

REPUBLIC OF KENYA



Enhancing Accountability

PARLIAMENT
OF KENYA
LIBRARY

 THE NATIONAL ASSEMBLY	
REPORT PAPERS LAID	
DATE: 04 MAR 2025	DAY. Tuesday
TABLED OF	Deputy chief whip Hon. Naomi Jillo
CLERK-AT THE-TABLE:	Benson Inzofu

THE AUDITOR-GENERAL

ON

KEYATTA HIGH SCHOOL

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

TAITA/TAVETA COUNTY

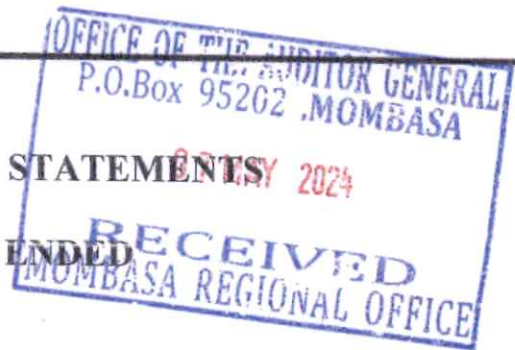
KENYATTA HIGH SCHOOL-MWATATE (TAITA)

P.O BOX 57,
Tel:020-2338069
Mwatata.



Mobile No. 0743 123135
Tel:020-2338069
Email:Kenyattaitaita@gmail.com

ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED
30th June 2022



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

Table of Contents	Page
I. KEY SCHOOL INFORMATION AND MANAGEMENT	3
II. SUMMARY REPORT OF PERFORMANCE OF THE SCHOOL	9
III. STATEMENT OF SCHOOL MANAGEMENT RESPONSIBILITY	12
IV. REPORT OF THE INDEPENDENT AUDITORS ON THE ANNUAL FINANCIAL STATEMENTS OF KENYATTA HIGH SCHOOL-MWATATE OF THE YEAR ENDING 30 TH JUNE 2022	13
V. STATEMENT OF RECEIPTS AND PAYMENTS PERIOD TO 30 TH JUNE 2022	14
VI. STATEMENT OF FINANCIAL ASSETS AND FINANCIAL LIABILITIES AS AT 30 TH JUNE 2022	17
VII. STATEMENT OF CASH FLOWS FOR THE PERIOD ENDED 30 TH JUNE 2022	19
VIII. STATEMENT OF BUDGETED VERSUS ACTUAL AMOUNTS FOR THE YEAR ENDED 30 TH JUNE 2022	20
IX. SIGNIFICANT ACCOUNTING POLICIES	24

KENYATTA HIGH SCHOOL-MWATATE
Annual Report and Financial Statements
For the year ended *30th June 2022*

X. NOTES TO THE FINANCIAL STATEMENTS	26
--------------------------------------------	----

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, MWATATE Sub-County

The school was registered in 05/15 under registration number 06/S/0030/0137 and is currently categorized as a NATIONAL public school established, owned or operated by the Government.

The school is a boarding school and had 1029 number of students as at 30th June 2022. It has 7 streams and 40 teachers of which 12 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	Archie Nzano	Chairman	
2	Kagutha D Macharia	Secretary - Principal	
3	Violet Mboje Kituri	Member	
4	Basil Mganga	Member	
5	S Mwakumbaku	PA Chair	
6	Bwire Okano	Member	
7	Erick Odipo	Member	
8	Richard Mwambi	Member – Rep CEB	
9	Lydia Moka	Member – Rep CEB	
10	Harry Mzenge	Member – Rep CEB	
11	Pulkeria Macwetta	Member Rep Teachers	
13	Valerie Mbogho	Member - Community	
14	Rebecca Manga	Member - Community	
15	Alphonse Mwangada	MemberSpecial Needs	

KENYATTA HIGH SCHOOL-MWATATE
Annual Report and Financial Statements
For the year ended *30th June 2022*

16	Ainen Twalib Ainen	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

Provide the names of the various committees of the Board established by the Board and the names of the committee members:

Ref:	Name of Committee	Names of Members	Designation	Number of meetings attended during the year
1	Executive Committee	a. Archie Nzano b. Violet Kituri c. Valerie Mbogho d. Sebastian Mwakumbaku e. Basil Mgagha f. Kagutha D. Macharia	Chairman Vice Chairman Member PA Chair Member Secretary	3
2	Audit Committee	-Bwire Okano -Richard Mwambi -Luciana Mchau -Sebastian Mwakumbaku	Chairman Member Member Member	0
3	Finance, procurement and	1. Basil Mganga	Chairman	4

KENYATTA HIGH SCHOOL-MWATATE
Annual Report and Financial Statements
For the year ended 30th June 2022

	general purposes Committee	2. Valerie Mbogho 3. Alphonse Mwangada 4. Harry Mzenge 5. Violet Kituri	Member Member Member Member Member		
4	Academic Committee	● Violet Kituri ● Richard Mwambi ● Phoebe Mwambi ● Lydia Moka ● Bwire Okano	Chairperson Member Member Member Member	0	
5	Development Committee		Chairperson	0	
6	Discipline and welfare Committee	1. Erick Odipo 2. Violet Kituri 3. Rebecca Manga 4. Erick Mwashigadi 5. Sebastian Mwakumbaku		1	
7	Adhoc Committee (if any during the year)				

(d) School operation Management

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

Ref:	Designation	Name	TSC Number
1	Principal	Kagutha D Macharia	323580
2	Deputy Principal	Mwashighati	287289
3	School Bursar	Stephen Kalume	20003764

KEY SCHOOL INFORMATION AND MANAGEMENT (Continued)

(e) Schools contacts

Post Office Box: 57-80305
Telephone: 020 233 80 68
E-mail: kenyattaita@gmail.com
Website:
Facebook:
Twitter:

(f) School Bankers

The following school operated 9 bank accounts in the following banks: (Ensure all accounts including CDF accounts are included)

1. Name of Bank: KCB
Branch: WUNDANYI
Account Numbers

Name of Bank, Account No. & currency	Bank Account Number
Tuition Account	1103807404
Operations Account	1103807935
School Fund Account/Boarding	1103799614
Savings Account-caution money	1102594482
Savings Account GRATUITY	1232894222
Savings account PTA	1102630489
Savings account examination	1107787092
Infrastructural Account	1232894443

KENYATTA HIGH SCHOOL-MWATATE

Annual Report and Financial Statements

For the year ended *30th June 2022*

-
2. Name of Bank: EQUITY
Branch: VOI
Account Number.

Name of Bank, Account No. & currency	Bank Account Number
School Fund account-equity bank- kenya shillings	0790297473990

3. MPESA Pay Bill No. 522123 account number 67626K attached to KCB bank account number 1103799614.

(Ensure all bank accounts operated by the school are disclosed and that all Pay Bill Numbers are also disclosed)

(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:

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 2021 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.

d) Number of Candidates in the 2021 KCSE:

Tabulate the number of candidates sitting for KCSE over the last three years.

e) Capacity of the school:

KENYATTA HIGH SCHOOL-MWATATE
Annual Report and Financial Statements
For the year ended 30th June 2022

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.

f) 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

CHIEF PRINCIPAL
KENYATTA HIGH SCHOOL-MWATATE
Sign 
School Principal


III. STATEMENT OF SCHOOL MANAGEMENT RESPONSIBILITY

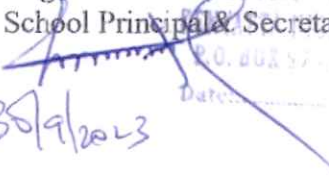
Section 81 (1) of the Public Finance Management Act, 2012 requires that, at the end of each financial year, each National Government School shall prepare financial statements in respect of that school. Section 81 (3) requires the financial statements so prepared to be in a form that complies with relevant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

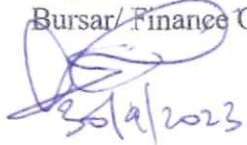
Schedule 4 (Section 23) of the Education Act, 2013 requires the Board of Management of a public institution of basic education to keep all proper books and records of accounts of the income, expenditure and assets of the institution.

The Board of Management of KENYATTA HIGH SCHOOL-MWATATE 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.

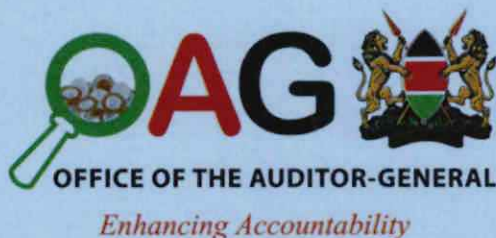
Name: Archie Nzano EBS
Designation: Chairman, School Board of Management
Sign: 
Date: 30/9/2023

Name: Kagutha D. Macharia
Designation: School Principal & Secretary to Board of Management
Sign: 
Date: 30/9/2023

Name: Stephen Kalume
Designation: Bursar/ Finance Officer
Sign: 
Date: 30/9/2023

REPUBLIC OF KENYA

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



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

REPORT OF THE AUDITOR-GENERAL ON KENYATTA HIGH SCHOOL FOR THE YEAR ENDED 30 JUNE, 2022 – 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 the Government achieves value for money and that such funds are applied for the intended purpose.
- C. Report on the Effectiveness of Internal Controls, Risk Management and Governance which considers how the entity has instituted checks and balances to guide internal operations. This responds to the effectiveness of the governance structure, risk management environment and internal controls, developed and implemented by those charged with governance for orderly, efficient and effective operations of the entity.

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 Kenyatta High School – Taita/Taveta County set out on pages 16 to 41, which comprise of 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 Kenyatta High School – Taita/Taveta 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. Long Outstanding and Unsupported Accounts Receivables

The statement of financial assets and financial liabilities reflects accounts receivables balance of Kshs.44,857,581 as disclosed in Note 11 to the financial statements. The receivables balance includes long outstanding fees arrears for over two (2) years amounting to Kshs.25,143,236. Further, a debtor's list was not provided for audit to confirm the accuracy and existence of the debts.

In the circumstances, the accuracy and full recoverability of accounts receivables balance of Kshs.44,857,581 could not be confirmed.

2. Unsupported Accounts Payables

The statement of financial assets and financial liabilities reflects accounts payables balance of Kshs.4,626,834 and disclosed in Note 12 to the financial statements. However, the accounts payables ageing analysis was not provided to show how long the payments have been outstanding.

In the circumstances, the accuracy of accounts payables balance of Kshs.4,626,834 could not be confirmed.

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

Key Audit Matters

Key audit matters are those matters that, in my professional judgement, 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 matters described in the Basis for Conclusion on Lawfulness and Effectiveness in Use of Public Resources section of my report, I confirm that, nothing else has come to my attention to cause me to believe that public resources have not been applied lawfully and in an effective way.

Basis for Conclusion

1. Late Submission of Financial Statements for Audit

The School Management submitted the financial statements to the Auditor-General on 7 May, 2024 and not by the statutory date of 30 September, 2022. This was contrary to Section 47(1) of the Public Audit Act, 2015 which requires that financial statements should be submitted to the Auditor-General within three months after the end of the fiscal year to which the accounts relate

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

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

Review of records revealed that the School transferred co-curricular funds totalling Kshs.312,000 to Kenya Secondary Schools Heads Association (KESSHA). However, it was noted that KESSHA is a welfare organization that draws its membership from school principals only and is not defined in Government funding. This was contrary to Regulation 23(2)c of the Public Finance Management (National Government) Regulations, 2015 which requires that an Accounting Officer shall, before transferring any funds to an entity within or outside Government, ensure that there is a written assurance from the entity that it shall implement effective, efficient and transparent financial management and internal control systems.

In the circumstances, value for money transferred to KESSHA amounting to Kshs.312,000 could not be confirmed.

3. Unconfirmed Student Enrolment Data

Review of the National Education Management Information System (NEMIS) against the School's manual enrolment register revealed that the number of the students in the

NEMIS system were one thousand and twenty-nine (1,029) against the School overall enrolment of one thousand, one hundred and seventy-six (1,176) leaving out one hundred and forty-seven (147) students who were not enrolled in the NEMIS system.

In the circumstances, the effectiveness of the NEMIS system in providing accurate data to facilitate proper planning could not be confirmed.

4. Failure to Transfer Infrastructure Funds from the Operations Bank Account

The statement of receipts and payments reflects capitation grants for operations amount of Kshs 20,965,553 as disclosed in Note 2 to the financial statements out of which an amount of Kshs.5,024,500 was supposed to be transferred to the infrastructure account. However, only Kshs 1,545,000 was transferred infrastructure account, leaving a balance of Kshs.3,479,500 as at 30 June, 2022.

In the circumstances, failure to transfer the funds may have affected service delivery to the students.

The audit was conducted in accordance with ISSAI 4000. The standard requires that I comply with ethical requirements and plan and perform the audit to obtain assurance about whether the activities, financial transactions and information reflected in the financial statements are in compliance, in all material respects, with the authorities that govern them I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

As required by Section 7(1)(a) of the Public Audit Act, 2015, based on the audit procedures performed, except for the matters described in the Basis for Conclusion on Effectiveness of Internal Controls, Risk Management and Governance section of my report, I confirm that, nothing else has come to my attention to cause me to believe that internal controls, risk management and overall governance were not effective.

Basis for Conclusion

1. Failure to Maintain Critical Policies

Review of records revealed that the School did not maintain approved finance policy and procedures manual, human resource policy, ICT policy and disaster recovery plan, risk management policy and a staff code of conduct and ethics hand books.

In the circumstances, Management did not have the means of identifying, preventing and mitigating against disasters in the event of an unforeseen systems failure.

2. Lack of Internal Audit Function and Operational Audit Committee

The School did not have an internal audit function to perform risk assessment processes and evaluate operational effectiveness of the School through reviews of the internal controls. Similarly, the School did not have an audit committee to oversee the development, performance and effectiveness of internal control over financial reporting, performance reporting and compliance with laws and regulations in the School.

In the circumstances, the effectiveness of the internal controls could not be confirmed.

The audit was conducted in accordance with ISSAI 2315 and ISSAI 2330. The standards require that I plan and perform the audit to obtain assurance about whether effective processes and systems of internal 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 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 control, risk management and overall governance.

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

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

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

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

Auditor-General's Responsibilities for the Audit

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

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

Further, in planning and performing the audit of the financial statements and audit of compliance, I consider internal control 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 control 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 control 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 control.

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

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

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


FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

20 September, 2024

KENYATTA HIGH SCHOOL-MWATATE
Annual Report and Financial Statements
For the year ended *30th June 2022*

VI. STATEMENT OF FINANCIAL ASSETS AND FINANCIAL LIABILITIES AS AT 30TH JUNE 2022

	Note	2021-2022	2020 - 2021	2019 - 2020
			Kshs	Kshs
FINANCIAL ASSETS				
Cash and Cash Equivalents				
Bank Balances	8	14695869.10	10,057,098	8,480,796
Cash Balances	9	77350	88,182	12,127
Short term Investment	10	0	-	-
Total Cash and Cash Equivalents		14,773,219.1	10,145,280	8,492,924
Account's receivables	11	44,857,580.50	35,387,112	30,002,811
TOTAL FINANCIAL ASSETS		59,630,799.60	45,532,391	38,495,734
FINANCIAL LIABILITIES				
Accounts Payable	12	4,626,834.00	15,107,495	19,676,357
NET FINANCIAL SSETS		64,257,633.60	30,424,897	58,172,091
REPRESENTED BY				
Fund balance b/fwd 1st July...	13	55,821,134.35	34,669,947	47,488,959
Surplus/Deficit for the year		8,436,499.25	(4,245,051)	10,683,132
NET FINANCIAL POSITION		64,257,633.60	30,424,896	58,172,091
			(0)	(0)

The School's financial statements were approved on 30/9/ 2022 and signed by:

Name: Archie Nzano FBS
Chairman, BoM

Sign: 

Date: 30/9/2022

Name: Kagutha D Macharia
School Principal/Secretary
to BoM

Sign: 

Date: 30/9/2022

Name: Stephen Kalume
Bursar/Finance

Sign: 

Date: 30/9/2022



KENYATTA HIGH SCHOOL.-MWATATE
Annual Report and Financial Statements
For the year ended *30th June 2022*

VII. STATEMENT OF CASH FLOWS FOR THE PERIOD ENDED 30TH JUNE 2022

STATEMENT OF CASH FLOW

		2021-2022	2020 - 2021	2019 - 2020
			Kshs	Kshs
Receipts from operating activities				
Capitation grants for tuition	1	3,317,513.40	1180904.25	1,590,059
Capitation grants for operations	2	20,965,552.70	7399358.75	11,194,591
School fund income- Parents contributions/ fees	3	66,724,109.00	22994341	37,914,437
School fund income- other receipts	4	43,667,872.00	1227724	832,693
Total receipts		134,675,047.1	32,802,328	63,162,669
Payments				
Payments for Tuition		4,295,675.00	1909738	1,682,566
Payments for operations		14,579,400.00	7978260.5	11,266,254
Boarding and school fund payments		107,363,472.85	27159380.1	27,899,828
		126,238,547.9	37,047,379	47,764,432
Net cash flow from operating activities		8,436,499.25	(4,245,051)	15,398,236
CASHFLOW FROM INVESTING ACTIVITIES				
Proceeds from Sale of Assets		-	-	-
Acquisition of Assets		4,756,954-	-	-
Proceeds from investments/sundry creditors		-	5,897,407	(6,999,840)
Net cash flows from Investing Activities			5,897,407	(6,999,840)
NET CASHFLOW FROM BORROWING ACTIVITIES				
		4,756,954		
Proceeds from borrowings/ loans				
Repayment of principal borrowings				
Net cash flows from Investing Activities				(6,999,840)
NET INCREASE IN CASH AND CASH EQUIVALENT		4,627,939.10	1,652,356	8,398,396
Cash and cash equivalent at BEGINNING of the year	10	10,145,280	8,492,923	94,527
Cash and cash equivalent at END of the year		14,773,219.10	10,145,280	8,492,923
			(0)	(0)

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

KENYATTA HIGH SCHOOL-MWATATE
Annual Report and Financial Statements
For the year ended 30th June 2022

VIII. STATEMENT OF BUDGETED VERSUS ACTUAL AMOUNTS FOR THE YEAR ENDED 30TH 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 %
RECEIPTS						
<i>(1) CAPITATION GRANT ON TUITION</i>						
Textbooks and reference materials					-	
Exercise books					-	
Laboratory equipment					-	
Internal exams					-	
Teaching / learning materials	1,180,904.00		1,180,904	1,180,904.00	0	0
Chalks					-	
Reference Books					-	
Teachers guides					-	
					-	
					-	
<i>(2) CAPITATION GRANT ON OPERATIONS</i>						
Electricity water and Conservancy					-	
Local Transport and Travelling					-	
Repairs Maintenance and					-	

KENYATTA HIGH SCHOOL-MWATATE
Annual Report and Financial Statements
For the year ended *30th June 2022*

Improvements						
OTHER VOTEHEADS	5,589,359.00		5,589,359	5,589,359.00	(0)	0.00%
SMASSE					-	
Activity					-	
Medical and insurance					-	
<i>(3) FEES CHARGED ON PARENTS</i>						
Fee on Boarding Equipment and Stores	25,908,000		12,954,000	16,126,929	(3,172,929)	124.00%
Personnel emoluments	5,374,800		2,687,400	1,936,196	751,204	72.00%
Repairs and maintenance	2,664,000		1,332,000	972,364	359,636	73.00%
Local transport / travelling	1,458,900		729,450	560,097	169,353	77.00%
Electricity and water	5,671,800		2,835,900	1,894,996	940,904	67.00%
Administration costs	3,164,400		1,582,200	1,203,355	378,845	76.00%
Activity	718,200		359,100	294,404	64,696	82.00%
OTHER INCOME						
Rent income						
Income from farming activities						
Insurance compensation						
Income from Posho mill						
Income from Bus Hire						
Fee for hire of ground and equipment						
Interest income					-	
Income from any other investment	0					
TOTAL INCOME						

KENYATTA HIGH SCHOOL-MWATATE
Annual Report and Financial Statements
For the year ended 30th June 2022

(1) EXPENDITURE FOR TUITION				-		
Textbooks and reference materials					-	
Exercise books					-	
Laboratory equipment					-	
Internal exams					-	
Teaching / learning materials	1,180,904.0 0		1,180,904	1,909,252.00	(728,348)	162
Chalks					-	
Reference Books					-	
(2) EXPENDITURE FOR OPERATIONS						
Electricity water and Conservancy					-	
Local Transport and Travelling					-	
Repairs Maintenance and Improvements					-	
OTHER VOTEHEADS	5,589,359.00		5,589,359	4,080,117.00	1,509,242	73.00%
Admin cost					-	
Activity					-	
Medical and insurance					-	
(3) EXPENDITURE FOR SCHOOL FUND						
Fee on Boarding Equipment and Stores	25,908,000		12,954,000	14,263,357	(1,309,357)	110.00%

KENYATTA HIGH SCHOOL-MWATATE
Annual Report and Financial Statements
For the year ended *30th June 2022*

Personnel emoluments	5,374,800		2,687,400	4,888,184	(2,200,784)	182.00%
Repairs and maintenance	2,664,000		1,332,000	855,968	476,032	64.00%
Local transport / travelling	1,458,900		729,450	864,139	(134,689)	118.00%
Electricity and water	5,671,800		2,835,900	1,497,806	1,338,094	53.00%
P A Donations						
Administration costs	3,164,400		1,582,200	1,004,061	578,139	63.00%
Activity	718,200		359,100	163,540	195,560	46.00%
TOTAL						

IX. +

X. 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

XI. NOTES TO THE FINANCIAL STATEMENTS

1 CAPITATION GRANT FOR TUITION

	2021-2022	2020-2021	2019-2020
	Kshs	Kshs	Kshs
Textbooks and reference materials	3317513.40		
Exercise books			
Laboratory equipment			
Internal exams			
Teaching / learning materials		1180904.25	1590059
Chalks			
Exams and assessment			
Teachers guides			
Total	3317513.40	1180904.25	1590059

2 CAPITATION GRANT FOR OPERATIONS AND INFRASTRUCTURE

	2021-2022	2020-2021	2019-2020
	Kshs	Kshs	Kshs
Personnel emoluments			
Repairs and maintenance	4140300	7399358.75	1119459.
Local transport / travelling		0	0
Electricity and water		0	0
Medical		0	0
Other voteheads	16825252.70		
Administration costs		0	0
Activity		0	0

KENYATTA HIGH SCHOOL-MWATATE
Annual Report and Financial Statements
For the year ended *30th June 2022*

Total	20965552.70	7399358.75	11194591
--------------	--------------------	-------------------	-----------------

3 PARENTS CONTRIBUTION/FEES - SCHOOL FUND ACCOUNT

	2021-2022	2020-2021	2019-2020
	Kshs	Kshs	Kshs
Fee on Boarding Equipment and Stores	40676775	16,132,929.00	23,410,959.20
Personnel emoluments	7115892	1,936,196.00	3,584,101.00
Repairs and maintenance	2862455	972,364.00	1,850,134.00
Local transport / travelling	1646725	560,097.00	657,764.00
Electricity and water	8357712	1,894,996.00	5,296,410.00
P A Donations		-	-
Administration costs	4639323	1,203,355.00	2,002,237.00
Activity	1425227	294,404.00	1,112,832.00
Total	66721109	22994341	37914437.2

NOTES TO THE FINANCIAL STATEMENTS (Continued)

4 OTHER RECEIPTS – SCHOOL FUND ACCOUNT

	2021-2022	2020-2021	2019-2020
	Kshs	Kshs	Kshs
Pocket money	701244		
Rent income	273808	197,788.00	166,700.00
transfers	2500000		
Bursary	24077218		
Income from farming activities		96,940.00	-
Nhif	423250		
NSSF	1314340		
PAYE	198312		
HELB	43104		

KENYATTA HIGH SCHOOL-MWATATE
Annual Report and Financial Statements
For the year ended 30th June 2022

KUDHEIHA	90600		
COTU	47092		
QWETU SACCO	2515914		
TNTSS	1821027		
KENYATTA EMERGENCY WELFARE	779102		
MEDICAL	166365		
TUITION ACCOUNT	996671		
EXCESS FEES	555600		
Kenyatta welfare	34000		
KNT welfare	10400		
miscellaneous	1095302		
Academic support programme	5487891		
Damages fees	268132		
Sale of borehole Water			-
Income from Posho mill/BAKERY		305,000.00	216,547.00
Income from Bus Hire	268500	127,996.00	123,000.00
Fee for hire of ground and equipment			326,446.00
Income from grants and donations*		0	0
Interest income		0	0
Dividends income		0	0
Total	43,667,872	1227724	832693

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

5 PAYMENTS FOR TUITION

	2021-2022	2020-2021	2019-2020
	Kshs	Kshs	Kshs
Textbooks and reference materials		0	8740.8

KENYATTA HIGH SCHOOL-MWATATE
Annual Report and Financial Statements
For the year ended 30th June 2022

Exercise books	1,187,984	263975	597620
Laboratory equipment	1,445,218	729397	379630
Internal exams	498,250	184420	669995
Teaching / learning materials	1,159,198	731460	0
Chalks		0	0
Exams and assessment		0	0
Teachers guides		0	0
Administration Costs		0	0
Bank Charges	5,025	486	2080
Total	4,295,675	1,909,733	1,682,565.80

KENYATTA HIGH SCHOOL-MWATATE
Annual Report and Financial Statements
For the year ended *30th June 2022*

NOTES TO THE FINANCIAL STATEMENTS (Continued)

6 PAYMENTS FOR OPERATIONS

DESCRIPTION	2021-2022	2020-2021	2019-2020
	Kshs	Kshs	Kshs
Personnel emoluments		2380720	5109555
Service Gratuity			389341
Administration Cost	170343	542198	25634
Repairs and maintenance & improvements	678991	219950	182010
Local transport / travelling	337404	112400	51480
Electricity and water	903528	855389	1098614
Medical	26900	13430	16220
Activity Expenses	90000	686573.5	0
BOM Teachers		3,167,500.00	600000
Insurance Cost			0
Transfers	5747760		
Other voteheads	2294070		
Bank Charges	3450	0	0
MI	4326954	0	3793400
TOTAL	14579400	7978260.5	11266254

7 BOARDING AND SCHOOL FUND PAYMENTS

DESCRIPTION	2021-2022	2020-2021	2019-2020
	Kshs	Kshs	Kshs
Fee on Boarding Equipment and Stores	31444777.35	17,536,054.10	15,623,572.00
Personnel emoluments	15173043	4,888,134.00	5,471,696.00
Repairs and maintenance & Improvements	6118492	855,958.00	1,329,926.00

KENYATTA HIGH SCHOOL-MWATATE
Annual Report and Financial Statements
For the year ended *30th June 2022*

Electricity and water	2994461	1,497,806.00	2,172,176.00
Local transport / travelling	4800739	864,139.00	1,004,529.00
Activity	1067300	163,540.00	961,500.00
Administration costs	2829489	1,004,061.00	1,329,929.00
Posho Mill			-
Bursary	22176825.50		
School farm	105030		
Service gratuity	749447		
Pocket money	1464064		
Academic support programme	8588028		
Nhif	423250		
NSSF	1314340		
PAYE	198312		
HELB	43104		
KUDHEIHA	90600		
COTU	47092		
QWETU SACCO	2515914		
TNTSS	1821027		
KENYATTA EMERGENCY WELFARE	779102		
MEDICAL	166365		
TUITION ACCOUNT	996671		
EXCESS FEES	555600		
Kenyatta welfare	34000		
KNT welfare	10400		
miscellaneous	856000		

KENYATTA HIGH SCHOOL-MWATATE
Annual Report and Financial Statements
For the year ended 30th June 2022

Hire of ground and school bus	32,500.00	6,500.00	
House rent	24,000.00	-	
School Farm	284,790.00	-	
Bank Charges	8,338.00	-	
Acquisition of Assets	0	0	
TOTAL	107,363,472.85	27159380.1	27899828

*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, postho mill maintenance, ground maintenance and costs incurred during hire of school bus among others.*

NOTES TO THE FINANCIAL STATEMENTS (Continued)

8 BANK ACCOUNTS

Name of Bank, Account No. & currency	Bank Account Number	2021-2022	2020-2021	2019-2020
		Kshs	Kshs	Kshs
Tuition Account	1103807404	-18242.10	-50821.5	2,020.25
Operations Account	1103807935	1344184.85	519592.15	56,260.40
School Fund Account/Boarding	1103799614	800900.50	21,877.75	465,831.00
Savings Account-caution money	1102594482	-	97.00	217.00
Savings Account GRATUITY	1232894222	1695267.75	1,614,179.05	2,741,488.80
School Fund account-equity bank	0790297473990	3794172.90	256,368.50	-
Savings Account-PTA savings account	1102630489	50745	50,745.35	50,745.35
Savings Account-Examinations savings	1107787092	59731.15	59,731.15	59,731.15
Infrastructural Account	1232894443	6969109.70	7,585,328.70	5,104,502.20
Total		14695869.10	10057098.15	8480796.15

9 CASH IN HAND

Description	2021-2022	2020-2021	2019-2020
	Kshs	Kshs	Kshs
Tuition Account	0	-	-
Operation Account	0	65681	4.00
Infrastructure Account	0	-	-
School Fund account	77350	22,500.60	12,123.35
Total	77350	88181.6	12127.35

KENYATTA HIGH SCHOOL-MWATATE
Annual Report and Financial Statements
For the year ended 30th June 2022

10 SHORT TERM INVESTMENTS

Description	2021-2022 Kshs	2020-2021 Kshs	2019-2020 Kshs
Cooperative shares	0	0	0
Treasury Bills	0	0	0
Fixed deposit	0	0	0
Equity stock	0	0	0
Other investments	0	0	0
Total	0	0	0

KENYATTA HIGH SCHOOL-MWATATE
Annual Report and Financial Statements
For the year ended 30th June 2022

NOTES TO THE FINANCIAL STATEMENTS (Continued)

11 ACCOUNTS RECEIVABLE

Description	2021-2022 Kshs	2020-2021 Kshs	2019-2020 Kshs
Fees arrears	14,399,406.00	35,387,111.50	29,973,560.50
Other non-fees receivables			
Salary advances			
Imprest		-	29,250.00
Rent arrears	166,032.00		
Total	14,565,438	35,387,111.5	30002810.5

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

Description	2021-2022 Kshs	2020-2021 Kshs	2019-2020 Kshs
Fees arrears for current year	14,399,406	7,314,939.00	9,039,900.00
Fees arrears for the previous year	5,314,939	7,138,512.00	
Fees arrears for prior periods (over two years)	25,143,235.50	20,933,660.50	20,933,660.50
Total	44,857,580.50	35,387,111.5	29973560.5

12 ACCOUNTS PAYABLE

Description	2021-2022 Kshs	2020-2021 Kshs	2019-2020 Kshs
Trade creditors (See ageing below and	1,345,935.00	7,043,662.00	8,842,697.00

KENYATTA HIGH SCHOOL-MWATATE
Annual Report and Financial Statements
For the year ended *30th June 2022*

appendix 1)			
Farm account		185,254.05	185,254.05
school canteen		486,841.70	486,841.70
bursary to student		-	57,367.00
bakery		1,989,565.85	1,989,565.85
service gratuity		3,010,065.00	3,010,065.00
Prepaid fees		2,375,864.00	5,088,324.00
Caution Money		16,242.15	16,242.15
Total	1,345,935.00	15,107,494.75	19,676,356.75

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

Description	2021-2022	2020-2021	2019-2020
	Kshs	Kshs	Kshs
Trade creditors for current year	1,345,935.00	7,043,662.00	1,087,754.00
Trade creditors for the previous year		-	1,918,215.00
Trade creditors for prior periods (over two years)			-
Total	1,345,935.00	7,043,662.00	3,005,969.00

KENYATTA HIGH SCHOOL-MWATATE
Annual Report and Financial Statements
For the year ended *30th June 2022*

NOTES TO THE FINANCIAL STATEMENTS (Continued)

13 FUND BALANCE BROUGHT FORWARD

Description	2021-2022	2020-2021	2019-2020
	Kshs	Kshs	Kshs
Accumulated fund 2020	14695869.10	23882470.75	8,20066.65
Cash balances	77350		
Short Term Investments	0		0
Receivables	14,565,438.00	10787476	39363892
Payables	1,345,935.00		0
Total	27,992,722.00	34669946.75	47488958.65

KENYATTA HIGH SCHOOL-MWATATE**Annual Report and Financial Statements**For the year ended *30th June 2022***Other important disclosure notes**

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

14 Non-current Liabilities Summary

Description	2021-2022	2020-2021	2019-2020
	Kshs	Kshs	Kshs
Bank loan(s)		0	0
Outstanding Leases		0	0
Hire purchase		0	0
Gratuity and leave provision		0	0
Total		0	0

15 Biological assets

Description	Numbers	2021-2022	2020-2021	2019-2020
		Kshs	Kshs	Kshs
Cattle	2		130,000	180,000
Goats	11		55,000	30,000
Trees			50,000	30,000
Coffee or tea plantation			0	0
Poultry	400		0	120,000
Total			235,000	360,000

16 Borrowings

Description	2021-2022	2020-2021	2019-2020
	Kshs	KShs	KShs
a) Borrowings			
Borrowing at beginning of the year		0	0
Borrowings during the year		0	0
Repayments of during the year		0	0
Balance at end of the year		0	0

KENYATTA HIGH SCHOOL-MWATATE
Annual Report and Financial Statements
For the year ended 30th June 2022

KENYATTA HIGH SCHOOL-MWATATE
Annual Report and Financial Statements
For the year ended 30th June 2022

Other important disclosure notes

17 Stock/ Inventory

Description	2021-2022 Kshs	2020-2021 Kshs	2019-2020 Kshs
Stock/Inventory			
Stock/ inventory at beginning of the year		8,000,500.00	
Stock/ inventory purchased during the year		36,250,400.00	-
Stock/ inventory issued during the year		37,564,000.00	-
Balance at end of the year		6686900	0

18 PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS

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

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

KENYATTA HIGH SCHOOL-MWATATE
Annual Report and Financial Statements
For the year ended *30th June 2022*

ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

ANNEX 1 - ANALYSIS OF
PENDING ACCOUNTS
PAYABLE 2022

Supplier of Goods or Services	Original Amount	Date Contract	Amount Paid To-Date	Outstanding Balance JUNE 30 2022	Outstanding Balance SEPT 15 2022	Comments
	a	B	c	d=a-c		
	Kshs	Kshs	Kshs	Kshs	Kshs	
Construction of buildings						
1						
2						
3						
Sub-Total						
Supply of goods						
1 COMMUNICATIONS AUTHORITY OF KENYA	22,400.00	2022	0	22,400.00	22400	pending resolution, walkie talkies were not in use.
2 GRANDLAB DIGITAL FIXERS	531,550.00	2022	0	531,550.00	0	3/8/2022
3 ERO JAZ ELECTRICALS AND ELECTRONICS	17,040.00	2022	0	17,040.00	0	20/7/2022
4 MVOI PHAMACEUTICALS	11,300.00	2022	0	11,300.00	0	15/8/2022
5 MVOI HARDWARE AND TIMBER INVESTMENT	187,450.00	2022	0	187,450.00	0	3/8/2022
6 AGRIPH ENTERPRISES	123,125.00	2022	0	123,125.00	0	20/7/2022

9929/9925

9886

9953

9936

9888

KENYATTA HIGH SCHOOL-MWATATE
Annual Report and Financial Statements
For the year ended 30th June 2022

7	COPYSTAR SOLUTIONS	202,500 .00	2022	0	202,500.00	0	20/7/2022	9887
8	ETECH	10,000. 00	2022	0	10,000.00	0	20/2022	9885
9	NTS CANTEEN	18,790. 00	2022	0	18,790.00	0	7/9/2022	9994
10	HOD GUIDANCE	42,000. 00	2022	0	42,000.00	0	7/9/2022	cash, account is for needy students making soap, funds used to settle their fees balances and other needs
11	SISTERS OF MERCY	62,425. 00	2022	0	62,425.00	0	20/7/2022	9884
12	MICHAEL MWAKIO	117,355 .00	2022	0	117,355.00	0	27/7/2022	9902
	Sub-Total	1,345,9 35.00			1,345,935. 00	22,400. 00		
	Supply of services							
	Sub-Total	0.00			0.00	0.00		
	Grand Total	1,345,9 35.00			1,345,935. 00	22,400. 00		

KENYATTA HIGH SCHOOL-MWATATE
Annual Report and Financial Statements
For the year ended 30th June 2022

ANNEX 2 – SUMMARY OF FIXED ASSETS REGISTER

EX 2 – SUMMARY OF FIXED ASSETS REGISTER

Asset class	Date purchased	Location	Unit	Opening Balance 1st July 2021	Additions
1			HA	47	
2					
Buildings and structures			No	110	
Motor vehicles			No	2	
Office equipment, furniture and fittings			No	3	
Equipment, and Other ICT Assets			No	50	
Books and apparatus			No		
Library books				12420	
Motor Machinery and Equipment					
Intangible and cultural assets					
Intangible assets- soft ware				2	
Total					

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

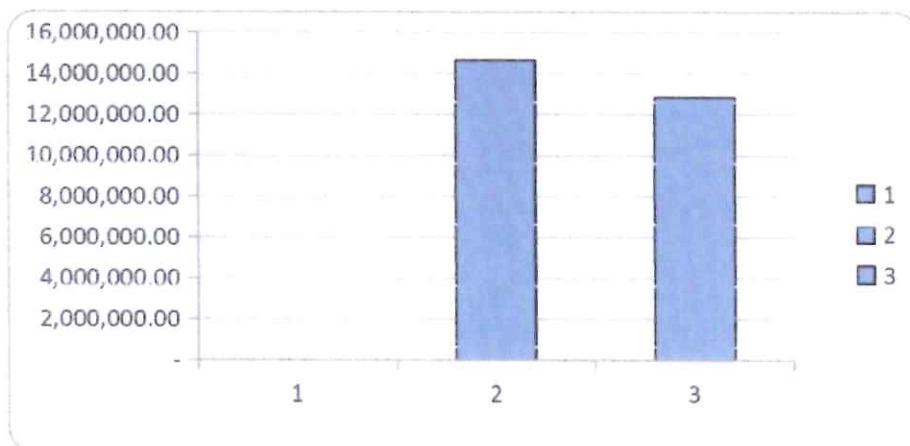
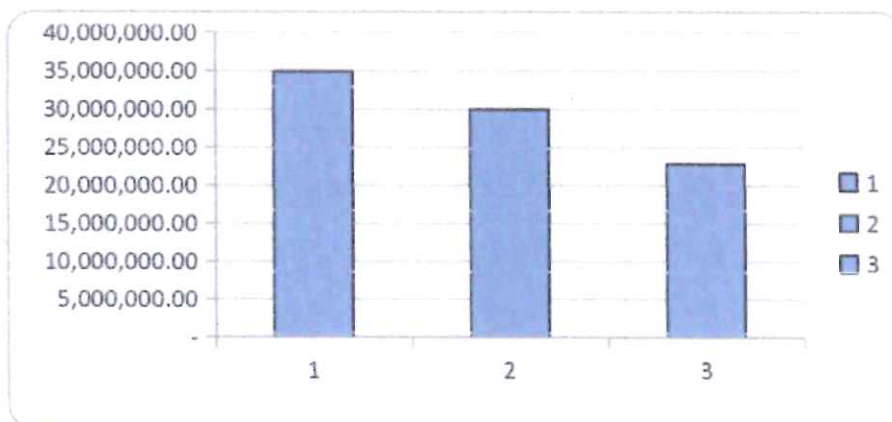
SUMMARY REPORT OF THE SCHOOL PERFORMANCE 2019 TO 2022

S/NO	PERFORMANCE	YEAR ENDED 30TH JUNE 2022	YEAR ENDED 30TH JUNE 2021	YEAR ENDED 2020	YEAR ENDED 2019
------	-------------	---------------------------	---------------------------	-----------------	-----------------

KENYATTA HIGH SCHOOL-MWATATE
Annual Report and Financial Statements
For the year ended *30th June 2022*

1 FINANCIAL

SURPLUS/DEFICIT	2,233,116.5 0	-	-
DIRECT CAPITATION GRANTS	6,770,263.0 0	-	-
INFRASTRUCTURE GRANTS	1,810,000.0 0	-	-
GROWTH OF OTHER INCOMES		-	-
EXPENDITURE/PAYMENTS	30,563,211. 50	-	-
DEBTORS/RECEIVABLES	34,816,603. 50	30,002,8 10.50	22,768,3 74.40
CREDITORS/PAYABLES	14,670,000. 00	12,845,0 00.00	
CASH AND CASH EQUIVALENTS	4,673,406.0 0	-	



KENYATTA HIGH SCHOOL-MWATATE
Annual Report and Financial Statements
For the year ended *30th June 2022*

2 NON-FINANCIAL

ENROLLED STUDENTS	907	704.00	-
NUMBER OF TEACHERS	40	-	-
TEACHER-STUDENT RATIO	1:20	-	-
KCSE MEAN SCORE	B-	-	-
TRANSITION TO UNIVERSITIES		-	-
TRANSITION TO OTHER COLLEGES		-	-
KCSE CANDIDATES	229	184.00	242.00

	YEAR ENDED 30TH JUNE 2021	YEAR ENDED 2020	YEAR ENDED 2019
--	---------------------------------------	-----------------------	-----------------------

CAPACITY OF THE SCHOOL

CLASSROOMS	26	26	22.00
LABORATORIES	4	4	4
DORMITORIES	8	8	8
DINING HALLS	1	1	1
BORE HOLES	1	1	1
ABLUTION BLOCKS	63	63	63
LAND WITH LEGAL OWNERSHIP	47HA	47HA	47HA
STAFF HOUSES	26.00	26.00	26.00
FOOTBALL FIELDS	3.00	3.00	3.00
BASKETBALL FIELDS	2.00	2.00	2.00
VOLLEYBALL FIELDS	2.00	2.00	2.00
HANDBALL FIELDS	2.00	2.00	2.00
WATER TANKS	15.00	15.00	15.00
BAKERY	1.00	1.00	1.00
POSHO MILL	1.00	1.00	1.00
GENERATOR ROOM	1.00	1.00	1.00
WORKSHOPS	2.00	2.00	2.00
LIBRARIES	1.00	1.00	1.00
SANOTARIUM	1.00	1.00	1.00

3 ONGOING SCHOOL PROJECTS

PROJECT NAME	DONOR
--------------	-------

KENYATTA HIGH SCHOOL-MWATATE
Annual Report and Financial Statements
For the year ended 30th June 2022

CBC CLASSROOM

GOK

Mainten
ance and
Improve
ment
funds

EXTENTION OF DINING HALL

4	STOCKS/INVENTORIES				
	DESCRIPTION	UNITS	OPENING BALANCE IN SHILLINGS	PURCH ASES DURING THE YEAR	BALAN CE AT THE END OF THE YEAR
	Digital Weighing scale	1 pc			
	Tea urn (100 Ltrs)	2 pcs			
	Luminarc plates	150 pcs			
	Luminarc cups	150 pcs			
	Table spoons	100 pcs			
	Tea cups and saucers	50 pcs			
	Tea spoons	100 pcs			
	Big Tea strainers	24 pcs			
	Kitchen knives	12 pcs			
	Thermo flask	12 pcs			
	Salt Shakers	12 pcs			
	Sugar dishes	12 pcs			
	Bell	1 pc			
	Water giasses	8 dozens			
	Sufuria 55 ltrs	6 pcs			
	Big Motor and pistol	1 pc			
	Butcher knife	2 pcs			
	Melamine plates	200 pcs			
	Bread crates	10 pcs			
	Sugar	550 bags			
	Tea leaves	580 pkts			
	Milk	30000ltrs			
	Beans	400 bags			
	Maizc	530 bags			
	Bakers flour	550 bags			
	Yeast	300 pkts			
	Rice	1500 bags			
	Cooking oil	410 jericans			

KENYATTA HIGH SCHOOL-MWATATE
Annual Report and Financial Statements
For the year ended 30th June 2022

Eggs	2400 trays
Bananas	108000 pcs
Meat	7500 kg
Potatoes	400 kg
Cabbages	6000 kgs
Leeks	500 kg
Tomatoes	1200 kg
Sukuma wiki	2000 kg
Salt	200 bales
Nobla	160 jericans
Steel wool	90 dozens
Bar soap	45 ctn
Fire wood	500 mtis
Toilet papers	80 bales
Royco	18 ctn
Onions	400 kg
Pilau mix	60 kg
Garlic	60 kg
Ginger	40 kg
Tomato paste	600 pcs
Match box	100 ctn

DISPENSARY

Panadol tablets 500mg 1000 @ 500.00	6x500=3000
Ibuprofen tablets 400mg 500 @ 500.00	6x500=3000
Declofenac tablets 100mg 100 @ 150.00	150x10x3=4500
Deep freeze 1 can @ 750.00	750 x 10=7500
Artemether / Lumefantine 1 dose 1 x 24 @ 80.00	80 x 120 = 9600
Atequick tables 1 dose @ 500.00	500x6=3000
Arca tables 1 dose @ 550	550x6=3300
Antacid tables 1000 @ 300	300x4=1200
Buscopan tablets 100's @ 1000	1000x10=10000
Metronidazole tablets 400mgs 500 @ 450	450x4=1800
Omeprazole tablets	
Chlorpheniramine tabs 4mg 1000 @ 100	100x6=600
Flugone Caps 1 pc @ 9.00	9x400=3600
Celestamine tablets 30 @ 450.00	450x5=2250

KENYATTA HIGH SCHOOL-MWATATE
Annual Report and Financial Statements
For the year ended 30th June 2022

	50
Nosic Tablets 20 @ 510.00	510x4=2040
Ventoline Tablets 4mgs 100 @ 250.00	250x4=1000
Prednsolone tablets 5mg 1000@ 800.00	800x1=800
Dulcolax tablets 5mg 30 @300.00	300x4=1200
Amoxicillin Caps 500mg 100 @ 350.00	350x10x6 = 21000
Ampicillin Caps 500mg 100 @ 400.00	400x10x4 = 16000
Clotrimoxazole tabs 480M 1000 @ 1200.00	1200x4=4800
Doxycycline Caps 100 Mg 100 @ 200.00	200x10x3 = 6000
Osscoff Syrup 5 Ltr @ 350.00	350x5 = 1750
Osscoff Syrup 100mls @ 50.00	50x30 = 1500
Injection Piriton 10mgs 1 pc @ 20.00	20x10x4 = 800
Injection Hydrocortison 100mg i pc @ 50.00	50x10x3= 1500
Injection Adrenaline 1 pc @ 20.00	20x10x3= 600
Injection Buscopan 1 pc @ 50.00	50x10x3= 1500
Injection Lignocaine 2% 30 mls @ 40.00	40x2=80
Injection Declofenac 75mg/3ml @ 10.00	10x10x5= 500
Betadine antiseptic large @ 380	380x6=2280
Hydrogen peroxide 1 bottle @ 30.00	30x10=300
Sofratulle Gauze 1 box @ 650	650x4=2600
Grabacin powder 1 pc @ 85.00	85x10=850
Athlets foor powder 1pc @ 900.00	900x5=4500
Loose woven bandage 1 box @ 360	360x10=3600
Adhesive Zinc Oxide 2" @ 80.00	80x10=800
Micropore tape 1" @200.00	200x20=4000
Tincture of iodine 1 ltr @ 850	850 x 2 = 1700
Gauze rool 1 pc @ 400	400 x 4 = 1600
Cotton wool 400g 1 pc @ 250	250x4=1000
Elastoplast 100 @ 200	200x10=2000

KENYATTA HIGH SCHOOL-MWATATE
Annual Report and Financial Statements
For the year ended 30th June 2022

Surgical blade 100 @ 420	420 x 1 = 420
Surgical gloves 1 box @ 1500	1500 x 1=1500
Latex examination gloves 1 box @ 400	400 x 6 = 2400
Creep bandage 3" 1 pc @ 40.00	40x60=24 00
Creep bandage 6" 1 pc @ 70.00	70x60=42 00
Declofenac Gel 1 pc @ 40.00	40x60=24 00
Farm Linment 5 Ltrs @ 650.00	650x2=13 00
Bulkot cream 1 pc @ 30.00	30x60=18 00
Clotrimazole cream 1pc @ 30.00	30x60=18 00
Prebenta N eye drops 1pc @ 85.00	85x10=85 0
Gentamycin eye drops 1pc @ 25.00	25 x 10 = 250
Surgical spirit 5 ltrs @ 800.00	800 x 2 = 1600
Nylon suture No 2/0 1 box @ 360	360x2 = 720
Cut gut No 2/10 1 box @ 600	600x2=12 00
Disposable syringes 1ml 100 @ 250	250x3=75 0
Disposable syringes 5mls 100 @ 350	350x3=10 50
Disposable syringes 10mls 100 @ 600	600x2=12 00
Disposable needles G21 100 @ 120	120x3=36 0
Disposable needles G23 100@ 120	120x3=36 0
Dispensing envelopes 1000 @ 350	350x2=70 0
Ascoril syrup 100mls @ 180	180x20=3 600
Glucometer strips 100 @ 1500	1500x 1=1 500
Four fold screen 1 pc @ 14500	14500 x1 =14500
Weighing Scale 1 pc @ 1500	1500x1=1 500
Malarial strips 1 box @ 2800	2800x10= 28000

MAIN STORE

Examination Papers	Rms	50
--------------------	-----	----

KENYATTA HIGH SCHOOL-MWATATE
Annual Report and Financial Statements
For the year ended *30th June 2022*

Photocopier papers	Rms	385
S/L Ex books	Doz	516
SQ Ex books	Doz	50
Ball Pen Blue	Pkt	4
Ball Pen Rcd	Pkt	3
Ball Pen Red	Pkt	1
Spring files	Pcs	200
Box files	Pcs	8
Fees Registers	Pcs	50
Manila Papers	Pcs	280
Binding tapes	Pcs	22
Office glue	pcs	5
Cello Tapes 1 inch	Pcs	15
Masking tape	Pcs	30
Attendance register	Pcs	50
Dusters	Pcs	50
Envelops size D/L	Pkt	31
A5		10
A4		15
Counter Bks 3Q	Pcs	15
Counter Bks 4Q	Pcs	14
Office pins	Pcs	10
Stapple pins	Pkt	17
Paper clips	Pkt	12
Mark bks 2Q	Pcs	50
Graph Papers	Rms	13
Graph Books	Doz	15
L.P.O. Books	Pcs	5
Folders fasteners	Pcs	8
Consumable ledgers	Pcs	12
Permanent ledgers	Pcs	4
Cash books	Pcs	1
Carbon papers	Pkt	2
Cartridge 85A	Pcs	2
Cartridge 36A	Pcs	3

KENYATTA HIGH SCHOOL-MWATATE
Annual Report and Financial Statements
For the year ended *30th June 2022*

Copper chloride	grams	3 x 500		3156
Calcium carbonate	grams	2 x 500		500
Carbon disulphide	m/s	2 x 500		5010
Calcium carbide	grams	2 x 500		15,000
Calcium nitrate	grams	2 x 500		1878
Calcium sulphate	grams	3 x 500		1251
Cobaltous chloride	grams	1 x 500		1252
Cuppric Hydroxide	grams	1 x 500		1169
Diastete active	grams	3 x 250		4509
DCPIP	grams	1 x 200		584
Ethanol Absolute	Litres	4 x 2.5		8352
Filter papers	Pkts		20	18000
Formaldehyde	Pkts	3 x 2.5		3756
Ferrous Sulphate	grams	6 x 500		3756
Ferric Chloride	grams	3 x 500		3132
Ferric Sulphate	grams	2 x 500		1440
Ferrous chloride	grams	3 x 500		5259
Gas	Cylinders		9	24,030
Glass tubing	grams	3 x 500		870
Hydrochloric acid	Kg		10	38000
Hydrogen peroxide	Litres	6 x 2.5		3600
Iron filling	grams	3 x 500		3132
Iodine crystal	grams	4 x 100		4800
Lead metal powder	grams	2 x 250		5554
Lead nitrate	grams	6 x 500		6888
Litmus paper red	Pkts		16	9760
Litmus paper blue	Pkts		16	9760
Lead cardonate	grams	4 x 500		3296
Lead shorts	grams	2 x 250		1230
Lead hydroxide	grams	1 x 500		730
Marble chips	grams	1 x 500		450
Methyl Orange	grams	1 x 250		313
Magnesium sulphate	grams	4 x 500		1668
Methylated spirit	Litres		15	19725
Manganese IV Oxide	grams	3 x 500		6880
Magnesium Ribbon	grams		300	7512
Microscope siide	Pkts		25	7500
Methylene blue solution	Ms	1 x 1000		208

KENYATTA HIGH SCHOOL-MWATATE
Annual Report and Financial Statements
For the year ended *30th June 2022*

Methyl Benzene	Litres	1 x 2.5		1252
Magnesium chloride	grams	3 x 500		2253
Magnesium nitrate	grams	4 x 500		2920
Magnesium carbonate	grams	3 x 500		5610
Naphthalene crystal	grams	2 x 500		688
Nitric acid	Litres	3 x 2.5		3132
Nicrome wire 500G 32	Roll		3	2235
Nicrome wire 500G 28	Roll		3	2235
Oxalic acid	Grams	6 x 500		3132
Potassium Iodine	Grams	3 x 500		15660
Pyragallol	Grams	2 x 250		2630
Potassium nitrate	Grams	6 x 500		626
Potassium metal	Grams	1 x 500		4176
Potassium hydroxide	Grams	3 x 500		1878
Potassium permanganate	Grams	6 x 500		3330
Phenolphthalene	Grams	1 x 250		306
Potassium carbonate	Grams	5 x 500		3650
Pepsin	Grams	2 x 500		5260
Potassium bromide	grams	3 x 500		6364
Phenolphthaleine powder	Grams	1 x 100		206
Potassium dicromate	Grams	2 x 500		5110
Potassium chloride	grams	4 x 500		2712
Potassium chlorate	grams	5 x 500		9915
Gas rubber tubing	M		20	12000
Sodium hydroxide	grams	20 x 500		34800
Sulphur powder	Grams	3 x 500		1392
Sulphuric acid	Litres	5 x 2.5		12785
Sodium thiosulphate	grams	15 x 500		5625
Sucrose	grams	3 x 500		1125
Sudan III	Grams	2 x 100/25		5376
Surgical blade	Pkt	5 x 100		5000
Sodium carbonate	grams	6 x 500		1248
Starch soluble powder	grams	3 x 500		939
Succinic acid	grams	3 x 500		9396
Sodium sulphite	grams	4 x 500		832
Sodium hydrogen carbonate	grams	4 x 500		1084
Sodium nitrate	grams	6 x 500		1248
Sodium nitrite	grams	6 x 500		1878

KENYATTA HIGH SCHOOL-MWATATE
Annual Report and Financial Statements
For the year ended *30th June 2022*

Sodium sulphate	grams	7 x 500	1456
Sodium chloride	grams	4 x 500	1336
Sodium carbonate decahydrate	grams	3 x 500	1566
Sodium sulphide granules	grams	2 x 500	834
Teat droppers	Pcs	200	7000
Twine wire connecting	Roll	3	3780
Tartaric acid	Grams	2 x 500	2838
Universal indicator	m/s	2 x 500	6960
Visking tubing	m	50	29000
Wooden sticks	pkt	4	2280
Wire gauze	Pcs	100	4500
Zinc nitrate	grams	6 x 500	4380
Zinc sulphate	grams	5 x 500	2610
Zinc Metal	grams	2 x 500	1190
Zinc powder	grams	2 x 250	1670
Zinc carbonate	grams	4 x 500	5844
Zinc chloride	grams	4 x 500	1836
Zinc hydroxide	grams	1 x 500	991
Fructose	grams	2 x 500	2776
Measuring cylinder 100 m/s	Pcs	60	40,600
Burette 50 mls	Pcs	50	60,000
Pipette 25 mls	Pcs	50	17,500
Conical flask 250 mls	pcs	60	33240
Volumetric flask 250 mls	pcs	40	17280
Glass beakers 250 mls	pcs	50	36000
Glass beaker 100mls	Pcs	30	10800
Glass beaker 50 mls	Pcs	50	27000
Dry cell size D"	Box	12	36000
Kerosene	Litres	20	1960
Voltmeter range 0 – 3/5 (digital)	Pcs	30	105,000
Ammeter range 0 – 2.5/5 (digital)	Pcs	30	105,000
Jockys	Pcs	30	4350
Banana clips	Pcs	100	4500
Vanier caliper	Pcs	30	10140
Micrometer screw gauge	Pcs	30	28170
Aluminium ferrous sulphate	grams	2 x 500	1460
Aluminium ammonium sulphate	grams	2 x 500	1460
Sodium citrate	grams	2 x 500	834

KENYATTA HIGH SCHOOL-MWATATE
Annual Report and Financial Statements
For the year ended 30th June 2022

Magnet bar 6"	Pcs	10	7510
Magnet U shape	Pcs	10	4310
White tile	Pcs	50	2500
Burette clips	pcs	200	1200
Rubber connector	M	10	3500
Burette tips	pcs	200	15,000
Vawels	pcs	100	5000
Connecting wires	roll	3	5400
Delivery tubes glass B – C (assorted)	rolls	2	7000
Corks all sizes	pcs	100	4500
Distilled water	jerrican	45	38,250
Stop watches	pcs	100	90,000

KENYATTA HIGH SCHOOL-MWATATE
Annual Report and Financial Statements
 For the year ended *30th June 2022*

KENYATTA HIGH SCHOOL, TAITA

P.O. Box 57
 Mwatata.



Tel: 020-2720000 Mwatata.
 Email: kenyattaita@igmail.com

1. KCSE PERFORMANCE COMPARISON FOR THE LAST THREE YEARS

YEAR	ENTRY	A	A-	B+	B	B-	C+	C	C-	D+	D	D-	E	X	Y	MS	M/G	Dev	SET TARGET
2020	184	00	16	29	35	41	26	22	10	04	01	00	00	00	00	8.109	B-	+0.369	8,923-B
2019	199	00	12	24	47	29	33	30	11	08	05	00	00	01	00	7.74	B-	+0.86	8,854-B
2018	242	00	09	14	45	31	38	32	37	23	12	01	00	00	00	6.88	C-	-0.27	9,397-B

2. TRANSITION

YEAR	DIRECT UNIVERSITY ENTRY	%	MIDDLE LEVEL COLLEGES	%	TVET	%
2020	147	80%	36	19.5%	01	0.5%
2019	145	73%	49	24.7%	04	2.3%
2018	137	57%	92	38%	13	5.0%
TOTAL	429	70%	177	27.4%	19	2.6%

PREAPARED BY:
 THE DIRECTOR OF STUDIES
 FOR:
 THE CHIEF PRINCIPAL

CHIEF PRINCIPAL
 KENYATTA HIGH SCHOOL MWATATE
 Mwatata, Taita District
 P.O. Box 57

KENYATTA HIGH SCHOOL-MWATATE
Annual Report and Financial Statements
 For the year ended *30th June 2022*

KENYATTA HIGH SCHOOL, TAITA

P. O. Box 57
 Mwatate.



Tel: 020-2338088 Mwatate.
 Email: kenyattaita@gmail.com

1. KCSE PERFORMANCE COMPARISON FOR THE LAST FOUR YEARS

YEAR	ENTRY	A	A-	B+	B	B-	C+	C	C-	D+	D	D-	E	X	Y	M/S	M/G	Dev	SET TARGET
2021	229	05	13	29	41	41	31	26	27	08	05	03	00	00	00	7.65	B-	-0.459	9,347-B
2020	184	00	16	29	35	41	26	22	10	04	01	00	00	00	00	8.109	B-	+0.369	8,923-B
2019	199	00	12	24	47	29	33	30	11	08	05	00	00	01	00	7.74	B-	-0.86	8,854-B
2018	242	00	09	14	45	31	38	32	37	23	12	01	00	00	00	6.88	C-	-0.27	9,397-B

2. TRANSITION

YEAR	DIRECT UNIVERSITY ENTRY	%	MIDDLE LEVEL COLLEGES	%	TVET	%
2021	160	70%	53	23.1%	16	6.9%
2020	147	80%	36	19.5%	01	0.5%
2019	145	73%	49	24.7%	04	2.3%
2018	137	57%	92	38.0%	13	5.0%
TOTAL	589	69%	230	27%	35	4.0%

PREPARED BY:

THE DIRECTOR OF STUDIES

FOR: THE CHIEF PRINCIPAL.

H.O.D DEAN OF STUDIES
 KENYATTA HIGH SCHOOL-MWATATE
 P. O. Box 57 - 80305, MWATATE
 Date: 15/06/22
 Sign: [Signature]