness of Internal Controls, Risk Management and Governance section of my report, I confirm that, nothing else has come to my attention to cause me to believe that internal controls, risk management and overall governance were not effective.

Basis for Conclusion

1. Lack of Ownership Document

Annex 2 to the financial statements reflects summary of fixed assets register which includes a parcel of land. However, the land ownership documents were not provided for audit. Further, the values of the land and other assets have not been disclosed. In addition, review of the School's fixed asset register revealed that the School had recorded its assets in the fixed asset register, however the register does not include serial numbers of computers, TVs and other electronic items and the value of the fixed assets. Further, the School assets had not been tagged.

In the circumstances, the ownership and safe custody of the fixed assets could not be confirmed.

2. Lack of Accountability for Text Books

During the year under review, the Ministry of Education distributed textbooks to public secondary schools through Kenya Institute of Curriculum Development (KICD). Examination of records revealed that books were not recorded when received from the Ministry of Education, and therefore it was not possible to confirm number of books received. Further, there were no records of issuance of the books to the students. In addition, physical verification of set books in sampled classrooms revealed that, seventy-two (72) books could not be traced.

In the circumstances, there is no control measures put in place by Management to prevent loss or damage of books.

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 control, risk management and overall governance were operating effectively, in all material respects. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

Responsibilities of Management and those Charged with Governance

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

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

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

In addition to the responsibility for the preparation and presentation of the financial statements described above, Management is also responsible for ensuring that the activities, financial transactions and information reflected in the financial statements are in compliance with the authorities which govern them, and that public resources are applied in an effective way.

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

Auditor-General's Responsibilities for the Audit

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

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

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

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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by Management.
- Conclude on the appropriateness of Management's use of applicable basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the School's ability to continue to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the School to cease to continue to sustain its services.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the School to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

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

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



FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

26 September, 2024

CANON KITURI SEC. SCHOOL

Reports and Financial Statements For the year ended 30th June 2023

V. Statement Of Receipts And Payments Period To 30th June 2023

Description Of Vote Head	Note	2022-2023	2021-2022
		Kshs	Kshs
Receipts			
Capitation grants for tuition	1	2,249,481.50	2,786,164.40
Capitation grants for operations	2	8,994,269.25	11,202,106.90
School fund income- parents' contributions	3	43,366,805.00	50,590,810.05
School fund income- other receipts	4	12,601,346.00	7,876,457.00
Proceeds from borrowings			
Total Receipts		67,211,901.75	72,455,538.35
Payments			
Payments for tuition	5	1,715,657.00	4,754,885.20
Payments for operations	6	9,226,573.00	11,035,164.00
Boarding and school fund payments	7	54,568,253.15	51,286,306.20
Total Payments		65,510,483.15	67,076,355.40
Surplus/Deficit		1,701,418.60	5,379,182.95

The school financial statements were approved on 31/7/2024 2024 and signed by:



Name: Peter Kidan

Chair BOM

Date: 31/7/2024



Name: William Mwandigha
School Principal/ Secretary to
BOM

Date: 31/07/2024





Name: Hannah Doluma

Bursar/ Finance Officer

Date: 31/7/2024


CANON KITURI SEC. SCHOOL

Reports and Financial Statements For the year ended 30th June 2023

VI. Statement Of Financial Assets And Financial Liabilities As At 30th June 2023

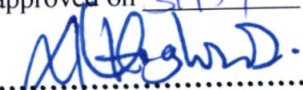
Description	Note	2022-2023	2021-2022
		Kshs	Kshs
Financial Assets			
Cash and cash equivalents			
Bank balances	8	2,991,386.32	2,066,314.32
Cash balances	9	1,931.90	1,593.90
Short term Investment	10		
Total cash and cash equivalent		2,993,318.22	2,067,908.22
Account's receivables	11	21,033,543.65	21,504,272.65
Total financial assets		24,026,861.87	23,572,180.87
Financial liabilities			
Accounts payables	12	10,175,726.40	11,422,464.00
Net financial assets		13,851,135.47	12,149,716.87
Represented by			
Accumulated fund b/fwd	13	12,149,716.87	6,770,533.92
Surplus/deficit for the year		1,701,418.60	5,379,182.95
Net financial position		13,851,135.47	12,149,716.87

The school's financial statements were approved on 31/7 2024 and signed by:



 Name: Peter Kidan

Chair BOM

Date: 31/7/2024


 Name: William Mwandigha
 School Principal/ Secretary to
 BOM

Date: 31/07/2024


 Name: Hannah Doluma
 Bursar/ Finance Officer

Date: 31/7/2024



CANON KITURI SEC. SCHOOL

Reports and Financial Statements For the year ended 30th June 2023

VII. Statement of Cash Flows for The Period Ended 30th June 2023

Operating activities			
Receipts			
Capitation grants for tuition	1	2,249,481.50	2,786,164.40
Capitation grants for operations	2	8,994,269.25	11,202,106.90
School fund income- parents contributions/ fees	3	43,136,988.00	45,068,341.05
School fund income- other receipts	4	10,889,035.00	6,919,918.00
Total receipts		65,269,773.75	65,976,530.35
Payments			
Payments for tuition	5	2,309,402.00	3,447,242.20
Payments for operations	6	8,429,896.00	11,429,014.00
Boarding and school fund payments	7	53,605,065.75	50,770,813.20
Total payments		64,344,363.75	65,647,069.40
Net cash flow from operating activities		925,410.00	329,460.95
Cashflow from investing activities			
Proceeds from sale of assets			
Acquisition of assets			
Proceeds from investments			
Purchase of investments			
Net cash flows from investing activities			
Cashflow from borrowing activities			
Proceeds from borrowings/ loans			
Repayment of principal borrowings			
Net cash flow from financing activities			
Net increase in cash and cash equivalents		925,410.00	329,460.95
Cash and cash equivalent at beginning of the year		2,067,908.22	1,738,447.27
Cash and cash equivalent at end of the year		2,993,318.22	2,067,908.22

(The above presentation of cash flow statement uses the direct method of cash flow presentation which is encouraged under IPSAS. Schools' should therefore adopt the direct method of cashflow as recommended by PSASB).

Name: Peter Kidan

Chair BOM

Date: 31/7/2024

Name: William Mwandigha

School Principal/ Secretary to

BOM

Date: 31/07/2024

Name: Hannah Doluma

Bursar/ Finance Officer

Date: 31/7/2024



CANON KITURI SEC. SCHOOL
Reports and Financial Statements For the year ended 30th June 2023

TRIAL BALANCE AS AT 30TH JUNE 2023			
		DR	CR
Cash and Cash equivalents			
	Bank Balances	2,991,386.32	
	Cash Balances	1,931.90	
	Short term investments	-	
	Receivables	21,033,543.65	
Payments			
	Payments for Tuition	1,715,657.00	
	Payments for operations	9,226,573.00	
	Boarding and school fund payments	54,568,253.15	
Receipts			
	Capitation grants for tuition		2,249,481.50
	Capitation grants for operations		8,994,269.25
	School Fund Income- Parents' Contributions		43,366,805.00
	School Fund Income- Other receipts		12,601,346.00
	Proceeds from borrowings		
	payables		10,175,726.40
Prior Year Adjustment			
Fund Balance b/f		-	12,149,716.87
TOTAL		89,537,345.02	89,537,345.02

Peter Kidan
 Name: Peter Kidan
 Chair BOM
 Date: 31/7/2024

William Mwandigha
 Name: William Mwandigha
 School Principal/Secretary BOM
 Date: 31/07/2024

Hannah Doluma
 Name: Hannah Doluma
 Bursar/Finance Officer
 Date: 31/7/2024



CANON KITURI SEC. SCHOOL**Reports and Financial Statements For the year ended 30th June 2023****VIII. Statement Of Budgeted Versus Actual Amounts for The Year Ended 30th June 2023**

Receipts						
(1) Capitation Grant on Tuition						
Textbooks And Reference Materials						
Exercise Books						
Laboratory Equipment						
Ink						
Teaching / Learning Materials	2,377,280.00	-	2,377,280.00	2,049,481.50	327,789.50	86%
Chalks						
Exams And Assessment						
TOTALS	2,377,280.00		2,377,280.00	2,049,481.50	327,789.50	
8(2) Capitation Grant on Operations						
Personnel Emoluments		-				
Repairs And Maintenance	4,000,000.00	-	4,000,000.00	2,980,000.00	1,020,000.00	75%
Local Transport / Travelling		-				
Electricity And Water		-				
Medical	410,000.00	-	410,000.00	153,000.00	257,000.00	37%
Other voteheads	7,520,000.00	-	7,520,000.00	5,443,469.25	2,076,530.75	72%
Activity	1,200,000.00		1,200,000.00	417,800.00	782,200.00	35%
TOTALS	13,130,000.00		13,130,000.00	8,994,269.25	4,135,730.75	

Smasse						
(3) Fees Charged on Parents						
Personnel Emoluments	3,740,000.00		3,740,000.00	3,600,181.00		96%
Repairs And Maintenance	1,360,000.00		1,360,000.00	1,347,039.00		99%
Local Transport / Travelling	1,360,000.00		1,360,000.00	1,083,299.00		80%
Electricity And Water	1,938,000.00		1,938,000.00	2,015,071.00		103%
Medical						
Administration Costs	1,360,000.00		1,360,000.00	1,383,802.00		101%
Activity	1,370,000.00		1,370,000.00	1,435,426.00		105%
Fee On Boarding Equipment and Stores	19,578,000.00		19,578,000.00	18,069,343.00		92%
Total income	30,706,000.00		30,706,000.00	28,934,161.00		
BOM Teachers	3,600,000.00		3,600,000.00	3,878,541.00		108%
Education day	800,000.00		800,000.00	955,417.00		119%
Project	1,600,000.00		1,600,000.00	1,830,545.00		114%
Academic Progress	4,000,000.00		4,000,000.00	3,039,815.00		76%
Income From Bus Hire						
Fee For Hire of Ground And Equipment						
Interest Income						
Total	10,000,000.00		10,000,000.00	9,704,318.00		
GrandTotal Income	56,213,280.00.00	-	56,213,280.00	49,682,229.75		88%

(1) Expenditure For Tuition						
Textbooks And Reference Materials						
Exercise Books	500,100.00	-	500,100.00	301,800.00	198,300	60.3%
Laboratory Equipment	516,660.00	-	516,660.00	665,000.00	(148,340.00)	129%
Ink	360,000.00	-	360,000.00	369,900.00	(9,900.00)	102%
Teaching / Learning Materials	2,030,520.00	-	2,030,520.00	1,785,807.20	244,712.80	87.9%
Chalks						
Exams And Assessment						
Teachers Guides						
Administration Costs						
Bank Charges	10,000.00	-	10,000.00	3180.00	6,820.00	31%
(2) Expenditure For Operations						
Personnel Emoluments	3,200,000.00	-	3,200,000.00	3,732,690.00	(532,690.00)	117%
Repairs, Maintenance & Improvements						
Local Transport / Travelling	800,000.00	-	800,000.00	651,300.00	148,700.00	81.4%
Electricity, Water and Conservancy	1,040,000.00		1,040,000.00	775,506.00	264,494.00	75%
Medical	220,000.00	-	220,000.00	76,225.00	143,775.00	34.6%
Administration Costs	1,040,000.00		1,040,000.00	1,083,078.00	(43,078.00)	104%
Activity Expenses	920,000.00	-	920,000.00	775,660.00	144,340.00	84.3%
Insurance	-		-	143,300.00	(143,300.00)	0%
Smasse						

CANON KITURI SEC. SCHOOL
Reports and Financial Statements For the year ended 30th June 2023

(3) Expenditure For Main account						
Personnel Emoluments	4,080,000.00		4,080,000.00	3,560,033.00	519,967.00	87%
Repairs, Maintenance and Improvements	1,360,000.00		1,360,000.00	1,483,310.00	(123,310.00)	109%
Local Transport / Travelling	1,054,000.00		1,054,000.00	2,283,550.00	(1,229,550.00)	217%
Electricity, Water and Conservancy	,1938,000.00		1,938,000.00	2,062,903.00	(124,903.00)	106%
Medical Expenses						
Administration Costs	1,360,000.00		1,360,000.00	2,149,136.00	(789,136.00)	158%
Activity	1,370,000.00		1,370,000.00	678,885.00	691,115.00	50%
BOM Teachers	3,600,000.00		3,600,000.00	3,024,198.20	575,801.80	84%
Lunch Programme						
Boarding Equipment and Stores	23,578,000.00		23,578,000.00	30,041,582.00	(5,427,935.00)	123%
Expenditure For Income Generating Activity						
Insurance Costs	635,500.00		635,500.00	644,844.00	(9,644.00)	101%
Other Expenses On Investments						
Rent Expenses						
Bank Charges						
Loan Interest Repayment						
Loan Principal Repayment						
Acquisition Of Assets						
Totals	49,612,780.00	-	49,612,780.00	49,589,752.20		100%

Commentary on significant underutilization (below 90% of utilization) and any overutilization above 100%]

CANON KITURI SEC. SCHOOL
Reports and Financial Statements For the year ended 30th June 2023

a) RMI expenditure is at 113% during the year 2022/2023.

There were more repairs on the burnt deca beds and the school had to construct temporary bathrooms for the boys. There was also construction of a school canteen and repairs of lockers and chairs for the form ones.

b) LT & T is at 199%

Heads conferences and meetings had doubled up during the year. Teachers allowances had increased students had participated in co-curricular activities upto regionals.

c) EW&C is at 127%

There was drought during the course of the year so the school was had to buy water from another source apart from the county water board. The school has also constructed a water well to help overcome the water shortage.

d) ADMINISTRATION COST is at 152%

There were various meetings held after the boys dormitory was burnt. There were also different subject contests and benchmarking.

e) ACTIVITY is at 181%

There were various co-curricular activities and also subscriptions paid to the sub-county and county. Music team, ball games, science fair, music costumes and sport items were quite costly.

f) BUS EXPENSES is at 173%

There were major repairs and service done during the year. The repairs on the seats, body work and new tyres. There is also a monthly service cost and fuel.

g) EDUCATION DAY is at 227%

There were two year prize giving combine (2021 & 2022). There were academic clinics for every class every term. The students are also awarded after every exam.

h) ACADEMIC PROGRESS is at 59%

This because the third term remedials have not been paid.

i) MEDICAL EXPENSES is at 59%

This is because most students were treated through UPI NO at a specific clinic which is registered by the MOE

j) PROJECT FUND 4%

This is because there was no project for parents carried out during the year.

The expenditure in Tuition account is less than 90%

This is because school had received capitation of Ksh. 2,049,481.00 and spent Ksh. 1,239,126.00 on previous creditors, and spent Ksh. 870,276.00 only on current years expenditure. This is why our expenditure is below 90% in all voteheads. The school has creditors worthy 845,381.00 for the current year of which would have been paid incase there were no previous creditors.

The expenditure in Operation account most voteheads are less than 90% except Personal emolument which is at 97% and 110% in activity.

The school had spent quite a lot in music competitions on costumes and some amount paid to sub-county and county. The school had an expenditure of 75% on RMI because the expected income from the MOE was Ksh. 4,000,000.00 but received Ksh. 2,980,000.00 only Ksh. 3,004,000.00 was transferred to infrastructure, for administration cost, LT&T, EW&C and medical voteheads most expenditure was incurred in the main account.

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 2023.

CANON KITURI SEC. SCHOOL**Reports and Financial Statements For the year ended 30th June 2023****X. Notes To The Financial Statements**

1 Capitation Grant for Tuition	2022/2023	2021/2022
Textbooks and reference materials		
Exercise books		
Laboratory equipment		
Internal exams		
Teaching/learning materials	2,049,481.50	2,786,164.40
Chalks		
Exams and assessment		
Transfer from PA A/C1134603924)	200,000.00	
Total	2,249,481.50	2,786,164.40

2 Capitation Grant for Operations	2022/2023	2021/2022
Repairs and emoluments	2,980,000.00	3,957,000.00
Medical	153,000.00	149,800.00
Other voteheads	5,443,469.25	7,095,306.90
Activity	417,800.00	
Total	8,994,269.25	11,202,106.90

3 Parents Contribution/Fees - School Fund Account

Personnel emoluments	5,139,247.00	4,835,971.00
Repairs and maintenance	1,679,507.00	2,081,631.00
Local transport / travelling	1,428,025.00	1,631,123.00
Electricity and water	2,814,562.00	2,828,746.00
BES	28,850,819.00	35,442,011.05
Administration costs	1,757,885.00	2,122,266.00
Activity	1,696,760.00	1,649,062.00
Total	43,366,805.00	50,590,810.05

Notes To The Financial Statements (Continued)

CANON KITURI SEC. SCHOOL
Reports and Financial Statements For the year ended 30th June 2023

4 Other Receipts – School Fund Account

BOM Teachers	4,418,648.00	5,030,497.00
Education day	1,117,968.00	859,422.00
Tender	66,000.00	47,000.00
Project	2,181,024.00	1,804,538.00
Academic progress	3,640,331.00	
Income From Bus Hire	20,000.00	135,000.00
Damages & general breakages	1,157,375.00	
Income From Grants and Donations*		
Interest Income		
Dividends Income		
Total	12,601,346.0	7,876,457.00

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

5 Payments For Tuition

Textbooks And Reference Materials		
Exercise Books	576,600.00	1,141,872.00
Laboratory Equipment	813,735.00	1,454,126.00
Internal Exams		
Teaching / Learning Materials	86,200.00	1,785,807.20
Ink	232,000.00	369,900.00
Exams And Assessment		
Transfer to Main account(1103808044)		
Administration Costs		
Bank Charges	4,122.00	3,180.00
Total	1,715,657.00	4,754,885.20

CANON KITURI SEC. SCHOOL**Reports and Financial Statements For the year ended 30th June 2023****Notes To The Financial Statements (Continued)****6 Payments For Operations**

Personnel Emoluments	3,105,795.00	3,732,690.00
Administration Cost	735,378.00	1,083,078.00
Activity	1,326,400.00	775,660.00
Local Transport / Travelling	432,780.00	651,300.00
Electricity And Water	247,560.00	775,506.00
Medical	32,200.00	76,225.00
Transfer to main account	82,390.00	204,527.00
Infrastructure account	3,264,070.00	3,592,878.00
Insurance Cost (Bus)		143,300.00
Bank Charges		
Acquisition Of Assets		
Total	9,226,573.00	11,035,164.00

CANON KITURI SEC. SCHOOL**Reports and Financial Statements For the year ended 30th June 2023****Notes To The Financial Statements (Continued)****7 Boarding And School Fund Payments**

Personnel Emoluments	2,852,544.00	3,604,529.00
Activity	2,696,367.00	698,969.00
Repairs And Maintenance & Improvements	1,772,743.40	1,499,022.00
Local Transport / Travelling	2,526,067.00	2,298,529.00
Electricity And Water	2,505,155.00	2,418,353.00
Medical Expenses	216,880.00	277,350.00
Administration Costs	2,438,876.25	2,291,147.00
Insurance (Bus)	1,099,310.00	644,844.00
BOM Teachers	3,312,667.00	3,092,777.20
Education day	1,823,840.00	909,213.00
Fee On Boarding Equipment and Stores	29,647,571.50	33,041,582.00
Project	67,934.00	86,864.00
CEB		167,600.00
Tenders	57,000.00	51,000.00
Damages&general breakages	528,670.00	
KESSHA Welfare	50,000.00	
Academic progress	2,917,374.00	
DEB	40,000.00	
Operation account (1103800159)	15,254.00	204,527.00
Total	54,568,253.1540	51,286,306.20

*(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).*

CANON KITURI SEC. SCHOOL**Reports and Financial Statements For the year ended 30th June 2023****Notes To The Financial Statements (Continued)****8 Bank Accounts**

Tuition Account	1103791834	40,465.75	100,386.25
Operations Account	1103800159	126,627.75	78,895.50
Main Account/Boarding	1103808044	24,630.32	(29,352.93)
Bus Account	1103203371	126,928.00	70,564.00
Parent Association Development Account	1134603924	261,424.60	24,299.60
Service Gratuity Account	1125274123	1,866,715.50	1,793,758.50
Infrastructural Account	1232498114	543,594.40	26,833.40
CDF Account	1292762446	1,000.00	1,000.00
Total		2,991,386.32	2,066,314.32

9 Cash In Hand

Tuition Account		-
Operation Account	668.50	788.50
account	1,263.40	805.40
Total	1,931.90	1,593.90

10 Short Term Investments

Cooperative Shares	0	0
Treasury Bills	0	0
Fixed Deposit	0	0
Equity Stock	0	0
Other Investments	0	0
Total	0	0

CANON KITURI SEC. SCHOOL
Reports and Financial Statements For the year ended 30th June 2023

Notes To The Financial Statements (Continued)

11 Accounts Receivable

Fees Arrears	21,026,543.65	21,504,272.65
Other Non-Fees Receivables		
Salary Advances	7,000.00	-
Imprest		-
Total	21,033,543.65	21,504,272.65

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

Fees Arrears For Current Year 2023	9,676,585.00	10,143,045.00
Fees Arrears For The Previous Year 2022		
Fees Arrears For Prior Periods (2019 and below)	11,349,958.65	11,361,227.65
Total	21,026,543.65	21,504,272.65

12 Accounts Payable

Trade Creditors (See Ageing Below and Appendix 1)	9,051,133.40	9,007,422.00
Prepaid Fees	1,124,593.00	2,415,042.00
Caution Monies		
Total	10,175,726.40	11,422,464.00

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

Trade Creditors for Current Year 2023		
Main account	4,758,031.40	
Tuition account	845,381.00	
Infrastructure account	1,033,177.00	
Tuition creditors 2021 /2022		789,126.00
Main a/c creditors 2021/2022	254720.00	3,961,836.00
Infrastructure a/c creditors 2021	90,500.00	327,000.00
Tuition account 2021	190,072.00	840,072.00

CANON KITURI SEC. SCHOOL
Reports and Financial Statements For the year ended 30th June 2023

Main account 2020		333,200.00
Main account 2019	1,062,388.00	1,873,868.00
Main account 2018	271,990.00	337,446.00
Main account 2016	221,480.00	221,480.00
Tuition account 2016	323,394.00	323,394.00
Total	9,051,113.40	9,007,422.00

Notes To The Financial Statements (Continued)

13 Fund Balance Brought Forward

Bank Balances		
Cash Balances	12,149,716.87	6,770,533.92
Accumulated Fund		
Receivables		
Payables	12,149,716.87	6,770,533.92
Total		

CANON KITURI SEC. SCHOOL**Reports and Financial Statements For the year ended 30th June 2023****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.

14 Non-current Liabilities Summary

Bank Loan(S)	0	0
Outstanding Leases	0	0
Hire Purchase	0	0
Gratuity And Leave Provision	0	0
Total	0	0

15 Biological assets

Cattle	0	
Goats	0	0
Trees	0	0
Coffee Or Tea Plantation	0	0
Poultry	0	0
Total	0	0

16 Borrowings

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

CANON KITURI SEC. SCHOOL

Reports and Financial Statements For the year ended 30th June 2023

Other important disclosure notes

17 Stock/ Inventory

b) Inventory		
Stock/ inventory at beginning of the year	0	0
Stock/ inventory purchased during the year	0	0
Stock/ inventory issued during the year	0	0
Balance at end of the year	0	0

18 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.

4.1	A comparison of financial statement against the revised template reveals the following- i) The school logo has not been put in the first page of financial statement.	It is corrected in the amended template	Resolved	
	ii). The table of content has not started with acronyms and glossary of terms as part(i) as such the financial statement lacks a page of Acronymus and Glossary as per the template.	It is corrected in the amended template	Resolved	
	iii). The page numbers in the table of content runs from page 2 to page 17 instead of starting from roman numbers (ii),(iii),(vi),(viii)and (ix)as per templates and then Statement of receipts and payment s to start as page 1 followed by	It is corrected in the amended template	Resolved	

CANON KITURI SEC. SCHOOL

Reports and Financial Statements For the year ended 30th June 2023

	other statements of financials.			
	iv). Part (f) under summary report of performance of the school shows development projects carried out by the school during the year it discloses a store tuition block funded by IMF and which is due for completion in 2024. The management has stated the amount spent as Kshs 2,359,740 but has not disclosed the initial cost and the template has a column for this.	Amended in the template	Resolved	
	v). Page on the statement of cash flow for the year under review has not been signed as per the template.	The page has been signed in the amended template.	Resolved	
	(vi).The format of summary of fixed assets register in annex 2 does not agree with the prescribed format in the template. This has led to no disclosure of fixed assets in the financial statement.	Amended in the template	Resolved	

CANON KITURI SEC. SCHOOL**Reports and Financial Statements For the year ended 30th June 2023**

4.2	i). The figures of the financial statement has not been supported by a detailed ledger.	The ledger has been provided.	Resolved	
	ii). No trial balance was availed to support figures of trial balance.	The trial Balance has been provided	Resolved	
4.3	Government grant for operations is disclosed as Kshs 8,994,269.25 in the statement of receipts and payment. Upon examination of bank statements and acknowledgement receipts it was noted that only Kshs 8,925,651.25 was received as government grant for operation leading to unexplained variance of Kshs 68,618.00..	In October 2022 two cheques of NSSF contributions for the month of September 2022 salary recoveries were erroneously written of Kshs 68,618.00 from operation account and school fund account for the same payment and vouchers were raised and posted in the cashbooks. Therefore one of them was cancelled which is cheque no. 003623 of Kshs 68,618.00 from operation account and reversed to the receipt side of the cashbook under personal emolument votehead.	Resolved	
4.5	The audit noted that there was a departure from the school fees structure issued by Ministry of Education (MOE0 as detailed below. The school did not give an authorization by the board that allowed the school to charge for extra	Attached minutes	Resolved	

CANON KITURI SEC. SCHOOL

Reports and Financial Statements For the year ended 30th June 2023

	school fees. Therefore the charging of school fees by an extra 16,535 per student was not regular.			
4.6	Examination of vouchers relating to Tuition payments reveals that, following items were purchased by the school but no support document attached including the requisition and quantity purchased. Further the amount involved qualifies for request for quotation but direct method of procurement was used. No explanation provided.		Not Resolved	
4.7	Examination of payment vouchers related to payments for infrastructure revealed that most of them were not supported by the relevant documentation as a result an amount of Kshs 984,810 could not be verified.(Appendix 1 refers) Further during audit, it was noted that no procurement process was used, no tender documents and bills of quantities were availed for audit review minutes to support the procurement process used		Not resolved	

CANON KITURI SEC. SCHOOL
Reports and Financial Statements For the year ended 30th June 2023

	were still not availed. Physical verification revealed that the project are completed and put in use but no final inspection minutes and certificate of completions have been availed for audit review			
4.8	In the financial year 2022/2023 it was noted that Canon Kituri Secondary School board of management exceeded the number prescribed in the basic education Act. The Act recommends seventeen (17) members, however a look into the board minutes revealed that the board had nineteen (19) meaning it has two extra members attending the meetings.		To be Resolved	
4.9	In the financial year 2022/2023 it was noted that the board did not have a meeting, however on perusal of payment vouchers it was noted that there was some payment paid to different board members. A closer look revealed that there were no meeting minutes to support these payments. These payments were made as in the schedule below.		Not Resolved	

CANON KITURI SEC. SCHOOL

Reports and Financial Statements For the year ended 30th June 2023

4.10	Note 9 of the financial statement for the year 2022/2023 includes a payment made to BOM teachers during the year amounting to Kshs 3,312,667. On closer verification of the payroll document availed for audit it was noted that the actual paid as salary for BOM teachers in the year totalled to Kshs 2,563,120 as detailed shown. The difference of the two amounts Kshs 749,574 has not been explained.	Payrolls and vouchers attached have been attached. The amount shown was not gross pay but net pay which didn't include statutory deductions.	Resolved	
4.11	During the year under review Canon Kituri Secondary School did not maintain cash books for the following accounts savings account, Parents association development account and CDF Account contrary to Public Finance Management National Regulations 2025 section 100.	Attached cash books as at 30 th June 2023	Resolved	
4.12	During the year review Canon Kituri Secondary School did not prepare bank reconciliation statements for the accounts listed as required by the PFM National Regulations 2015 section 90 (1) that Accounting Officer's shall ensure bank	Attached bank reconciliation as at 30 th June 2023	Resolved	

CANON KITURI SEC. SCHOOL
Reports and Financial Statements For the year ended 30th June 2023

	were still not availed. Physical verification revealed that the project are completed and put in use but no final inspection minutes and certificate of completions have been availed for audit review			
4.8	In the financial year 2022/2023 it was noted that Canon Kituri Secondary School board of management exceeded the number prescribed in the basic education Act. The Act recommends seventeen (17) members, however a look into the board minutes revealed that the board had nineteen (19) meaning it has two extra members attending the meetings.		To be Resolved	
4.9	In the financial year 2022/2023 it was noted that the board did not have a meeting, however on perusal of payment vouchers it was noted that there was some payment paid to different board members. A closer look revealed that there were no meeting minutes to support these payments. These payments were made as in the schedule below.		Not Resolved	

CANON KITURI SEC. SCHOOL

Reports and Financial Statements For the year ended 30th June 2023

4.10	<p>Note 9 of the financial statement for the year 2022/2023 includes a payment made to BOM teachers during the year amounting to Kshs 3,312,667. On closer verification of the payroll document availed for audit it was noted that the actual paid as salary for BOM teachers in the year totalled to Kshs 2,563,120 as detailed shown. The difference of the two amounts Kshs 749,574 has not been explained.</p>	<p>Payrolls and vouchers attached have been attached. The amount shown was not gross pay but net pay which didn't include statutory deductions.</p>	Resolved	
4.11	<p>During the year under review Canon Kituri Secondary School did not maintain cash books for the following accounts savings account, Parents association development account and CDF Account contrary to Public Finance Management National Regulations 2025 section 100.</p>	<p>Attached cash books as at 30th June 2023</p>	Resolved	
4.12	<p>During the year review Canon Kituri Secondary School did not prepare bank reconciliation statements for the accounts listed as required by the PFM National Regulations 2015 section 90 (1) that Accounting Officer's shall ensure bank</p>	<p>Attached bank reconciliation as at 30th June 2023</p>	Resolved	

CANON KITURI SEC. SCHOOL

Reports and Financial Statements For the year ended 30th June 2023

	accounts reconciliations are completed for each bank account held by that Accounting Officer.			
4.13	Included in the statement of financial assets and liabilities is cash and cash equivalents amounting to Kshs 2,991,386.32 however, upon examination of the bank statements and other documents provided during audit it was noted that this amount included cash in hand amounting to Kshs 1,931.90 which was not supported by Board of survey report.	Board of Cash survey report provided	Resolved	
4.14	The school did not prepare a school improvement plan as required by Section 2.2 of the Ministry of Education Operation Manual for Utilization of Learners Capitation Grant and Other School Funds.	The school had no improvement plan	Not resolved	To be resolved
4.15	Examination of records availed to support student debts as reported as note 11 to the financial statement under Receivables the school had total receivables of Kshs 21,026,543.65 as at 30 th June	Attached schedules and the ledgers	Resolved	

CANON KITURI SEC. SCHOOL
Reports and Financial Statements For the year ended 30th June 2023

	<p>2023. However the following anomalies has been noticed. (i) The figure of Kshs of 21,026,543.65 has not been supported by schedules of ledger (ii) The reported fees arrears for prior periods of over two years of Kshs 11,349,958.65 are long outstanding receivables and the school has not shown any evidence of recovering the long outstanding receivables.</p>			
4.16	<p>Included in note 12 of the financial statement for the financial year 2022/2023 is an amount of Kshs 11,422,464 being accounts payables. The school did not have budget estimate for the accounts payable during the financial year. These amounts includes accumulated payable amounts from previous financial years. These amount includes accumulated payable amounts from previous financial year as shown in the table. Further, it was noted that the school did not have any plans on how to settle the payables with the different providers owed. The payables has increased from</p>	Attached schedules and the ledgers	Resolved	

CANON KITURI SEC. SCHOOL**Reports and Financial Statements For the year ended 30th June 2023**

	Ksh. 10,176,511 in 2020/2021 financial year to Kshs. 11,422,464 in 2021/2022 financial year			
4.17	A review of school Fixed asset register shows that the school has recorded most of the assets, however the register does not include serial numbers of assets like computer, TVs and other electronic items. Also verification of these assets could not be confirmed since no assets of the school has been tagged. Further, the fixed asset register does not allow the cost of the assets and therefore the value of the fixed assets cannot be established.		Not resolved	To be resolved
4.18	A verification of assets revealed that Canon Kituri Secondary school occupies 2.97 hectares of land. Audit verification has revealed that the school has no title deed for this parcel of land. Therefore ownership could not be verified.	We share the title deed with Werugha Primary School	Not Resolved	To be resolved

CANON KITURI SEC. SCHOOL
Reports and Financial Statements For the year ended 30th June 2023

4.19	<p>Included in other important disclosure note 19 is stock/Inventory amounting to Kshs. 221,757.50. However, the school did not carry out stock take at the end of the financial year hence we are unable to confirm the stock/Inventory value as at 30th June 2023. No records were maintained to show the level of the stock at the close of the financial year.</p> <p>A physical audit inspection carried out on 23rd May, 2024 at the school food store revealed that the supplies were not arranged well and could not be easily accessed making them prone to dust pests and moist this may cause damage and render the supplies obsolete contrary to section 177 of the public procurement and asset disposal regulation 2020.</p>	No stock take	Not resolved	To be resolved
4.20	<p>The school received operations capitation grants of Kshs. 8,925,649.74 during the period under review. Out of this, Kshs. 2,980,000 was supposed to be transferred to the infrastructure account.</p>		Not resolved	Not resolved

CANON KITURI SEC. SCHOOL

Reports and Financial Statements For the year ended 30th June 2023

	However, Kshs. 3,004,000.00 was transferred resulting in a variance of Kshs. (24,000)			
4.21	Upon examination of bank statement for tuition account for the period ended 30 th June 2023 it was noted that the school made cheque withdrawal totalling to Kshs.266,200.00. as disclosed in the table below Contrary to Ministry of Education Circular Ref. No: MOE/G1/9/1/44 dated 9 January, 2008 and MOE.HQS/3/13/3 dated 16 th June, 2021 which states that no virement from the Tuition Account will be allowed.		Not Resolved	Not Resolved
4.22	Examination of store records provided by the school management revealed that books were not recorded when received from the ministry of education. As such, from the records availed, we could not confirm receipt of the following books.		To be resolved	To be resolved

CANON KITURI SEC. SCHOOL

Reports and Financial Statements For the year ended 30th June 2023

[Handwritten signature]

Sign and Date
Principal

31/07/2024



CANON KITURI SEC. SCHOOL
Reports and Financial Statements For the year ended 30th June 2023

Annex 1 - Analysis Of Pending Accounts Payable

Construction Of Buildings						
1. Mombasa Road General suppliers	384,960.00		-	384,960.00	384,960.00	To be paid when funds are available
2. Shinda Hardware Ltd	222,290.00		-	222,290.00	222,290.00	
3. Shariff Daud Kirigha	52,700.00			52,700.00	52,700.00	
4. Doltone M Mwakireti	583,417.00			583,417.00	583,417.00	
Sub-Total	1,243,367.00			1,243,367.00	1,243,367.00	
Supply Of Goods						
1. Clevery mwaluma	89,400.00			89,400.00	89,400.00	To be paid when funds are available
2. Francis Mjawasi	303,200.00			303,200.00	303,200.00	
3. Demstar suppliers	23,757.00			23,757.00	23,757.00	
4. Hannah Mwakisaka	121,462.00			121,462.00	121,462.00	
5. Henjen General Suppliers	266,303.00			266,303.00	266,303.00	
6. Grandlab Digital Fires	441,720.00			441,720.00	441,720.00	
7. Mashallah Kofole Investment	863,350.00			863,350.00	863,350.00	
8. Horizon Shop & suppliers	955,012.00			955,012.00	955,012.00	
9. Chicago Butchery	675,240.00			675,240.00	675,240.00	
10. Mwavo Enterprise	92,469.00			92,469.00	92,469.00	

CANON KITURI SEC. SCHOOL**Reports and Financial Statements For the year ended 30th June 2023**

11.Christine Ndinda Mutua	96,048.00			96,048.00	96,048.00	
12.Dafton M Kifumbu	145,070.00			145,070.00	145,070.00	
13.Morris Magenyi	72,390.00			72,390.00	72,390.00	
14.Ashtel Enterprise	75,000.00			75,000.00	75,000.00	
15.Gallant video production	65,000.00			65,000.00	65,000.00	
16.Mabishi Chakuri Mwashighadi	123,925.00			123,925.00	123,925.00	
17.More Grace Enterprise	66,400.00			66,400.00	66,400.00	
18.Eagles Current Enterprise	66,400.00			66,400.00	66,400.00	
19.The Copy Cat Ltd	81,130.00			81,130.00	81,130.00	
20.Tavevo water & sewerage co. Ltd	19,555.00			19,555.00	19,555.00	
21.Mwadime Arts	37,000.00			37,000.00	37,000.00	
22.Manlock Home& office innovations	211,320.00			211,320.00	211,320.00	
23.Salcomm investments	90,000.00			90,000.00	90,000.00	
24.Romze Enterprises	565,781.00			565,781.00	565,781.00	
25.Limura Enterprises	279,600.00			279,600.00	279,600.00	
26.litez computer & Stationary	13,000.00			13,000.00	13,000.00	
27. Henry Mwangemi	100,000.00			100,000.00	100,000.00	
28. Eden Books Stationary	190,072.00			190,072.00	190,072.00	
29. Zachel Murila	574,900.00			574,900.00	574,900.00	
30. Agnes Inyaje	91,908.00			91,908.00	91,908.00	

CANON KITURI SEC. SCHOOL

Reports and Financial Statements For the year ended 30th June 2023

31. Compliant inland business system	170,500.00			170,500.00	170,500.00	
32. Taita Uniforms	52,300.00			52,300.00	52,300.00	
33. lizam Enterprises	212,894.00			212,894.00	212,894.00	
34. Catala Agrovet & General Merchants	221,480.00			221,480.00	221,480.00	
35. Teachers @ large concept	380,580.00			380,580.00	380,580.00	
Sub-Total	7,807,766.40			7,807,766.40	7,807,766.40	
TOTALS	9,051,133.40			9,051,133.40	9,051,133.40	

CANON KITURI SEC. SCHOOL

Reports and Financial Statements For the year ended 30th June 2023

Annex 2 – Summary Of Fixed Assets Register

[REDACTED]							
Land (Donation)	1970	At school	Hec	2.97	Donation		
Buildings And Structures		At school					
1. Classrooms			No.	20			
2. Dormitories			No.	8			
3. Bathrooms			No.	41			
4. Science Laboratories			No.	1			
5. Computer Lab			No.	1			
6. Staff houses			No.	4			
7. Boys Toilets							
Tuition block area			No.	10			
Dormitory area			No.	8			
8. Girls toilets			No.	17			
9. Dinning hall			No.	1			
10. Kitchen			No.	1			
11. Bakery			No.	1			
12. Administration block			No.	1			
Motor Vehicles							
KBJ404U	2010	At school	No.	1			

CANON KITURI SEC. SCHOOL

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Office Equipment, Furniture And Fittings Lockers & chairs Double deca Lab Stools Office Chairs Office tables Office cabinets. Dispensers		At school	No. No. No. No. No. No. No.	800 340 100 97 24 5 4				
ICT Equipment, And Other ICT Assets Computers Projectors Printers TV			No. No. No. No.	19 5 7 4				
Tools And Apparatus Jembes Pangas Wheelbarrows Shovels Slashers Rakes Secutters			No. No. No. No. No. No. No.	5 2 2 1 6 2 2				

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Other Machinery And Equipment Generator Weighing machine			No. No.	1 1				
Heritage And Cultural Assets			No.	0				
Intangible Assets- Soft Ware Zeraki Automated receipting			No. No.	1 1				
Total								