


REPUBLIC OF KENYA



Enhancing Accountability



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DATE: 11 JUN 2025	DAY: Wednesday
TABLED BY: OF	Hon. Oden Bayar, MP Deputy Leader of Majority Female
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THE AUDITOR-GENERAL

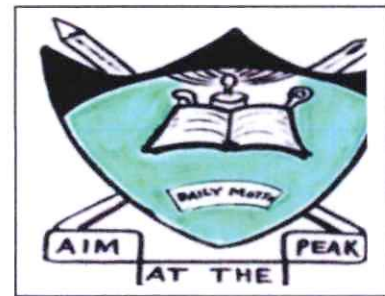
ON

**ST. THOMAS AQUINAS KAUMONI BOYS'
SECONDARY SCHOOL**

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

MAKUENI COUNTY

Revised 30th June 2024.



ST. THOMAS AQUINAS KAUMONI BOYS' SECONDARY SCHOOL

ANNUAL REPORT AND FINANCIAL STATEMENTS

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

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

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1. Acronyms and Definition of Key Terms

A. Acronyms.

BOM	Board of Management
CEB	County Education Board
IPSAS	International Public Sector Accounting Standards
KCSE	Kenya Certificate of Secondary Education
PFM	Public Finance Management
PSASB	Public Sector Accounting Standards Board
FY	Financial Year
FDSE	Free Day Secondary Education
TSC	Teachers Service Commission
SMASSE	Strengthening of Mathematics and Science in Secondary Education

B. Definition of Key Terms

Comparative Year- Means the prior period.

(This list is an indication of the common acronyms and abbreviations; the Entity should include all from the annual report and financial statements prepared)

2. Key School Information and Management

(a) Background information

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

The school was registered in December 2020 under registration number 17S30000004 and is currently categorized as an extra county public school established, owned or operated by the Government.

The school is a day/boarding school and had 1130 number of students as at 30th June 2024. It has 5 streams and 39 teachers of which 14 teachers are employed by the School Board of Management.

(b) School Board of Management - Board Members

The School Board of Management established under Section 55 of the Basic Education Act, 2013; is composed of the following members:

Ref:	Name of Board Member	Designation	Date of appointment
1	Maxwell kimeu	Chairman	27/6/2022
2	William mutua	Secretary - Principal	27/6/2022
3	David kalalya	Member	27/6/2022
4	Teresa njue	Member	27/6/2022
5	Stephen kimayu	Member	27/6/2022
6	Eunice kyenzi	Member	27/6/2022
7	Jephus muinde	Member	27/6/2022
8	Prisca maseno	Member – Rep CEB	27/6/2022
9	Michael mutwii	Member Rep Teachers	27/6/2022
10	Phillomena mwilu	3 Members - Sponsor	27/6/2022
11	Dominic muasya	Member - Community	27/6/2022
12	Lillian kitavi	Member Special Needs	27/6/2022
13	Geoffrey maingi	Rep Students	27/6/2022
14	Andrew mului	Member	27/6/2022
15	Felister muthike	Member	27/6/2022
16	Eric kyalo	Member	27/6/2022
17	Caren oyugi	Member	27/6/2022
18	David mutuku	Member	27/6/2022

The functions of the School Board of Management are to:

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

(c) Committees of the Board

Ref:	Name of Committee	Names of Members	Designation	Number of meetings attended during the year
1	Executive Committee	Mr maxwell kimeu	Bom chairman	
		Mr william mutua	Bom secretary	2 out of 2
		Mr david kalalya	member	2 out of 2
		Madam eunice kyenzi	member	1 out of 2
		Madam teresa njue	member	2 out of 2
		Mr mathew mutuku	member	1 out of 2
2	Audit Committee	Mr dominic muasya	chairman	1 out of 1
		Mr william mutua	secretary	1 out of 1
		Madam phillomena mwilu	member	0 out of 1
		Mr andrew mului	member	1 out of 1
		Mr jephus muinde	member	1 out of 1
3	Finance, procurement and general purposes Committee	Mr david kalalya	chairman	1 out of 1
		Mr william mutua	secretary	1 out of 1
		Mr maxwell kimeu	member	1 out of 1

		Madam teresa njue	member	1 out of 1
4	Academic Committee	Mr stephen kimayu	chairman	2 out of 2
		Mr william mutua	secretary	2 out of 2
		Mr david kalalya	member	2 out 2
		Madam eunice kyenzi	member	2 out of 2
		Mr jephus muinde	member	2 out of 2
		Mr michael mutwii	member	2 out of 2
		Mr maxwell kimeu	member	2 out of 2
5	Development Committee	Madam prisca maseno	chairperson	4 out of 4
		Mr william mutua	secretary	4 out of 4
		Mr maxwell kimeu	member	4 out of 4
		Madam lillian katumo	member	3 out of 4
		Mr david kalalya	member	3 out of 4
		Mr stephen kimayu	member	4 out of 4
6	Discipline and welfare Committee	Mr jonathan nzioka	chairman	
		Mr william mutua	secretary	
		Madam prisca maseno	member	
		Madam caren oyugi	member	
		Madam lillian katumo	member	

(d) School operation Management

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

Ref:	Designation	Name	Identification
1	Principal	Mr william mutua	TSC No.334594
2	Deputy Principal-adm	Mr jonathan nzioka	TSC No.336480
3	Deputy principal -academics	Mr michael mutwii	TSC No.640831
3	School Bursar	Mr paul malii	ID No.22299189
4	School accounts clerk	Madam rosemary kathome	ID No.20157140

(e) Schools contacts

Post Office Box: 130-90300-makueni
Telephone: 0795096318
E-mail: kaumoniboys2025@gmail.com.
Website:
Facebook:
Twitter:

(f) School Bankers

Name of Bank: kcb wote
Branch: wote-makueni
Postal Address: 130-90300 wote-makueni

(g) Independent Auditors

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

3. Summary Report of Performance of The School

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

a) Financial performance:

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

s/n	Year.	2023/2024	2022/2023	2021/2022	2020/2021 (six months)
	Surplus/deficit	4,576,115.00	3,686,590.82	(249,649.60)	3,577,062.15

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

s/n	account	2023/2024	2022/2023	2021/2022	2020/2021 (six months)
1	tuition	1,967,127.20	2,125,288.00	2,439,584.00	950,072.75
2	operations	9,604,052.55	9,272,706.82	10,677,845.40	5,952,084.40
	total	11,571,179.75	11,397,994.82	13,117,429.40	6,902,157.15

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

s/n	account	2023/2024	2022/2023	2021/2022	2020/2021 (six months)
1	School fund	57,555,647.50	52,746,777.00	47,660,795.00	13,503,475.30
	total	57,555,647.50	52,746,777.00	47,660,795.00	13,503,475.30

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

s/n	account	2023/2024	2022/2023	2021/2022	2020/2021 (six months)
1	tuition	2,281,621.50	1,817,301.00	2,433,486.00	953,033.00
2	operations	22,116,896.75	15,975,029.00	15,481,798.00	5,158,456.00
3	School fund	55,097,732.13	47,683,726.00	41,214,873.00	13,053,607.00
	total	79,496,250.38	65,476,056.00	59,130,157.00	19,165,096.00

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

s/n	account	2023/2024	2022/2023	2021/2022	2020/2021
1	debtors	27,144,643.96	24,230,241.46	21,820,074.46	18,383,975.46
2	creditors	3,237,426.00	3,837,127.00	6,543,610.00	1,196,189.00
	Current ratio	8:4	6:3	3:33	15:36

b) Teacher Student ratio:

year	2024	2023	2022	2021	2020
T.S.C teachers	27	27	26	26	26
B.O.M teachers	14	7	8	6	2
retired	0	0	0	0	1
Employed during the year	1	1	1	2	1
Transferred during the year	2	0	0	1	0
Total No of teachers	39	35	35	32	28
TEACHERS PER SUBJECT					
english	7	4	4	4	4
kiswahili	8	7	7	6	6
mathematics	11	10	10	8	7
biology	5	6	6	5	5
physics	5	4	4	3	3

chemistry	5	4	4	3	3
history	4	3	3	3	3
cre	5	4	4	3	3
geography	5	4	4	3	3
agriculture	2	3	3	2	2
computer	1	1	1	1	1
french	1	1	1	1	1
Business studies	5	4	4	4	4
ENROLLMENT					
Enrolled students	1130	861	813	757	727
Ratio of teachers to students	1:27	1:25	1:23	1:23	1:25

e) The mean score in the 2024 KCSE:

<i>year</i>	<i>2024</i>	<i>2023</i>	<i>2022</i>	<i>2021</i>	<i>2020</i>
<i>Kcse mean score</i>	<i>7.431</i>	<i>-</i>	<i>7.065</i>	<i>7.038</i>	<i>7.98</i>
<i>Transition to university</i>	<i>127 out of 181</i>	<i>-</i>	<i>99 out of 154</i>	<i>112 out of 184</i>	<i>130 out of 158</i>
<i>Transition to other colleges</i>	<i>54 out of 181</i>	<i>-</i>	<i>55 out of 154</i>	<i>72 out of 184</i>	<i>28 out of 158</i>

d) Number of Candidates in the 2024 KCSE:

<i>year</i>	<i>2024</i>	<i>2023</i>	<i>2022</i>	<i>2021</i>	<i>2020</i>
<i>candidates</i>	<i>181</i>	<i>181</i>	<i>154</i>	<i>184</i>	<i>158</i>

e) The capacity of the school:

<i>FACILITIES/YEAR</i>	<i>2024</i>	<i>2023</i>	<i>2022</i>	<i>2021</i>	<i>2020</i>
<i>dormitories</i>	<i>12</i>	<i>12</i>	<i>8</i>	<i>8</i>	<i>8</i>
<i>Ratio of dorms to students</i>	<i>1;94</i>	<i>1;72</i>	<i>1;101</i>	<i>1;94</i>	<i>1;90</i>
<i>toilets</i>	<i>60</i>	<i>53</i>	<i>53</i>	<i>53</i>	<i>53</i>
<i>Ratio of toilets to students</i>	<i>1;18</i>	<i>1;15</i>	<i>1;15</i>	<i>1;14</i>	<i>1;13</i>
<i>classrooms</i>	<i>16</i>	<i>14</i>	<i>14</i>	<i>12</i>	<i>12</i>
<i>Ratio of classrooms to students</i>	<i>1;70</i>	<i>1;58</i>	<i>1;58</i>	<i>1;63</i>	<i>1;60</i>
<i>Dinning hall</i>	<i>1</i>	<i>1</i>	<i>1</i>	<i>1</i>	<i>1</i>
<i>Ratio of dinning hall to students</i>	<i>1;1130</i>	<i>1;861</i>	<i>1;813</i>	<i>1;757</i>	<i>1;727</i>
<i>laboratories</i>	<i>4</i>	<i>2</i>	<i>2</i>	<i>2</i>	<i>2</i>
<i>Ratio of laboratories to students</i>	<i>1;282</i>	<i>1;431</i>	<i>1;406</i>	<i>1;378</i>	<i>1;363</i>
<i>borehole</i>	<i>1</i>	<i>1</i>	<i>1</i>	<i>1</i>	<i>1</i>
<i>Ratio of borehole to students</i>	<i>1;1130</i>	<i>1;861</i>	<i>1;813</i>	<i>0;757</i>	<i>0;727</i>
<i>Land with legal ownership</i>	<i>7.907acres</i>	<i>7.907acres</i>	<i>7.907acres</i>	<i>7.907acres</i>	<i>7.907acres</i>

f) Development projects carried out by the school:

Projects	Source of funds	Status	Initial Cost (Kshs)	Amount Spent (Kshs)	Expected completion time
2 storey dormitory	Government&parents	2 nd floor finishing	21,094,760.00	6,458,485.00	31/12/2024
1 classroom construction	Government&parents	complete	1,143,600.00	1,390,975.00	30/6/2024
1 laboratory construction	Government grant	complete	5,000,000.00	5,043,390.00	30/6/2024
10 door students toilet	Government&parents	Finishing works	1,925,743.20	505,700.00	31/10/2024
2 classroom renovations	Government&parents	complete	500,000.00	335,875.00	30/6/2024
2 temporary staff toilets	Government&parents	complete	150,000.00	109,320.00	30/6/2024



 School Principal

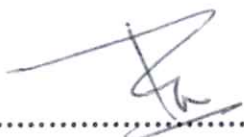

4. Statement of School Management Responsibility

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

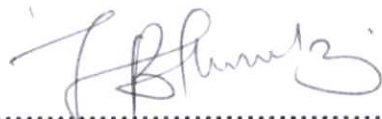
Schedule 4 (Section 23) of the Education Act, 2013 requires the Board of Management of a public institution of basic education to keep all proper books and records of accounts of the income, expenditure, and assets of the institution.

- The Board of Management of st Thomas aquinas kaumoni boys' 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).

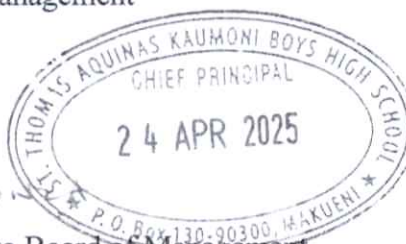
The Board of Management is of the opinion that the school's financial statements give a true and fair view of the state of the school's transactions during the financial year ended 30th June, 2024, and of the school's financial position as at that date.



.....
Name: MR. MAXWELL KIMEU
Designation: Chairman, School Board of Management
Date:



.....
Name: MR. BERNARD MALON
Designation: School Principal & Secretary to Board of Management
Date:



.....
Name: MR. PAUL MAKI
Designation: Bursar/ Finance Officer
Date:



REPUBLIC OF KENYA

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HEADQUARTERS
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Monrovia Street
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NAIROBI

REPORT OF THE AUDITOR-GENERAL ON ST. THOMAS AQUINAS KAUMONI BOYS' SECONDARY SCHOOL FOR THE YEAR ENDED 30 JUNE, 2024 – MAKUENI COUNTY.

PREAMBLE

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

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

A Qualified Opinion is issued when the Auditor-General concludes that, except for material misstatements noted, the financial statements are fairly presented in accordance with the applicable financial reporting framework. The Report on Financial Statements should be read together with the Report on Lawfulness and Effectiveness in the Use of Public Resources, and the Report on Effectiveness of Internal Controls, Risk Management and Governance.

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

REPORT ON THE FINANCIAL STATEMENTS

Opinion

I have audited the accompanying financial statements of St. Thomas Aquinas Boys' Secondary School -Makueni County set out on pages 1 to 24 which comprise of the

Report of the Auditor-General on St. Thomas Aquinas Kaumoni Boys' Secondary School for the year ended 30 June, 2024 – Makueni County

statement of assets and liabilities as at 30 June, 2024 and the statement of receipts and payments, statement of cash flows and statement of budgeted versus actual amounts for the year then ended and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effects of the matter described in Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of the St. Thomas Aquinas Boys' Secondary School - Makueni County as at 30 June, 2024 and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Public Finance Management Act, 2012 and the Basic Education Act, 2013.

Basis for Qualified Opinion

Long Outstanding Accounts Receivables

The statement of assets and liabilities reflects accounts receivables balance of Kshs.23,630,541 in respect of fees arrears as disclosed in Note 13 to the financial statements. Included in the balance are receivables amounting to Kshs.1,289,785 (or 6% of the total receivables) which had been outstanding for more than three (3) years. However, there was no policy on the impairment of long outstanding fees arrears casting doubt on the fair statement of the accounts receivables balance.

In the circumstances, the accuracy, completeness and the full recoverability of the long outstanding receivables balance of Kshs.1,289,785 could not be confirmed.

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

Emphasis of Matter

Budgetary Control and Performance

The statement of budgeted versus actual amounts reflects final receipts budget and actual on a comparable basis of Kshs.86,982,515 and Kshs.74,126,827 respectively, resulting to under collection of receipts totalling Kshs.12,855,588 or 15% of the budget.

Similarly, the School spent an amount of Kshs.69,550,712 resulting to under-expenditure of Kshs.4,576,115 or 6% of the receipts. The under-collection and under-expenditure may have affected the planned activities and impacted negatively on service delivery to the public.

My opinion is not modified in respect of this matter.

Key Audit Matters

Key audit matters are those matters that, in my professional judgement, are of most significance in the audit of the financial statements. Except for the matter described in the Basis for Qualified Opinion section of my report, I have determined that there are no other key audit matters to communicate in my report.

Other Matter

Unresolved Prior Year Issues

In the audit report of the previous year, several issues were raised under the Report on Financial Statements, Report on Lawfulness and Effectiveness in use of Public Resources and Report on Effectiveness of Internal Controls, Risk Management and Governance. However, Management had not resolved the issues as at 30 June, 2024.

Other Information

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

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

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. Late Submission of Financial Statements for Audit

During the year under review, the School Management submitted the financial statements on 3 April, 2025, six (6) months after the statutory deadline of 30 September, 2024. This was contrary to Section 47(1) of the Public Audit Act, 2015 which requires that financial statements be submitted to the Auditor-General within three months after the end of the fiscal year to which the accounts relate.

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

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

The statement of receipts and payments reflects operation payments amount of Kshs.5,819,782 as disclosed in Note 7 to the financial statements. Included, is an amount of Kshs.822,500 transferred to Kenya Secondary School Heads Association (KESSHA). However, KESSHA is a welfare organization that draws its membership from school principals only. The organization is not defined in Government funding system and there is no assurance that it has implemented effective, efficient, and transparent financial management and internal control systems to manage the funds transferred by schools.

In the circumstances, value for money transferred to KESSHA amounting to Kshs.822,500 could not be confirmed.

3. Inaccuracies in Student Enrolment Data

The statement of receipts and payments reflects capitation grants for tuition and capitation grants for operations amount of Kshs.1,967,127 and Kshs.6,471,253, respectively as disclosed in Notes 1 and Note 2 to the financial statements. During the financial year, National Education Management Information System (NEMIS) reported a total number of eight hundred and fifty two (852) students while the enrolment records provided by the School indicated a total number of one thousand, one hundred and thirty (1130) students, resulting to an unexplained variance of two hundred and seventy eight (278) students. This was contrary to the Ministry of Education Circular MOE.HQS/3/13/3 on implementation of Free Day Secondary Education (FDSE) which requires all learners be registered in NEMIS and the principals to ensure their records are accurate.

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 Land Ownership Documents

The School's parcel of land - Kaumoni Adjudication Section in Makueni County measuring 7.907 acres had no title deed. In a letter Ref. No. LA/MKN/VOL.IV/11/93 dated 3 October, 2017 from the Sub-County Land Adjudication and Settlement Officer it was indicated that the adjudication work was at an advanced stage and the title was to be processed upon completion of the process. Further, the School Management in a letter dated 24 May, 2024 to the Land Adjudication and Settlement Department, Makueni County requested for the issuance of the title deed. However, during the audit in April, 2025, there was no evidence that the title deed had been received.

In the circumstances, ownership of the land could not be confirmed.

2. Lack of Internal Audit Function and Audit Committee

During the year under review, the School had not constituted an audit committee and an internal audit unit as required by Regulation 166(1) and (2) of the Public Finance Management (National Government) Regulations, 2015 which requires, the internal audit unit of a national Government entity to assess its effectiveness through an internal performance appraisal commenting on its effectiveness in the annual report to The National Treasury.

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

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

Responsibilities of Management and those Charged with Governance.

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

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

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

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

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

Auditor-General's Responsibilities for the Audit

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

29 May, 2025

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

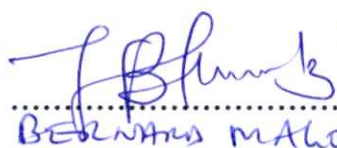
Description Of Vote Head	Note	2023/2024	2022/2023
		Kshs	Kshs
Receipts			
Government grants for tuition	1	1,967,127.00	2,125,288.00
Government grants for operations	2	6,471,253.00	6,176,707.00
Government Grants for infrastructure	3	8,132,800.00	3,096,000.00
School fund income- parents' contributions	4	57,520,647.00	56,581,423.00
Miscellaneous incomes	5	35,000.00	60,001.00
Total Receipts		74,126,827.00	68,039,419.00
Payments			
Tuition	6	2,281,622.00	1,817,301.00
Operations	7	5,819,782.25	5,652,771.00
Infrastructure	8	13,912,181.50	9,314,528.00
Boarding and school fund	9	47,537,127.00	47,568,228.00
Total Payments		69,550,712.00	64,352,828.00
Surplus/Deficit		4,576,115.00	3,686,591.00

The school financial statements were approved on _____ 2025 and signed by:



Name: MR. MAXWELL KIMEU
Chair BOM

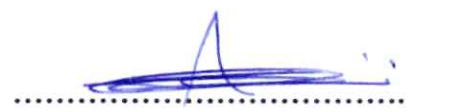
Date: 24/4/25


BENJAMIN MAKHORA

Name: _____
School Principal/ Secretary to BOM

Date: 24/4/25





Name: PAUL MARI
Bursar/ Finance Officer

Date: 24/4/25




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

Description	Note	2023/2024	2022/2023
		Kshs	Kshs
Financial Assets			
Cash and cash equivalents			
Bank balances	10	7,526,497.00	2,981,678.00
Cash balances	11	31,861.00	565.00
Short term investments	12	-	-
Total cash and cash equivalent		7,558,358.00	2,982,243.00
Account's receivables	13	23,630,541.00	24,230,241.00
Total financial assets (a)		31,188,899.00	27,212,485.00
Financial liabilities			
Accounts payables	14		
Total Financial Liabilities (b)		3,237,426.00	3,837,127.00
Net financial assets (a-b)		27,951,473.00	23,375,358.00
Represented by			
Accumulated fund b/fwd	15	23,375,358.00	19,688,767.00
Surplus/deficit for the year		4,576,115.00	3,686,591.00
Net Assets		27,951,473.00	23,375,358.00

The school's financial statements were approved on _____ 2025 and signed by:

.....
 Name: *Mr. Maxwell Kimeu*
 Chair BOM
 Date: *24/4/25*

.....
 Name: *Mr. Bernard Malonza*
 School Principal/ Secretary to BOM
 Date: *24/4/25*



.....
 Name: *Paul*
 Bursar/ Finance Officer
 Date: *24 APR 2025*



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

Description	Note	2023/2024	2022/2023
		Kshs	Kshs
Cash from Operating Activities			
Receipts			
Government grants for tuition		1,967,127.00	2,125,288.00
Government grants for operations		9,604,053.00	6,176,706.82
Government grants for infrastructure		14,945,405.00	3,096,000.00
School fund income- parents contributions/ fees		57,520,647.00	55,758,359.00
Other income		35,000.00	45,001.00
Total receipts		84,072,232.00	67,201,354.82
Payments			
Cash outflows for tuition		1,783,372.00	1,195,658.00
Cash outflows for operations		8,130,882.00	5,555,613.00
Cash outflows Boarding/lunch and school fund payments		51,303,918.00	48,452,416.00
Total payments		61,218,172.00	55,203,687.00
Net cash inflow/outflow from operating activities		22,854,060.00	11,997,667.82
Cash flow from investing activities			
Acquisition of assets		(18,277,946.00)	(13,328,952.00)
Proceeds from sale of Assets		-	-
Proceeds from investments		-	-
Purchase of investments		-	-
Net cash inflow/outflows from investing activities		(18,277,946.00)	(13,328,952.00)
Cash flow from Financing activities			
Proceeds from borrowings/ loans	18	-	-
Repayment of principal borrowings		-	-
Net cash inflow/outflow from financing activities		-	-
Net increase/decrease in cash and cash equivalents		4,576,115.00	(1,331,284.18)
Cash and cash equivalent at beginning of the FY 2023/2024		2,982,243.00	4,313,527.29
Cash and cash equivalent at end of the FY 2023/2024		7,558,358.00	2,982,243.11

Note: Cash and Cash Equivalent is the summation of Note 10, 11 and 12.

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

The school's financial statements were approved on _____ 2025 and signed by:



Name: MR. MAXWELL KIMEU
Chair BOM
Date: 24/4/25



Name: MR. BENSON MALONGA
School Principal/ Secretary to
BOM CHIEF PRINCIPAL
Date: 24 APR 2025



Name: PAUL MULI
Bursar/ Finance Officer
Date: 24 APR 2025



St. Thomas Aquinas Kammoni boys' secondary school
Annual Report and Financial Statements For the year ended 30th June 2024

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

Receipt/Expenses Item	Original Budget a Kshs	Adjustments b Kshs	Final Budget c=a+b Kshs	Actual On Comparable Basis d Kshs	% Of Utilization e=d/c % Kshs
Receipts					
(1) Capitation Grant on Tuition					
Reference Materials/Text books	680,000.00		680,000.00	500,000.00	74%
Exercise Books	1,472,048.00		1,472,048.00	750,000.00	51%
Laboratory Equipment	750,000.00		750,000.00	567,127.00	76%
Internal Exams	380,000.00		380,000.00	150,000.00	39%
Teaching / Learning Materials					
Exams And Assessment					
TOTAL	3,282,048.00		3,282,048.00	1,967,127.00	
(2) Capitation Grant on Operations					
Personnel Emoluments	4,320,000.00		4,320,000.00	2,551,956.55	59%
Repairs And Maintenance	-		-	-	-
Local Transport / Travelling	1,620,000.00		1,620,000.00	511,702.80	32%
Electricity And Water	1,440,000.00		1,440,000.00	870,050.00	60%
Medical/Insurance	585,000.00		585,000.00	370,500.00	63.3%
Administration Costs	1,080,000.00		1,080,000.00	1,240,450.00	115%
Activity	1,350,000.00		1,350,000.00	926,593.20	69%
Gratuity					
TOTAL	10,395,000.00		10,395,000.00	6,471,253.00	

Receipt/Expenses Item	Original Budget	Adjustments	Final Budget	Actual On Comparable Basis	% Of Utilization
	a	b	c=a+b	d	e=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs
3) FDSE for infrastructure					
Maintenance &Improvement MoE	4,500,000.00		4,500,000.00	3,132,800.00	70%
M&I parents' contribution	-		-	-	-
Economic Stimulus Programs	-	-	-	-	-
Transition Infrastructure Grants	5000,000.00		5,000,000.00	5,000,000.00	100%
Administration Block					
TOTALS	9,500,000.00		9,500,000.00	8,132,800.00	
(4) Fees Charged on Parents					
Personnel Emoluments	5,390,000.00		5,390,000.00	4,605,116.00	85%
Repairs And Maintenance	2,200,000.00		2,200,000.00	2,055,156.00	93%
Local Transport / Travelling	3,300,000.00	2,000,000.00	5,300,000.00	3,046,177.00	57%
Electricity And Water	2,750,000.00	550,000.00	3,300,000.00	3,122,621.00	95%
Development	11,000,000.00		11,000,000.00	10,487,278.00	95.3%
Administration Costs	2,750,000.00	250,000.00	3000,000.00	2,667,462.00	89%
Activity	275,000.00	200,000.00	475,000.00	354,019.00	62%
magazine	440,000.00		440,000.00	370,285.00	84%
Fee On Boarding Equipment and Stores	35,570,367.00	(3,000,000.00)	32,570,367.00	30,812,533.00	95%
5) Miscellaneous Income					
Loans / Borrowing					
Rent income	60,000.00		60,000.00	35,000.00	58%
Income From Farming Activities	70,000.00		70,000.00	-	0%
Insurance Compensation					

Receipt/Expenses Item	Original Budget	Adjustments	Final Budget	Actual On Comparable Basis	% Of Utilization
	a	b	c=a+b	d	e=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs
Income From Posho Mill					
Income From Bus Hire					
Fee For Hire of Ground and Equipment					
Interest Income					
Income From Any Other Investment					
Sub total	63,805,367.00	-	63,805,367.00	57,555,641.00	
TOTAL INCOME	86,982,415.00		86,982,415.00	74,126,827.00	
(6) Expenditure For Tuition					
Textbooks	680,000.00		680,000.00	498,250.00	73%
Reference Materials					
Exercise Books	1,472,048.00		1,472,048.00	939,600.00	64%
Laboratory Equipment	745,000.00		745,000.00	544,870.00	73%
Internal Exams	380,000.00		380,000.00	295,000.00	78%
Teaching / Learning Materials					
Chalks					
Exams And Assessment					
Teachers Guides					
Administration Costs					
Bank Charges	5000.00		5,000.00	3,902.00	78%
subtotal	3,282,048.00		3,282,048.00	2,281,622.00	

Receipt/Expenses Item	Original Budget	Adjustments	Final Budget	Actual On Comparable Basis	% Of Utilization
	a	b	c=a+b	d	e=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs
<i>(7) Expenditure For Operations</i>					
Personnel Emoluments	4,320,000.00		4,320,000.00	2,855,041.00	66%
Repairs, Maintenance & Improvements					
Local Transport / Travelling	1,620,000.00		1,620,000.00	149,000.00	9%
Electricity, Water and Conservancy	1,440,000.00		1,440,000.00	868,049.00	60%
Medical	585,000.00		585,000.00	167,255.00	9%
Administration Costs	1,080,000.00		1,080,000.00	686,905.00	64%
Activity Expenses	1,345,000.00		1,345,000.00	1,089,630.00	81%
Bank charges	5,000.00		5,000.00	3,902.25	78%
SMASSE					
subtotals	10,395,000.00		10,395,000.00	5,819,782.25	
<i>(8) Expenditure For infrastructure</i>					
2-classrooms renovations	500,000.00		500,000.00	335,875.00	67%
Construction of LAB	5,000,000.00		5,000,000.00	5,043,390.00	101%
Construction of 2 storey DORMITORY	4,500,000.00		4,500,000.00	3,864,865.00	86%
Staff toilet plan	15,000.00		15,000.00	15,000.00	100%
Classroom construction	1,500,000.00		1,500,000.00	1,390,975.00	92.7%
Staffroom plan	20,000.00		20,000.00	20,000.00	100%
10-door students toilet	1,925,163.00		1,925,163.00	505,700.00	26%
2-storey dormitory creditors	2,593,620.00		2,593,620.00	2,593,620.00	100%

St. Thomas Aquinas Kaumoni boys' secondary school
Annual Report and Financial Statements For the year ended 30th June 2024

Receipt/Expenses Item	Original Budget	Adjustments	Final Budget	Actual On Comparable Basis	% Of Utilization
	a Kshs	b Kshs	c=a+b Kshs	d Kshs	e=d/c % Kshs
Perimeter wall plan	10,000.00		10,000.00	10,000.00	100%
Temporary staff toilets	109,320.00		109,320.00	109,320.00	100%
School master plan	20,000.00		20,000.00	20,000.00	100%
Bank charges	5,000.00		5000.00	3,436.00	69%
Sub total	16,198,103.00		16,198,103.00	13,912,181.00	
(9) Expenditure For school fund/lunch/boarding					
Personnel Emoluments	5,390,000.00		5,390,000.00	4,882,994.00	90.6%
Repairs, Maintenance and Improvements	2,200,000.00		2,200,000.00	1,134,571.00	52%
Local Transport / Travelling	3,300,000.00	2,000,000.00	5,300,000.00	4,836,766.00	91%
Electricity, Water and Conservancy	2,750,000.00		2,750,000.00	1,555,312.00	57%
Medical Expenses					
Administration Costs	2,750,000.00	800,000.00	3,550,000.00	5,845,679.00	164%
Activity	275,000.00	200,000.00	575,000.00	498,300.00	87%
Creditors	313,210.00		313,210.00	313,210.00	100%
Lunch Programme					
Boarding Equipment and Stores	35,570,367.00	(3000,000.00)	32,570,367.00	28,079,943.00	86%
Expenditure For Income Generating Activity	70,000.00		70,000.00	11,950.00	17%
magazine	440,000.00		440,000.00	360,000.00	82%
Other Expenses On Investments					
Bank Charges	20,000.00		20,000.00	18,402.13	92%
Loan Interest Repayment					

Receipt/Expenses Item	Original Budget	Adjustments	Final Budget	Actual On Comparable Basis	% Of Utilization
	a	b	c=a+b	d	e=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs
Loan Principal Repayment					
Acquisition Of Assets					
subtotal	53,078,577.00		53,078,577.00	47,537,127.00	
TOTALS	82,953,728.00		82,953,728.00	69,550,712.00	

[Provide below a commentary on significant underutilization (below 90% of utilization) and any overutilization above 100%]

- i. Delayed f.d.s.e funds and underfunding
- ii. Fluccuation of basic commodities prices and poor fees payments due to hard economic times.

10. Significant Accounting Policies

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

1. Statement of compliance and basis of preparation

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

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

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

2. Recognition of receipts and payments

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

3. In-kind contributions

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

4. Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and cash at bank, short-term deposits on call, and highly liquid investments with an original maturity of three months or less, which are readily convertible to known amounts of cash and are subject to an insignificant risk of changes in value. Bank account balances include amounts held at various financial institutions at the end of the financial year.

5. Accounts Receivable

For the purposes of these financial statements, imprests and advances to authorised public officers and/or institutions which were not surrendered or accounted for at the end of the financial year are treated as receivables. Accounts receivables also include school fees billed to parents for services rendered but not paid. This is an enhancement to the cash accounting policy. Other accounts receivables are disclosed in the financial statements.

6. Accounts Payable

For the purposes of these financial statements, deposits, and retentions held on behalf of third parties have been recognized as accounts payables. This is in recognition of the government practice of retaining a portion of contracted services and works pending the fulfilment of obligations by the contractor and to hold deposits on behalf of third parties. Payables also include expenditures incurred for the purchase of goods, works and services that have been rendered and not settled. This is an enhancement to the cash accounting policy adopted for public secondary schools. Other liabilities are disclosed in the financial statements.

7. Non-current assets

Non-current assets are expensed at the time of acquisition while disposal proceeds are recognized as receipts at the time of disposal. However, the acquisitions and disposals are reflected in the school fixed asset register a summary of which is provided as a memorandum to these financial statements.

8. Budget

The budget is developed on the same accounting basis (cash basis), the same accounts classification basis, and for the same period as the financial statements. The *school's* budget was approved by the School Board of Management. A comparison of the actual performance against the comparable budget for the financial year under review has been included in the financial statements.

9. Comparative figures

Where necessary comparative figures for the previous financial year have been amended or reconfigured to conform to the required changes in presentation.

10. Subsequent events

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended 30th June 2024.

11. Notes To the Financial Statements**1 Government Grants for Tuition**

Description	2023/2024	2022/2023
	Kshs	Kshs
Text books	500,000.00	627,443.00
Exercise Books	750,000.00	312,406.00
Laboratory Equipment	567,127.20	585,539.00
Internal Exams	150,000.00	544,900.00
chalk	-	55,000.00
Others (specify)*		
Total	1,967,127.00	2,125,288.00

*Include others as per MOE circulars

2 Government Grants for Operations

Description	2023/2024	2022/2023
	Kshs	Kshs
Personnel Emoluments	2,551,956.55	2,893,267.00
Repairs And Maintenance	-	-
Local Transport / Travelling	511,702.80	567,200.00
Electricity And Water	870,050.00	964,803.40
Medical	370,500.00	425,825.00
Administration Costs	1,240,450.00	707,781.42
Activity	926,593.20	617,830.00
Other Vote Heads (specify)*	-	-
Total	6,471,252.55	6,176,706.82

*Include others as per MOE circulars

3 Government Grants for infrastructure

Description	2023/2024	2022/2023
	Kshs	Kshs
Maintenance & Improvement	3,132,800.00	3,096,000.00
Transition infrastructure grants	5,000,000.00	
Administration Block		
Economic stimulus grants		
Other (specify)(NGCDF and County govt.		
Total	8,132,800.00	3,096,000.00

4 School Fund Income - Parents Contribution/Fees

Description	2023/2024	2022/2023
	Kshs	Kshs
Personnel emoluments	4,605,116.00	5,837,743.00
Repairs and maintenance	2,055,156.00	2,228,336.00
Local transport / travelling	3,046,177.00	2,869,614.00
Electricity and water	3,122,621.00	3,189,330.00
Magazine	370,285.00	-
Administration costs	2,667,462.00	3,534,856.00
Activity	354,019.00	375,365.00
Fee on Boarding Equipment and stores	30,812,533.00	28,512,183.00
PA Levies*	10,487,278.00	10,033,996.00
Others (specify)	-	-
Total	57,520,647.00	56,581,423.00

**Includes all levies charged by the school outside the fees structure but by mutual agreement with the parents.*

5 Miscellaneous Incomes

Description	2023/2024	2022/2023
	Kshs	Kshs
Rent Income	35,000.00	60,001.00
Income From Farming Activities		
Insurance Compensation		
Income From Posho Mill		
Income From Bus Hire		
Fee For Hire of Ground and Equipment		
Income From Grants and Donations*		
Interest Income		
Dividends Income		
Loans/Borrowings*		
Other Income (specify)*		
Total	35,000.00	60,001.00

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

**Ensure proper authorization from MOE before obtaining loans/borrowings.*

**Indicate what other income relates to including income arising from writebacks if any.*

6 Tuition

Description	2023/2024	2022/2023
	Kshs	Kshs
Exercise Books	939,600.00	200,000.00
Textbooks	498,250.00	621,643.00
Reference materials	-	-
Laboratory Equipment	544,870.00	497,850.00
Teaching / Learning Materials	-	-
Exams And Assessment	295,000.00	465,950.00
Teachers Guides	-	-
Bank Charges	3,902.00	858.00
chalk	-	31,000.00
Total	2,281,622.00	1,817,301.00

7 Operations

Description	2023/2024	2022/2023
	Kshs	Kshs
Personnel Emoluments	2,855,041.00	3,116,897.00
Service Gratuity	-	-
Administration Cost	686,905.00	488,283.00
Repairs And Maintenance & Improvements	-	170,000.00
Local Transport / Travelling	149,000.00	-
Electricity And Water	868,049.00	650,900.00
Medical	167,255.00	319,563.00
Activity Expenses	1,089,630.00	894,380.00
Insurance Cost	-	-
Bank charges	3,902.25	12,748.00
Total	5,819,782.25	5,652,771.00

8 Infrastructure

Description	2023/2024	2022/2023
	Kshs	Kshs
Construction of classrooms	1,390,975.00	
Construction of laboratory	5,043,390.00	
Construction of 2 storey dormitory	3,864,865.00	9,312,820.00
Staff toilet plan	15,000.00	
Construction of 10 door students toilet	505,700.00	
Staffroom plan	20,000.00	
2-storey dormitory creditors paid	2,593,620.00	
School master plan	20,000.00	
School perimeter wall plan	10,000.00	
2-classroom renovations	335,875.00	
2-temporaly staff toilets	109,320.00	
Bank charges	3,436.50	1,708.00
Total	13,912,181.50	9,314,528.00

9 Boarding And School Fund

Description	2023/2024	2022/2023
	Kshs	Kshs
Personnel Emoluments	4,882,994.00	3,561,930.00
Service Gratuity	-	-
Repairs And Maintenance & Improvements	1,134,571.00	2,979,859.00
Local Transport / Travelling	4,836,766.00	4,381,346.00
Electricity And Water	1,555,312.00	1,654,524.00
Magazine	360,000.00	-
Administration Costs	5,845,679.00	6,925,471.00
activity	498,300.00	621,143.00
Bank Charges	18,402.13	26,070.00
Expenses On Income Generating Activities**	11,950.00	-
Fee On Boarding Equipment and Stores	28,079,943.00	27,020,917.00
Rent Expenses		
Insurance Cost (Life Property)		
Loan Principal Repayment		
Loan Interest Repayment		
Acquisition Of Assets		
PA expenses		396,968.00
Others (specify)		
Total	47,537,127.00	47,568,228.00

(Expenses on income generating activities** should include all costs relating to the school earnings on miscellaneous receipts as recorded in note 5. These costs should include farm maintenance, posho mill maintenance, ground maintenance and costs incurred during hire of school bus among others).

10 Bank Accounts

Account Name & Currency	Status	Bank Account Number	2023/2024	2022/2023
	Active/Dormant		Kshs	Kshs
Tuition Account	active	1105231976	1,156.55	315,650.85
Operations Account	active	1105235769	2,110,881.62	711,411.32
School Fund Account/Boarding	active	1105174166	3,135,057.67	708,438.00
Savings Account	dormant	1109214812	-	-
Parent Association Development Account	-	-	-	-
Income Generating Activities Account	-	-	-	-
Infrastructural Account	-	1270218905	2,279,401.50	1,246,178.00
Total			7,526,497.34	2,981,678.47

11 Cash In Hand

Description	2023/2024	2022/2023
	Kshs	Kshs
Notes and Coins	31,860.64	564.64
Total	31,860.64	564.64

12 Short Term Investments

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

13 Accounts Receivable

Description	2023/2024	2022/2023
	Kshs	Kshs
Fees Arrears	23,534,041.00	24,178,241.46
Other Non-Fees Receivables		
Salary Advances (list/schedule attached)	44,500.00	37,000.00
Imprest (list/schedule attached)	-	-
Rent arrears (list/schedule attached)	52,000.00	15,000.00
Total	23,630,541.00	24,230,241.46

13 b) Ageing Analysis of Accounts Receivable

Description	2023/2024		2022/2023	
	Kshs		Kshs	
	2023/2024	% of the total	2022/2023	% of the total
Less than 1 year	10,470,043.00	44%	8,460,402.00	25%
Between 1- 2 years	7,652,140.00	32%	6,168,935.00	11%
Between 2-3 years	4,218,573.00	18%	2,687,529.00	29%
Over 3 years	1,289,785.00	6%	6,913,375.46	65%
Total (should tie to note 13 a)	23,630,541.00	100%	24,230,241.46	100%

14 Accounts Payable

Description	2023/2024	2022/2023
	Kshs	Kshs
Trade Creditors (See Ageing Below and Appendix 1)	1,739,213.00	2,906,830.00
Prepaid Fees	1,498,213.00	930,297.00
Retention Monies		
Unpaid salaries and statutory deductions		
Caution money		
Other payables (<i>specify</i>)		
Total	3,237,426.00	3,837,127.00

14a. Ageing Analysis of Accounts Payable

Description	2023/2024		2022/2023	
	Kshs		Kshs	
	2023/2024	% of the total	2022/2023	% of the total
Less than 1 year	3,237,426.00	%	3,837,127.00	%
Between 1- 2 years		%		%
Between 2-3 years		%		%
Over 3 years		%		%
Total (should tie to note 14)	3,237,426.00	100%	3,837,127.00	100%

15 Fund Balance Brought Forward

Description	2023/2024	2022/2023
	Kshs	Kshs
Bank Balances	7,526,497.34	2,981,678.47
Cash Balances	31,860.64	564.64
Short Term Investments	-	-
Receivables	23,630,541.00	24,230,241.46
Payables	(3,237,426.00)	(3,837,127.00)
Total	27,951,473.00	23,375,357.57

Other important disclosure notes

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

16 Non-current Liabilities Summary

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

17 Biological assets

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

18 Borrowings

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

Other important disclosure notes

19 Stock/ Inventory

Description	2023/2024	2022/2023
	Kshs	Kshs
Food stuffs ref.(annex 4)	1,178,055.00	578,424.00
Lab consumables ref. (annex 5)	3,044,563.00	3,001,927.00
Farm produce ref.	-	-
Medication ref.	-	-
Stationary (annex 6)	138,860.00	265,610.00
Building materials ref. (annex 7)	1,371,331.00	1,152,440.00
Sanitation materials ref. (annex 8)	117,300.00	24,015.00
Text books ref. (annex 9)	523,134.00	1,445,799.00

(Stock to be measured at lower of cost and net realisable value. Net realisable value is the difference between selling costs less costs to sell)

20 Progress On Follow Up of Auditor Recommendations

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

Ref No.	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
1	Long outstanding receivables	Introduction of: paybill, fees payment in kind, fees payment policy 60% of fees to be paid on beginning of the term, 40% after midterm break, bursary kitty for very needy students.	resolved	
2	Accounts payables	Regular updating of nemis (to avoid underfunding) making the school meet its budget, improved fees collection ref: no 1.	resolved	
3	Unsupported payments	Issuance of lpos and lsos to suppliers before goods and services are delivered, copies attached to respective payment vouchers	resolved	
4	Transfer of funds to kessha	Issue has been raised to kessha and we are waiting for communication from kessha national office	Not resolved	The process is in progress.
5	Irregular procurement of goods and services	Formation of all procurement committees, recruitment of a qualified store keeper.	resolved	
6	Lack of comprehensive fixed assets register	Fixed assets register has been improved and put in place.	resolved	
7	Absence of school improvement plan	2024/2025 school improvement plan has been prepared and put in place.	resolved	

Ref No.	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
8	Absence of school approved strategic plan	The management has budgeted to start the procedures in the year 2024/2025.	Not resolved	The process is in progress.
9	Lack of asset ownership	The management has communicated to the ministry of lands in follow up on the issuance of school land title deed and is waiting for a response on the same.the management is following up with the schoolbus logbook through NTSA.	Not resolved	The process is in progress for both the shool land and the school bus.
10	Lack of internal controls	Management will engage county auditors at quarterly levels,	Not resolved	The process is in progress.
11	Inaccuracy in students enrolment data	Regular update of nemis to reflect correct students enrolment.	resolved	
12	Late submission of financial statements to office of the auditor general	The management will adhere to guidelines on the implementation of ipsas in public secondary schools.	Not resolved	31/8/2025
13	Inadequate mechanism to manage loss of textbooks	Textbooks to be issued at start of term and collected at end of the term,losses to be charged termly if any.	resolved	



 Sign and Date
 Principal

12. Annexes

Annex I - Analysis of Pending Accounts Payable

Supplier Of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2023/2024	Outstanding Balance Comparative	Comments
	A	b	C	d=a-c		
	Kshs	Kshs	Kshs	Kshs	Kshs	
Construction Of Buildings						
1. FAMO TRADERS	1,234,470.00	8/7/2023	726,730.00	507,740.00		
Sub-Total	1,234,470.00		726,730.00	507,740.00		
Supply Of Goods						
2. KAITI PHARMACY	38,090.00	9/6/2024	17,230.00	20,860.00		
3. KALAMU INVESTMENTS	164,100.00	26/6/2024	144,000.00	20,100.00		
4. KINYONGO SAFE WATER C.B.O	56,200.00	31/5/2024	23,400.00	32,800.00		
5. KAITI MUKUYUNI CHEMICALS&DETERGENTS	122,000.00	21/5/2024	61,000.00	61,000.00		
6. MERCY NGINA MUIINDE	90,750.00	28/2/2024	72,000.00	18,750.00		
7. WEGO PUBLISHERS	85,000.00	22/6/2024	25,000.00	60,000.00		
8. JETLAB SUPPLIERS	369,000.00	20/5/2024	254,220.00	114,780.00		
Sub-Total	925,140.00		596,850.00	328,290.00		
Supply Of Services						
9.						

Supplier Of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2023/2024	Outstanding Balance Comparative	Comments
10. ANTHANAS KISYULA	293,150.00	31/12/2023	80,000.00	213,150.00		
11. FRANCIS KIOKO	292,155.00	31/12/2023	172,155.00	120,000.00		
12. GABRIEL MAKULUU	170,473.00	31/12/2023	70,000.00	100,473.00		
13. JOHN KISAVI	98,784.00	31/12/2023	70,000.00	28,784.00		
14. DANIEL NDUTO	326,060.00	31/12/2023	100,000.00	226,060.00		
15. PATRICK MUNGUTHI	314,716.00	31/12/2023	100,000.00	214,716.00		
Sub-Total	1,495,338.00		592,155.00	903,183.00		
Grand Total	3,654,948.00		1,915,735.00	1,739,213.00		

Annex 2 – Summary of Fixed Assets Register

Asset Class	Historical Cost b/f (Kshs) 1 st July 2023	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost c/f (Kshs) 30 th June 2024
Land(7.907 acres)				
Buildings And Structures				
1.administration block-1				
2.staffrooms -2				
3.computer lab -1				
4.library-0				
5.kitchen block-1				
6.dinning hall-1				

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Asset Class	Historical Cost b/f (Kshs) 1st July 2023	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost c/f (Kshs) 30th June 2024
7.dormitories-8	2 storey dormitoryksh 10,322,258.00	13,406,481.50		23,728,739.50
8.toilets-52	2,535,864.00	505,700.00		3,041,564.00
9.urinal block-1	612,500.00			612,500.00
10.power house-1				
11.staff houses-5				
12.classrooms-14				
13.laboratories-2				
14.store disinfectants/detergents-1				
15.washroom(principals office)-1				
16.games office-1				
17.school canteen -1				
18.guidance and cancelling office-1				
19.laboratory benches- 116				
20.laboratory stools-191				
21.computer lab chairs-15				
22.double deckers-435	2,668,400.00	120pcs@11500=1,380,000.00		4,048,400.00
23.students lockers-760 pcs	1,669,500.00	240pcs@3500=840,000.00		2,509,500.00
24.students chairs-760pcs	1,569,500.00	262pcs @2500=655,000.00		2,224,500.00
25.grotto-1				
26.bathrooms-50 cubicles				

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Asset Class	Historical Cost b/f (Kshs) 1st July 2023	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost c/f (Kshs) 30th June 2024
27.exams production room-1				
28.stationary store-1				
29.water tanks (plastic)-5	187,000.00			187,000.00
30.water tanks concrete-2				
31.3x400litres energy saving jikos	540,000.00			540,000.00
32.1x100litres energy saving jikos	105,000.00	2pcs(600litres)@190,000=380,000.00		485,000.00
33.1pc x60litres energy saving burner	65,000.00			65,000.00
34.2pcs x12x12 box chimney	50,000.00			50,000.00
35.1PCx35x5x3 steel hood	106,500.00			106,500.00
36.bus shade-1				
Motor Vehicles				
Isuzu FRR Bus 51 seater,engine no 443938,chasis no JALFRR33L9700047	4,800,000.00			4,800,000.00
Office Equipment, Furniture and Fittings				
1.metallic safe-1				
2.staff chairs-43pcs	420,000.00			420,000.00
3.staff drawer tables-37	127,500.00			127,500.00
4.metallic cabinets-1pc				
5.wooden cabinets-4pcs				
6.office computers-3	134,600.00			134,600.00

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Asset Class	Historical Cost b/f (Kshs) 1 st July 2023	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost c/f (Kshs) 30 th June 2024
7.curtains-2m widthx13/4 length-2pcs	23,600.00			23,600.00
8.curtains 1m widthx1 ¾ length-2pcs				
9.curtains 5x6 with tie backs-2pcs	5,600.00			5,600.00
10.curtains 4.5x6 with tie backs-4pcs	8,800.00			8,800.00
11.curtain wire 5metres-1pc	200.00			200.00
12.2x3 principals chronology-1pc	14,000.00			14,000.00
13.door labels-3pcs	9,900.00			9,900.00
14.branded KCSE board-1pc	9,370.00			9,370.00
15.plain kcse board-1pc	2,000.00			2,000.00
16.notice board-1pc	3,000.00			3,000.00
17.3D door labels	4,000.00			4,000.00
18.branded kcse board	10,000.00			10,000.00
19.branded posters-33pcs	9,900.00			9,900.00
20.office stamps-13pcs	15,600.00	1 pc@1500=1500.00 1pc@2500=2500.00		19,600.00
21.water dispenser-2pcs	21,000.00			21,000.00
22.paper cutter-1pc	4,800.00			4,800.00
23. kcse target board -1pc	4,000.00			4,000.00
24.kcse analysis board-1pc	4,000.00			4,000.00
25.wall clocks -8pcs	-	8pcs=13,080.00		13,080.00
26.4 figure maths table	-	2pcs=1000.00		1,000.00
27.white board	-	1pc=20,000.00		20,000.00

Asset Class	Historical Cost b/f (Kshs) 1 st July 2023	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost c/f (Kshs) 30 th June 2024
Textbooks				
english	6441	634		7075
kiswahili	4362	927		5289
mathematics	2953	14		2967
chemistry	2202	18		2220
physics	1622	8		1630
biology	2361	24		2385
geography	1472	42		1514
History & government	2049	11		2060
cre	2145	19		2164
french	497	50		547
Business studies	1522	11		1533
agriculture	1002	11		1013
Computer studies	1034			1034
others	76	3		79
totals	29743	1772		31515
Textbooks bought through tuition account ksh 498,250.00		Ksh 498,250.00		
Bembea-guide		5pcs@622=3110.00		5pcs@622=3110.00
Nguu za jadi-guide		5@642=3210		5@642=3210
Mapambazuko-guide		5@650=3250		5@650=3250

Asset Class	Historical Cost b/f (Kshs) 1 st July 2023	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost c/f (Kshs) 30 th June 2024
Mwamba wa sarufi		2pcs@987=1974		2pcs@987=1974
Principles of chemistry		1pc@270=270		1pc@270=270
Carnivore mountain		5pcs@430=2150		5pcs@430=2150
Penzi la damu		6pcs@420=2520		6pcs@420=2520
Chemistry guru		1pc@1000=1000		1pc@1000=1000
Biology guru		1pc@1000=1000		1pc@1000=1000
Biology workbook4		1pc@1000=1000		1pc@1000=1000
Biology workbook3		1pc@1000=1000		1pc@1000=1000
Biology workbook2		1pc@1000=1000		1pc@1000=1000
Utamu wa A-KCSE		1pc@600=600		1pc@600=600
Bohari la sarufi		1pc@2800=2800		1pc@1800=1800
Total cost(ksh)		23,884.00		23,884.00
ICT Equipment				
Computers-21pcs	656,000.00			656,000.00
Laptops-4 pcs,1 faulty	144,000.00	2pcs @36,000.00=72,000.00		216,000.00
Office point whiteboard 4x6-1pc	14,000.00			14,000.00
Ampex speakers-2pcs	5,000.00			5,000.00
Ups digital 650va-1pc	6,000.00			6,000.00
Audio 100 microphone-2pcs	4,000.00			4,000.00
Hp keyboard usb -3pcs	1000.00			1,000.00
Sonny bravia32' led tv-1pc	22,500.00			22,500.00

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Asset Class	Historical Cost b/f (Kshs) 1st July 2023	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost c/f (Kshs) 30th June 2024
Startimes kit-1pc	4,000.00			4,000.00
Cctv system- 1pc	394,500.00			394,500.00
Students biometric register -2pcs	150,000.00			150,000.00
Usb mouse-dell 5pcs	4,000.00			4,000.00
Mouse pads-12 pcs	3,600.00			3,600.00
8 channel power mixer ya82usb-1pc	25,000.00			25,000.00
Yamaha microphone with cable-1pc	3,300			3,300.00
Computer covers-12pcs	24,000.00			24,000.00
Power supply units-5pcs	20,000.00			20,000.00
Elite 650 pro mercury ups-6pcs	30,000.00			30,000.00
Printers-3pcs	138,000.00	1 pc Kyocera printer@82,000.00		220,000.00
Power supply cables-12pcs	3,600.00			3,600.00
Imported power extensions-2pcs	3,600.00	1pc @2200=2200.00		5,800.00
Photocopier-tk410- 1pc				
Duplicating machine-RD514-1(FAULTY)				
Radio systems-3pcs				
Sonny projector VPLDX100-1PC	55,000.00	1 epson projector@60,000.00		115,000.00
Duplicating machine VR-4345-S-1PC	400,000.00			400,000.00
SONNY TV LCD				
32"KL V33BXSN4032622-1PC	33,995.00			33,995.00
DSTV decoder and access fees-1pc	8,020.00			8,020.00
Satellite dish - 1pc	3500.00			3500.00
Staff biometric register-1pc	50,000.00			50,000.00

Asset Class	Historical Cost b/f (Kshs) 1 st July 2023	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost c/f (Kshs) 30 th June 2024
Power supply unit-1pc	10,000.00			10,000.00
Government wifi-not active-1pc				
Rechargeable torches-5pcs		6 pcs spotlight torches@700=4,200.00 3pcs torches@400=1,200.00		5,400.00
School bell		1pc@6500=6,500.00		6,500.00
Tools And Apparatus				
Metallic sieve-1pc	45,000.00			45,000.00
Metallic link chair-3 seater-1pc	48,400.00			48,400.00
Metallic link chair-4 seater-1pc	28,000.00			28,000.00
Metal detectors-2pcs	17,000.00			17,000.00
Air -fan-1pc	3,500.00			3,500.00
Fire extinguishers-23 pcs	184,000.00			184,000.00
Other Machinery and Equipment				
Tents-100 seater-3pcs	395,000.00			395,000.00
Metallic main gate-1pc	80,000.00			80,000.00
Tea-urns-200litres-2pcs	190,000.00			190,000.00
Fixed generator -dayliff kv21.3-1pc	998,600.00			998,600.00
Portable generator TH1500DX-1PC	17,500.00			17,500.00
Borehole-2(1 faulty,1 functional)	1 donated			1 donated

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Asset Class	Historical Cost b/f (Kshs) 1st July 2023	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost c/f (Kshs) 30th June 2024
Booster water pumps-2pcs	32,500.00			32,500.00
Portable water pumpWB30.T-1PC				
Floor brush	2150			2150
Dustpan and brush	390			390
Toilet brush	450			450
Sako pit latrines 3 pcs	7500			7500
Slasher-1pc	300			300
Battery no.kvn70-1pc	13,500			13,500
Hp motherboard-1pc	5500			5500
Sprayer pump-1pc	3600			3600
Plastic dust bins-10 pcs	17,000			17,000
Bata gumboots		8 pairs@1395=11,160		11,160
Masai sheets		2 sheets@1000=2000		2000
Games equipments				
Football-mikasa	24,800.00	3pcs@7200=21,600		46,400.00
basketball	33,600.00	2pcs@7200=14,400		48,000.00
Hockey sticks	181,200.00	6pcs@10500=63,000		244,200.00
Hockey balls	10,720.00	2pcs@1600=3,200.00		13,970.00
volleyballs	42,700.00	2pcs@8800=17,600.00		60,300.00
Volleyball nets	15,750.00	2pcs@8400=16,800.00		32,550.00
Badminton nets	16,060.00			16,060.00

Annual Report and Financial Statements For the year ended 30th June 2024

Asset Class	Historical Cost b/f (Kshs) 1st July 2023	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost c/f (Kshs) 30th June 2024
Badminton corks	6,963.00			6,963.00
Badminton racquets	35,400.00	6pcs@4900=29,400.00		64,800.00
Table tennis nets	12,000.00			12,000.00
Table tennis balls	2,580.00	1tin@3,200.00 ,1 dozen table tennis balls @7200=7,200.00		12,980.00
Table tennis batts	6,000.00	8pcs@2200=17,600		23,600.00
Lawn tennis nets	41,400.00	1 set@9000=9000.00		50,400.00
Lawntennis balls	5,800.00	1pc@2800=2,800.00		8,600.00
Lawntennis raquets	42,900.00	4pcs@4 000=16,000.00		58,900.00
handball	18,400.00	1pc@6200=6,200.00		24,600.00
Imported ball pump	4300.00			4300.00
Whistle-fox	5,000.00	1 metropolitan whistle@600		5,600.00
Hockey sticks	29,600.00			29,600.00
Hand ball nets	16,000.00			16,000.00
Javelin for men	18,400.00			18,400.00
Discuss for men	5200.00			5200.00
Volvolt for men	18,600.00			18,600.00
crossbar	8,800.00			8,800.00
Soccer uniform	65,600.00			65,600.00
Soccer goal net	18,700.00			18,700.00
Shuttle corks	5400.00	2 tins@3950=7900.00		13,300.00
shotput		1pc@6200.00		6,200.00
brasshammer		1pc@13,800=13,800.00		13,800.00

St. Thomas Aquinas Kaumoni boys' secondary school
Annual Report and Financial Statements For the year ended 30th June 2024

Asset Class	Historical Cost b/f (Kshs) 1 st July 2023	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost c/f (Kshs) 30 th June 2024
discuss		1pc@5800.00		5,800.00
Referee cards		1 set@650.00		650.00
Hockey chest guard		1pc@5700.00		5,700.00
Kitchenware				
Water glass-luminarc	8,820.00			8820.00
Dinner plates-luminarc	9,000.00			9000.00
Side plates-luminarc	9,000.00			9000.00
Kitchen knives	2,640.00			2640.00
Table knives	3,900.00			3900.00
Serving spoons	1,625.00	2pcs@480=960.00		2585.00
Table spoons	2,160.00	10 dozens=8,520.00		10,680.00
folks	1,560.00			1,560.00
Cups-luminarc	22,680.00			22,680.00
Teaurns-10 litres	19,900.00			19,900.00
Vacuum flask	1350.00	4 pcs=6,860.00		8,210.00
strainer	291.00			291.00
teacups		4 dozens@4400=17,600.00		17,600.00
tongs		2 pcs@450=900.00		900.00
Biological assets				
cows	2			2
bulls	2			2
calfs	2			2

St. Thomas Aquinas Kaunoni boys' secondary school
Annual Report and Financial Statements For the year ended 30th June 2024

Asset Class	Historical Cost b/f (Kshs) 1st July 2023	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost c/f (Kshs) 30th June 2024
Heritage And Cultural Assets				
National flag- 1pc	1950.00	2pcs=9000.00		10,950.00
Trophies-academics and games-18pcs				
Intangible Assets- Soft Ware				
Zeraki finance- 1pc	97,158.00			97,158.00
Zeraki analytics-exams- 1pc	62,732.00			62,732.00
Total	31,306,536.00	18,277,945.50		49,584,481.50

(The school should ensure that a detailed fixed assets register is maintained).

ST. THOMAS AQUINAS KAUMONI BOYS' SECONDARY SCHOOL

P.O BOX 130-90300-MAKUENI

ANNEX 3- 2023/2024 RECEIVABLES & PREPAID FEES

FEES ARREARS PER VOTEHEAD AS AT 30/JUNE 2024

BES	KSH 7,185,244.00
RMI	KSH 325,180.00
LT&T	KSH 442,023.50
ADM COST	KSH 318,618.00
EWC	KSH 376,639.00
PE	KSH 470,197.00
ACTIVITY	KSH 85,817.00
DEVELOPMENT	KSH 1,075,180.00
MAGAZINE	<u>KSH 191,144.00</u>
TOTAL KSH:	<u>KSH 10,470,042.50</u>

PREPAID FEES PER VOTEHEAD AS AT 30 TH JUNE 2024

BES	KSH 816,925.00.
RMI	KSH 80,454.00
LT&T	KSH 125,455.00
ADM COST	KSH 109,414.00
EWC	KSH 135,963.00
PE	KSH 215,779.00
ACTIVITY	<u>KSH 14,223.00</u>
TOTAL KSH	<u>KSH 1,498,213.00</u>

PREPAID FEES PER VOTEHEAD AS AT 30TH JUNE 2023

BES	KSH264,764.00
RMI	KSH 30,289.00
LT&T	KSH44,826.00
ADM COST	KSH42,646.00
EWC	KSH 57,531.00
PE	KSH 87,290.00
ACTIVITY	KSH5,983.00
DEVELOPMENT	KSH 396,968.00
MAGAZINE	<u>0</u>
TOTAL	<u>KSH 930,297.00</u>

RENT ARREARS AS AT 30TH JUNE 2024.

NAMES	PARTICULARS	MONTHS DUE	AMOUNT(KSH)
MR WILLIAM MUTUA	-TSC NO.334594(MARCH-JUNE 2024)		KSH 4000.00
MR MICHAEL MUTWII	-TSC NO.640831(MARCH-JUNE 2024)		KSH 4000.00
MR JOHN WAMBUA	-TSC NO.450921 (NOV 2020-JUNE 2024)		<u>KSH 44,000.00</u>
TOTAL			<u>KSH 52,000.00</u>

SALARY ADVANCES AS AT 30 JUNE 2024

NAMES	PARTICULARS	AMOUNT(KSH)
CATHERINE MULWA-SECRETARY	-ID 12583176	KSH 35,000.00
MERCY MUEMA –B.O.M TEACHER-	TSC NO.756458	KSH 2,500.00
HEZRON ADUDA-NURSE	-ID -30828457	<u>KSH 7000.00</u>
TOTAL		<u>KSH44,500.00</u>

ANNEX 4				
FOODSTUFFS				
ITEMS	UNIT	QUANTITY	UNIT COST	VALUE
ITEMS				
1.maize	kgs	4347	50	217,350.00
2.beans	kgs	2039	150	305,850.00
3.Muthokoi	kgs	1465	56	82,040.00
4.Nzenga	kgs	1340	59	79,060.00
5.Greengrams	kgs	290	116	33,640.00
6.Rice	kgs	402	130	52,260.00
7.Sugar	kgs	985	150	147,750.00
8.Salt(500g)	pkts	331	44	14,564.00
9.Cooking fat	kgs	350	215	75,250.00
10.Cooking oil	kgs	20	238	4,760.00
11.Milk(500mls)	pkts	732	65	47,580.00
12.Cocoa(200g)	pkts	216	45	9,720.00
13.Royco(200g)	tins	36	329	11,844.00
14.Maize flour	kgs	102	81	8,262.00
15.Coffee	pkts	120	98	11,760.00
16.Tea leaves(100gms)	pkts	34	50	1,700.00
17.Blue band	kgs	6	680	4,080.00
18.Potatoes	20kgs debe	1	1200	1,200.00
19.Onion	kgs	50	150	7,500.00
20.Sufuria scrubber	pcs	5	185	925.00
21. peas	kgs	100	83	8300.00
22.Firewood(4.8 tonnes)	trailers	7	7000	49,000.00
23.serviettes	pkts	2	180	360.00
24.Cling film	pcs	1	1150	1150.00
25..alluminium foil	pcs	1	2150	2150.00

26.Mineral water(500mls)	-			
TOTALS KSH				1,178,055.00
ANNEX 5- LABORATORY CONSUMABLES				
ITEMS	UNIT	QUANTITY	UNIT COST	VALUE
accumulator	pcs	1	2000	2000.00
Ammeter	pcs	110	1100	121,000.00
Boiling tubes	pcs	534	120	64,040.00
Bell jars	pcs	2	1300	2,600.00
Bimetallic strips	pcs	7	100	700.00
Bulbs	pcs	51	10	510.00
Ball and ring	pcs	4	550	2,200.00
Bunsen burner	pcs	55	450	24,750.00
Burette	pcs	116	3450	400,200.00
Concave mirrors	pcs	60	200	12,000.00
Convex mirrors	pcs	45	200	9000.00
Crocodile clips	pcs	260	250	13,000.00
Clinostat	pcs	1	3300	3,300.00
Connecting wires	metre	1	650	650.00
Dissector	pcs	1	700	700.00
Density bottles	pcs	12	200	2,400.00
Ear model	pcs	1	1200	1,200.00
Evaporating dishes	pcs	150	150	22,500.00
Plastic funnel	pcs	110	70	7700.00
Gold leaf electroscope	pcs	3	930	2,790.00
Glass blocks	pcs	55	550	30250.00
Gas cylinders	pcs	3	13,000	39,000.00
Human model	pcs	1	6000	6000.00
Human skeleton	pcs	1	4000	4,000.00
Hand lens	pcs	75	140	10,500.00
Lie big condenser	pcs	4PCS	900	3,600.00
Lens holder	pcs	32	120	3,840.00
microscope	pcs	15	9500	142,500.00
Marbles	pcs	40	140	5,600.00
Magnet bar	pcs	18	650	11,700.00
Masses 300gms	pcs	100	550	55,000.00
Masses 100gms	pcs	150	250	37,500.00
Masses 50gms	pcs	150	180	27,000.00
Masses 10gms	pcs	80	120	9,600.00
Plain mirrors	pcs	105	80	8,400.00
Optical pins	pkts	7	250	1,750.00
Periodic tables	pcs	2	1000	2,000.00

Pulleys	pcs	20	2250	5,000.00
Pendulum bob	pcs	30	300	9,000.00
Rulers	pcs	25	320	8,000.00
Spiral spring	pcs	51	150	7,650.00
Springs	pcs	90	150	13,500.00
Switches	pcs	90	210	18,900.00
Thistle funnels	pcs	15	150	2,250.00
Tripod stand	pcs	70	150	10,500.00
Test tubes	pcs	1400	75	105,000.00
Vernier calipers	pcs	34	450	15,300.00
Volt meter	pcs	48	1200	57,600.00
Wash bottles	pcs	185	300	55,500.00
Wire gauze	pcs	54	100	5,400.00
Thermometer	pcs	90	450	40,500.00
Stop watches	pcs	94	600	56,400.00
Clamp stand	pcs	126	1200	151,200.00
Stoppered containers	pcs	580	80	46,400.00
Watch glasses	pcs	89	100	8,900.00
Measuring cylinder 50mls	pcs	58	300	17,400.00
Measuring cylinder 100mls	pcs	67	600	40,200.00
Measuring cylinder 250mls	pcs	35	700	24,500.00
Beakers 50mls	pcs	180	230	41,400.00
Beakers 100mls	pcs	453	350	158,550.00
Beakers 250 mls	pcs	305	480	146,400.00
Beakers 500mls	pcs	50	250	12,500.00
Pipette	pcs	132	1200	158,400.00
White screen	pcs	57	170	9690.00
Pipette filler	pcs	90	400	36,000.00
Conical flasks	pcs	268	260	69,680.00
Filter paper	pkts	3	750	2250.00
Wooden splints	pkt	1	200	200.00
Test tube holder	pcs	87	120	10,440.00
Plotting compass	pcs	55	250	13,750.00
Micrometer screw gauge	pcs	54	650	35,100.00
Mortar and pestle	pcs	30	450	13,500.00
Electric bells	pcs	10	950	9500.00
Petri dishes	pcs	300	50	15,000.00
Ph charts	pcs	143	1000	143,000.00
Pliers	pcs	1	250	250.00
Spatulas	pcs	180	50	9000.00
Tongs	pcs	20	150	3000.00
Test tube rack	pcs	70	180	12,600.00
Troughs	pc	1	1200	1,200.00

Volumetric flask 5litres	pcs	4	7000	28,000.00
Volumetric flask 1 litre	pcs	5	2200	11,000.00
Volumetric flasks 250mls	pcs	190	750	142,500.00
Droppers	pcs	240	50	12,000.00
Turning forks	pcs	2	1600	3200.00
Resistors-1k	pcs	40	125	5,000.00
Resistors-1.8k	pcs	30	125	3,750.00
Resistors-10 ohms	pcs	304	125	38,000.00
Resistors 4.7k	pcs	38	125	4750.00
TOTALS KSH				2,940,190.00
CHEMICALS	UNIT	QUANTITY	UNIT COST	VALUE
NaOH	grams	2200	200	4,400.00
Hydrogen peroxide	mls	500	183	183.00
Iodine solution	litre	1	750	750.00
Ammonium sulphate	grams	210	0.76	160.00
Copper nitrate	grams	700	3.6	2520.00
Egg albumin	grams	70	30	2100.00
Alluminium nitrate	grams	870	3	2610.00
Zinc chloride	grams	500	1.9	950.00
Cotton thread	roll	1	350	350.00
Benedicts solution	litre	1	400	400.00
Sodium hydrogen carbonate	grams	200	0.9	180.00
Maleic acid	grams	80	4	320.00
Oxalic acid	grams	500	1	500.00
Sulphuric acid	-			
Gloves	pkts	2	750	1500.00
Hydrochloric acid	-			
Basins-medium	pcs	9	250	2250.00
Basins -large	pcs	4	500	2000.00
Constantine wire	roll	1	1200	1200.00
Glass prisms 40x40cm	pcs	33	550	18,150.00
galvanometer	pcs	28	1200	33,600.00
Tilapia fish-preserved	pcs	150	200	30,000.00
Alluminium foil	roll	1	250	250.00
TOTALS KSH				104,373.00
ANNEX 6- STATIONARY	UNIT	QUANTITY	COST PER UNIT	VALUE
Exercise books	pcs	3600	145	522,000.00
Consumable stores ledger	pcs	3	450	1350.00
Cash book analysis	pc	1	550	550.00

Ledger books	pcs	4	350	1400.00
Whiteout	pcs	4	30	120.00
Biropens	pkt	1	750	750.00
Spring files	pcs	8	200	1600.00
Attendance registers	pcs	8	180	1440.00
Stapler	pcs	5	680	3400.00
Stapples	pkts	7	300	2100.00
Rulled papers	reams	28	750	21,000.00
Counter books	pcs	24	450	10,800.00
Dustless chalk	pkts	8	3000	24,000.00
Dusters	pcs	18	150	2700.00
Mark books	pcs	10	280	2800.00
Office glue	kgs	2	55	110.00
Carbonpapers	pkts	5	3400	17,000.00
Graph books	pcs	505	55	27,775
House registers/branded	pcs	16	1800	28,800.00
Roll masters	pcs	11	6500	71,500.00
Photocopying papers	reams	127	930	118,110.00
Duplicating ink	pcs	27	3500	94,500.00
Manilla papers	pcs	2	55	110.00
Markpens	pcs	29	150	4350.00
Paper punch	pcs	5	680	3400.00
Glue stick/pritt	pcs	10	250	2500.00
Computer tonner 17A	pcs	12	10500	126,000.00
Computer tonner TK410	pcs	3	9500.00	28,500.00
Computer tonner TK1170	pcs	8	11,000	88,000.00
File folders	pcs	84	70	5880.00
Office calculators	pc	1	2500	2500.00
Box files	pcs	13	450	5850.00
Branded records of work	pcs	30	1800	54,000.00
Branded lesson plan	pcs	15	1800	27,000.00
Office pins	pkt	15	60	900.00
File fasteners	pkts	2	58	116.00
Masking tape	pcs	2	60	120.00
Celtape	pcs	4	50	200.00
Permanent stores ledgder	pcs	6	500	3000.00
Visitors gate pass book/branded	pcs	3	1500.00	4500.00
LPO books	pcs	5	450	2250.00
Epson printer ink	pcs	4	500	2000.00
White board markpen ink	pcs	4	200	800.00
Pencils	pkt	1	300	300.00
Rubber bands	dozen	1	250	250.00
Stapple pins	pkt	1	250	250.00
Computer tonner 05A	pcs	2	9500	19,000.00

Kyocera tonner 1150	pcs	5	6500	32500.00
Sticky note books	pcs	5	100	500.00
Cash analysisbook-grant in aid	pcs	5	550	2750.00
TOTALS KSH				1,371,331.00
ANNEX 7 BUILDING MATERIALS	UNIT	QUANTITY	UNIT COST	VALUE
ITEMS				
Cement(simba)	(50kgs bags)	50	850	42,500.00
Foundation blocks	feet	69	50	3,450.00
Binding wire	kgs	5	200	1000.00
Hacksawblade	pcs	2	120	240.00
Iron bar D16	pcs	5	3000	15,000.00
Iron barD12	pcs	5	1750	8750.00
Iron bar D8	pcs	4	880	3520.00
Iron barD10	pcs	10	1250	12,500.00
Block board	pc	1	4300	4300.00
Hoop iron	roll	1	4300	4300.00
Boxprofile iron sheets2m	3metres	5	2160	10800.00
Nails 4"	kgs	5	200	1000.00
Facial board	feet	50	120	6000.00
Wood preservative	litres	180	50	9000.00
Roofing nails	kgs	10	300	3000.00
Floor tiles	boxes	10	1350	13500.00
Clear glass windows				
putty				
Roll brush				
TOTALS KSH				138,860.00
ANNEX 8 SANITATION MATERIALS	Stock balance asat 30/6/2024			
Detergents	litres	60	1800	108,000.00
Disinfectants	-			
Brooms	pcs	40	120	4800.00
Toilet papers	-			
Disinfectant toilet balls	-			
Bar soap	pcs	18	250	4500.00
Antibacterial hand wash soap	-			
Stain remover	-			
Totals ksh				117,300.00

ANNEX 9-TEXT BOOKS(supplied by the government & bought by school through tuition account)

S/N	SUBJECT	QUANTITY BY 1/7/2023	ADDITIONS DURING THE YEAR	QUANTITY AS AT 30/6/2024
1	ENGLISH	6441	634	7075
2	KISWAHILI	4362	927	5289
3	MATHEMATICS	2953	14	2967
4	CHEMISTRY	2202	18	2220
5	PHYSICS	1622	8	1630
6	BIOLOGY	2361	24	2385
7	GEOGRAPHY	1472	42	1514
8	HISTORY & GOVERNMENT	2049	11	2060
9	CRE	2145	19	2164
10	FRENCH	497	50	547
11	BUSINESS STUDIES	1522	11	1533
12	AGRICULTURE	1002	11	1013
13	COMPUTER	1034	-	1034
14	OTHERS	76	3	79
	TOTALS	29743	1772	31515

TEXTBOOKS BOUGHT BY THE SCHOOL THROUGH BOARDING ACCOUNT

S/N	BOOK TITLE	QUANTITY	COST PER UNIT	TOTAL COST
1	BEMBEA -GUIDE	5	622	3110.00
2	NGUU ZA JADI-GUIDE	5	642	3210.00
3	MAPAMBAZUKO-GUIDE	5	650	3250.00
4	MWAMBA WA SARUFI	2	987	1974.00
5	PRINCIPLES OF CHEMISTRY	1	270	270.00
6	CARNIVORE MOUNTAIN	5	430	2150.00
7	PENZI LA DAMU	6	420	2520.00
8	CHEMISTRY-GURU	1	1000	1000.00
9	BIOLOGY-GURU	1	1000	1000.00
10	BIOLOGY WORK BOOK- 4	1	1000	1000.00
11	BIOLOGY WORK BOOK-3	1	1000	1000.00
12	BIOLOGY WORK BOOK 2	1	1000	1000.00
13	UTAMU WA A-KCSE	1	600	600.00
14	BOHARI LA SARUFI	1	2800	2800.00
	TOTAL COST			24,884.00