

REPUBLIC OF KENYA



Enhancing Accountability

REPORT

PARLIAMENT
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OF

THE AUDITOR-GENERAL

ON

**KAMANDURA GIRLS
HIGH SCHOOL**

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

KIAMBU COUNTY

THE NATIONAL ASSEMBLY PAPERS LAID	
DATE: 07 MAR 2025	DAY: Wednesday
TABLED BY: Hon. Naomi Waga MP Deputy Majority Whip	
CLERK-AT-THE-TABLE: A. Shibus	



OFFICE OF THE AUDITOR GENERAL
P. O. Box 30084 - 00100, NAIROBI
REGISTRY

11 JUN 2024

RECEIVED



KAMANDURA GIRL'S HIGH SCHOOL
PUBLIC SECONDARY SCHOOL
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED 30TH JUNE 2022

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

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1. 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

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 KIAMBU County, LIMURU Sub-County.

The school was registered in 04/2016 under registration number **22500300183** and is currently categorized as a COUNTY public school established, owned or operated by the Government.

The school is a day/boarding school and had 803 number of students as at 30th June 2022. It has 4 streams and 30 teachers of which 5 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	Wallace Njau	3 Members – Sponsor	20/05/2022
2	Dr Pauline Ngachaki		20/05/2022
3	James Mburu		20/05/2022
4	Mr Geoffrey Munyambu	Member – Community	20/05/2022
5	Dr Susan Gitau		
6	Patrick M. Karanja		
7	Virginia N. Munyambu		
8	Simon Kimani		
9	Moses Njenga		
10	Nancy Macharia	Principal	
11	Samuel Kariithi	Member Rep Teachers	20/05/2022
12	George Mukuru	Member Special Needs	20/05/2022
13	Thomas Njuguna	Member Special interest	20/05/2022
14	Dr. Nancy Ngwiri	Member – Rep CEB	20/05/2022
15	Tracy Njoki	Rep Students	20/05/2022

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, 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.

- 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:		Names of Members	Designation	Number Of Meetings Attended During The Year
1	Executive Committee	Wallace Njau Samson Kimani Nancy Macharia Simon Kimani Dr.Bancy Ngwiri	B.O.M Chair P.A Chair Principal Member Member	
2	Audit Committee	N/A	N/A	N/A
3	Finance,procurement and general purposes Committee	Simon Kimani Nancy Macharia Samson Kimani Thomas Kimani Virginia Nduta	Chairman PA chariman Principal Member member	2
4	Academic Committee	Dr.Bancy Ngwiri Dr.Pauline Samson Kimani Nancy Macharia Mr Patrick Karanja Samuel kariithi	Chairlady Member P.A Chair Principal Member. Dean	3
5	Development Committee	Simon Kimani Winrose Muchiri Nancy Macharia Wallace Njau Timothy Kiongo Samson Kimani	Chairman Secretary Member Member Member P.A Chair	3
6	Discipline and welfare Committee	Dr. Susan Gitau Simon Kimani Nancy Macharia John Ndichu Monica Wanini George Muruku	Chairman Member Member Member Member Member	1
7	Adhoc Committee (if any during the year)	N/A	N/A	0

(d) School operation Management

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

Ref:	Designation	Name	TSC Number
1	Principal	NANCY MACHARIA	348817
2	Deputy Principal	WINROSE KAMAU	336452
3	School Bursar	JAMES MWANGI	n/a

(e) Schools contacts

Post Office Box: 1017-0217 Limuru
Telephone: 0202034038
E-mail: kamanduragirls@gmail .com
Website: 0
Facebook:
Twitter:

(f) School Bankers

1. Name of Bank: Family Bank
Branch: Limuru
Account Number: 0470010131
2. Name of Bank: National bank
Branch: Limuru
Account Number: 010250505020
3. Name of Bank: National bank
Branch: Limuru
Account Number: 01025050502001
4. Name of Bank: National bank
Branch: Limuru
Account Number: 01025050502002
5. Name of Bank: National bank
Branch: Limuru
Account Number: 010210505020
6. Name of Bank: National bank
Branch: Limuru
Account Number: 012420505020
7. Name of Bank: Equity bank
Branch: Limuru
Account Number: 012420505020

(g) Independent Auditors

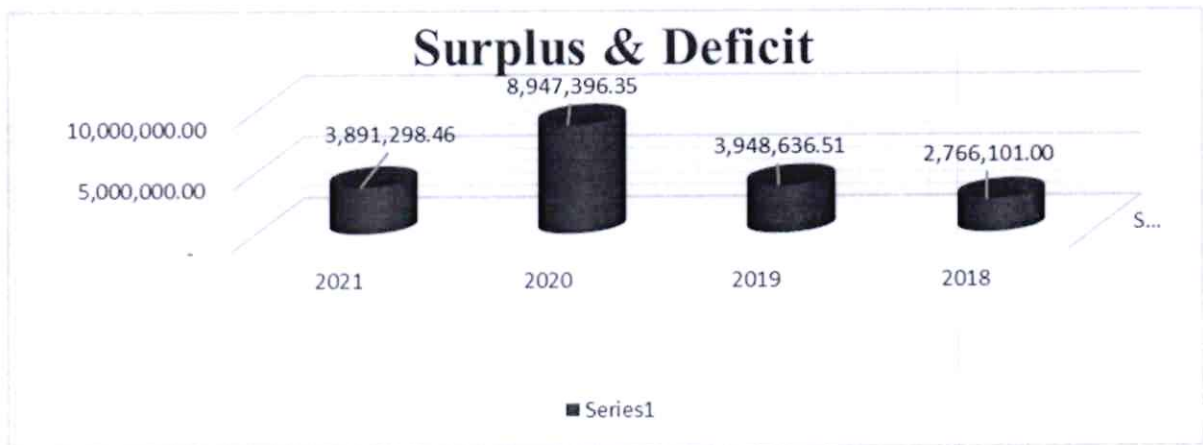
Office of the Auditor General
Anniversary Towers, University Way
P.O. Box 30084
GPO 00100
Nairobi, Kenya

3. Summary Report of Performance of The School

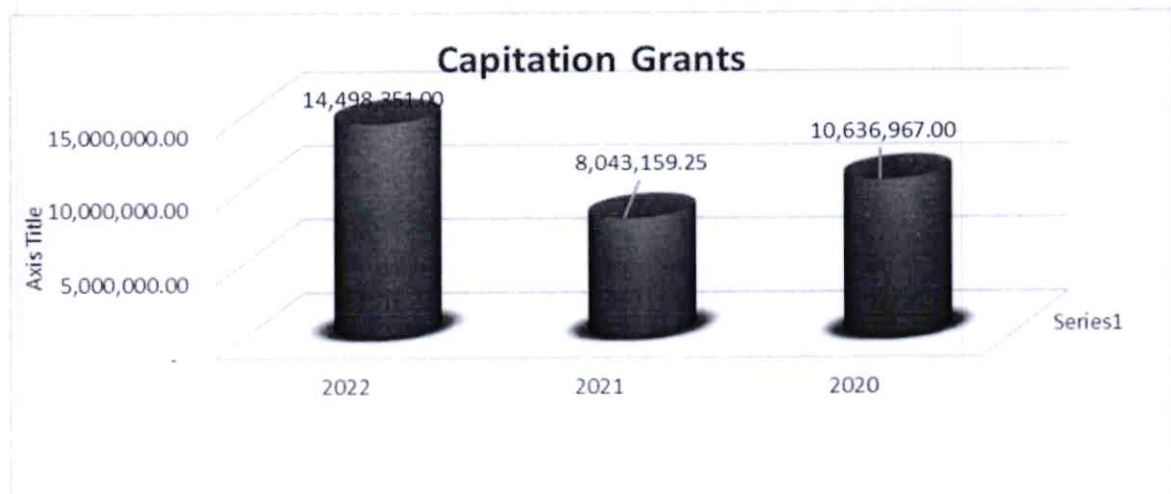
The following is a summary report of the performance of the school against the set performance evaluation criteria:

a) Financial performance:

Year	2022	2021	2020
Amount	3,891,298	8,947,396	2,766,101

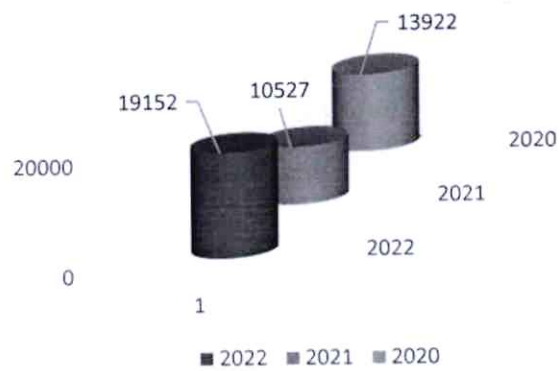


Year	2022	2021	2020
Amount	14,498,351	8,043,159	10,636,967



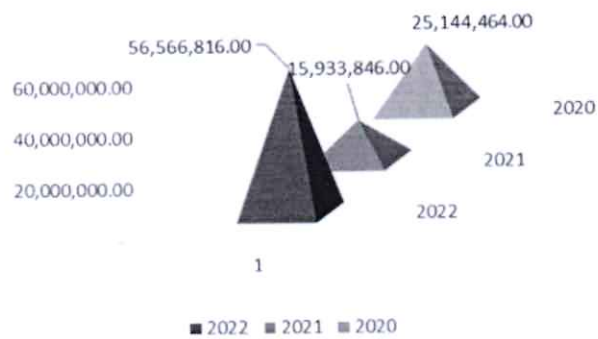
Year	2022	2021	2020
Amount	19,152	10,527	13,922

Capitation Grant Per Student



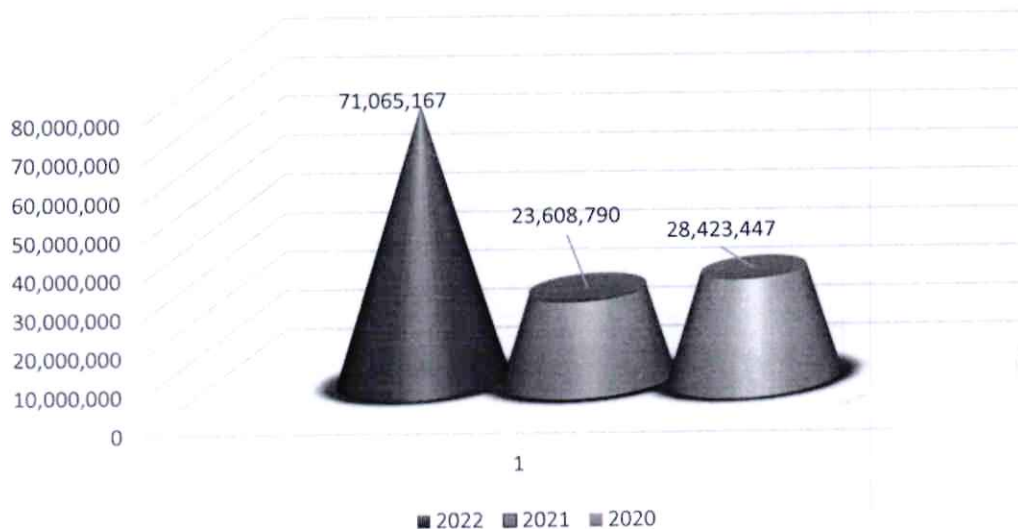
Year	2022	2021	2020
Amount	56,566,816	15,933,846	25,144,464

Other Incomes



Year	2022	2021	2020
Amount	71,065,167	23,608,790	28,423,447

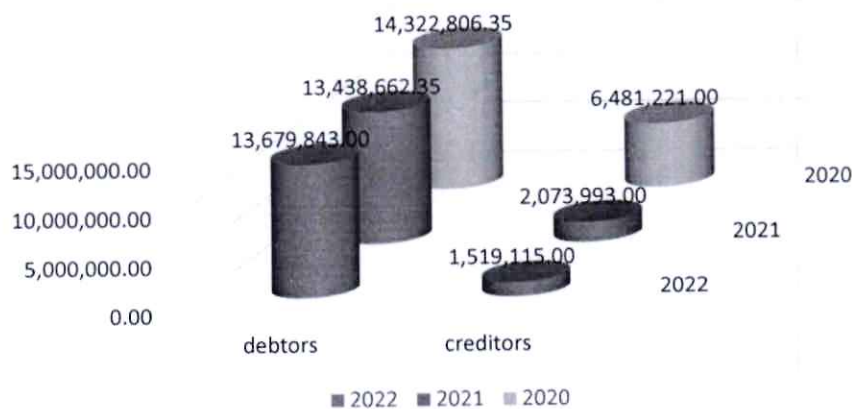
Overview Of Growth In Expenditure

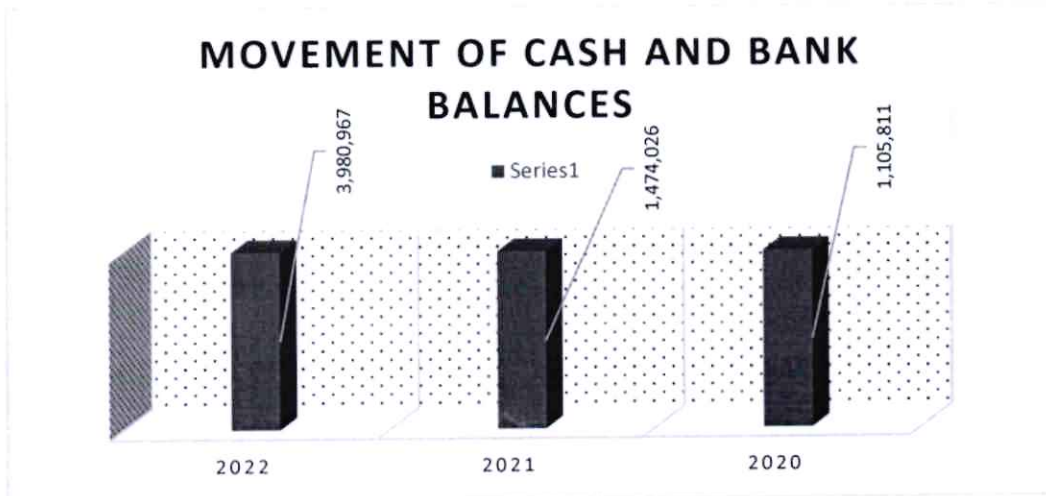


YEAR
DEBTOR
CREDITOR

	2022	2021	2020
DEBTOR	2,516,668.10	13,679,843.00	13,438,662.35
CREDITOR	2,884,353.00	0	2073993

Movement Of Debtors And Creditors





b) Teacher Student ratio:

	<i>30th June 2021</i>
<i>Teacher to Student Ratio</i>	<i>1:30</i>
<i>number of teachers recruited and posted to the school within the year</i>	<i>3</i>
<i>number of teachers that were transferred/ retired</i>	<i>2</i>
<i>number of teachers employed by TSC</i>	<i>28</i>
<i>number employed by BOM</i>	<i>5</i>

<i>Number of teachers each subject</i>	
<i>Math</i>	9
<i>English</i>	7
<i>Kiswahili</i>	5
<i>Biology</i>	4
<i>Physics</i>	2
<i>Chemistry</i>	6
<i>History</i>	4
<i>Geography</i>	3
<i>C.R.E</i>	7
<i>Business studies</i>	1
<i>Agriculture</i>	2
<i>Computer</i>	0
<i>Home science</i>	1

c) Mean score in the 2022 KCSE:

<i>Year</i>	<i>2019</i>	<i>2020</i>	<i>2021</i>
<i>Mean</i>	4.3	4.131	4.563
<i>Number of students that have since transitioned to institutions of higher learning</i>	67	67	74

d) Number of Candidates in the 200 KCSE:

<i>Year</i>	<i>2019</i>	<i>2020</i>	<i>2021</i>
<i>Candidates sitting for KCSE</i>	161	176	149

e) Capacity of the school:

<i>Year</i>	<i>2019</i>	<i>2020</i>	<i>2021</i>
<i>number of students</i>	789	817	803
<i>number of dormitories</i>	4	4	5
<i>number of dining hall</i>	1	1	1
<i>number of laboratories</i>	2	2	2
<i>number of toilets</i>	48	48	64
<i>number of classes</i>	14	15	16

f) Development projects carried out by the school:

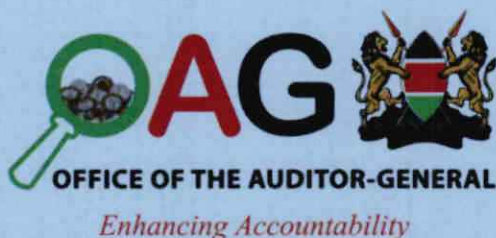
<i>year</i>	<i>Projects</i>	<i>Fund Sources</i>	<i>As At June 30th 2022</i>
2019	<i>Generator Class</i>	<i>M.O.E Parents</i>	<i>Completed Completed</i>
2020	<i>Class</i>	<i>M.O.E</i>	<i>Completed</i>
2021	<i>Class Dorm Exhaustible Toilet</i>	<i>Parent M.O.E Parents</i>	<i>Completed Completed Completed</i>

NANCY MACHARIA



REPUBLIC OF KENYA

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NAIROBI

REPORT OF THE AUDITOR-GENERAL ON KAMANDURA GIRLS HIGH SCHOOL FOR THE YEAR ENDED 30 JUNE, 2022 - KIAMBU COUNTY

PREAMBLE

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

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

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

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of Kamandura Girls High School - Kiambu County set out on pages 15 to 31, which comprise of the statement of assets and liabilities as at 30 June, 2022, and the statement of receipts and payments, statement of

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

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of Kamandura Girls High School - Kiambu County as at 30 June, 2022, 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 Public Finance Management Act, 2012 and the Basic Education Act, 2013.

Basis for Qualified Opinion

1. Inaccuracies in the Financial Statements

The following inaccuracies were noted in the financial statements:

- i. Included in Note 4 to the financial statements is an amount relating to hire of ground and school bus that was erroneously captured as Kshs.36,0 and Kshs.24,0 instead of Kshs.36,000 and Kshs.24,000 respectively for the current and prior year.
- ii. The statement of receipts and payments and statement of cashflows reflects an amount of Kshs.11,758,207 in respect to payments for operations while corresponding Note 6 to the financial statements reflects Kshs.11,051,608 resulting to unexplained variance of Kshs.706,599. Further, the statement of cashflows reflects capitation grants for operations of Kshs.11,679,829 while the statement of receipts and payments reflects Kshs.11,051,608 resulting to unexplained variance of Kshs.628,221. In addition, the statement of cashflows include net increase in cash and cash equivalent of Kshs.2,506,940 whose source has not been established.
- iii. The statement of assets and liabilities reflects a balance of Kshs.3,978,360 in respect to bank balances while corresponding Note 8 to the financial statements reflects a balance of Kshs.3,233,117 resulting to unexplained variance of Kshs.745,243.
- iv. Note 6 to the financial statements reflects an amount of Kshs.3,735,901 in respect to repairs, maintenance and improvements while the supporting ledger reflects Kshs.4,442,500 resulting to unexplained variance of Kshs.706,599.
- v. Note 7 to the financial statements reflects an amount of Kshs.27,524,699 in respect to repairs, maintenance and improvements while the supporting ledger reflects Kshs.25,932,273 resulting to unexplained variance of Kshs.1,592,426.
- vi. The statement of receipts and payments reflects total receipts of Kshs.71,065,167 while a re-computation gives Kshs.70,436,946 resulting to a variance of Kshs.628,221.

vii. The statement of receipts and payments and statement of assets and liabilities reflects a surplus of Kshs.3,303,0 instead of Kshs.3,303,000.

viii. The following variances were noted between the financial statements comparative balances and 2020/2021 financial statements;

Component	Financial Statements Comparative Balances (Kshs.)	2020/2021 Financial Statements Balances (Kshs.)	Variance (Kshs.)
School Fund Income – Parents Contribution	15,462,106	11,634,682	3,827,424
School Fund Income – Other Receipts	140,130	9,085,925	(8,945,795)
Boarding and School Fund Payments	11,306,440	11,305,519	921
Bank Balances	1,469,566	1,488,576	(19,010)
Accounts Receivables	13,438,662	14,544,659	(1,105,997)
Accounts Payables	2,073,993	9,363,451	(7,289,458)
Fund Balance Brought Forward	8,947,396	6,674,243	2,273,153
Surplus	3,891,298	62,086	3,829,212
Total	56,729,591	64,159,141	(7,429,550)

In the circumstances, the accuracy and completeness of the financial statements for the year ended 30 June, 2022 could not be confirmed.

2. Misclassification of Personnel Emoluments

The statement of receipts and payments and as disclosed in Notes 6 and 7 to the financial statements reflects Nil balances in respect to personnel emoluments. However, review of the payroll data revealed that the School paid salaries totalling Kshs.6,376,538 to Board of Management teachers and non-teaching staff during the year under review which were incorrectly recorded under operations (Note 6) in the "others" account and boarding and school fund payments (Note 7) under "others". This misclassification resulted in a misstatement of Kshs.6,376,538 in the financial statements.

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

3. Understatement of the Parents Contribution/Fees - School Fund Account

The statement of receipts and payments and as disclosed in Note 3 to the financial statements reflects an amount of Kshs.48,722,225 in respect to school fund income - parents' contributions. However, the schedule for the actual fee collected for the year reflects a total collection of Kshs.68,976,337 resulting to unexplained variance of Kshs.20,254,112.

In the circumstances, the accuracy and completeness of the school fund income - parents contribution amount of Kshs.48,722,225 could not be confirmed.

4. Cash and Cash Equivalents

4.1 Inaccuracies in Bank Balances

The statement of assets and liabilities and as disclosed in Note 8 to the financial statements reflects a balance of Kshs.3,978,360 in respect to bank balances as at 30 June, 2022 while Note 8 reflects Kshs.3,233,117 resulting to a variance of Kshs.745,243.

Further, review of documents revealed the following inaccuracies:

Account Name	Bank	Financial Statements (Kshs)	Cashbook (Kshs)	Variance (Kshs)
Tuition Account	NBK	173,942	25,752	148,190
Operations Account	NBK	64,398	1,413	62,985
Savings Account	NBK	52,500	-	52,500
School Fund Account/Boarding	Family	212,816	-	212,816
School Fund Account/Boarding	NBK	1,675,182	241	1,674,941
Total		2,178,838	27,406	2,151,432

In the circumstances, the accuracy and completeness of the bank balance of Kshs.3,978,360 could not be confirmed.

4.2 Unsupported Bank Balances

The statement of assets and liabilities reflects a balance of Kshs.3,978,360 in respect to bank balances as at 30 June, 2022 which further includes Kshs.503,356 in respect to four (4) bank balances that were not supported as detailed below:

Account Name	Bank	Amount (Kshs.)	Observations
Tuition Account	NBK	173,942	The bank reconciliation statement as at 30 June, 2022 indicated bank statement balance of Kshs.39,513 instead of Kshs.29,513 as per the certificate of bank balance resulting to a variance of Kshs.10,000.
Operations Account	NBK	64,398	The bank reconciliation statement as at 30 June, 2022 indicated bank statement balance of Kshs.117,278 instead of Kshs.39,737 as per the certificate of bank balance resulting to a variance of Kshs.77,541.
School Fund Account/Boarding	Family	212,816	Balance not supported with a cashbook.

Account Name	Bank	Amount (Kshs.)	Observations
Savings Account	NBK	52,500	Balance was not supported with cashbook, bank reconciliation statements, bank statement and certificate of bank balance.
Total		503,656	

In the circumstances, the accuracy and completeness of the bank balance of Kshs.3,978,360 could not be confirmed.

5. Accounts Receivables

5.1 Unsupported Student Accounts Receivables

The statement of assets and liabilities and as disclosed in Note 11 to the financial statements reflects a balance of Kshs.13,679,843 in respect to accounts receivable as at 30 June, 2022. However, the schedule for the fee arrears as at 30 June, 2022 reflects a balance of Kshs.4,955,829 resulting to unexplained variance of Kshs.8,724,014.

In the circumstances, the accuracy and completeness of the accounts receivables balance of Kshs.13,679,843 as at 30 June, 2022 could not be confirmed.

5.2 Long Outstanding Receivables

The statement of assets and liabilities reflects accounts receivables balance of Kshs.13,679,843 in respect of fees arrears as disclosed in Note 11 to the financial statements. Included in the balance are receivables amounting to Kshs.11,000,342 which had been outstanding for more than two (2) 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 and full recoverability of the outstanding receivables balance of Kshs.13,679,843 could not be confirmed.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the Kamandura Girls High School Management in accordance with ISSAI 130 on 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 judgment, are of most significance in the audit of the financial statements. There were no key audit matters to report in the year under review.

Other Matter

Unresolved Prior Year Matters

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, 2022.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

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

Basis for Conclusion

1. Ineffectiveness in the Distribution of Text books by the Ministry of Education

During the year ended 30 June, 2022, the School received various textbooks from the Ministry of Education. It was observed that the School had received an excess of ninety-eight (98) copies of each of the following eight textbooks: Blossoms of the Savannah, Inheritance, A Doll's House, Chozi La Heri, Kigogo, Tumbo Lisiloshiba, The Pearl, and Memories we Lost. Consequently, the textbooks were not distributed fairly among the students.

In the circumstances, the effectiveness in the distribution of text books by the Ministry of Education could not be confirmed.

2. Irregular Transfers of Funds to Kenya Secondary Schools Heads Association (KESSHA)

The statement of receipts and payments and as disclosed in Note 7 to the financial statements reflects an amount of Kshs.54,065,952 in respect to boarding and school fund payments which includes Kshs.529,720 paid as activity which further includes Kshs.179,500 paid to Limuru District Secondary Schools Heads Association.

In addition, the statement of receipts and payments reflects an amount of Kshs.11,758,207 in respect to payments for operations which includes Kshs.505,800 paid to 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.685,300 could not be confirmed.

3. Late Submission of Financial Statements for Audit

During the year under review, Management submitted the financial statements to the Auditor-General on 11 May, 2024 instead of the statutory deadline of 30 September, 2022. This was contrary to the Ministry of Education circular Ref.MOE/DSAS/FIN/17/1/17 dated 19 August, 2021 which stated that the School's financial statements should be ready by 30 September, 2022 in compliance with Section 81 of the Public Finance Management Act, 2012 on preparation of the financial statements.

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

4. Non-Compliance with Public Sector Accounting Standards Board (PSASB) Reporting Template

The Management prepared and submitted the annual reports and financial statements for the year ended 30 June, 2022 to the Auditor General. However, there was no disclosure regarding the change in the preparation of financial statements from a calendar year to Government fiscal year, nor was there any mention of the lack of comparability due to the current financial period covering twelve (12) months, compared to the comparative balances for the financial year 2020/2021, which covered only six (6) months from January, 2021 to June, 2021.

Further, the financial statements balances were not rounded off to the nearest shilling as per the reporting template. Also, the financial statements pagination is not correctly done. In addition, the statement of budgeted versus actual amounts does not have totals column under each category of receipts and payments.

In the circumstances, the presentation and disclosure of the financial statements could not be confirmed.

5. Failure to Prepare School Improvement Plan

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

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

The audit was conducted in accordance with ISSAI 4000. The standard requires that I comply with ethical requirements and plan and perform the audit to obtain assurance about whether the activities, financial transactions and information reflected in the financial statements are in compliance, in all material respects, with the authorities that

govern them. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

REPORT ON 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 overall governance were not effective.

Basis for Conclusion

1. 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), 2015 which states that, the internal audit unit of a National Government entity to assess effectiveness of the School through an internal performance appraisal commenting on its effectiveness in the annual report to The National Treasury

In the circumstances, the School did not benefit from the oversight role and advice from the audit committee and the internal audit function.

2. Weak IT Internal Controls

Review of the School Information Communication Technology (ICT) environment revealed that apart from physical records, the School uses a computerized information management system i.e. School Academic Management Information System for academic and accounts departments. However, Management did not provide an approved ICT policy, disaster recovery plan and an ICT strategic plan for audit review.

In the circumstances, the reliability, integrity and recoverability of the School data in case of loss could not be confirmed.

3. Incomplete Assets Register and Lack of Ownership Documents

The financial statements reflect nil balance in respect to summary of fixed assets as at 30 June, 2022. Review of the list of assets provided revealed that the School owns assets. However, the value of the assets, the date when the assets were acquired, the location of the assets and any additions during the year have not been disclosed

In addition, there were no valuation reports for the land, a clear indication that the land had not been revalued since the date of acquisition.

Further, Management did not provide the title deed or any other ownership documents showing that the motor vehicle and land on which the School stands actually belongs to the School. Also, Management did not provide the most recent update on the progress made on acquisition of the ownership documents.

In the circumstances, the valuation, ownership, existence, completeness, location and security of the assets 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 overall governance.

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

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

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

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

Auditor-General's Responsibilities for the Audit

The audit objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error

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

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

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

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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by Management.

- Conclude on the appropriateness of Management's use of the applicable basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the School's ability to continue to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the School to cease to continue to sustain its services.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the School to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

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

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


FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

22 January, 2025

6. Statement Of Receipts and Payments For the Year Ended 30th June 2022

DESCRIPTION OF VOTE HEAD	Note	2021-2022 Kshs	2021 Kshs
RECEIPTS			
Capitation grants for tuition	1	2,818,522	1,065,439
Capitation grants for operations	2	11,051,608	6,977,720
School Fund Income- Parents' Contributions	3	48,722,225	15,462,106
School Fund Income- Other receipts	4	7,844,591	140,130
		-	
TOTAL RECEIPTS		71,065,167	23,645,305
PAYMENTS			
Payments for Tuition	5	2,724,142	1,026,200
Payments for operations	6	11,758,207	7,421,366
Boarding and school fund payments	7	54,065,952	11,306,440
TOTAL PAYMENTS		67,762,167	19,754,006
SURPLUS/DEFICIT		3,303,0	3,891,298

The school financial statements were approved on 11 JUN 2024 and signed by:



Name:

Chair BOM

Date:

Name:

School Principal/ Secretary to BOM

Date:

Name:

Bursar/ Finance Officer

Date:

7. Statement of Assets and Liabilities As At 30th June 2022

	Note	2021-2022 Kshs	2021-2020 Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	8	3,978,360.35	1,469,566.75
Cash Balances	9	2,606.21	4,459.21
Short term Investment	10	-	-
Total Cash and Cash Equivalents		3,980,966.56	1,474,025.96
Account's receivables	11	13,679,843.25	13,438,662.35
TOTAL FINANCIAL ASSETS		17,660,809.81	14,912,688.31
FINANCIAL LIABILITIES			
Accounts Payable	12	1,519,115	2,073,993.50
NET FINANCIAL SSETS		16,141,694.81	12,838,694.81
REPRESENTED BY		16,141,694.81	12,838,694.81
Fund balance b/fwd 1st July...	13	12,838,694.81	8,947,396.35
Surplus/Deficit for the year		3,303,0	3,891,298.46
NET FINANCIAL POSITION		16,141,694.81	12,838,694.81
FINANCIAL ASSETS			

The school's financial statements were approved on 11 JUN 2022 and signed by:

Name:

Chair BOM

Date:

Name:

School Principal/ Secretary
to BOM

Date:

Name:

Bursar/ Finance Officer

Date:

8. Statement of Cash Flows for the Year Ended 30th June 2022

		2021-2022	2020-2021
		Kshs	Kshs
Receipts for operating income			
Receipts from operating activities			
Capitation grants for tuition	1	2,818,522	1,065,439.25
Capitation grants for operations	2	11,679,829	6,977,720
School fund income- Parents contributions/ fees	3	48,722,225	15,462,106
School fund income- other receipts	4	7,844,591	140,130
Total receipts		71,065,167.00	23,645,395.25
Payments			
Payments for Tuition		2,724,142	1,026,200
Payments for operations		11,758,207	7,421,366
Boarding and school fund payments		54,065,952	11,306,440
Total payments		68,548,301	19,754,006
Net cash flow from operating activities		2,516,866	3,891,389
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets		0	0
Acquisition of Assets		0	0
Proceeds from investments		0	0
Net cash flows from Investing Activities		0	0
NET CASHFLOW FROM FINANCING ACTIVITIES			
Proceeds from borrowings/ loans		0	0
Repayment of principal borrowings		0	0
Net cash flows from Financing Activities			
NET INCREASE IN CASH AND CASH EQUIVALENT		2,506,940.60	368,214.96
Cash and cash equivalent at BEGINNING of the year		1,474,025.96	1,105,811
Cash and cash equivalent at END of the year		3,980,966.56	1,474,025.96

The school's financial statements were approved on _____ 2022 and signed by:



.....
Name:

Chair BOM

Date:

Name: *Nancy Mathera*
School Principal/ Secretary
to BOM

Date:

Name:

Bursar/ Finance Officer

Date:

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

Receipt/expenses Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	c = a+b	d	e = c-d	f = d/c %
	Kshs	Kshs			Kshs	Kshs
RECEIPTS						
(1) CAPITATION GRANT ON TUITION						
Tuition	3,315,200	0	3,315,200	2,818,522	496,678	18%
(2) CAPITATION GRANT ON OPERATIONS		0			0	
Repairs and maintenance	4,080,000	0	4,080,000	4,034,500	45,500	1%
Medical	163,200	0	163,200	158,800	4,400	3%
others	7,670,400	0	7,670,400	7,486,529	183,871	2%
Activity	1,224,000	0	1,224,000	0	1,224,000	0%
SMASSE	163,200	0	163,200	163200	0	0%
	-				0	0%
(3) FEES CHARGED ON PARENTS					0	
Repairs and maintenance	2,080,000	5,115,000	7,195,000	5,470,865	1,724,135	32%
Others	13,416,800	0	13,416,800	15,004,223	-1,587,423	-11%
Activity	260,000	0	260,000	420,895	-160,895	-38%

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

(1) EXPENDITURE FOR TUITION						
Tuition	3,315,200	0	3,315,200	2,724,142	591,058	22%
PAYMENTS FOR OPERATIONS						
Repairs and maintenance	4,080,000	0	4,080,000	3,735,901	344,099	9%
Activity	1,224,000	0	1,224,000	505,800	718,200	142%
Medical	1,632,000	0	1,632,000	0	0	0%
Others	7,670,400	0	7,670,400	6,809,907	860,493	13%
EXPENDITURE FOR SCHOOL FUND						
Repairs and maintenance	2,080,000	5,115,000	7,195,000	8,196,392	-1,001,392	-12%
Activity	260,000	0	260,000	529,720	-269,720	-51%
Others	13,416,800	0	13,416,800	8,729,697	4,687,103	54%
Lunch Programme	26,403,200	0	26,403,200	27,524,699	-1,121,499	-4%

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 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*. 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. In0kind contributions

In0kind 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 in0kind 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 equivalent

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.

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 fulfilment of obligations by the contractor and to hold deposits on behalf of third parties. Payables also include expenditure incurred for the purchase of goods, works and services that has 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 2021.

11. Notes To The Financial Statements

1 Government Grants for Tuition

Description	2021/2022	2021
	Kshs	Kshs
Text books		0
Exercise books		0
Laboratory equipment's and apparatus		0
Teaching/learning materials	2,818,522	1,065,439.25
chalks		0
Internal exams		0
Reference books		0
Total	2,818,522	1,065,439.25

2 Government Grants for Operations

Description	Insert Current 20 22	2021
	Kshs	Kshs
Personnel emoluments		
Repairs and maintenance	4,034,500	3,274,0
Local transport / travelling		0
Electricity and water		0
Medical	158,800	0
Administration costs		0
others	7,486,529	3,703,720
Activity		0
Total	11,679,829	6,977,720

3 School Fund Income 0 Parents Contribution/Fees

Description	2021/2022	2021
	Kshs	Kshs
Personnel emoluments		
Repairs and maintenance	5,470,865	2,525,872
Local transport / travelling		0

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

Description	2021/02/022	2021
	Kshs	Kshs
Electricity and water		0
others	15,004,223	3,915,559
Administration costs		0
Boarding Equipment and Stores	27,826,242	8,945,795
Activity	420,895	74,880
Total	48,722,225	15,462,106

4 Miscellaneous Incomes

Description	2021/02/022	2021
	Kshs	Kshs
Fee on Boarding Equipment and Stores		
Hire ground and school bus	36,0	24,0
House rent		0
School farm		0
Sales of borehole water		0
Losses/Damages		0
Interest income		0
PA0donations, school van project		0
Uniform	7,808,591	116,130
Total	7,844,591	140,130

Notes to the Financial Statements (continued)

5 Tuition

Description	2021/02022	2021
	Kshs	Kshs
Text books		0
Exercise books		0
Laboratory equipment's and apparatus		0
Teaching/learning materials		
chalks		0
Internal exams		0
Reference books		0
Bank charges		0
Creditors 2021		0
Tuition	2,742,142	1,026,200
Total	2,742,142	1,026,200

6 Operations

Description	2021/02022	2021
	Kshs	Kshs
Personal Emoluments	0	0
Service Gratuity	0	0
Administration Cost	0	0
Repairs and maintenance & improvements	3,735,901	3,310,867
Local transport / travelling	0	0
Electricity and water	0	0
Medical	0	0
Activity Expenses	505,800	0
SMASSE	0	0
Others	6,809,907	4,110,499
TOTAL	11,051,608	7,421,366

Notes to the Financial Statements (continued)

Description	2021/02022	2021
	Kshs	Kshs
Construction of classrooms	0	0
Construction of laboratory	0	0
Construction of dormitory	0	0
Purchase of furniture	0	0
Purchase of equipment	0	0
Purchase of apparatus	0	0
Drilling of boreholes	0	0
Others (specify)	0	0
Total	0	0

7 Boarding And School Fund

Description	2021/02022	2021
	Kshs	Kshs
BES (LUNCH)	27,524,699	8,224,548
RMI	8,196,392	343,094
EWC	0	0
LT@T	0	0
ACTIVITY	529,720	0
ADMIN COSTS	1,225,220	0
Personal emolument	0	0
Medical	0	0
Hire ground and school bus	285,474	100,0
House rent	0	0
School farm	0	0
P.A Donation, Infrastructure grant	0	0
others	8,729,697	2,466,048.79
Expenses on Income Generating Activities	0	0
Fee on Boarding Equipment and Stores	0	0
Uniform	7,574,750	172,750
Insurance Cost (Life Property)	0	0
Loan Principal repayment	0	0
Loan Interest repayment	0	0

TOTAL	54,065,952	11,306,440.79
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Notes to the Financial Statements (continued)

8 Bank Accounts

Account Name & Currency	Status	Bank Account Number	2021/02/2022
	Active/Dormant		Kshs
Tuition Account	010250505020	173,942	41,562
Operations Account	01025050502001	64,398	63,241
School Fund Account/Boarding [family]	0470010131	212,816	134,054
School Fund Account/Boarding NBK	010210505020	1,675,182	100,351
Savings Account	012420505020	52500	883,028
Income generating activities Account			0
Infrastructural Account	01025050502002	1,054,279	347,680
Farm Account			0
Total		3,233,117	1,569,916

9 Cash In Hand

Description	2021/02/2022	2021
	Kshs	Kshs
Tuition Account	0	0
Operation Account	210	210
School Fund account	2,396	4,249
Total	2,606	4,459

10 Short Term Investments

Description	2021/02/2022	2021
	Kshs	Kshs
Cooperative Shares	0	0
Treasury Bills	0	0
Fixed Deposit accounts	0	0
Other Investments	0	0
Total	0	0

Notes to the Financial Statements (continued)

11 Accounts Receivable

Description	2021/2022	2021
	Kshs	Kshs
	Kshs	
Fees arrears	13,679,843.25	13,438,662
Other nonfees receivables		0
Salary advances		0
Imprest		0
TOTAL	13,679,843.25	13,438,662

13 b Ageing Analysis of Accounts Receivable

Description	2021/2022		Insert Comparative 2021	
	Kshs		Kshs	
	Current FY	% of the total	Comparative FY	% of the total
Less than 1 year	241,181	2%	2,438,320	13%
Between 10 2 years	2,438,320	18%	3,506,395	47%
Between 203 years	6,829,041	50%	4,049,338	28%
Over 3 years	4,171,301	30%	3,444,609	12%
Total (should tie to note 13 a)	13,679,843	100%	13,438,662	100%

12 Accounts Payable

Description	2021/2022	2021
	Kshs	Kshs
Trade Creditors (See Ageing Below and Appendix 1)	0	1,234,841
Prepaid Fees	1,519,115	839,152
Retention Monies	0	0
Unpaid salaries and statutory deductions	0	0
Caution money	0	0
Other payables (<i>specify</i>)	0	
Total	1,519,115	2,073,993

Notes to the Financial Statements (continued)

14a. Ageing Analysis of Accounts Payable

Description	2021/2022		Insert Comparative 2021	
	Kshs		Kshs	
	Current FY	% of the total	Comparative FY	% of the total
Less than 1 year	1,519,115	100%	0	%
Between 10 2 years	0	0%	0	%
Between 203 years	0	0%	0	%
Over 3 years	0	0%	0	%
Total (should tie to note 14)	1,519,115	100%	0	%

13 Fund Balance Brought Forward

Description	2021/2022	2021
	Kshs	
Description	2020/2021	
	Kshs	
Bank balances	1,469,566.75	1,101,808.79
Cash balances	4,459	4,002
Short Term Investments	0	0
Receivables	13,438,662.35	14,322,806.35
Payables	2,073,993.50	6,481,221
Total	12,838,694.81	8,947,396.14

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.

14 Non-current Liabilities Summary

Description	2021 Kshs	2022 Kshs
Bank Loans	0	0
Outstanding Leases	0	0
Hire Purchase	0	0
Gratuity And Leave Provision	0	0
Others (specify)	0	0
Total	0	0

15 Biological assets

Description	Numbers	2021 Kshs	2022 Kshs
Cattle		0	0
Goats		0	0
Trees		0	0
Coffee Or Tea Plantation		0	0
Poultry		0	0
Others (specify)		0	0
Total		0	0

16 Borrowings

Description	2021 Kshs	2022 Kshs
Borrowings at beginning of the year	0	0
Borrowings during the year	0	0
Repayments during the year	(0)	(0)
Balance at the end of the year	0	0

Other important disclosure notes

17 Stock/ Inventory

Description	2021	2022
	Kshs	Kshs
Food stuffs	0	0
Lab consumables	0	0
Farm produce	0	0
Medication	0	0
Construction Materials	0	0
Others (specify)	0	0
	0	0

18 Progress On Follow Up Of Auditor Recommendations

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

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:.....
 1017-00217, LIMURU

Sign and Date

Principal

12. Annexes

Annex I 0 Analysis of Pending Accounts Payable

Supplier Of Goods Or Services	Original Amount	Date Contracted	Amount Paid To Date	Outstanding Balance Current 2022	Outstanding Balance Comparative 2021	Comments
	A	B	C	d = a-bc		
	Kshs.	Kshs.	Kshs.	Kshs.	Kshs.	
Construction Of Buildings						
1.						
2.						
3.						
Sub0Total						
Supply Of Goods						
4.						
5.						
Sub0Total						
Supply Of Services						
6.						
7.						
8.						
Sub0Total						

11/18/88



11/18/88

11/18/88

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

Supplier Of Goods Or Services	Original Amount	Date Contracted	Amount Paid To/Date	Outstanding Balance Current 2022	Outstanding Balance Comparative 2021	Comments
Grand Total						

Annex 2 – Summary of Fixed Assets Register

Asset Class	Historical Cost b/f (Kshs) 1 st July 2022	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost c/f (Kshs) 30 th June 2022
Land				
Buildings And Structures				
Motor Vehicles				
Office Equipment, Furniture And Fittings				
Textbooks				
ICT Equipment				
Tools And Apparatus				
Other Machinery And Equipment				
Heritage And Cultural Assets				
Intangible Assets0 Soft Ware				
Total				

