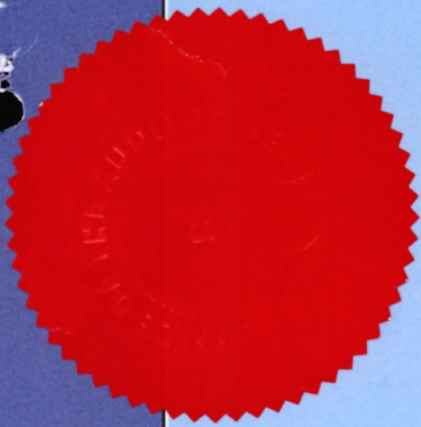


REPUBLIC OF KENYA



REPORT THE NATIONAL ASSEMBLY
PAPERS LAID

DATE: 09 JUN 2026

DAY.

Tuesday

PARLIAMENT
OF KENYA
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OF

TABLED
BY:

Hon. Njorani Waga

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THE AUDITOR-GENERAL

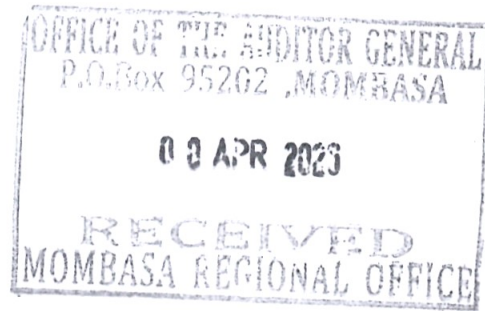
ON

CHAANI SECONDARY SCHOOL

**FOR THE YEAR ENDED
30 JUNE, 2021**

MOMBASA COUNTY

Revised 30th June 2021.



CHAANI SECONDARY SCHOOL

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED

30TH JUNE 2021

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>l'o 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.....	8
11. Notes To The Financial Statements	10
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 2021. 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

Ref:	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
6	Discipline and welfare Committee	a. Julius Njoroge b. Md. Milcar Titus c. Md. Caroline Ayaywa d. Md. Emily Mweke		3/3 3/3 3/3 3/3

Chaani Secondary School
Annual Report and Financial Statements
For the year ended 30th June 2021

7	Adhoc Committee (if any during the year)	
---	--	--

(d) School operation Management

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

Ref:	Designation	Name	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

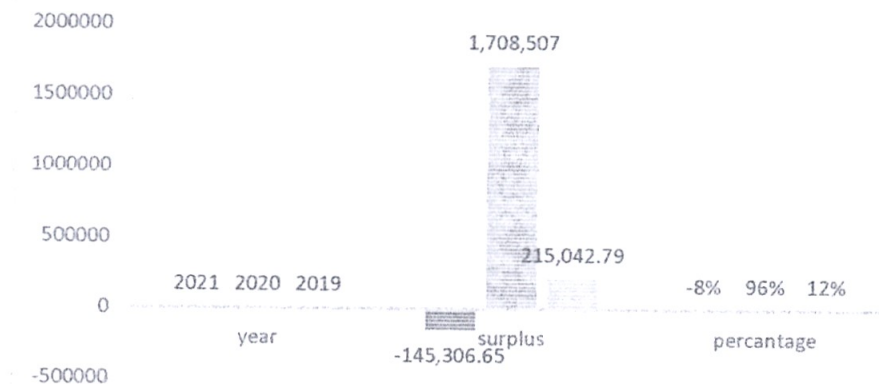
SUMMARY REPORT OF PERFORMANCE OF THE SCHOOL

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

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

S/No	YEAR	Surplus/Deficit
1	2019	215,041
2	2020	1,708,507
3	2021	(145,308)

**SURPLUS FOR THE YEAR
 2021,2020 AND 2019**



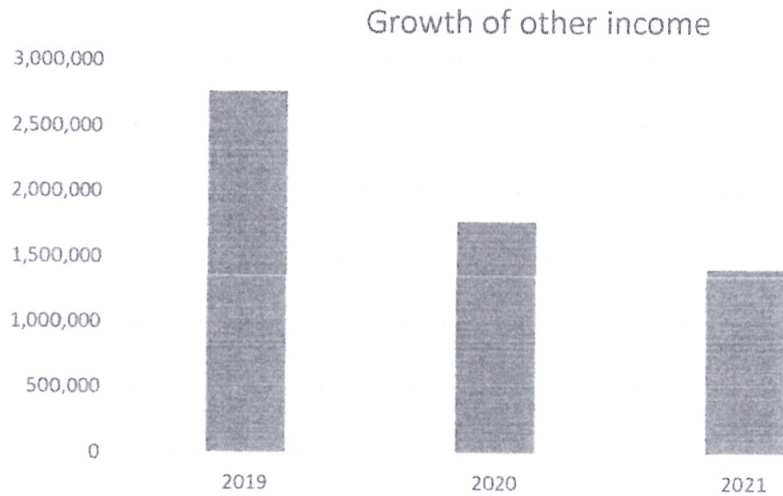
- Capitation grants from the Ministry of Education for the last three years

S/No	Year	Capitation Grants
1	2019	4,713,123
2	2020	3,691,633
3	2021	2,239,850

Chaani Secondary School
Annual Report and Financial Statements
For the year ended 30th June 2021

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

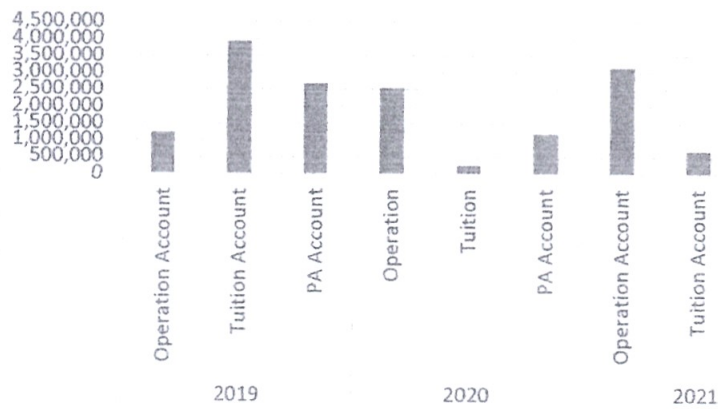
S/No	Year	Growth of other income
1	2019	2,765,331
2	2020	1,774,000
3	2021	1,414,579



- Growth of expenditure of the school for years

Year	Account	
2019	Operation Account	1,230,478
	Tuition Account	3,915,435
	PA Account	2,689,907
2020	Operation	2,556,018
	Tuition	238,158
	PA Account	1,186,478
2021	Operation Account	3,155,368
	Tuition Account	674,185
	PA account	1,393,670

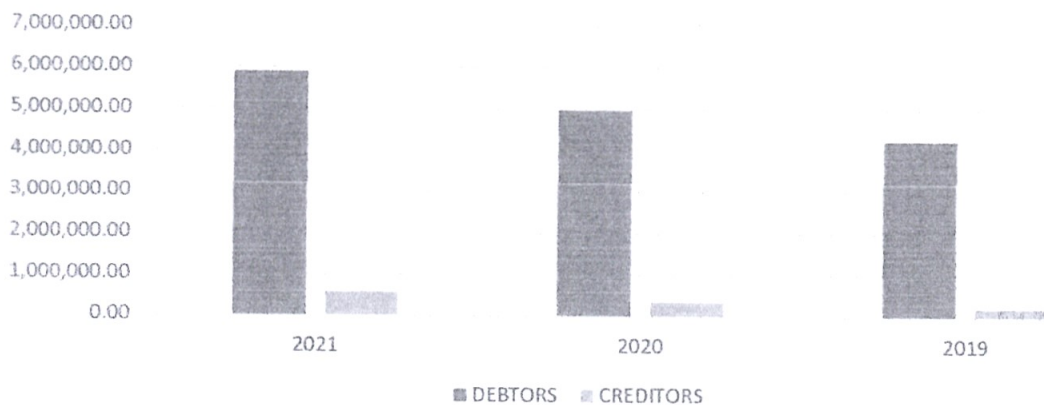
Chaani Secondary School
Annual Report and Financial Statements
For the year ended 30th June 2021



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

Year	Debtors	Creditors
2019	4,253,254	207,955
2020	4,985,746	344,502
2021	5,891,524	517,668

MOVEMENT OF DEBTORS AND CREDITORS FOR THE LAST THREE YEARS



Movement of cash and bank balances over the last three years

Year	Cash	Bank
2019	-	3,296,916
2020	-	4,120,836
2021	-	3,008,275

MOVEMENT OF CASH AND BANK BALANCES FOR THE LAST THREE YEARS



a) Teacher Student ratio:

There were 13 teachers against 280 students as at 30th June 2021, 9 teachers were TSC employed and 4 were employed by board of management.

b) Mean score in the 2021 KCSE:

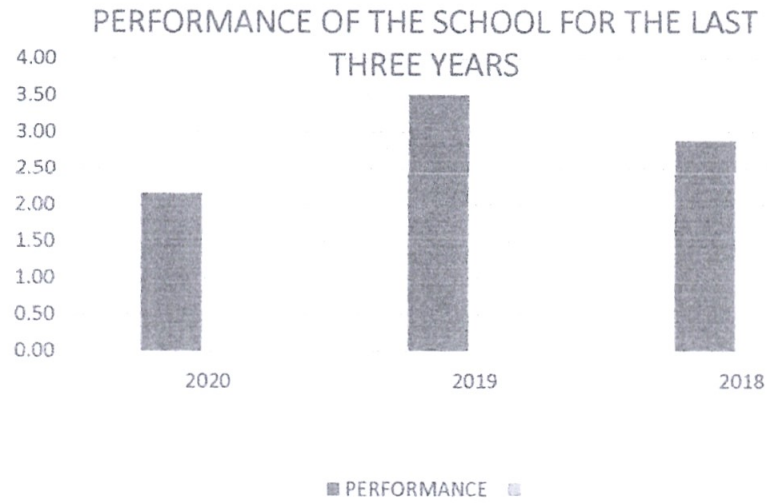
There were 43 candidates who sat for K.C.S.E. 2020 and attained a mean grade of D PLAIN (3.16.), 2019 there were 39 candidates who scored a mean grade of D+ (3.5) and in 2018 there were 49 candidates who scored a mean grade of D PLAIN (2.88)

S/NO	YEAR	MEAN GRADE	NO. OF STUDENT TRANSITED TO INSTITUTION OF HIGHER LEARNING
1	2018	D (PLAIN)	0
2	2019	D+ (PLUS)	2
3	2020	D (PLAIN)	1

CHAANI SECONDARY SCHOOL PERFORMANCE FOR THE LAST THREE YEARS.

a) Number of Candidates in the 2020 KCSE:

b) YEARS	NO. OF CANDIDATES	MEAN GRADE
2018	49	2.88 D (PLAIN)
2019	39	3.50 D (PLUS)
2020	43	3.16 D (PLAIN)



c) Capacity of the school

The school had 280 students as at 30th June 2021. Infrastructure wise the school had eight (8) Classrooms, an administration block, toilets for boys, girls and teachers.

c) 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:.....

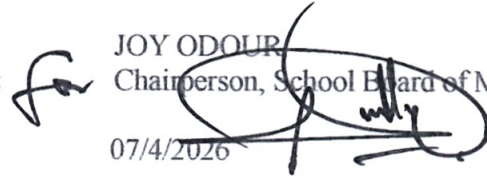
STATEMENT OF SCHOOL MANAGEMENT RESPONSIBILITY

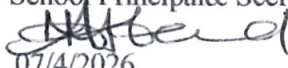
Section 81 (1) of the Public Finance Management Act, 2012 requires that, at the end of each financial year, each National Government School shall prepare financial statements in respect of that school. Section 81 (3) requires the financial statements so prepared to be in a form that complies with relevant 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.

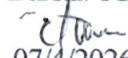
The Board of Management of CHAANI SECONDARY SCHOOL accepts responsibility for the school's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS).

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, 2021, 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

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

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



STATEMENT OF SCHOOL MANAGEMENT RESPONSIBILITY

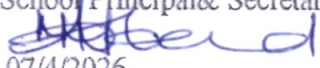
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Name: JOY ODOUR
Designation:  Chairperson, School Board of Management
Sign: 
Date: 07/4/2026

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

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

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

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, 2021 – 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, 2021, 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

Inaccuracies in the Statement of Receipts and Payments

The statement of receipts and payments reflects a receipt of Kshs.2,335,457 in respect of school fund which differs with receipts of Kshs.1,414,579 reflected in the statement of cash flows resulting to unexplained variance of Kshs.920,878.

In the circumstances, the accuracy and completeness of receipts from School funds 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 Matter

Unaudited Comparative Balances

I draw attention to the fact that prior to the 2020/2021 financial year, public secondary schools in Kenya did not prepare financial statements for audit. Consequently, the Public Sector Accounting Standards Board prescribed 30 June, 2021 as the first-time adoption of the International Public Sector Accounting Standards (IPSAS) – cash basis of accounting by public secondary schools.

The financial statements for the period ended 30 June, 2021 include comparative information. However, the comparative figures were based on unaudited figures. My audit procedures were, therefore, limited to the extent that comparative information does not contain misstatements that materially affect the current period's financial statements.

Accordingly, I do not express an opinion or any form of assurance on the comparative information. My audit opinion on the current period financial statements is not modified in respect of this matter.

Other Information

The Management is responsible for the Other Information set out on page iii to xiv which comprise of 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

During the year under review, Management submitted the financial statements for 2020/2021 to the Auditor-General on 19 February 2026 instead of the statutory deadline of 30 September 2021. This was contrary to the Ministry of Education Circular Reference No: MOE/DSAS/FIN/17/1/17 dated 19 August, 2021 which stated that the School's financial statements should be ready by 30 September, 2021 and 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. Non-Compliance with the Public Sector Accounting Standards Board Reporting Requirements

The Management presented financial statements covering six (6)-month period from 1 January, 2021 to June 2021 for the year 2020/2021 instead of the prescribed eighteen (18)-month period of 1 January, 2020 to 30 June, 2021. This was contrary to the Ministry of Education Circular Reference No: MOE/DSAS/FIN/17/1/17 dated 19 August, 2021 which requires the first financial statements after adoption of IPSAS to be presented for eighteen (18) months from 1 January, 2020 to 30 June, 2021 with comparatives being for twelve (12) months from 1 January, 2019 to 30 December, 2019. In addition, no disclosure was made regarding the transition from calendar year to Government fiscal year or on the lack of comparability of figures. This was contrary to the requirements of mandatory disclosure note explaining that the extended reporting period arose from the adoption of IPSAS for schools and the transition from a calendar year to the Government fiscal year, and that comparative figures may not be directly comparable due to the longer current reporting period

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

3. 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 reflects operations and boarding and school fund payments of Kshs.3,155,428 and Kshs.1,396,762 respectively. Included in operations payments is transfers of Kshs.154,900 to the Kenya Secondary Schools Heads Association (KESSHA). Further, the boarding and school fund payments includes administration costs of Kshs.418,300 out of which the School transferred Kshs.247,900 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 is contrary to Regulation 23(2)c of the Public Finance Management (National Government) Regulations, 2015 which requires that an accounting officer, before transferring any funds to an entity within or outside Government, to ensure that there is a written assurance from the entity that it will 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 and value for money could not be confirmed.

4. 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.

5. Delayed Transfer of Infrastructure Funds from Operations Bank Account

The statement of receipts and payments reflect operations grants of Kshs.2,239,862 as disclosed in Note 2 to the financial statements. The funds were transferred from the Ministry of Education and credited in the operations bank account. Included in the amount is Kshs.642,000 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.270,000 was transferred 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.

6. Long Outstanding Receivables

The statement of financial assets and financial liabilities reflects accounts receivable balance of Kshs.5,891,524 as disclosed in Note 11 to the financial statements. However, the balance includes long outstanding accounts receivable of Kshs.4,024,908 which had been outstanding for more than two (2) years. No policy on impairment of long outstanding fees arrears was provided for audit confirmation thus casting doubt on full recoverability of the accounts receivables balance.

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

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. Weaknesses in Management of Procurement Framework

The statement of receipts and payments reflects payments for operation and boarding and school fund amounting to Kshs.3,155,428 and Kshs.1,396,762 respectively. Review of procurement activities for the year revealed weaknesses in the School's procurement management framework as follows:

1.1 Lack of a Functional Procurement Unit

During the year under review, 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.

1.2 Unstructured Procurement Processes

Further, 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.

1.3 Weaknesses in Record Keeping

Review of procurement documents revealed that the School did not 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, the effectiveness of internal controls and risk management on procurement processes could not be confirmed.

2. Weaknesses in Management of Assets

Annex 2 to the financial statements reflects a summary of the fixed asset register with a Nil balance. However, review of records and physical inspection of the School premises during the month of March, 2026 revealed existence of several fixed assets, including buildings, furniture, equipment, and other infrastructure, which had not been recorded in the fixed assets register or disclosed in the financial statements. In addition, the School occupies land which has no title deed or ownership documents and the land is under dispute, with two court cases ongoing.

In addition, the School had an abandoned building which had been commissioned for use. However, it was observed that the building was dilapidated, with leaking roofs, cracked walls and floors, and shoddy mechanical works, and not suitable for occupation.

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

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

Responsibilities of Management and those Charged with Governance

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

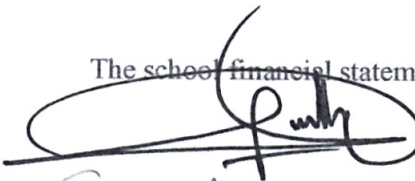
Nairobi

04 May, 2026


III. STATEMENT OF RECEIPTS AND PAYMENTS PERIOD TO 30TH JUNE 2021

DESCRIPTION OF VOTE HEAD	Note	2020-2021	2019-2020
		Kshs	Kshs
RECEIPTS			
Capitation grants for tuition	1	349,839	470,858
Capitation grants for operations	2	2,239,862	3,220,775
School Fund Income- Parents' Contributions	3	2,335,457	1,774,000
School Fund Income- Other receipts	4	-	225,000
Proceeds from borrowings		-	-
TOTAL RECEIPTS		4,925,158	5,690,633
PAYMENTS			
Payments for Tuition	5	518,276	239,178
Payments for operations	6	3,155,428	2,556,018
Boarding and school fund payments	7	1,396,762	1,186,930
TOTAL PAYMENTS		5,070,466	3,982,126
SURPLUS/DEFICIT		(145,308)	1,708,507


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



 Name: Jay Odoo
 Chair BOM
 Date: 7/4/2026



 Name: Munira M. Abeid
 School Principal/ Secretary to
 BOM
 Date: 7/4/2026



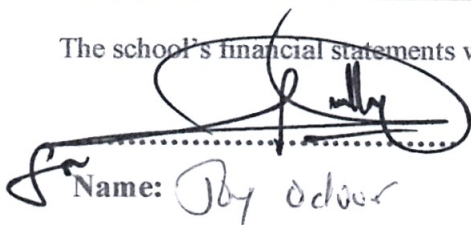
 Name: Maranga Nyabekwa
 Bursar/ Finance Officer
 Date: 7/4/2026

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

IV. STATEMENT OF FINANCIAL ASSETS AND FINANCIAL LIABILITIES AS AT 30TH JUNE 2021

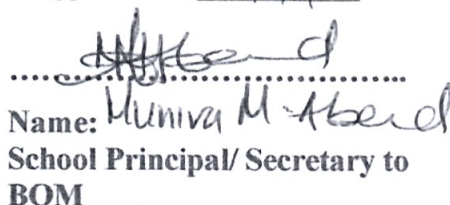
	Note	2020-2021 Kshs	2019-2020 Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	8	3,296,916	4,120,836
Cash Balances	9	-	-
Short term Investment	10	-	-
Total Cash and cash equivalent		3,296,916	4,120,836
Account's receivables	11	5,891,524	4,985,746
TOTAL FINANCIAL ASSETS		9,188,440	9,106,683
FINANCIAL LIABILITIES			
Accounts Payables	12	571,668	344,502
NET FINANCIAL ASSETS		8,616,772	8,762,081
REPRESENTED BY			
Accumulated Fund b/fwd	12	8,762,081	7,053,574
Surplus/Deficit for the year		(145,308)	1,708,507
NET FINANCIAL POSSITION		8,616,772	8,762,081

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

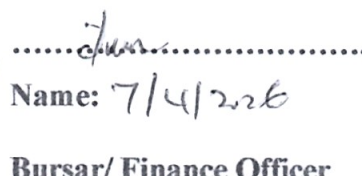

Name: Joy Odoo

Chair BOM

Date: 7/4/2026


Name: Munira M. Aberd
School Principal/ Secretary to BOM

Date: 7/4/2026


Name: 7/4/2026
Bursar/ Finance Officer

Date: 7/4/2026

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

V. STATEMENT OF CASH FLOWS FOR THE PERIOD ENDED 30TH JUNE 2021

		2020-2021	2019-2020
		Kshs	Kshs
Receipts for operating income			
Capitation grants for tuition	1	349,839	470,858
Capitation grants for operations	2	2,239,862	3,220,775
School fund income- Parents contributions/ fees	3	1,414,579	1,411,598
School fund income- other receipts	4	-	-
Total receipts		4,004,280	5,103,231
Payments			
Payments for Tuition		431,920	619,123
Payments for operations		1,017,733	2,028,856
Boarding and school fund payments		1,396,762	1,218,331
Total payments		2,846,415	3,866,310
Net cash flow from operating activities		1,157,865	1,236,921
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets			
Acquisition of Assets		(1,981,786)	(124,360)
Proceeds from investments		-	
Purchase of investments		-	
Net cash flows from Investing Activities		(1,981,786)	(124,360)
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		(823,921.00)	1,112,561
Cash and cash equivalent at BEGINNING of the year		4,120,836.00	3,008,275
Cash and cash equivalent at END of the year		3,296,916.00	4,120,836

Annual Report and Financial Statements
For the year ended 30th June 2021

Receipt/expenses Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
	Kshs	Kshs			Kshs	Kshs
Gratuity	-	-	-	-	-	-
SMASSE	-	-	-	-	-	-
(3) FEES CHARGED ON PARENTS						
Personnel emoluments	-	-	-	-	-	-
Repairs and maintenance	-	-	-	-	-	-
Lunch program	1,500,000	-	1,500,000	1,414,579	904,543	94%
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	-	-	-	-	-	-
TOTAL INCOME	5,750,430	-	5,750,430	5,176,054	574,376	90%

Annual Report and Financial Statements
For the year ended 30th June 2021

Receipt/expenses Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
	Kshs	Kshs			Kshs	Kshs
(1) EXPENDITURE FOR TUITION						
Textbooks and reference materials	-	-	-	-	-	-
Exercise books	-	-	-	-	-	-
Laboratory equipment	-	-	-	-	-	-
Internal exams	-	-	-	-	-	-
Teaching / learning materials	-	-	-	-	-	-
Chalks	-	-	-	-	-	-
Exams and assessment	-	-	-	-	-	-
Teachers guides	-	-	-	-	-	-
Tuition	700,000	-	700,000	674,185	25,815	96%
Bank Charges	3500	-	3,500	3,190	310	91%
(2) EXPENDITURE FOR OPERATIONS						
Personnel emoluments	-	-	-	-	-	-
Repairs, maintenance & improvements	1,981,786	-	1,981,786	1,981,786	-	100%
Local transport / travelling		-	-	-	-	-
Other voteheads	1,200,000	-	1,200,000	1,173,582	26,418	98%
Electricity, water and conservancy	-	-	-	-	-	-
Medical	-	-	-	-	-	-
Administration costs	-	-	-	-	-	-
Activity Expenses	-	-	-	-	-	-
Bank charges	-	-	-	-	-	-

Annual Report and Financial Statements
For the year ended 30th June 2021

Receipt/expenses Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c%
	Kshs	Kshs			Kshs	Kshs
SMASSE	-	-	-	-	-	-
(3) EXPENDITURE FOR SCHOOL FUND						
Personnel emoluments	600,000	-	600,000	590,900	-	99%
Repairs, maintenance and improvements	-	-	-	-	-	-
Local transport / travelling	20,000	-	20,000	4,500	-	15,500
Electricity, water and conservancy	-	-	-	-	-	-
Medical Expenses	-	-	-	-	-	-
Administration costs	443,000	-	443,000	418,300	25,000	94%
Activity	-	-	-	-	-	-
Gratuity	-	-	-	-	-	-
Lunch programme	460,000	-	460,000	453,610	6,390	98%
Boarding Equipment and Stores	-	-	-	-	-	-
Expenditure for Income Generating Activity	-	-	-	-	-	-
Insurance costs	-	-	-	-	-	-
Other expenses on investments	-	-	-	-	-	-
Rent Expenses	-	-	-	-	-	-
Bank Charges	3,000	-	3,000	2,700	300	98%
TOTALS	5,411,286		5,411,286	5,302,753	108,533	97%

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 2021.

**Chaani Secondary School
Annual Report and Financial Statements
For the year ended 30th June 2021**

Notes To The Financial Statements

1 Government Grants for Tuition

	2020-2021	2019-2020
	Kshs	Kshs
Textbooks and reference materials	-	-
Exercise books	-	-
Laboratory equipment	-	-
Internal exams	-	-
Teaching / learning materials	349,839	470,858
Chalks	-	-
Exams and assessment	-	-
Teachers guides	-	-
Total	349,839	470,858

2 Government Grants for Operations

	2020-2021	2019-2020
	Kshs	Kshs
Personnel emoluments	-	-
Repairs and maintenance	810,000	1,145,000
Other vote head	1,429,862	1,683,375
BOM Salaries	-	240,000
Local transport / travelling	-	-
Electricity and water	-	-
Medical	-	50,800
Administration costs	-	-
Insurance	-	-
Activity	-	101,600
Total	2,239,862	3,220,775

3 School Fund Income - Parents Contribution/Fees

	2020-2021	2019-2020
	Kshs	Kshs
Lunch program	2,335,457	1,774,000
BOM Salaries	-	-
Repairs and maintenance	-	-
Local transport / travelling	-	-
Activity	-	-
Total	2,335,457	1,774,000

**Chaani Secondary School
Annual Report and Financial Statements
For the year ended 30th June 2021**

NOTES TO THE FINANCIAL STATEMENTS (Continued)

4 OTHER RECEIPTS – SCHOOL FUND ACCOUNT

	2020-2021	2019-2020
	Kshs	Kshs
Fee on Boarding Equipment and Stores	-	-
Rent income	-	-
Income from farming activities	-	-
Insurance compensation	-	-
Saving - CDF	-	225,000
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	-	225,000

5 PAYMENTS FOR TUITION

	2020-2021	2019-2020
	Kshs	Kshs
Textbooks and reference materials	-	-
Exercise books	-	-
Laboratory equipment	-	-
Internal exams	-	-
Teaching / learning materials	515,086	238,158.00
Chalks	-	-
Exams and assessment	-	-
Teachers guides	-	-
Administration Costs	-	-
Bank Charges	3,190	1,020
Total	518,276	239,178

**Chaani Secondary School
Annual Report and Financial Statements
For the year ended 30th June 2021**

6 PAYMENTS FOR OPERATIONS

	2020-2021	2019-2020
	Kshs	Kshs
Personnel emoluments	590,900	1,101,012
Service Gratuity	-	-
Other Vote heads	-	-
Administration Cost	362,300	398,090
Repairs and maintenance & improvements	6,800	45,840
Local transport / travelling	100,600	142,240
Electricity and water	109,382	337,626
Medical	-	-
Activity Expenses	-	158,510
BOM Teachers	-	240,000
SMASSE	-	-
Insurance Cost	-	-
Bank Charges	3,660	8,340
Acquisition of Assets	1,981,786	124,360
TOTAL	3,155,368	2,556,018

7 BOARDING AND SCHOOL FUND PAYMENTS

	2020-2021	2019-2020
	Kshs	Kshs
Personnel emoluments	519,000	647,850
Service Gratuity	-	-
Repairs and maintenance & Improvements	-	-
Local transport / travelling	4,500	31,630
Electricity and water	-	-
Internal exams	-	-
Administration costs	418,300	150,660
Lunch Programme	453,610	356,790
Lab equipment	-	-
Bank Charges	2,760	-
BOM Salaries	-	-
Expenses on Income Generating Activities	-	-
Rent Expenses	-	-
Acquisition of Assets	-	-
TOTAL	1,393,670	1,186,930

**Chaani Secondary School
Annual Report and Financial Statements
For the year ended 30th June 2021**

8 BANK ACCOUNTS

Name of Bank, Account No. & currency	Bank Account Number	2020-2021	2019-2020
		Kshs	Kshs
Tuition Account		14,276	126,880
Operations Account		273,139	12,918
School Fund Account/Boarding		211,582	16,333
Savings Account		103,683	103,683
Main Account		6,475	1,474
CDF Account		227,520	227,520
Infrastructural Account		2,460,241	3,632,027
Total		3,296,916	4,120,836

9 CASH IN HAND

Description	2020-2021	2019-2020
	Kshs	Kshs
Tuition Account	-	-
Operation Account	-	-
School Fund account	-	-
Total	-	-

10 SHORT TERM INVESTMENTS

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

Chaani Secondary School
Annual Report and Financial Statements
For the year ended 30th June 2021

NOTES TO THE FINANCIAL STATEMENTS (Continued)

11 ACCOUNTS RECEIVABLE

Description	2020-2021	2019-2020
	Kshs	Kshs
Fees arrears	5,891,524	4,985,746
Other non-fees receivables	-	-
Salary advances	-	-
Imprest	-	-
Total	5,891,524	4,985,746

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

Description	2020-2021	2019-2020
	Kshs	Kshs
Fees arrears for current year	1,214,978	960,838
Fees arrears for the previous year	651,638	669,067
Fees arrears for prior periods (over two years)	4,024,908	3,355,841
Total	5,891,524	4,985,746

12 ACCOUNTS PAYABLE

Description	2020-2021	2019-2020
	Kshs	Kshs
Trade creditors (See ageing below and appendix 1)	403,286	329,402
Prepaid fees	168,382	15,100
Caution Money	-	-
Retention monies	-	-
Total	571,688	344,502

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

Description	2020-2021	2019-2020
	Kshs	Kshs
Trade creditors for current year	403,286	329,402
Trade creditors for the previous year	-	-
Trade creditors for prior periods (over two years)	-	-
Total	403,286	329,402

Chaani Secondary School
Annual Report and Financial Statements
For the year ended 30th June 2021

NOTES TO THE FINANCIAL STATEMENTS (Continued)

13 FUND BALANCE BROUGHT FORWARD

Description	2020-2021	2019-2020
	Kshs	Kshs
Bank balances	4,120,836	3,008,275
Cash balances	-	-
Short Term Investments	-	-
Receivables	4,985,746	4,253,254
Payables	(344,502)	(207,955)
Total	8,762,080	7,053,574

**Chaani Secondary School
Annual Report and Financial Statements
For the year ended 30th June 2021**

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

Description	2020-2021 Kshs	2019-2020 Kshs
Bank loan(s)	-	-
Outstanding Leases	-	-
Hire purchase	-	-
Gratuity and leave provision	-	-
Total	-	-

15 Biological assets

Description	Numbers	2020-2021 Kshs	2019-2020 Kshs
Cattle		-	-
Goats		-	-
Trees		-	-
Total		-	-

16 Borrowings

Description	2020-2021 KShs	2019-2020 KShs
a) Borrowings		
Borrowing at beginning of the year	-	-
Borrowings during the year	-	-
Repayments of during the year	-	-
Balance at end of the year	-	-

Chaani Secondary School
Annual Report and Financial Statements
For the year ended 30th June 2021

Other important disclosure notes

17 Stock/ Inventory

Description	2020-2021	2019-2020
	KShs	KShs
b) Borrowings		
Stock/ inventory at beginning of the year	10,000	-
Stock/ inventory purchased during the year	1,500,411	543,414
Stock/ inventory issued during the year	1,493,811	533,414
Balance at end of the year	16,600	10,000

**Chaani Secondary School
Annual Report and Financial Statements
For the year ended 30th June 2021**

4 Progress On Follow Up Of Auditor Recommendations

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

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



Sign and Date
Principal

**Chaani Secondary School
Annual Report and Financial Statements
For the year ended 30th June 2021**

Annexes

Annex I - Analysis of Pending Accounts Payable

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2021	Outstanding Balance 2021-1	Comments
	a	b	c	d=a-c		
	Kshs	Kshs	Kshs	Kshs	Kshs	
Construction of buildings						
1. 2 Laboratories and 1 classroom	3,328,180	7/1/2021	3,328,180	1,941,606.00	1,386,574.00	The project is ongoing
2.						
3.						
Sub-Total						
Supply of goods						
4. TOPTXT STATIONERS	244,136	15/01/2021	-	244,136	244,136	The supplier to be paid in the next financial year.
5. PALMTREE ENTERPRISES	45,100	06/01/2021	-	45,140	45,140	The supplier to be paid in the next financial year.
6. SHEKEM GENERAL SUPPLIES	49,140		-	49,100	49,100.00	The supplier to be paid in the next financial year.
7. JACKSON IRUNGU	64,900		-	64,900	64,900	The supplier to be paid in the next financial year.
Sub-Total	403,276			403,276	403,276	
Supply of services						
8.						
9.						
10.						
Sub-Total						
Grand Total	403,276			403,276	403,276	

Chaani Secondary School
Annual Report and Financial Statements
For the year ended 30th June 2021

Annex 2 – Summary of Fixed Assets Register

ICT Equipment, and Other ICT Assets						
Desktop Computers/UPS	2016-2018	Administration	71,000.00	-	-	71,000.00
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
	2016	Administration/other dept	10pcs			10pcs
KITCHEN DEPARTMENT						
6 Kg gas cylinder	2015	Kitchen	1pc			1pc
100 ltrs sufuria	2016	Kitchen	2pcs			2pcs
50 ltrs sufuria	2016	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	2016	Kitchen	3pcs			3pcs
Tray	2019	Kitchen	2pcs			2pcs
Serving sponon	2016	Kitchen	4pcs			4pcs
Jug	2022	Kitchen	2pcs			2pcs
Installed ground jiko	2018	Kitchen	2pcs			2pcs
Small sufuria	2015-2021	Kitchen	2pcs			2pcs

Chaani Secondary School
Annual Report and Financial Statements
For the year ended 30th June 2021

STORES DEPARTMENT	2020	Store	1pc			1pc
Football	2018	Store	1pc			1pc
Netball ball	2016	Store	1pc			1pc
Volleyball net	2018	Store	1pc			1pc
Water pipe (4mtrs)	2016	Store	1pc			1pc
Spade	2016	Store	2pcs			2pcs
Folk jembe	2018	Store	2pcs			2pcs
Jembe	2021	Store	2pcs			2pcs
Slashes	2018	Store	1pc			1pc
Waper pump	2019	Store	1pc			1pc
Panga	2020	Store	1pc			1pc
File axe	2015	Store	1pc			1pc
WATER SECTION	2019	Water section	1pc			1pc
Borehole	2019	Water section	1pc			1pc
Immersed water pump	2019	Water section	1pc			1pc
10,000 ltrs tank	2019	Water section	1pc			1pc
Metal stand	2019	Water section	1pc			1pc
Motor/Battery	2019	Water section	11pcs			11pcs
Solar panels	2019	Water section	1pc			1pc
Metal gate	2019	Water section	1pc			1pc
Water meter						

Chaani Secondary School
Annual Report and Financial Statements
For the year ended 30th June 2021

Apparatus and Chemicals							
Burettes	2021	Lab	30pcs	-	-	30pcs	
Pipettes	2021	Lab	28pcs	-	-	28pcs	
Glass beakers 50ml	2021	Lab	100pcs	-	-	100pcs	
Microscope	2021	Lab	3pcs	-	-	3pcs	
Glass beakers 100ml	2021	Lab	80 pcs	-	-	80pcs	
Glass beakers 250ml	2021	Lab	58pcs	-	-	58pcs	
Plastic beakers 100ml	2021	Lab	65pcs	-	-	65pcs	
Plastic beakers 250 ml	2021	Lab	49pcs	-	-	49pcs	
Test tubes	2021	Lab	330pcs	-	-	330pcs	
Boiling tubes	2021	Lab	52pcs	-	-	52pcs	
Measuring cylinder glass 10ml	2021	Lab	2pcs	-	-	2pcs	
Measuring cylinder plastic 10ml	2021	Lab	44pcs	-	-	44pcs	
Measuring cylinder plastic100ml	2021	Lab	6pcs	-	-	6pcs	
Conical flask 250 ml	2021	Lab	47pcs	-	-	47pcs	
Volumetric flask 250 ml	2021	Lab	27pcs	-	-	27pcs	
Volumetric flask 100ml	2021	Lab	1pc	-	-	1pc	
Boss and clamps	2021	Lab	24pcs	-	-	24pcs	
Portable burners	2021	Lab	18pcs	-	-	18pcs	
Wire gaeze	2021	Lab	20pcs	-	-	20pcs	
Tripod stands	2021	Lab	18pcs	-	-	18pcs	
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	-	-	30pcs	
Thermometers	2021	Lab	52pcs	-	-	52pcs	
Reagent bottles 250ml	2021	Lab	32pcs	-	-	32pcs	

Chaani Secondary School
Annual Report and Financial Statements
For the year ended 30th June 2021

Cartridges	2021	Lab	9pcs	-	9pcs
Pipette fillers	2021	Lab	6pcs	-	6pcs
Beehive	2021	Lab	1pc	-	1pc
Petti – dish	2021	Lab	33pcs	-	33pcs
Corkbore	2021	Lab	2pcs	-	2pcs
Handles	2021	Lab	17 pcs	-	17pcs
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

Chaani Secondary School
Annual Report and Financial Statements
For the year ended 30th June 2021

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	-		1pc
Lab taps	2021	Lab	15pcs	-		15pcs
Textbooks						
F1 – 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
Agriculture	01/01/2021	Store	162	-	-	162
Physics	01/01/2021	Store	77	-	-	77
Geography	01/01/2021	Store	153	-	-	153
F2 - 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	160	-	-	160
Business Studies	01/01/2021	Store	154	-	-	154

Chaani Secondary School
Annual Report and Financial Statements
For the year ended 30th June 2021

CRE	01/01/2021	Store	148	-	-	148
IRE	01/01/2021	Store	8	-	-	8
Agriculture	01/01/2021	Store	-	-	-	-
Physics		Store	160	-	-	160
Geography		Store	158	-	-	158
F3 - Mathematic	01/01/2021	Store	87	-	-	87
English	01/01/2021	Store	118	-	-	118
Kiswahili	01/01/2021	Store	164	-	-	164
Chemistry	01/01/2021	Store	164	-	-	164
Biology	01/01/2021	Store	148	-	-	148
History	01/01/2021	Store	96	-	-	96
Business Studies	01/01/2021	Store	-	-	-	-
CRE	01/01/2021	Store	138	-	-	138
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	-	-	-	-

Chaani Secondary School
Annual Report and Financial Statements
For the year ended 30th June 2021

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
Other Machinery and Equipment						
Heritage and cultural assets						
Intangible assets- soft ware						
Total						