

REPUBLIC OF KENYA



REPORT

**THE NATIONAL ASSEMBLY
PAPERS LAID**

DATE: 09 JUN 2026

DAY.
Tuesday

PARLIAMENT
OF KENYA
LIBRARY

OF

TABLED BY:	Aou Naomi Wago
CLERK-AT THE-TABLE:	Mchaw

THE AUDITOR-GENERAL

ON

CHAANI SECONDARY SCHOOL

**FOR THE YEAR ENDED
30 JUNE, 2022**

MOMBASA COUNTY

Revised 30th June 2022.



CHAANI SECONDARY SCHOOL

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED

30TH JUNE 2022

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

Table of Contents

Page

1. Acronyms and Glossary of Terms.....	ii
2. Key School Information and Management	iii
3. Summary Report of Performance of The School	viii
4. Statement of School Management Responsibility.....	xiv
5. Report Of The Independent Auditors (<i>To be attached</i>).....	xv
6. Statement Of Receipts and Payments For the Year Ended 30 th June 2021.....	1
7. Statement of Assets and Liabilities As At 30 th June 2021.....	2
8. Statement of Cash Flows for the Year Ended 30 th June 2021.....	3
9. Statement Of Budgeted Versus Actual Amounts for The Year Ended 30 th June 2021.....	4
10. Significant Accounting Policies.....	9
11. Notes To The Financial Statements	11
12. Annexes.....	19

Acronyms and Glossary of Terms

BOM	Board of Management
CEB	County Education Board
IPSAS	International Public Sector Accounting Standards
KCSE	Kenya Certificate of Secondary Education
PFM	Public Finance Management
PSASB	Public Sector Accounting Standards Board
FY	Financial Year
FDSE	Free Day Secondary Education
CRE	Christian Religious Education
IRE	Islamic Religious Education
TSC	Teachers Service Commission
ICPAK	Institute of Certified Public Accountants of Kenya
CDF	Constituency Development Fund
PA	Parents Association

Key School Information and Management

(a) Background information

The school is domiciled in Kenya and its operations are governed under the Basic Education Act, 2011. It is located in MOMBASA County, **CHANGAMWE** Sub-County

The school was registered in **15/02/2018** under registration number **01S3000210** and is currently categorized as a Sub - County public school established, owned or operated by the Government.

The school is a day and had 280 Number of students as at 30th June 2022. It had 2 streams with 13 teachers of which 9 were TSC teachers and 4 were 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	Abdulrahman Mwinyifaki	Chairman	18/7/2019
2	Lucas Jefwa Kalu	Secretary- Principal	18/7/2019
3	James Ngari Yaa	Member	18/7/2019
4	Julius Ngoroge Mukua	Member	18/7/2019
5	Milcar Titus	Member	18/7/2019
6	Juma Shumbwana	Member	18/7/2019
7	Emily mweke	Member	18/7/2019
8	Abdulrahman Mwinyifaki	Member – Rep CEB	18/7/2019
9	Lucas Malembi	Member Rep Teachers	18/7/2019
10	1. Ahaya Juma Ahaya 2. Twalib Bwajuma 3. Phoebe Akinyi	3 Members - Sponsor	18/7/2019
11	Rapheal Marende	Member - Community	18/7/2019
12	Bonface Wasawe	Member Special Needs	18/7/2019
13	Brenda Stacy	Rep Students	18/7/2019
14	Regular Mbala	Member	18/7/2019
15	Josephine Yumbya	Member	18/7/2019
16	Benedict otieno	Member	18/7/2019
17	Caroline Yuywa	Member	18/7/2019

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

(c) Committees of the Board

Sl. No.	Name of Committee	Names of Members	Designation	Number of meetings attended during the year
1	Executive Committee	a. Mr. Abdulrahman Mwinyifaki b. Mr. Lucas Jefwa Kalu c. Mr. James Ngari Yaa d. Mr. Juma Shubwana		3/3 3/3 3/3 3/3
2	Audit Committee	a. Md. Josephine Yumbya b. Mr. Twalib Bwajuma c. Mr. Benedict Otieno d. Bonface wasawe		3/3 3/3 3/3 3/3
3	Finance, procurement and general purposes Committee	a. Mr. James ngari Yaa b. Md. Regula Mbala c. Mr. Ahaya Juma Ahaya d. Md. Phoebe Akinyi		3/3 3/3 3/3 3/3
4	Academic Committee	a. Mr. Juma shumbwana b. Mr. Bonface wasawe c. Mr. Julius Njoroge d. Mr. James Ngari e. Md. Milcar Titus f. Md. Regular mbala		3/3 3/3 3/3 3/3 3/3 3/3
5	Development Committee	a. James Ngari yaa b. Julius Njoroge c. Milcar Titus		3/3 3/3 3/3

Chaani Secondary School
Annual Report and Financial Statements
For the year ended 30th June 2022

6	Discipline and welfare Committee	a. Julius Njoroge		3/3
		b. Md. Milcar Titus		3/3
		c. Md. Caroline Ayaywa		3/3
		d. Md. Emily Mweke		3/3
7	Adhoc Committee (if any during the year)			

(d) School operation Management

For the financial year ended 30th June 2022 the school day-to-day management was under the following persons:

Ref:	Designation	Name	Identification
1	Principal	Lucas Kalu Jefwa	TSC No.358909
2	Deputy Principal	Esther Wairimu Mungai	TSC No.305651
3	School Bursar	Maranga Nyabei Amos	ICPAK No.

KEY SCHOOL INFORMATION AND MANAGEMENT (Continued)

(a) Schools contacts

Post Office Box: 93200 -80102 CHANGAMWE
Telephone: 0727637900
E-mail: chaanisecondaryschool@yahoo.com
Website: N/A. Face book: N/A Twitter: N/A

(b) School Bankers

The following school operated 7 numbers of bank accounts in the following banks:

1. Name of Bank: Equity Bank
Branch: Changamwe
Operation Account
Account Number: 1200262143619
2. Name of Bank: Equity bank
Branch: Changamwe
Tuition Account
Account Number: 1200262143419
3. Name of Bank: Equity bank
Branch: Changamwe
PA Account
Account Number: 1200269660599
4. Name of Bank: Equity bank
Branch: Changamwe
Infrastructure Account
Account Number: 1200267164527
5. Name of Bank: Equity bank
Branch: Changamwe
Saving Account
Account Number: 1200197035813
6. Name of Bank: Equity bank
Branch: Changamwe
CDF Account
Account Number: 1200262741593
7. Name of Bank: Equity bank
Branch: Changamwe
Main Account
Account Number: 1200262143362

(e) Independent Auditors

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

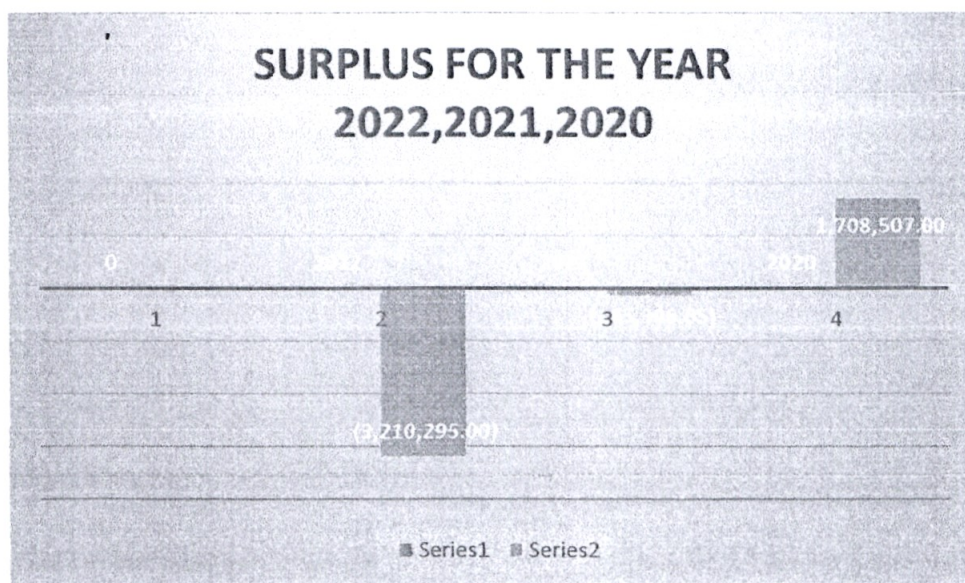
SUMMARY REPORT OF PERFORMANCE OF THE SCHOOL

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

a) **financial performance**

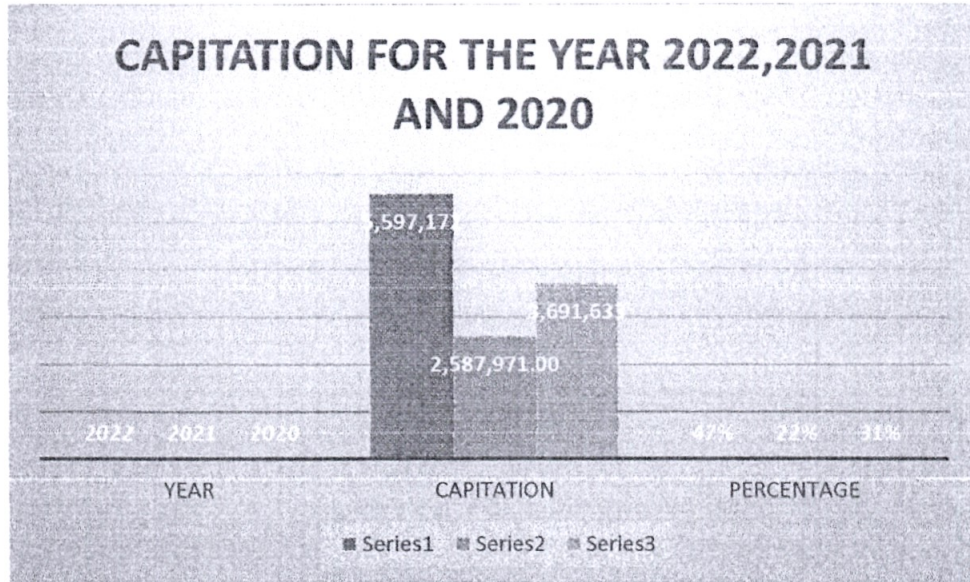
- Surplus/ deficit for the year and a comparison of the same for the last three years

S/No	YEAR	Surplus/Deficit
1	2020	1,708,507
2	2021	(145,308)
3	2022	(3,210,313)



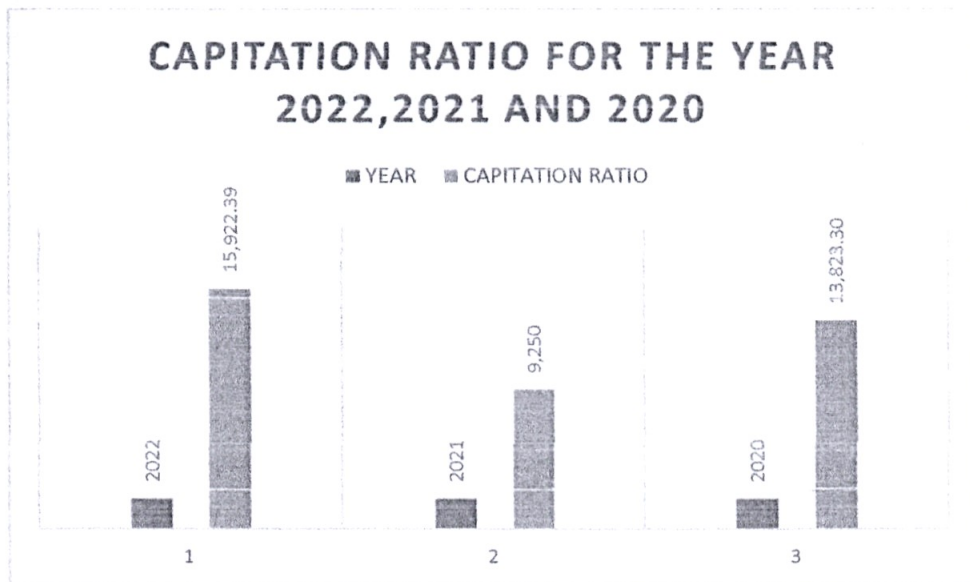
- Capitation grants from the Ministry of Education for the last three years

S/No	Year	Capitation Grants
1	2020	3,691,633
2	2021	2,589,972
3	2022	5,591,172



- Ratio of capitation grant per student over the last three years

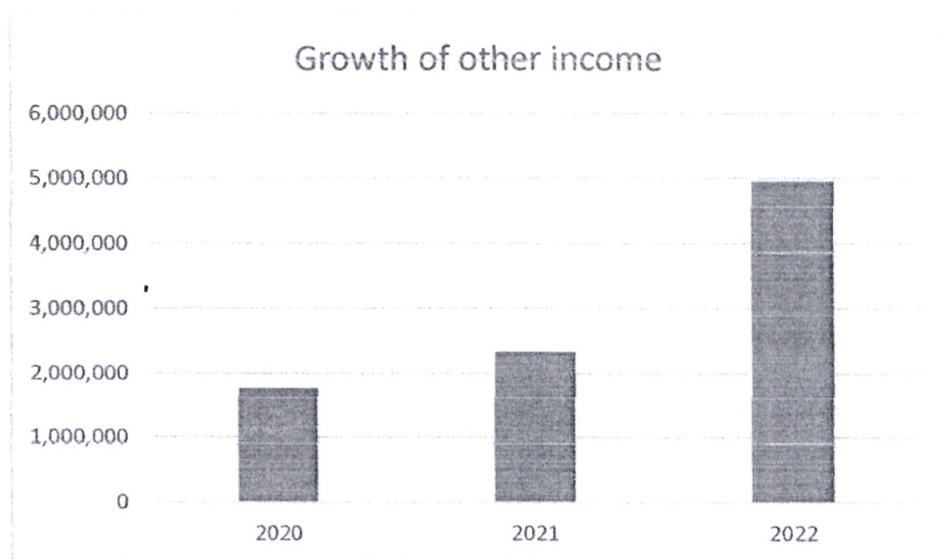
S/No	Year	Capitation Grant	Enrolment	Ratio
1	2020	3,691,633	267	13,826
2	2021	2,589,972	225	11,511
3	2022	5,597,172	356	15,922



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

Chaani Secondary School
Annual Report and Financial Statements
For the year ended 30th June 2022

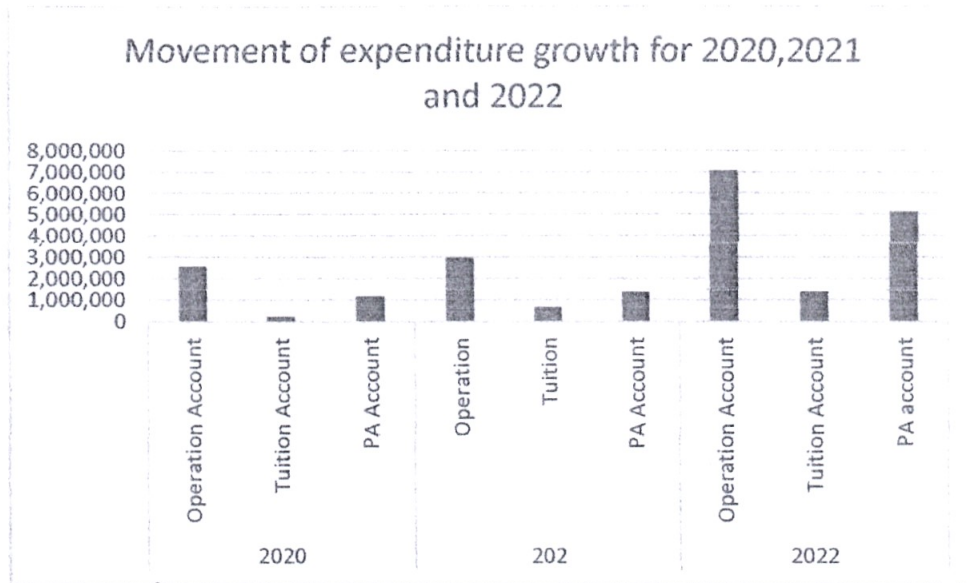
S/No	Year	Growth of other income
1	2020	1,774,000
2	2021	2,335,457
3	2022	4,958,338



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

The school overview growth in expenditure for the three years was as follows:

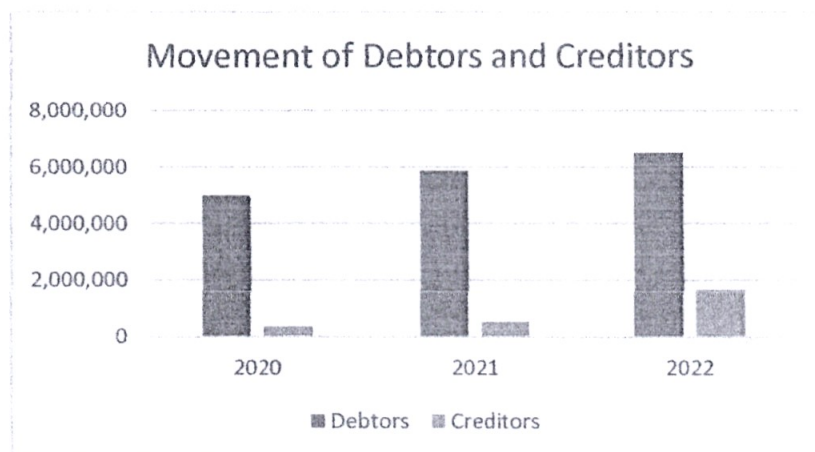
Year	Account	Amount
2020	Operation Account	2,556,018
	Tuition Account	238,158
	PA Account	1,186,478
2021	Operation	2,999,512
	Tuition	674,185
	PA Account	1,396,762
2022	Operation Account	7,088,904
	Tuition Account	1,452,648
	PA account	5,863,031



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

Year	Debtors	Creditors
2020	4,985,746	344,502
2021	5,891,524	517,668
2022	6,529,822	1,656,861

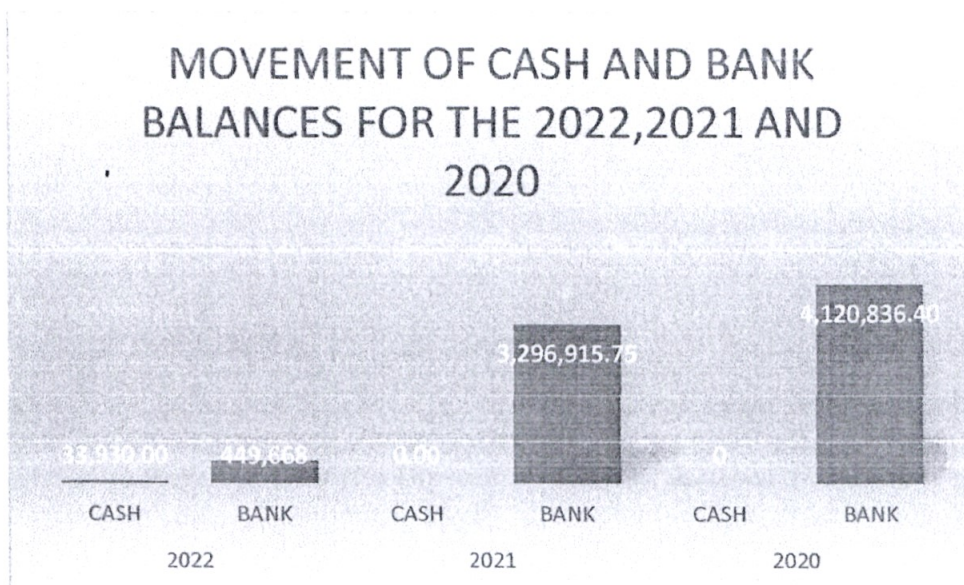
The school debtors and creditor for the three years was as follows:



- Movement of cash and bank balances over the last three years

The cash and bank balances for the three years were as follows:

Year	Cash	Bank
2020	-	4,120,836
2021	-	3,008,275
2022	33,930	499,667



b) Teacher Student ratio:

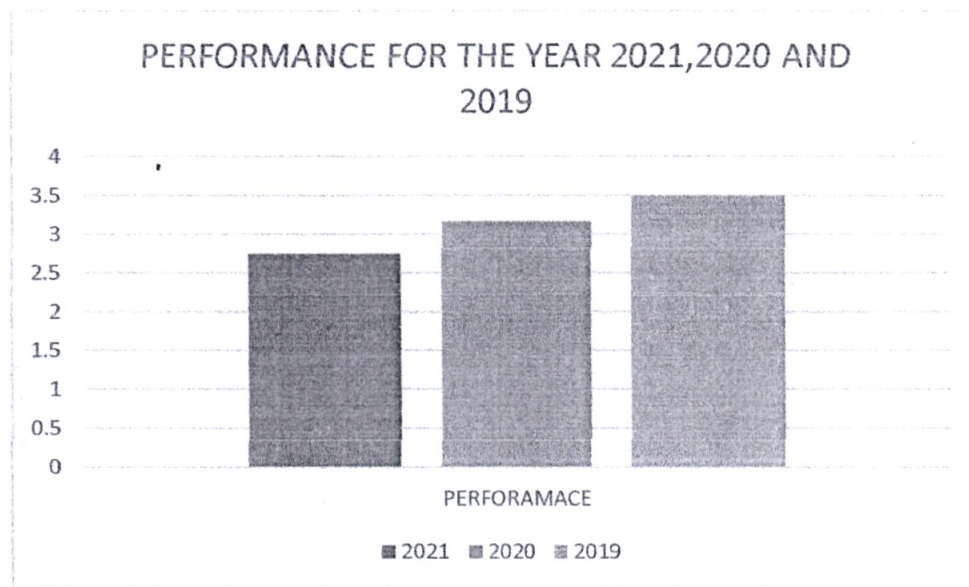
There were 14 teachers against 356 students as at 30th June 2022, 9 teachers were TSC employed and the 5 teachers were employed by the school Board of Management

c) Mean score in the 2021 KCSE:

There were 61 candidates who sat for K.C.S.E. 2021 and attained a mean grade of D PLAIN (2.75), 2020 there were 43 candidates who scored a mean grade of D PLAIN (3.16) and in 2019 there were 39 candidates who scored a mean grade of D PLUS (3.50)

d) Number of Candidates in the 2021 KCSE:

YEARS	NO. OF CANDIDATES	MEAN GRADE
2019	39	3.50 D (PLUS)
2020	43	3.16 D (PLAIN)
2021	61	2.75 D (PLAIN)



e) Capacity of the school:

The school had 356 students as at 30th June 2022. The school had eight (8) classrooms, an administration block, 2 Laboratories and toilets for boys, girls and teachers.

f) Development projects carried out by the school:

There was a project carried out by the school as at 30th June 2021.

S/NO	PROJECT	SOURCE OF FUNDS
1	CONSTRUCTION OF TWO LABORATORIES SCIENCE AND ONE CLASS ROOM	RMI

Sign 

Md. Munira M. Abeid

School Principal

CHIEF PRINCIPAL
CHAANI SECONDARY SCHOOL
P.O BOX 93200-80102, CHANGAMWE
Date:.....Sign:.....

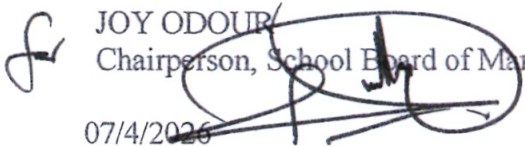
STATEMENT OF SCHOOL MANAGEMENT RESPONSIBILITY

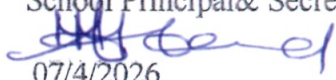
Section 81 (1) of the Public Finance Management Act, 2012 requires that, at the end of each financial year, each National Government School shall prepare financial statements in respect of that school. Section 81 (3) requires the financial statements so prepared to be in a form that complies with relevant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

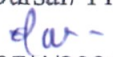
Schedule 4 (Section 23) of the Education Act, 2013 requires the Board of Management of a public institution of basic education to be keep all proper books and records of accounts of the income, expenditure and assets of the institution.

The Board of Management of CHAANI 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, 2022, and of the school's financial position as at that date.

Name: JOY ODOUR
Designation: Chairperson, School Board of Management
Sign: 
Date: 07/4/2026

Name: MUNIRA M. ABEID
Designation: School Principal & Secretary to Board of Management
Sign: 
Date: 07/4/2026

Name: MARANGA NYABEI AMOS
Designation: Bursar/ Finance Officer
Sign: 
Date: 07/4/2026

CHIEF PRINCIPAL
CHAANI SECONDARY SCHOOL
P.O BOX 93200-80102, CHANGAMWE
Date: Sign:

REPUBLIC OF KENYA

Telephone: +254-(20) 3214000
Email: info@oagkenya.go.ke
Website: www.oagkenya.go.ke



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

REPORT OF THE AUDITOR-GENERAL ON CHAANI SECONDARY SCHOOL FOR THE YEAR ENDED 30 JUNE, 2022 - MOMBASA 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 Chaani Secondary School set out on pages 1 to 18, which comprise of the statement of financial assets and financial liabilities as at 30 June, 2022 and the statement of receipts and payments,

statement of cash flows and statement of comparison of budget and 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 Chaani Secondary School and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Basic Education Act, 2013 and the Public Finance Management Act, 2012.

Basis for Qualified Opinion

1. Inaccuracies in the Financial Statements

- (i) The statement of receipts and payments reflects capitation grants for operations of Kshs.4,718,555 as disclosed in Note 2 to the financial statements. However, the receipts amount differs with the ledger balance of Kshs.2,869,220 resulting in a variance of Kshs.1,849,335.
- (ii) Further, the statement reflects school fund income – parents' contributions of Kshs.5,481,498 as disclosed in Note 3 to the financial statements. However, the income amount differs with the ledger balance of Kshs.4,958,338 resulting in a variance of Kshs.523,160.
- (iii) In addition, the statement reflects payments for operations of Kshs.7,088,904 as disclosed in Note 6 to the financial statements. However, the payments differ with the ledger balance of Kshs.4,798,945 resulting in a variance of Kshs.2,289,959.
- (iv) The statement also reflects total receipts of Kshs.11,194,270 which differs with actual receipts of Kshs.11,682,690 as shown in the statement of cash flows resulting in a variance of Kshs.488,420.
- (v) The statement of financial assets and financial liabilities and as disclosed in Note 8 to the financial statements reflects bank balances of Kshs.499,668 which includes School fund account balance of Kshs.103,443. Review of the School fund cash book revealed total receipts and payments during the year of Kshs.4,781,478 and Kshs.4,889,617 respectively. However, the cash book amounts differed with amounts reflected in the statement of cash flows of Kshs.5,969,918 and Kshs.6,585,119 in respect of receipts and payments resulting to variances of Kshs.1,188,440 and Kshs.1,695,502 respectively.

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

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the Chaani 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.

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 other key audit matters to communicate in my report.

Other Information

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

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

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

REPORT ON LAWFULNESS AND EFFECTIVENESS IN THE USE OF PUBLIC RESOURCES

Conclusion

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

Basis for Conclusion

1. Failure to Submit Financial Statements within Statutory Timelines

Management submitted the financial statements for the financial year 2021/2022 to the Auditor-General on 19 February 2026 instead of the statutory deadline of 30 September, 2022. This was contrary to Section 164(4)(a) of the Public Finance Management Act, 2012, which requires Government entities to submit financial statements to the Office of the Auditor-General within three months after the end of the financial year.

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

2. Irregular Transfer of Funds to Mombasa County Secondary School Heads Association and Kenya Secondary Schools Heads Association

The statement of receipts and payments and Notes 6 and 7 to the financial statements reflect operations and boarding and school fund payments amounting to Kshs.7,088,904 and Kshs.5,863,031 respectively. Included in operations payments is transfers of Kshs.686,466 to the Kenya Secondary Schools Heads Association (KESSHA). Further, the boarding and school fund payments includes administration and activity costs of Kshs.1,269,573 out of which Kshs.340,568 was transferred to Mombasa County Secondary School Heads Association (MCSSHA). However, KESSHA and MCSSHA are welfare associations drawing its membership from school principals and is not recognized under the Government funding framework as an authorized beneficiary of public - school funds. The transfer of funds was contrary to Regulation 23(2)c of the Public Finance Management (National Government) Regulations, 2015 which requires that an accounting officer shall, before transferring any funds to an entity within or outside Government, ensure that there is a written assurance from the entity that it shall implement effective, efficient and transparent financial management and internal control systems, or, if such written assurance is not or cannot be given, render the transfer of the funds subject to conditions and remedial measures requiring the entity to establish and implement effective, efficient and transparent financial management and internal control systems.

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

3. 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.

4. Failure to Transfer Infrastructure Funds from Operations Bank Account

The statement of receipts and payments reflect capitation grants for operations of Kshs.4,718,555. as disclosed in Note 2 to the financial statements from the Ministry of Education credited in the operations bank account. Included in the amount is Kshs.2,305,000 in respect of infrastructure grants which were to be transferred to infrastructure bank account for maintenance and improvement of the School's facilities. However, only Kshs.1,786,500 was transferred as required as per the cash book leaving a balance of Kshs.518,500 as at 30 June, 2022. This was contrary to the Ministry of Education Circular Ref. No: MOE.HQS/3/13/3 dated 16 June, 2021 which directed that infrastructure grants as well as maintenance and improvement funds should be transferred to the school infrastructure account fifteen (15) days upon receipt of the funds in the operations account.

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

The audit was conducted in accordance with ISSAI 3000 and ISSAI 4000. The standards require that I comply with ethical requirements and plan and perform the audit to obtain assurance about whether the activities, financial transactions and information reflected in the financial statements comply in all material respects, with the authorities that govern them. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Basis for Conclusion

1. Lack of Controls in Management of Inventory

Note 17 to the financial statements on other important disclosures reflects an inventory balance of Kshs.16,600. However, valuation could not be established as there were no disclosure notes provided. Further review of records revealed that although the School maintained a store holding inventory items, the stock movement register was not up to date. In addition, key inventory control records, including S11 and S13 forms, bin cards, and stock ledgers, were not maintained, and no annual stock take was conducted during the year under review.

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

2. Lack of Key Departments and Lack of Segregation of Duties

During the year under review, it was noted that the School management had not operationalized key departments such as procurement and human resources to effectively allocate roles and responsibilities to enhance accountability and minimize the risk of fraud or errors. It was observed that the person preparing monthly bank reconciliations was also the one performing the role of revenue and cash management process, procurement as well as store management.

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

3. Weaknesses in Management of Procurement Framework

The statement of receipts and payments reflects Kshs.14,404,583 in respect of total payments out of which Kshs.12,951,935 was spent on payment for goods and

services. Review of procurement records for the year under review revealed weaknesses in the school's procurement management processes as follows:

3.1 Failure to Establish a Functional Procurement Unit

The School did not have an established procurement unit managed by a qualified procurement professional as required by Section 47(2) of the Public Procurement and Asset Disposal Act, 2015.

3.2 Unstructured Procurement Processes

Review of procurement relating to infrastructure projects revealed that the school lacked key procurement documentation and processes including budgets, need analysis reports, procurement plans, tender advertisements, and compliance with bid evaluation procedures.

3.3 Weaknesses in Record Keeping

Further, review of procurement records revealed that the School did not to maintain complete procurement records including tender documents, tender advertisements, bid evaluation reports, supplier correspondences, contract agreements, payment certificates and contract performance monitoring reports.

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

4. Weaknesses in Management of Assets

Annex 2 to the financial statements reflects a summary of the fixed assets register with a Nil balance. However, review of records and physical inspection of the School premises revealed the existence of several fixed asset including buildings, furniture, equipment, and other infrastructure, which had not been recorded in the fixed asset register or disclosed in the financial statements. In addition, the School occupies land for which no title deed or ownership documents were provided for audit review.

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

5. Doubtful Recoverability and Long Outstanding Students Receivables

The statement of financial assets and financial liabilities reflects accounts receivable balance of Kshs.6,529,722 in respect of fees arrears as disclosed in Note 11 to the financial statements. Included in the balance is accounts receivable of Kshs.4,676,546 which had been outstanding for more than two (2) years. However, there was no policy on the impairment of long outstanding fees arrears thus casting doubt on full recoverability of the accounts receivables balance.

In the circumstances, the existence of effective mechanisms on debt management could not be confirmed.

The audit was conducted in accordance with ISSAI 2315 and ISSAI 2330. The standards require that I plan and perform the audit to obtain assurance about whether effective processes and systems of internal controls, risk management and overall governance were operating effectively in all material respects. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

Responsibilities of the Management and those Charged with Governance

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

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

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

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

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

Auditor-General's Responsibilities for the Audit


My responsibility is to conduct an audit of the financial statements in accordance with Article 229(4) of the Constitution, Section 35 of the Public Audit Act, 2015 and the International Standards of Supreme Audit Institutions (ISSAIs). The standards require that, in conducting the audit, I obtain reasonable assurance about whether the financial statements as a whole are free from material misstatements, whether due to fraud or error and to issue an auditor's report that includes my opinion in accordance with Section 48 of the Public Audit Act, 2015. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISSAIs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they

could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

In conducting the audit, Article 229(6) of the Constitution also requires that I express a conclusion on whether or not in all material respects, the activities, financial transactions and information reflected in the financial statements are in compliance with the authorities that govern them and that public resources are applied in an effective way. In addition, I consider the entity's control environment in order to give an assurance on the effectiveness of internal controls, risk management and governance processes and systems in accordance with the provisions of Section 7 (1) (a) of the Public Audit Act, 2015.

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

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


FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

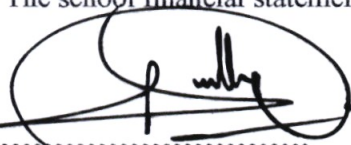
05 May, 2026

**.Chaani Secondary School
Annual Report and Financial Statements
For the year ended 30th June 2022**

III. STATEMENT OF RECEIPTS AND PAYMENTS PERIOD TO 30TH JUNE 2022

DESCRIPTION OF VOTE HEAD	Vote	2021-2022	2020-2021
		KShs	KShs
RECEIPTS			
Capitation grants for tuition	1	878,617	349,839
Capitation grants for operations	2	4,718,555	2,239,862
School Fund Income- Parents' Contributions	3	5,481,498	2,335,457
School Fund Income- Other receipts	4	115,600	.
Proceeds from borrowings		-	-
TOTAL RECEIPTS		11,194,270	4,925,158
PAYMENTS			
Payments for Tuition	5	1,452,648	674,185
Payments for operations	6	7,088,904	2,999,519
Boarding and school fund payments	7	5,863,031	1,396,762
TOTAL PAYMENTS		14,404,583	5,070,467
SURPLUS/DEFICIT		(3,210,313)	(145,308)

The school financial statements were approved on 7/4 2026 and signed by:


.....

Name: Joy Odour

Chair BOM

Date: 7/4/2026


.....

Name: Munira M-Abeid
School Principal/ Secretary to
BOM

Date: 7/4/2026

CHIEF PRINCIPAL
CHAANI SECONDARY SCHOOL
P.O BOX 93200-80102, CHANGAMWE
Date:.....Sign:.....


.....

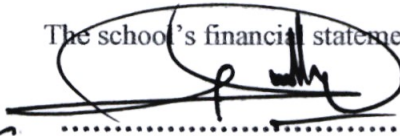
Name: Maranga Nyakoi
Bursar/ Finance Officer

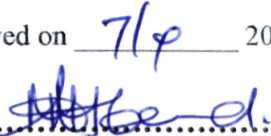
Date: 7/4/2026


IV. STATEMENT OF FINANCIAL ASSETS AND FINANCIAL LIABILITIES AS AT
30TH JUNE 2022

	Note	2021-2022	2020-2021
		KShs	KShs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	8	499,668	3,296,916
Cash Balances	9	33,930	-
Short term Investment	10		-
Total Cash and cash equivalent		<u>533,598</u>	<u>3,296,916</u>
Account's receivables	11	6,529,722	5,891,524
TOTAL FINANCIAL ASSETS		7,063,320	9,188,440
FINANCIAL LIABILITIES			
Accounts Payables	12	1,656,861	571,668
NET FINANCIAL ASSETS		<u>5,406,459</u>	<u>8,616,772</u>
REPRESENTED BY			
Accumulated Fund b/fwd	12	8,616,772	8,762,080
Surplus/Deficit for the year		(3,210,313)	(145,308)
NET FINANCIAL POSSITION		5,406,459	8,616,772

The school's financial statements were approved on 7/4 2022 and signed by:


Name: G. Odour
Chair BOM
Date: 7/4/2022


Name: Munira M. Abeid
School Principal/ Secretary to
BOM
Date: 7/4/2022


Name: Maranga Nyubesi Omar
Bursar/ Finance Officer
Date: 7/4/2022

CHIEF PRINCIPAL
CHAANI SECONDARY SCHOOL
P.O BOX 93200-80102, CHANGAMWE
Date:..... Sign:.....

V. STATEMENT OF CASH FLOWS FOR THE PERIOD ENDED 30TH JUNE 2022

		2021-2022	2020-2021
		KShs	KShs
Receipts for operating income			
Capitation grants for tuition	1	878,617	349,839
Capitation grants for operations	2	4,718,555	2,239,862
School fund income- Parents contributions/ fees	3	5,969,918	1,414,519
School fund income- other receipts	4	115,600	-
Total receipts		11,682,690	4,004,280
Payments			
Payments for Tuition		842,915	431,920
Payments for operations		2,800,959	1,017,733
Boarding and school fund payments		6,585,119	1,396,762
Total payments		10,228,993	2,846,415
Net cash flow from operating activities		1,453,697	1,157,865
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets		-	-
Acquisition of Assets		(4,217,015)	(1,981,786)
Proceeds from investments		-	-
Purchase of investments		-	-
Net cash flows from Investing Activities		(4,217,015)	(1,981,786)
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		(2,763,318)	(823,921)
Cash and cash equivalent at BEGINNING of the year		3,296,916	4,120,836
Cash and cash equivalent at END of the year		533,598	3,296,916

VI. STATEMENT OF BUDGETED VERSUS ACTUAL AMOUNTS FOR THE YEAR ENDED 30TH JUNE 2022

Receipt/expense item	Original Budget	Actuals	Budget	Actual	Difference	% of Utilization
	K/000	K/000	K/000	K/000	K/000	%
RECEIPTS						
<i>(1) CAPITATION GRANT ON TUITION</i>						
Textbooks and reference materials	-	-	-	-	-	-
Exercise books	-	-	-	-	-	-
Laboratory equipment	-	-	-	-	-	-
Internal exams	-	-	-	-	-	-
Teaching / learning materials	900,000	-	900,000	878,616	21,384	98.0%
Chalks	-	-	-	-	-	-
Exams and assessment	-	-	-	-	-	-
Teachers guides	-	-	-	-	-	-
<i>(2) CAPITATION GRANT ON OPERATIONS</i>						
Personnel emoluments	-	-	-	-	-	-
Repairs and maintenance	2,566,284	-	2,566,284	1,786,500	779,784	70.0%
Other voteheads	3,326,910	-	3,326,910	2,932,055	394,855	88.0%
Local transport / travelling	-	-	-	-	-	-
Electricity and water	-	-	-	-	-	-
Medical	-	-	-	-	-	-
Administration costs	-	-	-	-	-	-
Activity	-	-	-	-	-	-

**Chaani Secondary School
Annual Report and Financial Statements
For the year ended 30th June 2022**

Receipt/expenses Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
	Kshs	Kshs			Kshs	Kshs
Gratuity	-	-	-	-	-	-
SMASSE	-	-	-	-	-	-
(3) FEES CHARGED ON PARENTS						
Personnel emoluments	-	-	-	-	-	-
Repairs and maintenance	-	-	-	-	-	-
Lunch program	5,700,000	-	5,700,000	5,481,498.00	218,502	96%
Local transport / travelling	-	-	-	-	-	-
Electricity and water	-	-	-	-	-	-
Medical	-	-	-	-	-	-
Administration costs	-	-	-	-	-	-
Activity	-	-	-	-	-	-
SMASSE	-	-	-	-	-	-
Fee on Boarding Equipment and Stores	-	-	-	-	-	-
OTHER INCOME						
Rent income	-	-	-	-	-	-
Income from farming activities	-	-	-	-	-	-
Insurance compensation	-	-	-	-	-	-
Income from Posho mill	-	-	-	-	-	-
Income from Bus Hire	-	-	-	-	-	-
Fee for hire of ground and equipment	-	-	-	-	-	-
Interest income	-	-	-	-	-	-
Income from any other investment	-	-	-	-	-	-

Chaani Secondary School
Annual Report and Financial Statements
For the year ended 30th June 2022

Receipt/expenses Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
	Kshs	Kshs			Kshs	Kshs
TOTAL INCOME	11,683,194		11,683,194	11,078,699	604,525	95%
(1) EXPENDITURE FOR TUITION						
Textbooks and reference materials	-	-	-	-	-	-
Exercise books	-	-	-	-	-	-
Laboratory equipment	-	-	-	-	-	-
Internal exams	-	-	-	-	-	-
Teaching / learning materials	-	-	-	-	-	-
Chalks	-	-	-	-	-	-
Exams and assessment	-	-	-	-	-	-
Teachers guides	-	-	-	-	-	-
Tuition	900,000	-	900,000	1,452,666	(522,666)	161.0%
Bank Charges	1,680	-	1,680	1,560.00	120	92%
(2) EXPENDITURE FOR OPERATIONS						
Personnel emoluments	1,305,589	-	1,305,589	1,275,060	-	100%
Repairs, maintenance & improvements	-	4,292,715	4,292,715	4,292,715	-	100%
Local transport / travelling	90,000	-	90,000	82,240	7,760	91%
Other voteheads	-	-	-	-	-	63%
Electricity, water and conservancy	140,000	-	140,000.00	131,379	8,621	94%
Medical	-	-	-	-	-	-
Administration costs	1,300,000	-	1,100,000	1,243,471	62,929	130%
Activity Expenses	242,923	-	242,923	20,000	222,923	8%

Chaani Secondary School
Annual Report and Financial Statements
For the year ended 30th June 2022

Receipt/expenses Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
	Kshs	Kshs			Kshs	Kshs
Bank charges	16,000	-	16,000	13,510	2,490	84%
SMASSE	-	-	-	-	-	-
(3) EXPENDITURE FOR SCHOOL FUND						
Personnel emoluments	1,794,000	-	1,794,000	1,592,200	210,800	89.0%
Repairs, maintenance and improvements	40,000	-	40,000	38,140	1,860	95%
Local transport / travelling	238,500	-	238,500	203,650	34,850	87.0%
Electricity, water and conservancy	-	-	-	-	-	-
Medical Expenses	-	-	-	-	-	-
Administration costs	1,410,933	-	1,410,933	1,269,573	141,360	90.0%
Activity	433,160	-	433,160	398,668	34,492	93.0%
Gratuity	-	-	-	-	-	-
Lunch programme	2,400,000	-	2,400,000	2,346,750	53,250	97%
Boarding Equipment and Stores	-	-	-	-	-	-
Expenditure for Income Generating Activity	-	-	-	-	-	-
Refund	-	3000.00	-	3,000	-	100%
Other expenses on investments	-	-	-	-	-	-
Rent Expenses	-	-	-	-	-	-
Bank Charges	11,760	-	11,760	11,050	710	94.0%
Loan Interest Repayment	-	-	-	-	-	-
Loan Principal Repayment	-	-	-	-	-	-
Acquisition of Assets	-	-	-	-	-	-

Chaani Secondary School
Annual Report and Financial Statements
For the year ended 30th June 2022

Receipt/expenses Item	Original Budget a Kshs	Adjustments b Kshs	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilization Difference e=c-d Kshs	% of Utilization f=d/c % Kshs
TOTALS	10,323,033	4,295,715	14,618,748	14,346,315	(272,433)	98%

- i. As at 30th June 2022 the expenses to the accounts exceeded 100% as per the budgeted, this was as results of the RMI which was on going in school and the year had two academic calendar and amount received in tuition account is insufficient to cater for expenses in tuition account related activities.

VII. 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

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 2022.

VIII. NOTES TO THE FINANCIAL STATEMENTS

1 CAPITATION GRANT FOR TUITION

	2021-2022	2020-2021
	KShs	KShs
Textbooks and reference materials		
Exercise books		
Laboratory equipment		
Internal exams		
Teaching / learning materials	878,616	349,839
Chalks		
Exams and assessment		
Teachers guide's		
Total	878,616	349,839

2 CAPITATION GRANT FOR OPERATIONS

	2021-2022	2020-2021
	KShs	KShs
Personnel emoluments		
Repairs and maintenance	1,786,500	810,000
Other vote head	2,932,055	1,429,862
BOM Salaries	-	-
Local transport / travelling	-	-
Electricity and water	-	-
Medical	-	-
Administration costs	-	-
Insurance	-	-
Activity	-	-
Total	4,718,555	2,239,862

3 PARENTS CONTRIBUTION/FEES - SCHOOL FUND ACCOUNT

	2021-2022	2020-2021
	KShs	KShs
Lunch program	5,481,498	2,335,457
BOM Salaries	-	-
Administration costs	-	-
Total	5,481,498	2,335,457

NOTES TO THE FINANCIAL STATEMENTS (Continued)

4 OTHER RECEIPTS – SCHOOL FUND ACCOUNT

	2021-2022	2020-2021
	Kshs	Kshs
Fee on Boarding Equipment and Stores	-	-
Rent income	-	-
Income from farming activities	-	-
Insurance compensation	-	-
Saving –NG- CDF	115,600	-
Income from Posho mill	-	-
Income from Bus Hire	-	-
Fee for hire of ground and equipment	-	-
Income from grants and donations*	-	-
Interest income	-	-
Dividends income	-	-
Total	115,600	-

5 PAYMENTS FOR TUITION

	2021-2022	2020-2021
	Kshs	Kshs
Textbooks and reference materials	-	-
Exercise books	-	-
Laboratory equipment	-	-
Internal exams	-	-
Teaching / learning materials	1,451,088	670,995
Chalks	-	-
Exams and assessment	-	-
Teachers guides	-	-
Administration Costs	-	-
Bank Charges	1,560	3,190
Total	1,452,648	674,185

Chaani Secondary School
Annual Report and Financial Statements
For the year ended 30th June 2022

6 PAYMENTS FOR OPERATIONS

	2021-2022	2020-2021
	KShs	KShs
Personnel emoluments	1,305,589	-
Service Gratuity	-	-
Other Vote heads	-	1,017,733
Administration Cost	1,243,471	-
Repairs and maintenance & improvements	75,700	-
Local transport / travelling	82,240	-
Electricity and water	131,379	-
Medical	-	-
Activity Expenses	20,000	-
BOM Teachers	-	-
SMASSE	-	-
Insurance Cost	-	-
Bank Charges	13,510	-
Acquisition of Assets	4,217,015	1,981,786
TOTAL	7,088,589	2,999,519

7 BOARDING AND SCHOOL FUND PAYMENTS

	2021-2022	2020-2021
	KShs	KShs
Personnel emoluments	1,592,200	647,850
Service Gratuity	-	-
Repairs and maintenance & Improvements	38,140	-
Local transport / travelling	203,650	31,630
Electricity and water	-	-
Activities	398,668	-
Administration costs	1,269,573	150,660
Lunch Programme	2,346,860	356,790
Lab equipment	-	-
Bank Charges	11,050	-
Refund	3,000	-
Expenses on Income Generating Activities	-	-
Loan Principal repayment	-	-
TOTAL	5,863,031	1,186,930

Chaani Secondary School
Annual Report and Financial Statements
For the year ended 30th June 2022

8 BANK ACCOUNTS

Name of Bank, Account No. & currency	Bank Account Number	2021-2022	2020-2021
		Kshs	Kshs
Tuition Account		49,979	14,276
Operations Account		310,375	273,139
School Fund Account/Boarding		103,443	211,582
Savings Account		3,563	103,683
Main Account		1	6,475
CDF Account		2,580	227,520
Infrastructural Account		29,726	2,460,241
Total		499,667	3,296,916

9 CASH IN HAND

Description	2021-2022	2020-2021
	Kshs	Kshs
Tuition Account	-	-
Operation Account	22,930	-
School Fund account	11,000	-
Total	33,930	-

10 SHORT TERM INVESTMENTS

Description	2020-2021	2019-2020
	Kshs	Kshs
Cooperative shares	-	-
Treasury Bills	-	-
Fixed deposit	-	-
Equity stock	-	-
Other investments	-	-
Total	-	-

NOTES TO THE FINANCIAL STATEMENTS (Continued)

13 FUND BALANCE BROUGHT FORWARD

Description	2021-2022	2020-2021
	Kshs	Kshs
Bank balances	3,296,916	4,210,836
Cash balances	-	-
Short Term Investments	-	-
Receivables	5,891,524	4,985,746
Payables	(571,668)	(344,502)
Total	8,616,772	8,762,080

Other important disclosure notes

14 Non-current Liabilities Summary

Description	2021-2022	2020-2021
	Kshs	Kshs
Bank loan(s)	-	-
Outstanding Leases	-	-
Hire purchase	-	-
Gratuity and leave provision	-	-
Total	-	-

15 Biological assets

Description	Numbers	2021-2022	2020-2021
		Kshs	Kshs
Cattle		-	-
Goats		-	-
Trees		-	-
Total		-	-

16 Borrowings

Description	2021-2022	2020-2021
	Kshs	Kshs
a) Borrowings		
Borrowing at beginning of the year	-	-
Borrowings during the year	-	-
Repayments of during the year	-	-
Balance at end of the year	-	-

Other important disclosure notes

17 Stock/ Inventory

Description	2021-2022	2020-2021
	KShs	KShs
b) Borrowings		
Stock/ inventory at beginning of the year	10,600	10,000
Stock/ inventory purchased during the year	1,500,411	1,500,411
Stock/ inventory issued during the year	1,493,811	1,493,811
Balance at end of the year	16,600	16,600

Chaani Secondary School
Annual Report and Financial Statements
For the year ended 30th June 2022

2 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)	Timeline: (Put a date when you expect the issue)



Sign and Date
 Principal

CHIEF PRINCIPAL
 CHAANI SECONDARY SCHOOL
 P.O BOX 93200-80102, CHANGAMWE
 Date:.....Sign:.....

Annexes

Annex I - Analysis of Pending Accounts Payable

Sl. No.	Description	Amount	Due Date	Amount	Amount	Amount	Remarks
Construction of buildings							
1.	2 Laboratories and 1 classroom	4,217,015	7/1/2021	4,217,015	-	-	The project was complete
2.							
3.							
	Sub-Total						
Supply of goods							
4.	TOPTXT STATIONERS	341,605	15/01/2021	-	341,605	341,605	The supplier to be paid in the next financial year.
5.	KANSBAG LTD	484,810	15/01/2021	-	484,810	484,810	
6.	PALMTREE ENTERPRISES	322,200	15/01/2021	-	322,200	322,200	The supplier to be paid in the next financial year.
7.	COPY CAT LTD	27,366	15/01/2021	-	273,66	27,366	
8.	SHEKEM GENERAL SUPPLIES	87,210	15/01/2021	-	87,210	87,210	The supplier to be paid in the next financial year.
9.	BONIFACE KYALO	17,670	15/01/2021	-	17,670	17,670	The supplier to be paid in the next financial year.
	Sub-Total	1,280,941			1,280,941	1,280,941	
Supply of services							
10.							
11.							
12.							
	Sub-Total	-					
	Grand Total	1,280,941			1,280,941	1,280,941	

Annex 2 – Summary of Fixed Assets Register

Asset class	Year of purchase	Description	Historical Cost (KSh)	Additions during the year (KSh)	Disposals during the year (KSh)	Historical Cost at 30 th June 2022 (KSh)	Cost of 2022
Land 1							
Land 2							
Buildings and structures			7	-	-	7	
Motor vehicles			0	-	-	0	
Office equipment, furniture and fittings							
Office wooden cabinet	2015	principal	1pc	-	-	1pc	
Office tables	2016	principal	12,000.00	-	-	12,000.00	
	2016	D. Principal	12,000.00	-	-	12,000.00	
	2016	Bursar	9,000.00	-	-	9,000.00	
Four seater chair	2021	Reception		1pc	-	1pc	
Office chairs	2021	staffroom	11pcs	-	-		
Staffroom tables	2016-2018	laboratory	254,000.00	-	-	11pcs	
Laboratory tables	2016-2018	classrooms	280pcs	-	-	254,000.00	
Students lockers/ chairs	2015-2021	Reception	1pc			280pcs	
Table	2015	Bursar	1pc			1pc	
Metal box	2015	principal/staffroom/reception	1pc			1pc	
Wall clock (3pcs)	2015-2016	Administration	1pc			1pc	
School metal bell	2020	Administration	2pcs			1pc	
Paper punch	2016	Administration	4pcs			2pcs	
Stapler	2016-2016	Bursar	1pc			4pcs	
Calculator	2015	Administration	1pc			1pc	

Chaani Secondary School
Annual Report and Financial Statements
For the year ended 30th June 2022

Asset class	Year	Location	Quantity	Value	Quantity	Value	Quantity	Value	Quantity	Value
Tender box	2016	Mounted outside classroom	1pc							1pc
Suggestion box	2018	Mounted in the school premises	5pcs							1pc
Fire extinguishers	2018	Mounted at Entrance to school	1pc							5pcs
School Notice board	2019	Administration	1pc							1pc
IDSE/KCSE notice board	2019	at the assembly ground	1pc							1pc
Flag post and school flag	2015	staffroom/Administration	2pcs							1pc
Water dispenser	2019									2pcs
ICT Equipment and Other ICT Assets										
Desktop Computers/UPS	2016-2018	Administration	2pcs		10pcs					12pcs
Printers	2015	Administration	35,000.00		-					35,000.00
Copy printer	2019	Administration	250,000.00							250,000.00
Projector	2018	Classroom	1pc							1pc
Speaker	2018	Classroom	1pc							1pc
White screen	2018	Classroom	1pc							1pc
Startimes Dish	2018	Classroom	1pc							1pc
Solar Panel (80 watts)	2018	Rooftop	1pc							1pc
School Departmental rubber stamps	2018	Rooftop	1pc							1pc
	2015	Administration/other dept	10pcs							10pcs
KITCHEN DEPARTMENT										
6 Kg gas cylinder	2015	Kitchen	1pc							1pc
100 ltrs sufuria	2015	Kitchen	2pcs							2pcs

Chaani Secondary School
Annual Report and Financial Statements
For the year ended 30th June 2022

Item	Date of purchase	Department	Quantity	Historical Cost (KSh)	Accumulated Depreciation (KSh)	Historical Cost (KSh)	30 th June 2022
50 ltrs sufuria	2015	Kitchen	2pcs				2pcs
Thermos flask	2015-2021	Kitchen	4pcs				4pcs
Table spoon	2016-2021	Kitchen	15pcs				15pcs
Cups	2015-2021	Kitchen	10pcs				10pcs
Plates	2015-2021	Kitchen	13pcs				13pcs
Cooking stick	2015	Kitchen	3pcs				3pcs
Table	2015	Kitchen	3pcs				3pcs
Tray	2019	Kitchen	2pcs				2pcs
Serving spoon	2015	Kitchen	4pcs				4pcs
Jug	2022	Kitchen	2pcs				2pcs
Installed ground jiko	2018	Kitchen	2pcs				2pcs
Small sufuria	2015-2021	Kitchen	2pcs				2pcs
STORES DEPARTMENT							
Football	2020	Store	1pc				1pc
Netball ball	2018	Store	1pc				1pc
Volleyball net	2015	Store	1pc				1pc
Water pipe (4mtrs)	2018	Store	1pc				1pc
Spade	2015	Store	1pc				1pc
Folk jembe	2015	Store	2pcs				2pcs
Jembe	2018	Store	2pcs				2pcs
Slashes	2021	Store	2pcs				2pcs
Waper pump	2018	Store	1pc				1pc
Fanga	2019	Store	1pc				1pc
File	2020	Store	1pc				1pc

Chaani Secondary School
Annual Report and Financial Statements
For the year ended 30th June 2022

Item Class	Year	Location	Quantity	Acquisition	Disposal	Historical	Cost (TZS)
axe	2015	Store	1pc				1pc
WATER SECTION							
Borehole	2019	Water section 1	1pc				1pc
Immersed water pump	2019	Water section 1	1pc				1pc
10,000 ltrs tank	2019	Water section 1	1pc				1pc
Metal stand	2019	Water section 1	1pc				1pc
Motor/Battery	2019	Water section 1	1pc				1pc
Solar panels	2019	Water section 1	11pcs				11pcs
Metal gate	2019	Water section 1	1pc				1pc
Water meter	2019	Water section 1	1pc				1pc
Apparatus and Chemicals							
Burettes	2021	Lab	30pcs	-	-		30pcs
Pipettes	2021	Lab	28pcs	22pcs	-		50pcs
Glass beakers 50ml	2021	Lab	100pcs	-	-		100pcs
Microscope	2021	Lab	3pcs	-	-		3pcs
Glass beakers 100ml	2021	Lab	80 pcs	60pcs	-		140pcs
Glass beakers 250ml	2021	Lab	58pcs	122pcs	-		180pcs
Plastic beakers 100ml	2021	Lab	65pcs	-	-		65pcs
Plastic beakers 250 ml	2021	Lab	49pcs	-	-		49pcs
Test tubes	2021	Lab	330pcs	70pcs	-		400pcs

Chaani Secondary School
Annual Report and Financial Statements
For the year ended 30th June 2022

Asset Class	Year	Location	Quantity	Acquired	Disposed	Historical	Cost / (RMB)
Boiling tubes	2021	Lab	52pcs	-	-	52pcs	
Measuring cylinder glass 10ml	2021	Lab	2pcs	-	-	2pcs	
Measuring cylinder plastic 10ml	2021	Lab	44pcs	-	-	44pcs	
Measuring cylinder plastic 100ml	2021	Lab	6pcs	-	-	6pcs	
Conical flask 250 ml	2021	Lab	47pcs	39pcs	-	86pcs	
Volumetric flask 250 ml	2021	Lab	27pcs	-	-	27pcs	
Volumetric flask 100ml	2021	Lab	1pc	-	-	1pc	
Gloss and clamps	2021	Lab	24pcs	16pcs	-	40pcs	
Portable burners	2021	Lab	18pcs	-	-	18pcs	
Wire gauze	2021	Lab	20pcs	-	-	20pcs	
Tripod stands	2021	Lab	18pcs	2pcs	-	20pcs	
Wash bottle	2021	Lab	35pcs	-	-	35pcs	
Test tube holders	2021	Lab	25pcs	-	-	25pcs	
Spatula (small)	2021	Lab	63pcs	-	-	63pcs	
Filter funnel	2021	Lab	20pcs	-	-	20pcs	
Tiles (white)	2021	Lab	35pcs	-	-	35pcs	
Stopwatch	2021	Lab	30 pcs	10pcs	-	40pcs	
Thermometers	2021	Lab	52pcs	17pcs	-	79pcs	
Reagent bottles 250ml	2021	Lab	32pcs	-	-	32pcs	
Cartridges	2021	Lab	9pcs	21pcs	-	30pcs	
Pipette fillers	2021	Lab	6pcs	-	-	6pcs	
Beehive	2021	Lab	1pc	-	-	1pc	
Petri - dish	2021	Lab	33pcs	-	-	33pcs	
Corkbore	2021	Lab	2pcs	-	-	2pcs	
Handles	2021	Lab	17 pcs	-	-	17pcs	

Chaani Secondary School
Annual Report and Financial Statements
For the year ended 30th June 2022

Asset class	Year	Date	Location	Quantity	Value	Disposal	Historical	Cost c/f
							30 th June 2022	(Rs.)
Mortar and paste	2021		Lab	11pcs	-			pcs
Surgical blade	2021		Lab	2pcs	-			2pcs
Slides	2021		Lab	2pkts	-			2pkts
One meter rule	2021		Lab	11pcs	-			11pcs
Cell holder	2021		Lab	9pcs	-			9pcs
Soft boards	2021		Lab	10pcs	-			10pcs
Screens	2021		Lab	15 pcs	-			15pcs
Triangles glass block	2021		Lab	14pcs	-			14pcs
Ammeter	2021		Lab	14pcs	-			14pcs
Voltmeter	2021		Lab	16pcs	-			16pcs
Millimetre	2021		Lab	12pcs	-			12pcs
Galvometer	2021		Lab	9pcs	-			pcs
2 cell holder	2021		Lab	25pcs	-			25pcs
Vernier calliper	2021		Lab	7pcs	-			7pcs
G clamp	2021		Lab	2pcs	-			2pcs
Plain mirror	2021		Lab	34pcs	-			34pcs
Crocodile clips	2021		Lab	94pcs	-			94pcs
Optical pin	2021		Lab	59pcs	-			59pcs
Concave mirrors	2021		Lab	3pcs	-			3pcs
Convex mirrors focal length 15	2021		Lab	4pcs	-			4pcs
Lens concave focal length 20	2021		Lab	7pcs	-			7pcs
Lens double concave	2021		Lab	8pcs	-			8pcs
Resistors	2021		Lab	5pcs	-			5pcs
Nichrome wire 32swg	2021		Lab	10pcs	-			10pcs
Nichrome wire 23 swg	2021		Lab	7pcs	-			7pcs

Chaani Secondary School
Annual Report and Financial Statements
For the year ended 30th June 2022

	2021								
Nichrome wire 22 swg	2021	Lab	3pcs	-					3pcs
Nichrome wire 30 swg	2021	Lab	3pcs	-					3pcs
Lens holder	2021	Lab	17pcs	-					17pcs
Spring balances	2021	Lab	14pcs	-					14pcs
Hooks	2021	Lab	23pcs	-					23pcs
Bulb holder	2021	Lab	24pcs	-					24pcs
Bulbs	2021	Lab	24pcs	-					24pcs
Bar Magnets	2021	Lab	22pcs	-					22pcs
Glass prism 38mm by 38mm	2021	Lab	13pcs	-					13pcs
Glass prism 40mm by 40mm	2021	Lab	8pcs	-					8pcs
Masses 100g	2021	Lab	5pcs	-					5pcs
Masses 200g	2021	Lab	5pcs	-					5pcs
Masses 50g	2021	Lab	15pcs	-					15pcs
Masses 20g	2021	Lab	19pcs	-					19pcs
Masses 10g	2021	Lab	19pcs	-					19pcs
Jockey	2021	Lab	8pcs	-					8pcs
500ml beakers glass	2021	Lab	8pcs	-					8pcs
Spiral spring	2021	Lab	10pcs	-					10pcs
Volumetric flask 1ltr	2021	Lab	1pc	-					1pc
Volumetric flask 5ltrs	2021	Lab	1pc	-					1pc
Screen with cross wire	2021	Lab	10pcs	-					10pcs
Lab coat	2021	Lab	1pc	-					1pc
Stand and rings	2021	Lab	2pcs	-					2pcs
String rods	2021	Lab	30pcs	-					30pcs
Plastic beaker 100mls	2021	Lab	3pcs	-					3pcs

Chaani Secondary School
Annual Report and Financial Statements
For the year ended 30th June 2022

Test tube brush	2021	Lab	20pcs	-						20pcs
Thermister	2021	Lab	8pcs	-						8pcs
Measuring cylinder (25ml)	2021	Lab	24pcs	-						24pcs
Concave mirrors focal length 20/15	2021	Lab	20pcs	-						20pcs
Electric kettles	2021	Lab	1pc	-						1pc
Stool	2021	Lab	1pc	31pcs						32pcs
Lab taps	2021	Lab	15pcs	-						15pcs
Beaker (pyrex) 50 ml	2021	Lab	66 pcs	54pcs						20pcs
Half meter rule	2021	Lab	7pcs	3pcs						10pcs
Test tube cork	2021	Lab	90pcs							90pcs
Wooden block	2021	Lab	10pcs							10 pcs
Droppers	2021	Lab	100pcs	50pcs						150pcs
Variable resistor	2021	Lab		10pcs						10pcs
Textbooks										
I1 – Mathematic	01/01/2021	Store	160	-						160
English	01/01/2021	Store	160	-						160
Kiswahili	01/01/2021	Store	160	-						160
Chemistry	01/01/2021	Store	160	-						160
Biology	01/01/2021	Store	160	-						160
History	01/01/2021	Store	188	-						188
Business Studies	01/01/2021	Store	190	-						190
CRE	01/01/2021	Store	153	-						153
IRE	01/01/2021	Store	16	-						16

Chaani Secondary School
Annual Report and Financial Statements
For the year ended 30th June 2022

Asset Class	Description	Historical Cost	Accumulated Depreciation	Historical Cost less Depreciation	Cost of Assets
IRE	01/01/2021	Store	7	-	7
Agriculture	01/01/2021	Store	.	-	-
Physics	01/01/2021	Store	23	-	23
Geography	01/01/2021	Store	14	-	14
F4 -- Mathematics	01/01/2021	Store	99	-	99
English	01/01/2021	Store	89	-	89
Kiswahili	01/01/2021	Store	99	-	99
Chemistry	01/01/2021	Store	99	-	99
Biology	01/01/2021	Store	81	-	81
History	01/01/2021	Store	71	-	71
Business Studies	01/01/2021	Store	.	-	-
CRE	01/01/2021	Store	138	-	138
IRE	01/01/2021	Store	8	-	8
Agriculture	01/01/2021	Store	.	-	-
Physics	01/01/2021	Store	27	-	27
Geography	01/01/2021	Store	14	-	14
Home Science	01/01/2021	Store	33	-	33
Mathematical tables	01/01/2021	Store	50	-	50
Chozi la heri	01/07/2021	Store	156pcs		156pcs
Kigogo	01/07/2021	Store	156pcs		156pcs
Adolls house	01/07/2021	Store	156pcs		156pcs
Memories we lost	01/07/2021	Store	156pcs		156pcs
A silent song and other stories	12/05/2022	Store	67pcs		67pcs
Mapambazuko ya mchweo	12/05/2022	Store	67pcs		67pcs

Chaani Secondary School
Annual Report and Financial Statements
For the year ended 30th June 2022

An artist of the floating world	12/05/2022			Store	67pcs				67pcs
Blossoms of savanna	05/01/2021			Store	156pcs				156pcs
The pearl	05/01/2021			Store	156pcs				156pcs
Inheritance	05/01/2021			Store	156pcs				156pcs
Tumbo lisiloshila	05/01/2021			Store	156pcs				156pcs
Bembea ya maisha	23/2/2022			Store	67pcs				67pcs
Other Machinery and Equipment									
Heritage and cultural assets									
Intangible assets- soft ware									
Total									