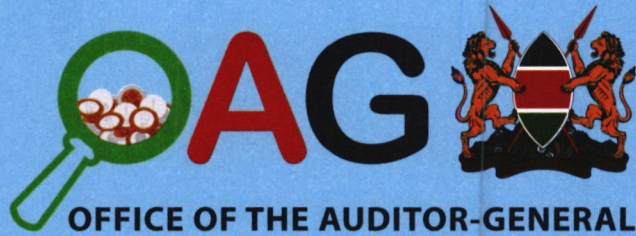


REPUBLIC OF KENYA



Enhancing Accountability

PARLIAMENT
OF KENYA
LIBRARY

REPORT

THE NATIONAL ASSEMBLY PARLIAMENT	
DATE: 08 NOV 2023	DAY: Wednesday
TABLED BY: Hon. Naomi Wago (Deputy Majority Whip)	
BY THE TABLE: Mado	

THE AUDITOR-GENERAL

ON

**BISHOP JOHN NJENGA SECONDARY
SCHOOL**

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

TAITA/TAVETA COUNTY



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

25 JUL 2023

RECEIVED

BISHOP JOHN NJENGA SECONDARY SCHOOL
PUBLIC SECONDARY SCHOOL

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED
30TH JUNE 2021

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

Table of Contents

Page

I. Key School Information And Management.....	iv
II. Summary Report Of Performance Of The School.....	viii
III. Statement Of School Management Responsibility.....	xiii
IV. Report Of The Independent Auditors	xiv
V. Statement Of Receipts And Payments Period To 30 th June 2021.....	1
VI. Statement Of Financial Assets And Financial Liabilities As At 30 th June 2021	2
VII. Statement of Cash Flows for The Period Ended 30 th June 2021	3
VIII. Statement Of Budgeted Versus Actual Amounts for The Year Ended 30 th June 2021	4
IX. Significant Accounting Policies.....	7
X. Notes To The Financial Statements	9

I. 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 located in Taita Taveta County, Taveta Sub-County

The school was registered in 20/08/2016 under registration number 06/5/0030/0196 and is currently categorized as an Extra County public school established, owned or operated by the Government.

The school is a day/boarding school and had **432** number of students as at 30th June 2021. The School has **3** streams and **23** teachers of which **4** 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	Stanley Mruttu Masamo	Chairman	9th August 2019
2	Druscillah Mwaita	Secretary - Principal	
3	Joseph Ng'ele	Member	
4	Peter Mutua	Member	
5	Maua Malai	Member	
6	Felister Kirigha	Member	
7	Joel K. Mbatha	Member	
8	Killian Nyambu	Member – Rep CEB	
9	John Opande	Member Rep Teachers	
10	Bonface Malai	3 Members - Sponsor	
11	Harrison Ngai Florence Mwendu Preston Yulu	Member - Community	
12	Josephine Ngusye	Member Special Needs	
13	Samuel Merumi	Rep Students	

Key School Information and Management (Continued)

The function of the School Board of Management include:

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

(c) Committees of the Board

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

Ref:	Name of Committee	Names of Members	Designation	Number of meetings attended during the year
1	Executive Committee	Stanley M. Masamo Druscillah Mwaita Alama mwalwala Felister Kirigha Maua Malai		3
2	Audit Committee	Maua Malai Drucillah Mwaita Stanley Masamo	Chairperson Secretary Member	1 out of 1
3	Finance, procurement and general purposes Committee	Maua Malai Felister Kirigha Killian Nyambu Stanley Masamo	Chairperson Member Member Member	2
4	Academic Committee	Preston Yulu Felister Kirigha Joseph Ng'ele Alama mwalwala	Chairperson Member Member Member	1

5	Development Committee	Joseph Ng'ele Alama mwalwala Maua Mali	Chairperson Member Member	3
6	Discipline and welfare Committee	Stanley Masamo Felister Kirigha Florence Mulei	Chairperson Member Member	1
7	Adhoc Committee (if any during the year)	David Katua Anthony Parsanka Dennis Munyi Faustina Msha Franciscah Naomi Maina Cliff	Chairperson Member Member Member Member Member	2

(d) School operation Management

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

Ref:	Designation	Name	TSC Number
1	Principal	Md. Druscillah Mwaita	236189
2	Deputy Principal	Mr. David Katua	396912
3	School Bursar	Faustina Msha	N/A

(e) Schools contacts

Post Office Box: 151-80302
 Telephone: 0794363920
 E-mail: bishopjohnsec@gmail.com
 Website:
 Facebook:
 Twitter:

(f) School Bankers

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

- Name of Bank: Bishop John Njenga Secondary School – main account.
 Branch: K.C.B Taveta.
 Account Number: 1111142912

2. Name of Bank: Bishop John Njenga Secondary School- operation account.
Branch: K.C.B Taveta
Account Number: 1103870769
3. Name of Bank: Bishop John Njenga Secondary School- Tuition account.
Branch: K.C.B Taveta
Account Number: 1103871129
4. Name of Bank: Bishop John Njenga Secondary School- Infrastructure account.
Branch: K.C.B Taveta
Account Number: 1125097123
5. Name of Bank: Bishop John Njenga Secondary School- savings account.
Branch: K.C.B Taveta
Account Number: 1111209731
6. Name of Bank: Bishop John Njenga Secondary School- bus project account.
Branch: K.C.B Taveta
Account Number: 1235838404
7. MPESA Pay Bill No. 61513k attached to Main bank account(A/C NO.1111142912)

(g) Independent Auditors

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

II. 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:

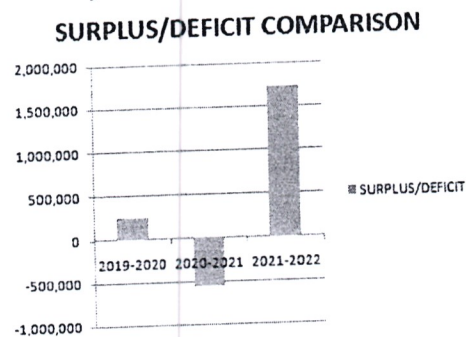
The following is a summary report of the performance of the school against the set performance evaluation criteria:

b) Financial performance:

Under this section, the following information should be given:

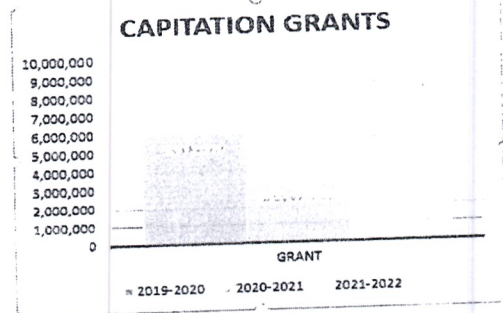
- *Surplus/ deficit for the year and a comparison of the same for the last three year*

YEAR	SURPLUS/DEFICIT
2019-2020	249,455
2020-2021	(563,425.80)
2021-2022	1,718,154



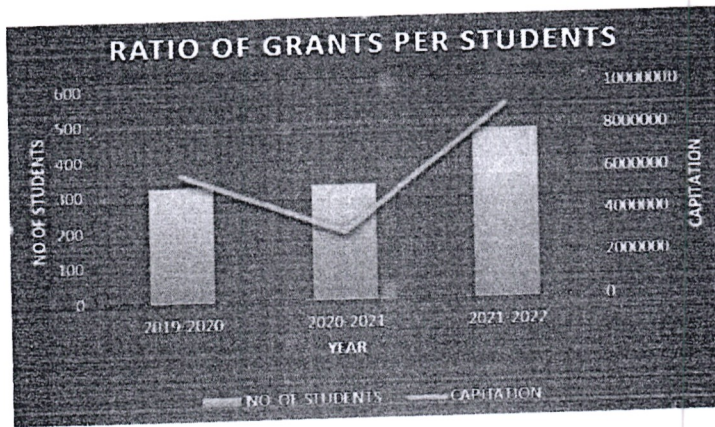
- *Capitation grants from the Ministry of Education for the last three years*

YEAR	GRANT
2019-2020	5,971,320
2020-2021	3,155,061.70
2021-2022	9,080,561



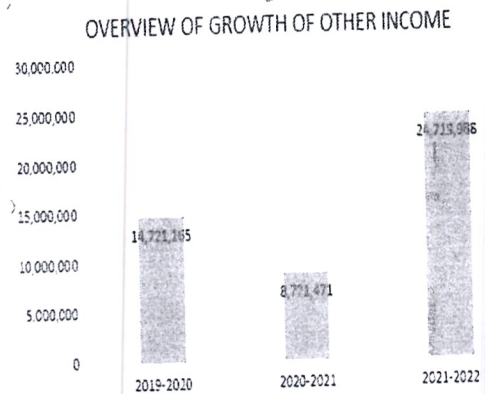
- *Ratio of capitation grant per student over the last three years*

YEAR	NO. OF STUDENTS	CAPITATION
2019-2020	324	5971320
2020-2021	324	3,155,061
2021-2022	477	9,080,561



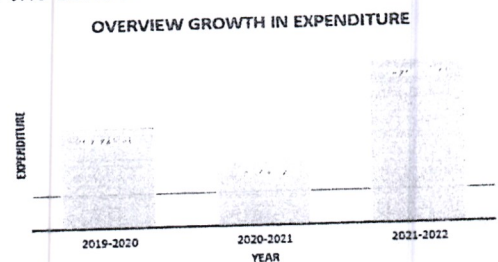
- A three-year overview of growth of other income(s) earned by the school.

YEAR	INCOME
2019-2020	14,721,165
2020-2021	8,771,471
2021-2022	24,719,988



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

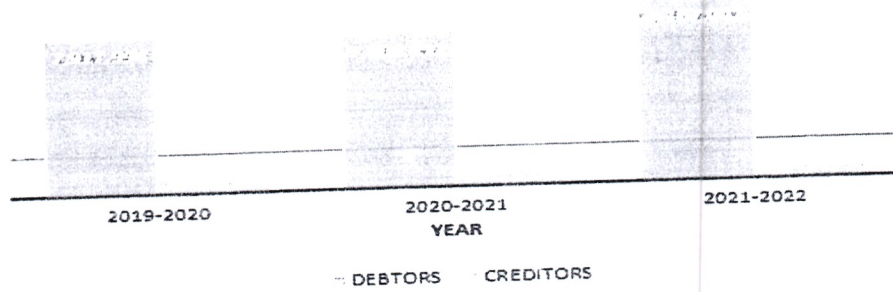
YEAR	EXPENDITURE
2019-2020	14,471,710
2020-2021	9,334,897
2021-2022	23,001,834



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

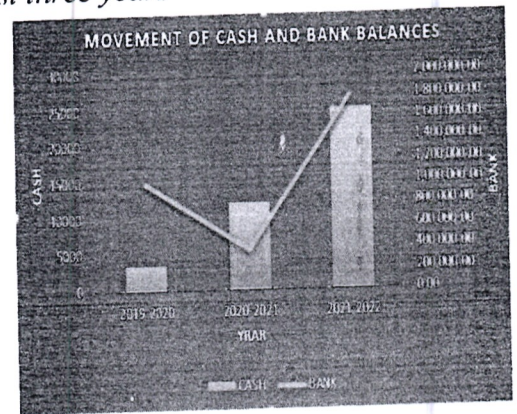
YEAR	DEBTORS	CREDITORS
2019-2020	7,917,994	615,732
2020-2021	7,808,852	615,732
2021-2022	9,167,002	578,441

MOVEMENT OF DEBTORS AND CREDITORS



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

YEAR	CASH	BANK
2019-2020	3412.20	989,172.72
2020-2021	12,051.20	361,996.72
2021-2022	25,183	1,791,634.26



Graphical presentation, ratios, tables, and pie charts should be used to show/ indicate trends.

c) **Teacher Student ratio:**

The School has **432** students and **23** teachers employed by TSC and **4** teachers employed by BOM resulting to student to teacher ratio of **16:1**.

d) **Mean score in the 2019-2021 KCSE:**

YEAR	KCSE C+ plus and Above	Mean Score	Remarks
2019	12 students	4.785 C- (minus)	
2020	12 students	4.677 C-(minus)	
2021	11 students	4.391 D+(minus)	

e) **Number of Candidates in the 2019-2021 KCSE:**

<i>YEAR</i>	<i>ENTRY</i>	<i>MEAN GRADE</i>
2019	65	C-
2020	102	C-
2021	92	D+

f) **Capacity of the school:**

The School has 450 students with 200 being borders and 250 being day scholars.

Summary Report of the Performance of the School(Continued)

g) Development projects carried out by the school:

The School has carried out the following development projects :-

<i>Name of project</i>	<i>Year of completion</i>
<i>Ten door VIP toilet</i>	2021
<i>One classroom</i>	2021
<i>Four door VIP staff toilet</i>	Ongoing
<i>One classroom</i>	2022
<i>Two CBC classroom</i>	2021 One complete & One Ongoing - 2022

PRINCIPAL
BISHOP JOHN NJENGA SEC. SCHOOL
P. O. BOX 151-00802, TAVETA
16/6/2023
Sign:
School Principal

III. Statement Of School Management Responsibility

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

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

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

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

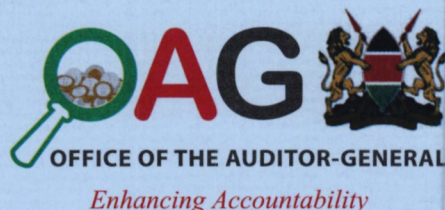
Name: Stanley M. Mruttu
Designation: Chairman, School Board of Management
Sign: *Stanley M. Mruttu*
Date: 16/06/2023

Name: Md. Druscillah Mwaita
Designation: School Principal & Secretary to Board of Management
Sign: *Md. Druscillah Mwaita*
Date: 16/06/2023
BISHOP JOHN NJENGA SEC. SCHOOL
P.O. BOX 151 - 80302, NAIROBI
Date: Sign:

Name: Faustina Msha
Designation: Bursar/ Finance Officer
Sign: *Faustina Msha*
Date: 16/06/2023

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 BISHOP JOHN NJENGA SECONDARY SCHOOL FOR THE YEAR ENDED 30 JUNE, 2021 – TAITA/TAVETA 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 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

Adverse Opinion

I have audited the accompanying financial statements of Bishop John Njenga Secondary School - Taita/Taveta County set out on pages 1 to 16 which comprise of the statement

Report of the Auditor-General on Bishop John Njenga Public Secondary School for the year ended 30 June, 2021- Taita/Taveta County

of financial assets and financial liabilities as at 30 June, 2021, and the statement of receipts and payments, statement of cash flows and statement of budgeted versus actual 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, because of the significance of the matters discussed in the Basis for Adverse Opinion section of my report, the financial statements do not present fairly, in all material respects, the financial position of Bishop John Njenga Secondary School – Taita/Taveta County as at 30 June, 2021, 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 Adverse Opinion

1.0 Inaccuracies in the Financial Statements

The following anomalies were noted during the period under review;

- a) Note 14 to the financial statements reflects stock/inventory of Nil balance as at end of the year. However, audit review revealed maintenance of stores ledgers with various unvalued stock/inventory items. Further, Annex 2 to the financial statements, summary of fixed assets register reflects Nil balances to the various asset classes despite the school maintaining an asset listing with assets of unvalued amount.
- b) The statement of budgeted versus actual amounts reflects percentage utilization of 190% and 113.15% on expenditure for boarding and school fund activities and other vote heads respectively. However, Management has not provided commentary for overutilization above 100% which is contrary to the Public Sector Accounting Standards (IPSAS) template which requires commentary for significant underutilization below 90% and overutilization above 100%.
- c) Statement of Budgeted versus actual amounts reflect total final income budget of Kshs.19,189,620 and total actual on comparable basis of Kshs.8,292,071 while the re-casted figure amounts to Kshs.18,949,620 and 8,704,166 resulting to unreconciled variance of Kshs.240,000 and Kshs.412,095 respectively. Further, the actual expenditure on comparable basis is reported as Kshs.7,968,831 while the re-casted figure amounts to Kshs.7,713,080 resulting to unreconciled variance of Kshs.255,751.

- d) Note 3 to the financial statements reflects opening balance of Kshs.2,038,457, school fund income as compared to a re-casted total of Kshs.1,815,279 resulting to unexplained variance of Kshs.223,178.
- e) Statement of school management responsibility last paragraph, page XIII made reference to the year ended 30 June, 2022 yet the report is for the year ended 30 June, 2021.
- f) Note 12 to the financial statements reflect fund balance brought forward of Kshs.8,130,565, however, the reported bank balances of Kshs.824,890 differs with previous year's reported closing bank balances Kshs.989,172 as reflected in Note 8 to the financial statements resulting to unexplained variance of Kshs.164,282.

In the circumstances, the financial statements presented have not been prepared in accordance with the prescribed accounting framework by the PSASB.

2.0 Variance in the Financial Statements

Review of the financial statements prepared and submitted for the audit revealed the following inconsistencies:

- a) The statement of receipts and payments amounts differed with those reflected in the statement of cash flows as analyzed below.

Financial Statement Component	Statement of Receipts and Payments (Kshs.)	Statement of Cash Flows (Kshs.)	Variance (Kshs.)
Capitation Grants for operations	2,192,686	2,330,480	137,794
School Fund Income- Parent Contribution/Fees	797,758	5,085,335	4,287,577
School fund income- Other Receipts	4,818,651	2,322,257	2,496,394
Payments for Operations	3,034,565	1,920,315	1,114,250
Boarding and School Fund Payments	5,391,509	7,589,687	2,198,178

The statement of receipts and payments reflects school fund income receipts of Kshs.4,818,651 while the corresponding Note 4 to the financial statements reflects Kshs.4,818,151 resulting to an unreconciled variance of Kshs.500.

- b) The statement of receipts and payments reflects total receipts and total payments of Kshs.8,771,471 and Kshs.9,334,897 respectively. However, the statement of budgeted versus actual amounts reflects total actual income on comparable basis and total actual expenditure on comparable basis of

Kshs.8,292,071 and Kshs.7,968,831 resulting to unreconciled variances of Kshs.479,400 and Kshs.1,366,066 respectively.

In the circumstances, the accuracy and completeness of the amounts and balances reflected in the financial statements could not be confirmed.

3.0 Cash and Cash Equivalent

Review of the following anomalies were noted statement of assets and liabilities revealed the following anomalies:

- i) The statement of financial assets and financial liabilities reflects cash and cash equivalents balance of Kshs.374,018 which includes cash at bank balances amounting to Kshs.361,967. As disclosed in Note 8 to the financial statements, the bank balance constitutes a saving and a bus project bank accounts indicated as having nil balance but the respective bank certificates reflect closing balances of Kshs.43,910 and Kshs.26,212 respectively. Management did not provide cash books or bank reconciliation statements in support of the Nil balances reflected in the financial statements.
- ii) The statements of financial assets and financial liabilities reflects cash and cash equivalent balance of Kshs.374,018 while the statement of cash flows reflects Kshs.417,928 resulting to an unreconciled variance of Kshs.43,910.
- iii) The management did not provide and disclose in the financial statement banking details for the National Government Constituencies Development Fund (NG-CDF) Taveta Constituency Account held by the School Project Management Committee for the construction of a school dormitory.

In the circumstances, the accuracy and completeness of the cash and cash equivalent bank balances of Kshs. Kshs.374,018 could not be confirmed.

4.0 Variances in Capitation Received by the School

The statement of receipts and payments reflects capitation for both tuition receipts and operations totaling to Kshs.3,155,062 as disclosed in Note 1 and 2 to the financial statements. However, this amount differs with the acknowledgments from the Ministry of Education balance of Kshs.3,220,171 resulting to an unreconciled variance of Kshs.65,109. Further, the bank statements indicated that the school received capitation grants amounting to Kshs.3,265,987 resulting to an unreconciled variance of Kshs.45,816.

In the circumstances, the accuracy and completeness of the capitation grants could not be confirmed.

5.0 Unvouched Expenditure - Personnel Emoluments

The statement of receipts and payments reflects boarding and school fund payments of Kshs.5,391,509 as disclosed under Note 7 to the financial statements. Included in this

amount is an expenditure of Kshs.1,526,769 in respect to personnel emoluments. However, Management did not provide payments vouchers to support the expenditure. Further, the payrolls provided for audit amounted to Kshs.2,957,606 resulting to an unreconciled variance of Kshs.1,430,837.

In the circumstances, the accuracy and completeness of the personnel emoluments of Kshs.1,526,769 could not be confirmed.

6.0 Unsupported Fess Arrears

The statement of financial assets and liabilities reflects accounts receivables of Kshs.7,808, 853 as disclosed in Note 10 to the financial statements. Included in this balance is student fees arrears of Kshs.7,773,361. However, management provided a schedule for school fees arrears summarized by classes instead of maintaining individual student ledgers detailing the admission number, amount billed, amount paid and outstanding balance. Further, the school does not have debt collection and provision for bad debts policies.

In the circumstances, the accuracy and completeness of fees arrears of Kshs7,773,361 could not be confirmed.

7.0 Unsupported Accounts Payables

The statement of financial assets and liabilities reflects accounts payables of Kshs.615,732 as disclosed in note 11 to the financial statements. This balance comprises of student fees paid in advance. However, the management provided a schedule of prepaid fees summarized by classes instead of each individual student detailing the name, class, amount of fees billed and amount paid in advance.

In the circumstances, the accuracy and completeness of the accounts payable balance of Kshs.615,732 could not be confirmed.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the Bishop John Njenga Secondary 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 adverse 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

Budgetary Control and Performance

The summary statement of budgeted verses actual amounts reflects final receipts budget and actual on a comparable basis of Kshs.19,189,620 and Kshs.8,292,071 respectively, resulting to an under-funding of Kshs.10,435,501 or 43.2% of the budget. Similarly, the School spent Kshs.7,968,831 against an approved budget of Kshs.19,189,620 resulting to an underperformance of Kshs.11,220,789 or 58 % of the budget.

The underfunding and underperformance affected the planned activities and may have impacted negatively on service delivery to the students.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution, because of the significance of the matters discussed in the Basis for Adverse Opinion and Basis for Conclusion on Lawfulness and Effectiveness in Use of Public Resources, based on the audit procedures performed, I confirm that public resources have not been applied lawfully and in an effective way.

Basis for Conclusion

1.0 Non-Compliance with the Public Sector Accounting Standards Board (PSASB) Reporting Requirements

The Public Sector Accounting Standards Board (PSASB) Guidelines on Implementation of International Public Sector Accounting Standards (IPSAS) by Secondary Schools in Kenya of 20 August, 2021 requires the first financial statements after adoption of IPSAS to be presented for 18 months from 1 January, 2020 to 30 June, 2021 with comparatives being for 12 months from 1 January, 2019 to 30 December, 2019. Further, a disclosure note ought to have been included in the financial statements that the reason for preparing for longer period is due to the adoption of IPSAS for school and the change from calendar year to government fiscal year. In addition, a disclosure note should be made in the financial statements that the comparative information may not be comparable due to the longer period covered by the current financial period.

However, Management presented the annual report and financial statements covering only one year for financial year 2020-2021 with comparative balances for financial year 2019. Therefore, the financial statements have not been prepared for eighteen-months (18) as prescribed the Public Sector Accounting Standards Board (PSASB).

Further, no disclosure was made on the change in the preparation of financial statements from calendar year to government fiscal year or on the lack of comparability due to longer period covered by the current financial period.

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

2.0 Irregular Payments for Tuition Expenses from Boarding and School Fund Account

The statement of receipts and payment reflects payments for boarding and school fund of Kshs.5,391,509 as disclosed in Note 7 to the financial statements. Included in the expenditure is tuition payment of Kshs.500,000 from the boarding and school fund account contrary to Section 29(1) of the Basic Education Act, 2013 which states that no public school may cause any parent or guardian to pay for tuition fees.

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

3.0 Effectiveness in Management of Text Books

The School received nine thousand three hundred and sixty-three (9,363) text books from Ministry of Education out of which, five thousand two hundred and forty (5,240) textbooks were issued to students resulting to four thousand one hundred and twenty-three (4,123) remaining unutilized. This is contrary to Regulation 139(1) of the Public Finance Management (National Government) Regulations, 2015 which states that the accounting officer shall take full responsibility in ensuring that proper controls and systems exist for ensuring that stock levels are at an optimum and economic levels. Further, there was a deficit of two hundred and five (205) textbooks for the subjects of Computer, Christian Religious Education (C.R.E) and Agriculture.

In the circumstances, the excess of textbooks may result to wastage of public funds and deficits may lead to poor education outcomes.

4.0 Failure to Carry out Stock Take

Management did not carry out quarterly or annual stock take for the inventories as at the end of the financial year. This is contrary to Section 162(2) the Public Procurement and Assets and Asset Disposal Act, 2015 which states that the head of procurement function shall arrange for occasional visits of inspection to the stores, at least quarterly in each calendar year, and conduct quarterly and annual inventory and stock taking in order to ensure compliance with all respective governing laws and submit the report to the accounting officer.

In the circumstances, management was in breach of the law on management of Inventory and stores.

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, because of the significance of the matters discussed in the Basis for Adverse Opinion and Basis for Conclusion on Effectiveness of Internal Controls, Risk Management and Governance sections of my report, based on the audit procedures performed, I confirm that internal controls, risk management and governance were not effective.

Basis for Conclusion

1.0 Failure to Maintain a Fixed Assets Register

Review of the assets listing revealed that the School did not maintain a complete asset register with classes of assets indicated and not asset code, date of purchase and cost of each asset. Further, the school does not have a depreciation/amortization policy with rates to be used in depreciating/amortizing the assets.

In the circumstances, the incomplete fixed asset register may render the School not to effectively and efficiently manage and control its assets and may lead to loss of assets.

2.0 Lack of Approved ICT Policy

Review of the school ICT environment revealed that there was no formal approved ICT policy in place. Further, the ICT organization structure was not provided for audit. Without an approved ICT security policy, data confidentiality and integrity could be compromised.

In the circumstances, the security and reliability of the School's data including the management information system could not be confirmed.

3.0 Irregular Constitution of Audit and Finance Committee

Review of Board of Management minutes revealed appointment of board members to various committees. However, it was noted that three board members are both in the audit committee and finance committee thereby contravening the Head of Public Service Circular no. OP/CAB.9/1A dated 11 March, 2020 which directs that a member serving in the Board's audit committee shall not be appointed member of finance committee and vice versa.

In the circumstances, the two committees are not lawfully constituted.

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 control 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 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 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

09 October, 2023

V. Statement Of Receipts And Payments Period To 30th June 2021

DESCRIPTION OF VOTE HEAD	Note	2020-2021	2019-2020
		Kshs	Kshs
RECEIPTS			
Capitation grants for tuition	1	962,376	736,624
Capitation grants for operations	2	2,192,686	5,234,696
School Fund Income- Parents' Contributions	3	797,758	2,038,457
School Fund Income- Other receipts	4	4,818,651	6,711,388
		-	-
TOTAL RECEIPTS		8,771,471	14,721,165
PAYMENTS			
Payments for Tuition	5	908,823	745,310
Payments for operations	6	3,034,565	6,643,205
Boarding and school fund payments	7	5,391,509	7,083,195
TOTAL PAYMENTS		9,334,897	14,471,710
SURPLUS/DEFICIT		(563,426)	249,455

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

[Signature]
 Name: Stanley M. Masamo
 Chair BOM

Date: 16/06/2023

PRINCIPAL
 BISHOP JOHN NJENGA SEC. SCHOOL
 P. O. BOX 1000, TAVETA
 Date: _____ Sign: _____

Name: Drucillah M Mwaita
 School Principal/ Secretary to
 BOM

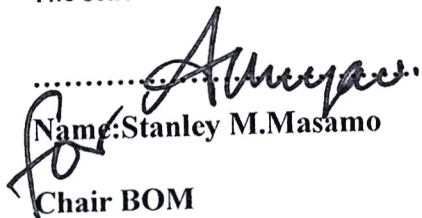
Date: 16/6/2023


[Signature]
 Name: Faustina Msha
 Bursar/ Finance Officer
 Date: 16/06/2023

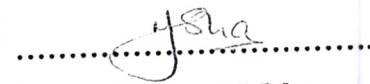
VI. Statement Of Financial Assets And Financial Liabilities As At 30th June 2021

	Note	2020-2021	2019-2020
		Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	8	361,967	989,172
Cash Balances	9	12,051	3,412
		-	-
Total Cash and cash equivalent		374,018	992,584
Account's receivables	10	7,808,853	7,917,995
TOTAL FINANCIAL ASSETS		8,182,871	8,910,579
FINANCIAL LIABILITIES			
Accounts Payables	11	615,732	615,732
NET FINANCIAL ASSETS		7,567,139	8,294,847
REPRESENTED BY			
Accumulated Fund b/fwd	12	8,130,565	8,045,392
Surplus/Deficit for the year		(563,426)	249,455
NET FINANCIAL POSSITION		7,567,139	8,294,847

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


 Name: Stanley M. Masamo
 Chair BOM
 Date: 16/06/2023


 Name: Drucillah M Mwaita
 School Principal/ Secretary to
 BOM
 Date: 16/6/2023


 Name: Faustina Msha
 Bursar/ Finance Officer
 Date: 16/06/2023

VII. Statement of Cash Flows for The Period Ended 30th June 2021

		2020-2021	2019-2020
		Kshs	Kshs
Receipts for operating income			
Capitation grants for tuition	1	962,376	736,624
Capitation grants for operations	2	2,330,480	5,234,696
School fund income- Parents contributions/ fees	3	5,085,335	2,038,457
School fund income- other receipts	4	2,322,257	6,711,388
Total receipts		10,700,447	14,721,165
Payments			
Payments for Tuition	5	837,056	745,310
Payments for operations	6	1,920,315	6,643,205
Boarding and school fund payments	7	7,589,687	7,083,195
Total payments		10,347,058	14,471,710
Net cashflow from operating activities		353,390	249,455
CASHFLOW FROM INVESTING ACTIVITIES			
Acquisition of Assets		(928,045)	-
Net cash flows from Investing Activities		(928,045)	-
Net cash flow from financing activities		0	0
NET INCREASE IN CASH AND CASH EQUIVALENTS		(574,655)	249,455
Cash and cash equivalent at BEGINNING of the year		992,584	743,129
Cash and cash equivalent at END of the year		417,928	992,584

Reports and Financial Statements For the year ended 30th June 2021

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

Receipts/expenses Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a Kshs	b Kshs	c=a+b	d	e=c-d Kshs	f=d/c % Kshs
RECEIPTS						
(1) CAPITATION GRANT ON TUITION						
Teaching / learning materials	1,740,480	0	1,740,480	962,376	1,278,105	73.4%
(2) CAPITATION GRANT ON OPERATIONS						
Other Vote heads	4,629,000	0	4,629,660	1,058,686.20	3570973.80	22%
Repairs and Maintenance	2,100,000	0	2,100,000	1,134,000	966,000	54.0%
Activity	630,000	0	63,0000	0	0	0%
SMASSE	84,000	0	84,000	0	0	0%
Medical Insurance	840,000	0	840,000	0	0	0%
(3) FEES CHARGED ON PARENTS						
Other Voteheads	1,349,280	0	1,349,280	1,244,748	104,532	92.3%
Medical		0				
Activity	30,000	0	30,000	16,780	13,220	55.9%

Reports and Financial Statements For the year ended 30th June 2021

Receipt/expenses Item	Original Budget a Kshs	Adjustments b Kshs	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilization Difference e=c-d Kshs	% of Utilization f=d/c % Kshs
Fee on Boarding Equipment and Stores	7,546,200	0	7,546,200	4,287,576	4,287,576	56.82%
OTHER INCOME						
Rent income	0	0	0	0	0	0%
Income from farming activities	0	0	0	0	0	0%
TOTAL INCOME	19,189,620	0	19,189,620	8,292,071	10,435,501	43.2%
(1) EXPENDITURE FOR TUITION						
Teaching / learning material	1,740,480	0	1,740,480	908,211	823,269	52%
(2) EXPENDITURE FOR OPERATIONS						
Personnel emoluments	4,629,660	0	4,629,660	1,782,520	2,847,140	38.5%
Repairs, maintenance & improvements	2,100,000	0	2,100,000	324,000	1,776,000	15.43%
Local transport / travelling		0				
Electricity, water and conservancy		0				
Medical						
Administration costs		0				
Activity Expenses	630,000	0	630,000	0	630,000	0%
SMASSE	84,000	0	84,000	0	84,000	0%
Insurance Cost	840,000	0	840,000	0	840,000	0%
(3) EXPENDITURE FOR BOARDING AND SCHOOL FUND						
Activity	30,000	0	30,000	57,160	27,160	190%

Reports and Financial Statements For the year ended 30th June 2021

Receipt/expenses Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a Kshs	b Kshs	c=a+b	d	e=c-d Kshs	f=d/c % Kshs
Other Vote Heads	1,349,280	0	1,349,280	1,526,769	177,489	113.15%
Repairs, maintenance and improvements	240,000	0	240,000	130,400	109,600	54.3%
Boarding Equipment and Stores	7,546,200	0	7,546,200	2,984,020	4,562,180	146.30%
TOTALS	19,189,620	0	19,189,620	7,968,831	16,715,489	42%

i. Underutilization of above 10% was as a result of budget underfunding and slow realization of expected budget.

IX. Significant Accounting Policies

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

1. Statement of compliance and basis of preparation

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

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

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

2. Recognition of receipts and payments

The school recognises all receipts from the various sources when the event occurs, and the related cash has actually been received by the school. In addition, the school recognises all expenses when the event occurs, and the related cash has actually been paid out by the school.

3. In-kind contributions

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

4. Cash and cash equivalents

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

Significant Accounting Policies (Continued)

5. Accounts Receivable

For the purposes of these financial statements, imprests and advances to authorised public officers and/or institutions which were not surrendered or accounted for at the end of the financial year are treated as receivables. This is in recognition of the government practice where the imprest payments are recognized as expenditure when fully accounted for by the imprest or AIE holders. This is an enhancement to the cash accounting policy. Other accounts receivables are disclosed in the financial statements.

6. Accounts Payable

For the purposes of these financial statements, deposits and retentions held on behalf of third parties have been recognized as accounts payables. This is in recognition of the government practice of retaining a portion of contracted services and works pending fulfilment of obligations by the contractor and to hold deposits on behalf of third parties. This is an enhancement to the cash accounting policy adopted by National Government Ministries and agencies. Other liabilities including pending bills are disclosed in the financial statements. Pending bills consist of unpaid liabilities at the end of the financial year arising from contracted goods or services during the year or in past years.

7. Non-current assets

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

8. Budget

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

9. Comparative figures

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

10. Subsequent events

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended 30th June 2021.

X. Notes To The Financial Statements

1 Capitation Grant for Tuition

	2020-2021	2019-2020
	Kshs	Kshs
Teaching / learning materials	962,376	962,376
Total	962,376	962,376

2 Capitation Grant for Operations

	2020-2021	2019-2020
	Kshs	Kshs
Personnel emoluments	1,058,686	0
Repairs and maintenance	1,134,000	1,754,000
BOM Teacher	0	180,000
Administration Costs	0	3,061,896
Insurance	0	79,600
Activity	0	159,200
Total	2,192,686	5,234,696

3 Parents Contribution/Fees - School Fund Account

	2020-2021	2019-2020
	Kshs	Kshs
Personnel emoluments	693,073	1,531,439
Repairs and maintenance	87,905	267,060
Activity	16,780	16,780
Total	797,758	2,038,457

Notes To The Financial Statements (Continued)

4 Other Receipts – School Fund Account

	2020-2021	2019-2020
	Kshs	Kshs
Fee on Boarding Equipment and Stores	4,287,576	5,167,901
Rent income	20,000	46,000
Income from farming activities	11,575	77,487
Income from grants and donations*(M&I)	345,000	1,420,000
Income from canteen	154,000	0
Total	4,818,651	6,711,388

5 Payments For Tuition

	2020-2021	2019-2020
	Kshs	Kshs
Laboratory equipment	0	162,748
Internal exams	0	170,500
Teaching / learning materials	908,211	410,612
Bank Charges	612	1,450
Total	908,823	745,310

Notes To The Financial Statements (Continued)

6 Payments For Operations

	2020-2021	2019-2020
	Kshs	Kshs
Personnel emoluments	1,782,520	3,896,008
Repairs and maintenance & improvements	324,000	1,515,625
Transfer to infrastructure a/c-Expenses	928,045	1,231,572
TOTAL	3,034,565	6,643,205

7 Boarding And School Fund Payments

	2020-2021	2019-2020
	Kshs	Kshs
Activity	57,160	534,655
Personnel emoluments	1,526,769	2,627,134
Caution Money	9,000	0
Repairs and maintenance & Improvements	130,400	466,859
Administration costs	0	10,500
Expenses on Income Generating Activities	184,160	0
Expenses on Boarding Equipment and Stores	2,984,020	3,444,046
Tuition	500,000	0
TOTAL	5,391,509	7,083,195

Notes To The Financial Statements (Continued)

8 Bank Accounts

Name of Bank, Account No. & currency	Bank Account Number	2020-2021	2019-2020
		Kshs	Kshs
Tuition Account	1103871129	71,767.30	18,214.80
Operations Account	1103870769	202,596.80	116,564.60
School Fund Account/Boarding	1111142912	16,654.56	34,356.16
Savings Account	1111209731	0	164,282.65
Bus Projects Account	1235838404	0	0
Infrastructural Account	1125097132	70,948	655,754
Total		361,966.76	989,172.21

9 Cash In Hand

Description	2020-2021	2019-2020
	Kshs	Kshs
Tuition Account	0	0
Operation Account	269	136
School Fund account	9,508.20	3,263.20
Infrastructure A/c	2,274	13
Total	12,051.20	3,412.20

10 Accounts Receivable

Description	2020-2021	2019-2020
	Kshs	Kshs
Fees arrears	7,773,361	7,917,994
Other non-fees receivables	1	
Overpayment of NSSF	26,366	
Overpayment of NHIF	9,050	
Overpayment of PAYE	75	
Total	7,808,853	7,917,994

Notes To The Financial Statements (Continued)

Ageing Analysis for Receivables

Description	2020-2021	2019-2020
	Kshs	Kshs
Fees arrears for current year	0	2,057,079
Fees arrears for the previous year	2,057,079	5,860,915.99
Fees arrears collected during the year	(144,634)	0
Fees arrears for prior periods (over two years)	5,860,915.99	0
Total	7,773,360.99	7,917,994.99

11 Accounts Payable

Description	2020-2021	2019-2020
	Kshs	Kshs
Trade creditors (See ageing below and appendix 1)	615,732	615,732
Prepaid fees		
Retention monies		
Total	615,732	615,732

Ageing analysis for Payables

Description	2020-2021	2019-2020
	Kshs	Kshs
Trade creditors for current year	0	615,732
Trade creditors for the previous year	615,732	0
Trade creditors paid during the year	0	0
Trade creditors for prior periods (over two years)	0	0
Total	615,732	615,732

12 Fund balance Brought Forward

Description	2020-2021	2019-2020
	Kshs	Kshs
Bank balances	824,889.59	881,406.61
Cash balances	3,412.20	7,613.20
Receivables	7,917,995	7,566,186.99
Payables	(615,732)	(409,814)
Total	8,130,564.75	8,045,392.80

Other important disclosure notes

IPSAS 1 encourages an entity to disclose accrual related information in relation to an entity's assets and liabilities. The notes outlined below are disclosure notes in relation to the school's non- financial assets and liabilities.

13 Biological assets

Description	Numbers	2020-2021	2019-2020
		Kshs	Kshs
Cattle	2		
Trees	50		
Poultry	60		
Total	112		

Bishop John Njenga Secondary School
Reports and Financial Statements For the year ended 30th June 2021

Other important disclosure notes

14 Stock/ Inventory

Description	2020-2021	2019-2020
	Kshs	Kshs
a) Inventory		
Stock/ inventory at beginning of the year	0	0
Stock/ inventory purchased during the year	0	0
Stock/ inventory issued during the year	0	0
Balance at end of the year	0	0

Bishop John Njenga Secondary School
Reports and Financial Statements For the year ended 30th June 2021

15 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)
	The institution has never been audited before by the external audit.			

PRINCIPAL
 408-KENYA-NJENGA-SSC-SCHOOL
 199503009
 Sign and Date: 16/6/2023
 Principal

Bishop John Njenga Secondary School
Reports and Financial Statements For the year ended 30th June 2021

Annex 1 - Analysis Of Pending Accounts Payable

Supplier Of Goods Or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2020	Outstanding Balance 2021	Comments
	a	b	C	d=a-c		
	Kshs	Kshs	Kshs	Kshs	Kshs	
Construction Of Buildings						
1. None						
2. None						
3.						
Sub-Total						
Supply Of Goods						
4. None						
5.						
6.						
Sub-Total						
Student Creditors						
7. Fees paid in advance	615,732	-	-	615,732	615,732	
8.						
9.						
Sub-Total						
Grand Total						

**Bishop John Njenga Secondary School
Reports and Financial Statements For the year ended 30th June 2021**

Annex 2 – Summary Of Fixed Assets Register

Asset Class	Date purchased	Location	Historical Cost b/f (Kshs) 1st July 2020	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost c/f (Kshs) 30th June 2021
Land						
Buildings And Structures						
Office Equipment, Furniture And Fittings						
ICT Equipment, And Other ICT Assets						
Tools And Apparatus						
Textbooks						
Other Machinery And Equipment						
Intangible Assets- Soft Ware						
Total						