

REPUBLIC OF KENYA



*Enhancing Accountability*

THE NATIONAL ASSEMBLY PADDU I AID	
REPORT: 23 NOV 2023	DAY: Thurs
TABLED BY:	Hon. Mmani Chunguwa, MP Leader of the Majority Party
CLERK-AT-TABLE:	Miriam Moko

PARLIAMENT  
OF KENYA  
LIBRARY

**THE AUDITOR-GENERAL**

**ON**

**KITUMBI HIGH SCHOOL**

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

**TAITA/TAVETA COUNTY**

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

01 AUG 2023

RECEIVED

Revised 30<sup>th</sup> June 2022



---

***KITUMBI HIGH SCHOOL***  
**PUBLIC SECONDARY SCHOOL**

**ANNUAL REPORT AND FINANCIAL STATEMENTS  
(REVISION)**

**FOR THE FINANCIAL YEAR ENDED  
30<sup>th</sup> June 2022**

---

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



**KITUMBI HIGH SCHOOL**  
**PUBLIC SECONDARY SCHOOL**  
**Annual Report and Financial Statements**  
**For the year ended 30<sup>th</sup> June 2022**

**TABLE OF CONTENTS**

<i>S/NO.</i>	<i>NAME</i>	<i>PAGE</i>
<i>1.</i>	<i>KEY SCHOOL INFORMATION AND MANAGEMENT</i>	<i>02</i>
<i>2.</i>	<i>SUMMARY REPORT OF PERFORMANCE OF THE SCHOOL</i>	<i>06</i>
<i>3.</i>	<i>STATEMENT OF SCHOOL MANAGEMENT RESPONSIBILITY</i>	<i>08</i>
<i>4.</i>	<i>REPORT OF THE INDEPENDENT AUDITORS ON THE ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDING 30<sup>TH</sup> JUNE 2022</i>	<i>08</i>
<i>5.</i>	<i>STATEMENT OF RECEIPTS AND PAYMENTS PERIOD TO 30<sup>TH</sup> JUNE 2022</i>	<i>09</i>
<i>6.</i>	<i>STATEMENT OF FINANCIAL ASSETS AND FINANCIAL LIABILITIES AS AT 30<sup>TH</sup> JUNE 2022</i>	<i>10</i>
<i>7.</i>	<i>STATEMENT OF CASH FLOWS FOR THE PERIOD ENDED 30<sup>TH</sup> JUNE 2022</i>	<i>11</i>
<i>8.</i>	<i>STATEMENT OF BUDGETED VERSUS ACTUAL AMOUNT FOR THE YEAR ENDED 30<sup>TH</sup> JUNE 2022</i>	<i>12</i>
<i>10.</i>	<i>SIGNIFICANT ACCOUNTING POLICIES</i>	<i>13</i>
<i>11.</i>	<i>NÔTES TO THE FINANCIAL STATEMENTS</i>	<i>14</i>

## I. KEY SCHOOL INFORMATION AND MANAGEMENT

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

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

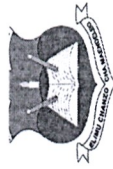
The school was registered in 17<sup>th</sup> JUNE 1975 under registration number 2497GP17/6/75 and is currently categorized as a *Sub County* public school established, owned or operated by the Government.

The school is a day/boarding school and had 292 numbers of students as at 30<sup>th</sup> June 2022. It has 2 streams and 15 teachers of which 5 teachers are employed by the School Board of Management.

### (a) 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	Joshua Muia	Chairman	18.6.2019
2	Kennedy Ogola	Secretary - Principal	18.6.2019
3	Asmand Mlati	Member	18.6.2019
4	Philimone Mwakilenge	Member	18.6.2019
5	Eunice Mwadime	Member	18.6.2019
6	Wakesho Mwakisakenyi	Member	18.6.2019
7	Donald Bongoli	Member	18.6.2019
8	Branstone Minjawasi	Member – Rep CEB	18.6.2019
9	Dennis Mwangi	Member Rep Teachers	18.6.2019
10	Francisca Mrombo	3 Members - Sponsor	18.6.2019
11	Loice Nyambu	Member - Community	18.6.2019
12	Isack Mwadime	MemberSpecial Needs	18.6.2019
13	President	Rep Students	18.6.2019
14	Solomon Mwadime	Co-opted.	18.6.2019
15	Rose Maghanga	Co-opted.	18.6.2019
16	Robinson Mkala	Co-opted.	18.6.2019



**ALLUMBI HIGH SCHOOL**  
**PUBLIC SECONDARY SCHOOL**  
**Annual Report and Financial Statements**  
**For the year ended 30<sup>th</sup> June 2022**

**KEY SCHOOL INFORMATION AND MANAGEMENT (Continued)**

**The functions of the School Board of Management include:**

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

**(b) Committees of the Board**

*Provide the names of the various committees of the Board established by the Board and the names of the committee members:  
(SEE ATTACHED LIST OF COMMITTEES)*

Ref:	Name of Committee	Names of Members	Designation	Number of meetings attended during the year
1.	<b>Executive Committee</b>	Joshua Muiwa Kennedy .O. Alimi Robinson Mkala Bongoli Mkala Philimon Mwakilenge	Chairperson BOM Secretary P.A chairperson Vice chairperson Member	One
2.	<b>Audit Committee</b>	Louis Nyambu Isaac Mwadime Branstone Mjawasi	Chairperson Secretary Member	One
3.	<b>Academic Committee</b>	Eunice Mwadime Dennis Mwangi Branstone Mjawasi	Chairperson Secretary Member	One



**KITUMBI HIGH SCHOOL**  
**PUBLIC SECONDARY SCHOOL**  
**Annual Report and Financial Statements**  
**For the year ended 30<sup>th</sup> June 2022**

4.	Development Committee	Solomon Kilambo Rose Maghanga Asmand Mlati	Chairperson Secretary Member	Three
5.	Discipline and Welfare Committee	Bongoli Donald Deputy Principal Francisca Mrombo	Chairperson Secretary Member	Two
6.	Finance, procurement and general purposes Committee	Philimon Mwakilenge Wakesho Mwakisakenyi Robinson Mkala	Chairperson Secretary Member	One
7.	Adhoc Committee (If any)	None	N/A	N/A

**(c) School Operation Management**

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

Ref:	Designation	Name	TSC Number/Id No
1	Principal	Kennedy Ogola Alimi	407155
2	Deputy Principal	Henry Kyengo	428795
3	School Bursar	Charity Chari Mwasaru	8522895



**KITUMBI HIGH SCHOOL**  
**PUBLIC SECONDARY SCHOOL**  
**Annual Report and Financial Statements**  
**For the year ended 30<sup>th</sup> June 2022**

**KEY SCHOOL INFORMATION AND MANAGEMENT (Continued)**

**(d) Schools contacts**

Post Office 1205-80304, Wundanyi  
Telephone: 0740917203/0736981349  
E-mail: kitumbihighschool@gmail.com  
Website: N/A

**(e) School Bankers**

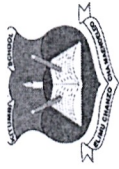
The following school operated SIX number of bank accounts in the following banks: (Ensure all accounts including CDF accounts are included)

1. Name of Bank: KENYA COMMERCIAL BANK  
Branch: WUNDANYI  
Account Number: **1103807145**
2. Name of Bank: KENYA COMMERCIAL BANK  
Branch: WUNDANYI  
Account Number: **1103808753**
3. Name of Bank: KENYA COMMERCIAL BANK  
Branch: WUNDANYI  
Account Number: **1103800647**
4. Name of Bank: KENYA COMMERCIAL BANK  
Branch: WUNDANYI  
Account Number: **1102762539**
5. Name of Bank: KENYA COMMERCIAL BANK  
Branch: WUNDANYI  
Account Number: **12548823034**
6. Name of Bank: KENYA COMMERCIAL BANK  
Branch: WUNDANYI  
Account Number: **1254822615**

MPESA Pay Bill No. **522123** attached to Account No: 1103800647 bank account

**(f) Office of the Auditor General**

Anniversary Towers, University Way  
P.O. Box 30084  
GPO 00100 Nairobi,  
Kenya



**ALLUMBI HIGH SCHOOL**  
**PUBLIC SECONDARY SCHOOL**  
**Annual Report and Financial Statements**  
**For the year ended 30<sup>th</sup> June 2022**

**11. SUMMARY REPORT OF PERFORMANCE OF THE SCHOOL**

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

**a) Financial performance:**

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

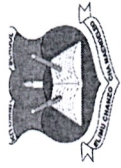
- *Surplus/ deficit for the year and a comparison of the same for the last three years*
- *Capitation grants from the Ministry of Education for the last three years*
- *Ratio of capitation grant per student over the last three years*
- *A three-year overview of growth of other income(s) earned by the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

**b) Teacher Student ratio:**

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

**c) Mean score in the 2022 KCSE.**

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



**MUUMBI HIGH SCHOOL  
PUBLIC SECONDARY SCHOOL  
Annual Report and Financial Statements  
For the year ended 30<sup>th</sup> June 2022.**

**d) Number of Candidates in the 2022 KCSE:**

	2019	2020	2021
	45	54	74

**a) Capacity of the school:**

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

Girls 145      Toilets 6      dormitory 1      dining hall 1  
 Lab 1      boys 149      toilet 4      dormitory 1      dining hall 1

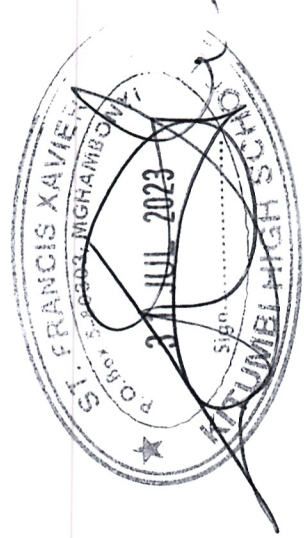
Lab 1

**b) Development projects carried out by the school:**

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

Four door pit latrine-NG-CDF Wundanyi  
 Laboratory renovation

**Sign**



**School Principal**



**KITUMBI HIGH SCHOOL**  
**PUBLIC SECONDARY SCHOOL**  
**Annual Report and Financial Statements**  
**For the year ended 30<sup>th</sup> June 2022**

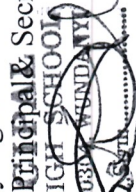
**11. STATEMENT OF SCHOOL MANAGEMENT RESPONSIBILITY**


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

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

The Board of Management of *Kitumbi High 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).

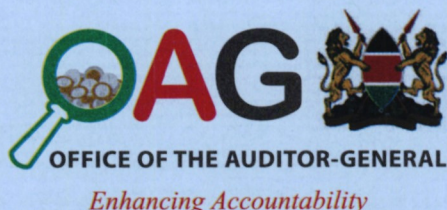
The Board of Management is of the opinion that the school's financial statements give a true and fair view of the state of the school's transactions during the financial year ended 30<sup>th</sup> June 2022, and of the school's financial position as at that date.

**Name:** Joshua Muiwa  
**Designation:** Chairman, School Board of Management  
**Sign:**  
**Date:**  
**Name:** Kennedy Ogola  
**Designation:** School Principal & Secretary to Board of Management  
**Sign:**   
**Date:** 31/7/23

**Name:** Charity Tole  
**Designation:** ACCOUNTANT/CLERK  
**Sign:**   
**Date:** 31/7/23

# REPUBLIC OF KENYA

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



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

## **REPORT OF THE AUDITOR-GENERAL ON KITUMBI HIGH SCHOOL FOR THE YEAR ENDED 30 JUNE, 2022 – TAITA/TAVETA COUNTY**

---

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

- A. Report on the Financial Statements that considers whether the financial statements are fairly presented in accordance with the applicable financial reporting framework, accounting standards and the relevant laws and regulations that have a direct effect on the financial statements.
- B. Report on Lawfulness and Effectiveness in Use of Public Resources which considers compliance with applicable laws, regulations, policies, gazette notices, circulars, guidelines and manuals and whether public resources are applied in a prudent, efficient, economic, transparent and accountable manner to ensure Government achieves value for money and that such funds are applied for the intended purpose.
- C. Report on 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 Kitumbi High School – Kiambu County set out on pages 9 to 29, which comprise the statement of financial assets and financial liabilities as at 30 June, 2022, and the statement of receipts and payments, statement of cash flows and statement of budgeted versus actual amounts for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of the Kitumbi 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 the Public Finance Management Act, 2012 and the Basic Education Act, 2013.

### Basis for Qualified Opinion

#### 1. Inaccuracies in the Statements of Receipts and Payments

The statement of receipts and payments reflects school fund incomes- other receipts amounting to Kshs.41,550 and boarding and school fund payments amounting to Kshs.7,142,729. However, the supporting schedules and the cashbook provided for audit reflected other receipts and school fund payments amounting to Kshs.4,743,657 and Kshs.8,288,079 respectively resulting to an unexplained variance of Kshs.4,702,107 and 1,085,350 respectively.

Further, the statement reflected boarding and school fund payments amounting to Kshs.7,142,729 which differed with the respective Note 7 to the financial statements which reflected Kshs.8,452,349 resulting to an explained variance of Kshs.1,309,620.

In the circumstances, the accuracy and completeness of the above mentioned balances could not be confirmed.

#### 2. Inaccuracies in Cash and Cash Equivalents

The statement of financial assets and liabilities reflects cash and cash equivalents balance of Kshs.8,461,052. However, the respective Notes 8 and 9 to the financial

statement reflects cash and cash equivalents balance of Kshs.650,016 resulting to an unexplained variance of Kshs.7,811,036. Further, the school fund account reflected a balance of Kshs.555,234 which differed with the cash book balance of Kshs.487,055 resulting to an unexplained variance of Kshs.68,179. In addition, the statement of cash flows reflected opening cash and cash equivalent balance of Kshs.7,446,575 that was not supported while the comparable cash and cash equivalent balance from the previous year 2020/2021 was Kshs.698,015 resulting to an unexplained variance of Kshs.6,748,560. Further, the cash on hand balance of Kshs.8,703 was not supported by a signed board of survey report.

In the circumstances, the accuracy and completeness of the cash and cash equivalents balance of Kshs.8,461,052 could not be confirmed.

### **3. Unsupported Accounts Receivable**

The statement of financial assets and liabilities reflects accounts receivables balance of Kshs.5,476,812 as disclosed in Note 11 to the financial statements. However, Management did not provide the supporting documents for the account's receivables. In addition, Management did not provide its debt collection policy and no evidence was provided to disclose the recovery efforts of the outstanding fees.

In the circumstances, the accuracy and completeness of the accounts receivable balance of Kshs.5,476,812 could not be confirmed.

### **4. Unsupported Fund Balance Brought Forward**

The statement of financial assets and liabilities reflects fund balance brought forward of Kshs.10,298,007. However, the respective Note 13 to the financial statements reflects Kshs.8,752,358 resulting to an unexplained variance of Kshs.1,545,649.

In the circumstances, the accuracy and completeness of the fund balance brought forward of Kshs.10,298,007 could not be confirmed.

### **5. Lack of Fixed Assets Register and Ownership Documents**

The Management did not attach to the financial statements a summary of the fixed assets register. In addition, the school is built on a piece of land measuring eleven (11) acres and the Management did not have a title deed.

In the circumstances, the accuracy, completeness and ownership of the school's assets could not be confirmed.

## **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.

## **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 matter 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**

#### **Irregular Procurement of Goods and Services**

The statement of receipts and payments reflects payments for operations of Kshs.5,093,529 which, as disclosed in Note 6 to the financial statements includes Kshs.925,000 for operation and infrastructure paid to local suppliers. However, during the year Management did not prepare an annual procurement plan as part of the annual budget preparation process. This is contrary to Regulation 40 of the Public Procurement and Asset Disposal Regulations, 2020 which states that the procuring entity shall prepare a procurement plan for each financial year as part of the annual budget preparation process.

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

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, I confirm that, nothing has come to my attention to cause me to believe that internal controls, risk management and overall governance were not effective.

## **Basis for Conclusion**

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

## **Responsibilities of Management and those Charged with Governance**

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

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

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

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management.
- Conclude on the appropriateness of the 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 to communicate with them all relationships and other matters that may reasonably be thought to bear on my independence, and where applicable, related safeguards.

  
**CPA Nancy Gathungu, CBS**  
**AUDITOR-GENERAL**

**Nairobi**

**13 October, 2023**



**KITUMBI HIGH SCHOOL**  
**PUBLIC SECONDARY SCHOOL**  
**Annual Report and Financial Statements**  
**For the year ended 30<sup>th</sup> June 2022**

**I. STATEMENT OF RECEIPTS AND PAYMENTS**

DESCRIPTION OF VOTE HEAD	Note	2022	2021
			Kshs
<b>RECEIPTS</b>			
Capitation grants for tuition	1	996,082.00	362,788.50
Capitation grants for operations/Infrastructure	2	4,345,106.00	3,612,695.45
School Fund Income- Parents' Contributions	3	8,506,768.00	2,577,413.50
School Fund Income- Other receipts	4	41,550.00	19,200.00
Proceeds from borrowings			0.00
<b>TOTAL RECEIPTS</b>		<b>13,889,506.00</b>	<b>6,572,097.45</b>
<b>PAYMENTS</b>			
Payments for Tuition	5	638,772.00	175,520.00
Payments for operations/Infrastructure	6	5,093,529.00	3,698,874.00
Boarding and school fund payments	7	7,142,729.00	2,264,511.00
<b>TOTAL PAYMENTS</b>		<b>12,875,030.00</b>	<b>6,138,905.00</b>
<b>SURPLUS/DEFICIT</b>		<b>1,014,476.00</b>	<b>433,192.45</b>

The financial statements were approved on.....2022 and signed by:

Sign

Name

Chairman BOM

Date

**PRINCIPAL**  
**KITUMBI HIGH SCHOOL**  
 P.O. Box 1205-80304, WUNDANYI  
 Date: 30/06/2022

Sign

Name

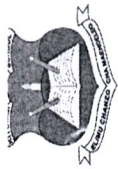
School principal

( Secretary to BOM)

Date

**ACCOUNT/CLERK**  
**KITUMBI HIGH SCHOOL**  
 P.O. Box 1205-80304, WUNDANYI  
 Bursar  
 Date: 30/06/2022





**KIIUMBI HIGH SCHOOL**  
**PUBLIC SECONDARY SCHOOL**  
**Annual Report and Financial Statements**  
**For the year ended 30<sup>th</sup> June 2022**

**STATEMENT OF CASH FLOW**

**2022**                      **2021**

**Kshs**                      **Kshs**

**Receipts from operating activities**

Capitation grants for tuition	996,082.00	362,788.50
Capitation grants for operations	4,345,106.00	3,612,695.00
School fund income- Parents contributions/ fees	8,506,768.00	2,402,610.50
School fund income- other receipts	41,550.00	19,200.00

**Total receipts**

**Payments**

Payments for Tuition	638,772.00	175,520.00
Payments for operations	5,093,529.00	3,698,874.00
Boarding and school fund payments	7,142,729.00	2,264,511.00

**Net cash flow from operating activities**

**CASH FLOW FROM INVESTING ACTIVITIES**

Proceeds from Sale of Assets	-	-
Acquisition of Assets-Abolition block/classrooms	-	-
Proceeds from investments	-	-

**Net cash flows from Investing Activities**

**NET CASHFLOW FROM FINANCING ACTIVITIES**

Proceeds from borrowings/ loans	-	-
Repayment of principal borrowings	-	-

**Net cash flows from Financing Activities**

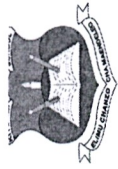
**NET INCREASE IN CASH AND CASH EQUIVALENT**

**Cash and cash equivalent at BEGINNING of the year-1-1-2021**

**(7,446,575.00)**                      **(439,626.00)**

**Cash and cash equivalent at END of the year-30-6-2022**

**8,461,051.00**                      **698,015.00**



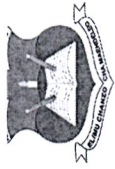
**MLUMBI HIGH SCHOOL**  
**PUBLIC SECONDARY SCHOOL**  
**Annual Report and Financial Statements**  
**For the year ended 30<sup>th</sup> June 2022**

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	b	c=a+b	d	e=c-d	f=d/c %
<b>RECEIPTS</b>						
<b>(1) CAPITATION GRANT ON TUITION</b>						
Textbooks and Learning materials	1,156,176.00		1,156,176.00	996,082.00	160,094.00	0.86
Teachers guides	0	0		-	-	
Reference/Library	0	0		-	-	
<b>(2) CAPITATION GRANT ON OPERATIONS/INFRASTRUCTURE</b>						
Personnel emoluments/Other	3,400,000.00		3,400,000.00	3,003,787.00	396,213.00	0.88
Repairs and maintenance/Infrastructure	1,395,000.00		1,395,000.00	1,341,319.00	53,681.00	0.96
<b>(3) FEES CHARGED ON PARENTS</b>						
Lunch						
Fee on Boarding Equipment and Stores						
<b>OTHER INCOMES</b>						
Rent Income	45,000.00		45,000.00	41,550.00	3,450.00	0.92
Bursary						
Income from Bus Hire						
sales bore hole water						



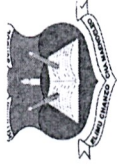
**ALLUMBI HIGH SCHOOL**  
**PUBLIC SECONDARY SCHOOL**  
**Annual Report and Financial Statements**  
**For the year ended 30<sup>th</sup> June 2022**

<b>TOTAL INCOME</b>	<b>5,996,176.00</b>		<b>5,996,176.00</b>	<b>5,382,738.00</b>	<b>613,438.00</b>	<b>0.89</b>
<b>(1) EXPENDITURE FOR TUITION</b>						
Textbooks and reference materials	1,156,176.00		1,156,176.00	638,772.00	517,404.00	0.55
<b>PAYMENTS FOR OPERATIONS/INFRASTRUCTURE</b>						
Other Voteheads(LTT,ADM/infrastructure	4795,000.00		4795,000.00	5,093,529.00	(298,529.00)	1.06
<b>BOARDING AND SCHOOL FUND PAYMENTS</b>						
Fee on Boarding Equipment and Stores	8,370,000.00		8,370,000.00	7142,729.00	1,227,271.00	0.85
Acquisition of Assets						
<b>TOTAL</b>	<b>14,321,176.00</b>		<b>14,321,176.00</b>	<b>12,875,030.00</b>	<b>1,446,146.00</b>	<b>0.89</b>



**MIMUMBI HIGH SCHOOL**  
**PUBLIC SECONDARY SCHOOL**  
**Annual Report and Financial Statements**  
**For the year ended 30<sup>th</sup> June 2022**

<b>I. NOTES TO THE FINANCIAL STATEMENTS</b>			
<b>1 CAPITATION GRANT FOR TUITION</b>			
	<b>2022</b>	<b>2021</b>	
	<b>Kshs</b>	<b>Kshs</b>	
Textbooks and reference materials	996,082.00	362,788.50	
Exercise books			
Teaching / learning materials			
<b>Total</b>	<b>996,082.00</b>	<b>362,788.50</b>	
<b>2 CAPITATION GRANT FOR OPERATIONS &amp; INFRASTRUCTURE</b>			
	<b>2022</b>	<b>2021</b>	
	<b>Kshs</b>	<b>Kshs</b>	
Personnel emoluments/Other	3,003,787.00	2,654,695.45	
Repairs and maintenance/Infrastructure	1,341,319.00	958,000.00	
Electricity and water			
Medical			
Ntis Sacco			
Other Voteheads			
<b>Total</b>	<b>4,345,106.00</b>	<b>3,612,695.45</b>	



**MIMUMBI HIGH SCHOOL**  
**PUBLIC SECONDARY SCHOOL**  
**Annual Report and Financial Statements**  
**For the year ended 30<sup>th</sup> June 2022**

<b>PARENTS CONTRIBUTION/FEEs - SCHOOL FUND ACCOUNT</b>			
3	2022	2021	2021
	Kshs	Kshs	Kshs
Fees on Boarding Equipment and Stores	8,506,768.00	2,577,413.50	
Other Voteheads			
<b>Total</b>	<b>8,506,768.00</b>	<b>2,577,413.50</b>	

<b>OTHER RECEIPTS – SCHOOL FUND ACCOUNT</b>			
4	2022	2021	2021
	Kshs	Kshs	Kshs
Rent			
Bursary	41,550.00	19,200.00	
Students Identity card			
<b>Total</b>	<b>41,550.00</b>	<b>19,200.00</b>	



**MIMUMBI HIGH SCHOOL**  
**PUBLIC SECONDARY SCHOOL**  
**Annual Report and Financial Statements**  
**For the year ended 30<sup>th</sup> June 2022**

5	PAYMENTS FOR TUITION	2021-2022	2020-2021
		Kshs	Kshs
	Textbooks and reference materials	638,772.00	175,520.00
	Exercise books		-
	Bank Charges		
	<b>Total</b>	<b>638,772.00</b>	<b>175,520.00</b>
6	PAYMENTS FOR OPERATIONS/ INFRASTRUCTURE	2021-2022	2020-2021
		Kshs	Kshs
	Other Voteheads(LTT,ADM)	5,093,529.00	3,698,874.00
	Activity Expenses		
	Nhif		
	Nssf		
	Bank Charges		
	<b>TOTAL</b>	<b>5,093,529.00</b>	<b>3,698,874.00</b>
7	BOARDING AND SCHOOL FUND PAYMENTS		



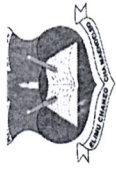
**ALLUMBI HIGH SCHOOL**  
**PUBLIC SECONDARY SCHOOL**  
**Annual Report and Financial Statements**  
**For the year ended 30<sup>th</sup> June 2022**

		2021-2022	2020-2021
		Kshs	Kshs
Lunch Programme		8,452,349.00	2,264,511.00
Insurance Cost (Life Property)		-	
Other Voteheads		-	
<b>TOTAL</b>		<b>8,452,349.00</b>	<b>2,264,511.00</b>
<i>Expenses on income generating activities** should include all costs relating to the school earnings on other receipts as recorded in note 4. These costs should include farm maintenance, posho mill maintenance, ground maintenance and costs incurred during hire of school bus among others.</i>			



**MUMBI HIGH SCHOOL**  
**PUBLIC SECONDARY SCHOOL**  
**Annual Report and Financial Statements**  
**For the year ended 30<sup>th</sup> June 2022**

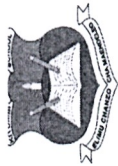
8	<b>BANK ACCOUNTS</b>				
	Name of Bank, Account No. & currency	Bank Account Number	2022	2021	
			Kshs	Kshs	
1	Tuition Account	1103807145	5,860.60	11,717.00	
2	Operations Account	1103808753	4,172.85	395,654.75	
3	School Fund Account/Boarding	1103800647	555,234.15	204,987.15	
4	Savings Account-P.T.A	1102762539	9,765.60	9,765.60	
5	Infrastructure Account	1254823034	56,769.50	3,160.00	
6	C.D.F ACCOUNT	1254822615	9,660.00	47,089.50	
	<b>Total</b>		<b>641,462.70</b>	<b>365,540.15</b>	
9	<b>CASH IN HAND</b>				
	<b>Description</b>		<b>2022</b>	<b>2021</b>	
			Kshs	Kshs	
	Tuition Account			0.00	
	Operation			50.00	
	School Fund Account		8,702.90	25,591.00	
	<b>Total</b>		<b>8,702.90</b>	<b>25,641.00</b>	



**ALLUMDI HIGH SCHOOL**  
**PUBLIC SECONDARY SCHOOL**  
**Annual Report and Financial Statements**  
**For the year ended 30<sup>th</sup> June 2022**

10	<b>SHORT TERM INVESTMENTS</b>		2022	2021
	Description		Kshs	Kshs
	Cooperative shares		-	-
	Treasury Bills		-	-
	<b>Total</b>		-	-
<b>11</b>	<b>ACCOUNTS RECEIVABLE</b>			
	Description		2022	2021
			Kshs	Kshs
	Fees arrears		5,476,812.00	3,878,248.65
	Other non-fees receivables			
	Salary advances			24,500.00
	Rent			7,000.00
	<b>Total</b>		<b>5,476,812.00</b>	<b>3,909,748.65</b>

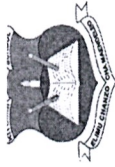
[Include an ageing of the fees / non fees arrears below]



**ALLUMBI HIGH SCHOOL**  
**PUBLIC SECONDARY SCHOOL**  
**Annual Report and Financial Statements**  
**For the year ended 30<sup>th</sup> June 2022**

Description	2022		2021	
	Kshs		Kshs	
Fees arrears for current year	1,833,486.00		816,262.00	
Fees arrears for the previous year	462,079.00		96,946.50	
Fees arrears for prior periods (over two years)	3,181,247.00		2,933,540.15	
<b>Total</b>	<b>5,476,812.00</b>		<b>3,846,786.65</b>	
<b>12 ACCOUNTS PAYABLE</b>				
Description	2022		2021	
	Kshs		Kshs	
Trade creditors (See ageing below and appendix 1)	2,625,380.00		1,620,564.55	
Prepaid fees			66,885.00	
Caution money				
<b>Total</b>	<b>2,625,380.00</b>		<b>1,687,449.55</b>	

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



**ALL UMDI HIGH SCHOOL**  
**PUBLIC SECONDARY SCHOOL**  
**Annual Report and Financial Statements**  
**For the year ended 30<sup>th</sup> June 2022**

Description	2022	2021
	Kshs	Kshs
Trade creditors for current year	2,415,830.00	1,393,681.00
Trade creditors for the previous year	-	
Trade creditors for prior periods (over two years)	209,550.00	
<b>Total</b>	<b>262,5380.00</b>	<b>1,393,681.00</b>
		-
<b>13</b>	<b>FUND BALANCE BROUGHT FORWARD</b>	
Description	2022	2021
	Kshs	Kshs
Bank Balances	641,462.70	672,374.00
Cash Balances	8,702.90	25,641.00
Short Term Investments	0.00	0.00
Receivables	5,476,812.00	3,909,748.65
Payables	2,625,380.00	1,687,449.55
<b>Total</b>	<b>8,752,357.60</b>	<b>290,314.10</b>
<b>14</b>	<b>Other important disclosure notes</b>	
	<b>Non-current Liabilities Summary</b>	
Description	2022	2021
	Kshs	Kshs
Bank loan(s)	-	-
Gratuity and leave provision	-	-
<b>Total</b>		



**MUMBI HIGH SCHOOL**  
**PUBLIC SECONDARY SCHOOL**  
**Annual Report and Financial Statements**  
**For the year ended 30<sup>th</sup> June 2022**

15	<b>Biological assets</b>	-	-	-
	<b>Description</b>	<b>Numbers</b>	<b>2022</b>	<b>2021</b>
	Coffee or tea plantation		Kshs	Kshs
	Poultry		-	-
	<b>Total</b>			-
	<b>Borrowings</b>			
	<b>Description</b>		<b>2022</b>	<b>2021</b>
	a) <b>Borrowings</b>		<b>KShs</b>	<b>KShs</b>
	Borrowing at beginning of the year		-	-
	Borrowings during the year		-	-
	Repayments of during the year		-	-
	<b>Balance at end of the year</b>		-	-
17	<b>Stock/ Inventory</b>			



**MUMBI HIGH SCHOOL**  
**PUBLIC SECONDARY SCHOOL**  
**Annual Report and Financial Statements**  
**For the year ended 30<sup>th</sup> June 2022**

Description	2022	2021
	KShs	KShs
<b>Stock/Inventory</b>		
Stock/ inventory at beginning of the year	-	-
Stock/ inventory purchased during the year		
Stock/ inventory issued during the year		
<b>Balance at end of the year</b>		-

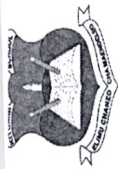


**KIIUMBI HIGH SCHOOL**  
**PUBLIC SECONDARY SCHOOL**  
 Annual Report and Financial Statements  
 For the year ended 30<sup>th</sup> June 2022

**ADJU**  
**STM AS AT**  
**ENTS 30.06.2022**

**TUITION ACCOUNT TRIAL**  
**BALANCE AS AT 30.06.2022**

VOTEHEAD	CAPITATION	DEBIT	CREDIT	DEBIT	CREDIT	VOTEHEAD	CAPITATION	DEBIT	CREDIT
	GRANT Kshs.	Kshs.	Kshs.	Kshs.	Kshs.		GRANT Kshs.	Kshs.	Kshs.
Opening bank balance 01-7-2021			11,717.00			Opening bank balance 01-7-2021			
Tuition /Learning materials		311,360.00	996,081.60			Tuition /Learning materials			
Sundry Creditors		689,612.00				Sundry Creditors			
Bank charges		966.00				Bank charges			
Bank balance		5,860.60				Bank balance-30-6-2022			
<b>TOTAL</b>		<b>1,007,798.60</b>	<b>1,007,798.60</b>						



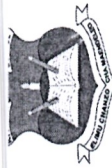
**KILIUBI HIGH SCHOOL**  
**PUBLIC SECONDARY SCHOOL**  
**Annual Report and Financial Statements**  
**For the year ended 30<sup>th</sup> June 2022**

**OPERATIONS ACCOUNT TRIAL BALANCE AS AT 30.06.2022**

ADJU

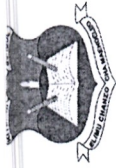
STM AS AT  
 ENTS 30.06.2022

VOTEHEAD	CAPITATION GRANT Kshs	DR	CR	DEBIT	CREDIT	VOTEHEAD	CAPITATION GRANT Kshs.	DR	CR
Cash			50.00			Cash			
Bank Balance 01-7-2021			+71,177.75			Bank Balance 01-7-2021			
EWC						EWC			
Infrastructure		1,000,000.00				LT T			
MIF grant			958,000.00			MIF grant			
Personal emolument/Other		2,015,597.20	3,003,787.00			Personal emolument			
Admin cost		99,400.00				Admin cost			
Activity		662,480.00				Activity			
Medical and insurance						Medical and insurance			
Nts Sacco						Main fund account			
Main Fund Account									



**MIMUMBI HIGH SCHOOL**  
**PUBLIC SECONDARY SCHOOL**  
**Annual Report and Financial Statements**  
**For the year ended 30<sup>th</sup> June 2022**

Tuition												
Infrastructure account												
Sundry creditors												
Bank charges												
Bank balance-30-6-2022			4,172.85									
Cash balance-30-6-2022												
<b>TOTALS</b>	<b>0</b>	<b>4,816,283.75</b>	<b>4,816,283.75</b>	<b>0.00</b>	<b>4,816,283.75</b>	<b>0.00</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>



**MIMUMBI HIGH SCHOOL**  
**PUBLIC SECONDARY SCHOOL**  
**Annual Report and Financial Statements**  
**For the year ended 30<sup>th</sup> June 2022**

**INFRASTRUCTURE PROJECTS ACCOUNT TRIAL  
 BALANCE**

**AS AT 30.06.2022**      **ADJU STM ENTS AS AT 30.06.2022**

PROJECT	GRANTS Kshs.	DR Kshs.	CR Kshs.	DEBIT Kshs.	CREDIT Kshs.	PROJECT	DR Kshs.	CR Kshs.
Opening Bank bal.	0	0		0		Opening Bank bal.	0	0
Ablution blocks, 10 toilets	0	0		0		Ablution blocks, 10 toilets	0	0
Classrooms, 2 units	0	0		0		Classrooms, 2 units	0	0
Bank charges	0	0		0		Bank charges	0	0
Bank balance	0	0		0		Bank balance	0	0
<b>TOTALS</b>	<b>0</b>	<b>0</b>		<b>0</b>		<b>TOTALS</b>	<b>0</b>	<b>0</b>



