

REPUBLIC OF KENYA



Enhancing Accountability

THE NATIONAL ASSEMBLY
PAPERS LAID

REPORT

DATE: 23 NOV 2023

DAY:

Thurs

TABLED
BY:

*Hon Kimani Ichungwaho, MP
Leader of the Majority Party*

CLERK-AT
TABLE:

OF

Miriam Mendo

PARLIAMENT
OF KENYA
LIBRARY

THE AUDITOR-GENERAL

ON

ST. PATRICK'S NAITIRI HIGH SCHOOL

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

BUNGOMA COUNTY



ST. PATRICK'S NAITIRI HIGH SCHOOL

**ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED**

30TH JUNE 2022

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

ST PATRICK'S NAITIRI HIGH SCHOOL
Reports and Financial Statements
For the year ended 30th June 2022

ST PATRICK'S NAITIRI HIGH SCHOOL
Reports and Financial Statements
For the year ended 30th June 2022

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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 Bungoma County, Bungoma North Sub-County

The school was registered in 17th January 2020 under registration number 39530000226 and is currently categorized as a County public school established, owned or operated by the Government.

The school is a boarding school and had 875 numbers of students as at 30th June 2022. It has 16 streams and 42 teachers of which 15 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	Dr. Gellas Simiyu	Chairman	3 rd May 2022
2	Mr. Akuto Stephen	Secretary - Principal	3 rd May 2022
3	Mr. Kimutwa Stephen	Member	3 rd May 2022
4	Mr. Khaemba Clement	Member	3 rd May 2022
5	Mrs Lusike Violet	Member	3 rd May 2022
6	Mrs Wanyama Clare	Member	3 rd May 2022
7	Mr. Ayieza Victor	Member	3 rd May 2022
8	Mrs. Soita Rose	Member – Rep CEB	3 rd May 2022
9	Mr Lianda Justo	Member Rep Teachers	3 rd May 2022
10	Ms Musamali Linet Fr. Eupa Raymond Mrs. Joan Nasimiyu	3 Members - Sponsor	3 rd May 2022
11	Mrs. Manyonge Gladys	Member - Community	3 rd May 2022
12	Mr. Maleche Meshack	Member Special Needs	3 rd May 2022
13	Michael Wanyonyi	Rep Students	3 rd May 2022

The functions of the School Board of Management include:

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

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(c) Committees of the Board

Ref:	Name of Committee	Names of Members	Designation	Number of meetings attended during the year
1	Executive Committee	Gelas Simiyu Ayieza Victor Akuto stephen Lusike Violet Manyonge Gladys	Chairman Member Principal Member Member	1
2	Audit Committee	Rose Soita Kimutwa Stephen Joan Wanyonyi Victor ayieza	Chair Member Member Member	1
3	Finance, procurement and general purposes Committee	Violet Lusike Fr. Danstan Epaalat Clement Khaemba Linet Musamali Clare Wanyama	Chair Member Principal Member Member	1
4	Academic Committee	Patrick Khaemba Joan Wanyonyi Fr. Danstan Epaalat Rose Soita Naomi Gimoi	Chair Member Member Member Member	1
5	Development Committee	Lusike violet Ayieza Victor Akuto Stephen Meshack maleche Manyonge Gladys	Chair Member Principal Member Member	1
6	Discipline and welfare Committee	Raymond eupu Naomi Gimoi Violet Lusike Gladys Manyonge	Chair Member Member Member	1
7	Adhoc Committee	Charles Munyendo Edwin Sirengo Hellen Barasa Justo Lianda Mary Wanyama	Chair Secretary Member Member Member	1

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(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	Mr. Akuto Stephen	419794
2	Deputy Principal	Mr. Munyendo Charles	388137
3	School Bursar	Hellen Barasa	N/A

(e) Schools contacts

Post Office Box: 141-50211, NAITIRI
Telephone: 0721673418
E-mail: naitirihighschool@yahoo.com
Website: -
Face book: -
Twitter: -

(f) School Bankers

The school operated four numbers of bank accounts in the following banks

1. Name of Bank: Cooperative Bank
Branch: Kimilili
Account Number: 01129502192900
2. Name of Bank: Kenya Commercial Bank
Branch: Kitale.
Account Numbers: 1105108414, 1105107175
3. Name of Bank : Kenya Commercial Bank
Branch: Kimilili.
Account Number: 1233176218
4. MPESA Pay Bill No. 220134 attached to Cooperative bank account

(g) Independent Auditors

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

ST PATRICK'S NAITIRI HIGH SCHOOL
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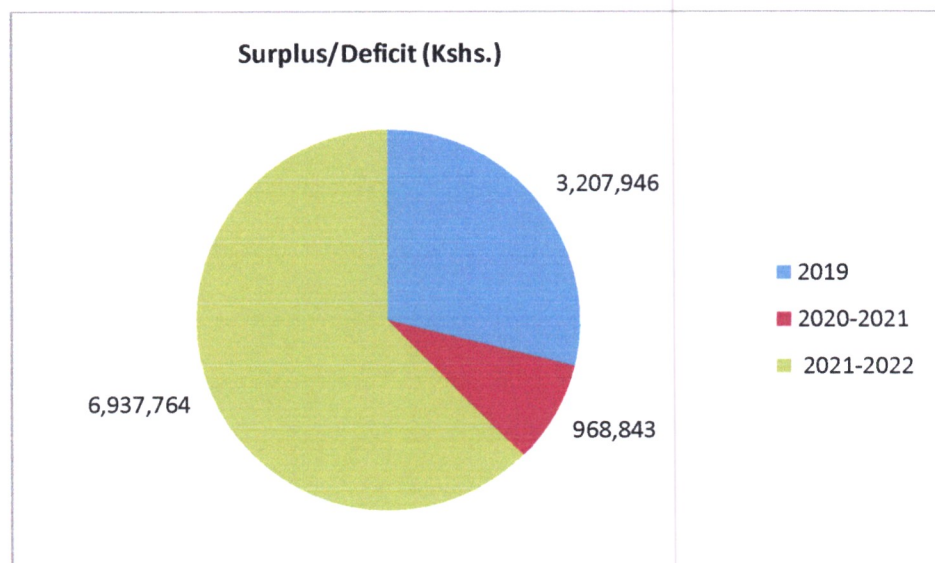
II. SUMMARY REPORT OF PERFORMANCE OF THE SCHOOL

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

a) **Financial performance:**

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

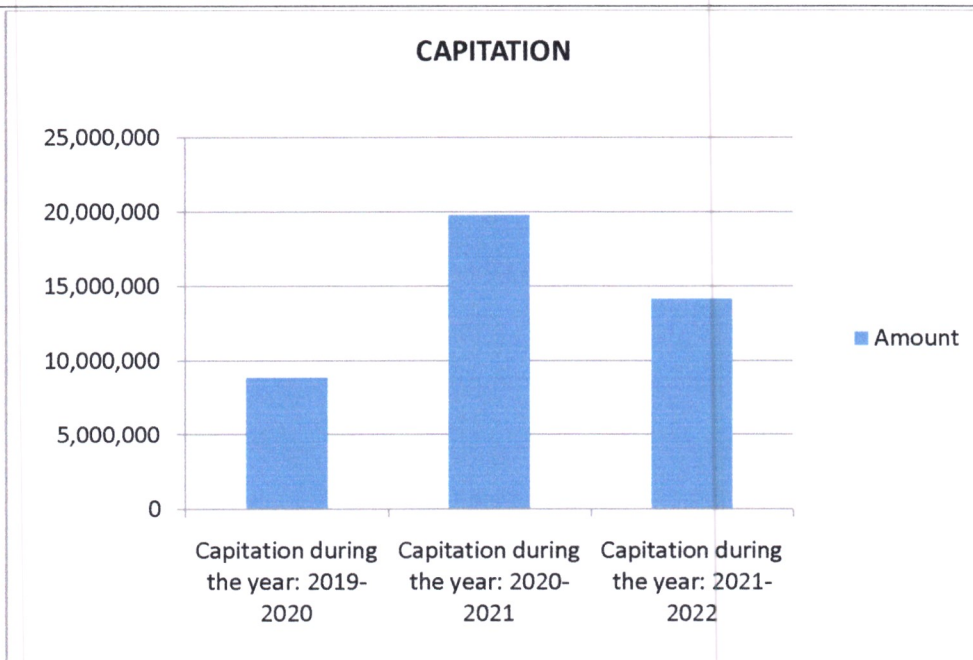
Year	Surplus/Deficit (Kshs.)
2019	3,207,946
2020-2021	968,843
2021-2022	6,937,764



Capitation from the ministry of education

Year	Capitation (Kshs.)
2019	8,880,360
2020-2021	19,825,540
2021-2022	14,155,978

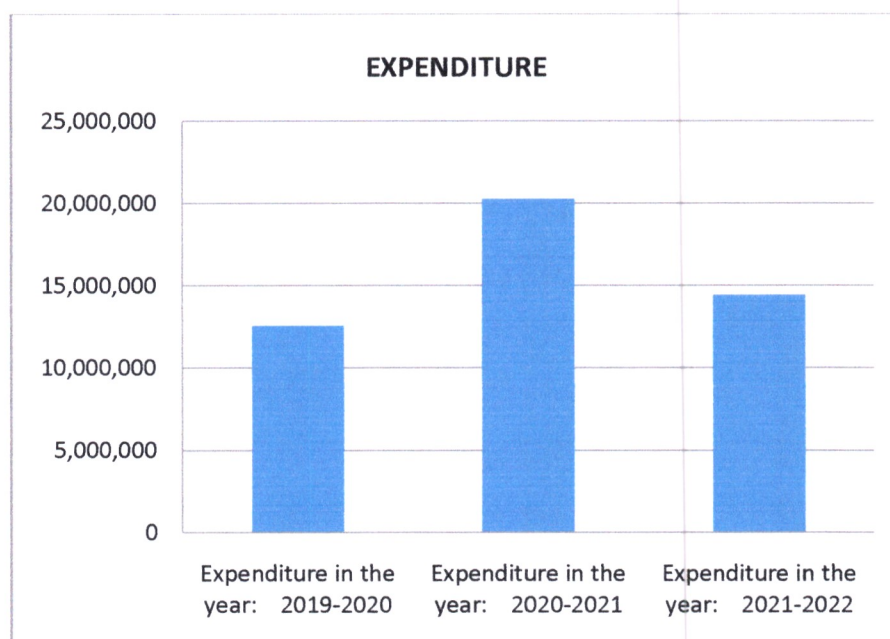
ST PATRICK'S NAITIRI HIGH SCHOOL
Reports and Financial Statements
For the year ended 30th June 2022



Ratio of capitation per year: 2021-2022 1:16,654

Expenditure

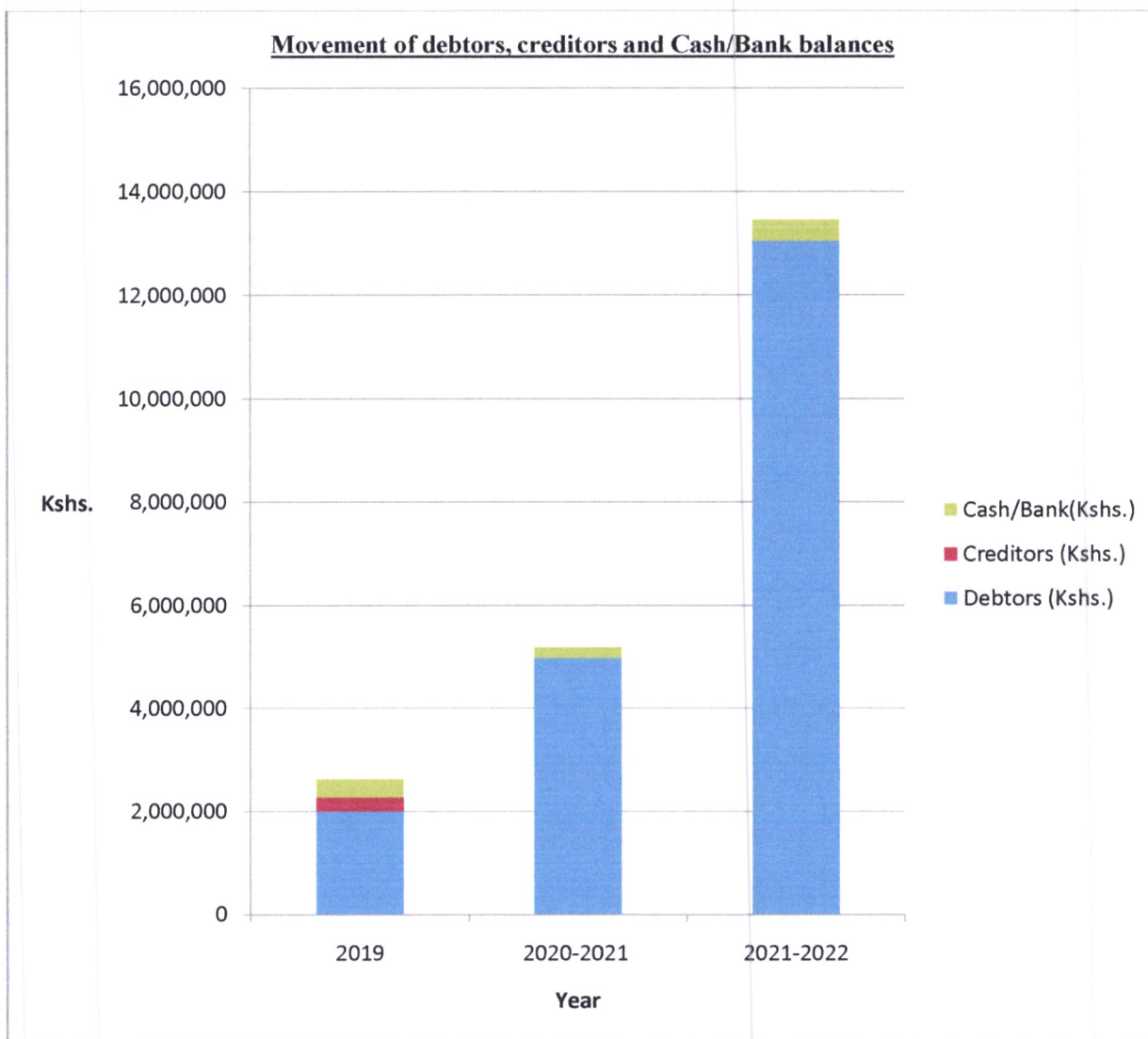
Year	Expenditure (Kshs.)
2019	12,559,838
2020-2021	20,248,264
2021-2022	14,438,887



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Movement of debtors, creditors and Cash/Bank balances of the school over the last three years

Year	Debtors (Kshs.)	Creditors (Kshs.)	Cash/Bank(Kshs.)
2019	1,996,071	267,200	359,457
2020-2021	4,969,823	-	228,245
2021-2022	13,044,791	-	419,364



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b) **Teacher Student ratio:** 1:34

c) **Teacher mobility within the period**

Mobility type	Number
Recruited/Transferred in	3
Transferred out	-
Retired	1

Number of teachers employed by TSC, and number employed by BOM.

NO	SUBJECT	TSC TEACHERS	BOM TEACHERS	EXCESS	SHORTAGE
1	English	3	3	-	2
2	Kiswahili	4	2	-	1
3	Mathematics	7	5	-	-
4	Chemistry	3	3	-	2
5	Biology	4	3	-	2
6	Physics	1	4	-	3
7	History	2	2	-	3
8	Geography	3	3	-	1
9	C.R.E	2	4	-	3
10	Agriculture	4	2	-	-
11	Computer	2	0	-	2
12	Business	2	2	-	2

d) **Mean score in the 2020-2021 KCSE:**

YEAR	MEAN	HIGHER LEARNING
2020	6.2909	89
2021	5.6091	79

e) **Number of Candidates in the 2020-2022 KCSE:**

YEAR	NUMBER OF CANDIDATES
2020	222
2021	249
2022	178

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f) **Capacity of the school:**

NO	STRUCTURES	NUMBER OF STRUCTURES
1	Dormitory	7
2	Kitchen	1
3	Dining Hall	1
4	Social Hall	0
5	Latrines	24
6	Laboratories	2
7	Play grounds	5
8	Staff/Administration block	1
9	Store	1
10	Library	1
11	Borehole	1
12	Well	1

g) **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

-The sources of income was the ministry

- Completion of a multi-purpose hall in the year 2021/2022 at Kshs 9,600,000

Sign



School Principal: AKUTO STEPHEN



ST PATRICK'S NAITIRI HIGH SCHOOL

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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 be keep all proper books and records of accounts of the income, expenditure and assets of the institution.

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

The Board of Management is of the opinion that the school's financial statements give a true and fair view of the state of the school's transactions during the financial year ended 30th June, 2021, and of the school's financial position as at that date.

Name: Dr. Gelas Simiyu
Designation: Chairman, School Board of Management

Sign: 

Date: 3-7-2023

Name: Stephen Akuto
Designation: School Principal & Secretary to Board of Management

Sign: 

Date: 3.7.2023

Name: Hellen Barasa
Designation: Bursar/ Finance Officer

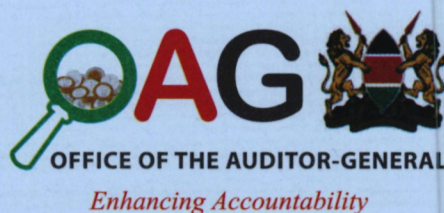
Sign: 

Date: 3/7/2023



REPUBLIC OF KENYA

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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 ST. PATRICK'S NAITIRI HIGH SCHOOL FOR THE YEAR ENDED 30 JUNE, 2022 – BUNGOMA 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 School checks and balances to guide internal operations. This responds to the effectiveness of the governance structure, the risk management environment and the internal controls, developed and implemented by those charged with governance for orderly, efficient and effective operations of the entity.

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

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of St Patrick's Naitiri High School – Bungoma County set out on pages 1 to 20, which comprise of the statement of financial assets and financial liabilities for the year ended 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 St Patrick's Naitiri High School – Bungoma County as at 30 June, 2022, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Public Finance Management Act, 2012 and the Basic Education Act, 2013.

Basis for Qualified Opinion

1. Inaccuracies in the financial statements

The financial statements prepared and presented for audit did not include the comparative balances for the previous period. Further, the statement of budgeted versus actual amounts reflects a revenue shortfall and under expenditure of Kshs.15,602,829 and Kshs.8,204,714 respectively whereas the recomputed amounts are Kshs.15,183,630 and Kshs.9,408,465 for revenue shortfall and under expenditure resulting in an unexplained variance of Kshs.419,199 and Kshs.1,203,751, respectively.

In the circumstances, the accuracy, completeness and fair statement of the financial statements could not be confirmed.

2. Unsupported Payments

The statement of receipts and payments reflects amounts of Kshs.2,614,895 and Kshs.36,486,628 in respect payments for tuition and boarding and school fund payments as disclosed in Notes 5 and 7 to the financial statements out of which amounts of Kshs.1,420,816 and Kshs.7,795,800 respectively were not supported with purchase orders, requests for quotations and professional opinions.

In the circumstances, the regularity of the payments for tuition amount of Kshs.1,420,816 could not be confirmed.

3. Unsupported Long Outstanding Receivables

The statement of financial assets and financial liabilities reflects accounts receivables balance of Kshs.27,072,219 which includes student debtors of Kshs.27,051,719 as disclosed in Note 11 to the financial statements. The student debtors were not supported with ageing analysis and ledgers with an amount of Kshs.13,037,105 outstanding for more than two (2) years.

In the circumstances, the accuracy and completeness of the accounts receivables balance of Kshs.27,051,719 and the recoverability of students debtors balance of Kshs.13,037,105 could not be confirmed.

4. Unsupported Long Outstanding Accounts Payables

The statement of financial assets and liabilities reflects accounts payables balance of Kshs.3,567,013 as disclosed in note 12 to the financial statements out of which an amount of Kshs.1,769,125 pertained to trade creditors which were over two (2) years old, with some dating as far back as year 2016. However, the pending accounts payables were not supported with contract agreements, letters of acceptance and regret, professional opinions, evaluation minutes, invoices, purchase orders, delivery notes, inspection and acceptance reports and minutes of tender opening committees.

In the circumstances, the accuracy and existence of the accounts payables balances of Kshs.1,769,125 could not be confirmed.

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

Key Audit Matters

Key audit matters are those matters that, in my professional judgment, are of most significance in the audit of the financial statements. There were no key audit matters to report in the year under review.

Other Matter

Budgetary Control and Performance

The statement of budgeted versus actual amounts reflects a final receipts budget of Kshs.60,002,118 against actual receipts of Kshs.44,818,488, resulting in a revenue shortfall of Kshs.15,602,829 or 25% of the budget. Similarly, the statement reflects a final expenditure budget of Kshs.60,002,118 against actual expenditure of Kshs.50,593,653, resulting in a budget under-utilization of Kshs.9,408,465 or 16% of the budget.

Failure by the Ministry of Education to disburse funds as per the budget, may adversely affect equitable provision of services.

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. Payment for Non-Operational School Information System

Annex 2 for Summary of Fixed Assets Register reflects fixed assets balance of Kshs.95,400,000 that excludes Kshs.145,000 paid to a systems software vendor in respect of a School Information System. Further, the system was not linked to the bank accounts to enable real time processing of fees paid by students in addition to inability to generate the reports on fees arrears and fees prepayments.

In the circumstances, the reliability of the system and value for money amounting to Kshs.145,000 spent on the software could not be confirmed.

2. Lack of an Updated Fixed Assets Register

Annex 2 for Summary of Fixed Assets Register reflects total assets balance of Kshs.95,400,000. However, excluded from the balance is undetermined value of textbooks, machinery and equipment, heritage and cultural assets and intangible. Software. Further, the assets register was not updated to indicate the purchase date, cost price and current condition, age and net book values of each fixed asset. This was contrary to Regulation 143(1) of Public Finance Management (National Government) Regulations, 2015 which prescribes that 'the Accounting Officer shall be responsible for

maintaining a register of assets under his or her control or possession as prescribed by the relevant laws’.

Further, land measuring twenty-seven (27) acres valued at Kshs.37,800,000 and motor vehicles costing Kshs.10,000,000 with a net book value of Kshs.4,700,000. However, the title deed or allotment letter for the land was not provided for audit. In addition, available information indicated that the logbook for a vehicle registration number KXG 755 got lost and the matter was reported to the police for investigations. As at the time of the in July 2023, the investigations had not been completed.

In the circumstances, Management was in breach of the law and the security of the assets could not be confirmed.

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

Lack of a Risk Management Policy and Disaster Recovery Plan

The School did not have a Risk Management Policy in place and therefore lacked approved processes and guidelines on how to mitigate operational, legal and financial risks, contrary to Regulation 165(1) of the Public Finance Management (National Government) Regulations, 2015 which requires the Accounting Officer to ensure that the national government entity develops risk management strategies. Further, the financial records, ledgers and cash books are maintained in Microsoft Excel with no backup system and an audit trail.

In the circumstances, the School risk management processes may not be assured and disaster recovery may be compromised.

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

Responsibilities of Management and those Charged with Governance

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

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

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

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

Auditor-General's Responsibilities for the Audit

The audit objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion in accordance with the provisions of Section 48 of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISSAIs will always detect

a material misstatement and weakness when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

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

Because of its inherent limitations, internal control may not prevent or detect misstatements and instances of noncompliance. 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 the Management.

- Conclude on the appropriateness of the Management's use of 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 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 to communicate with them all relationships and other matters that may reasonably be thought to bear on my independence and where applicable, related safeguards.


CPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

13 October, 2023

ST PATRICK'S NAITIRI HIGH SCHOOL
Reports and Financial Statements
For the year ended 30th June 2022

V. STATEMENT OF RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 30TH JUNE 2022


DESCRIPTION OF VOTE HEAD	Note	2021-2022	2020-2021
		Kshs	Kshs
RECEIPTS			
Capitation grants for tuition	1	2,612,844	-
Capitation grants for operations	2	11,543,128	-
School Fund Income- Parents' Contributions	3	13,099,197	-
School Fund Income- Other receipts	4	30,608,110	-
Proceeds from borrowings		-	-
TOTAL RECEIPTS		57,863,279	-
PAYMENTS			
Payments for Tuition	5	2,614,895	-
Payments for operations	6	11,823,992	-
Boarding and school fund payments	7	36,486,628	-
TOTAL PAYMENTS		50,925,515	-
SURPLUS/DEFICIT		6,937,764	-

Note: There are no comparative figures because of different reporting periods for the years 2021/2022 (12months) and 2020/2021(18months)

The School's financial statements were approved on 29th June 2023 and signed by:

Chairman, BOM

Name: DR. GELAS SIMIYU

Sign: 

Date: 3-7-2023

Principal/Secretary to BOM

Name: STEPHEN AKUTO

Sign: 

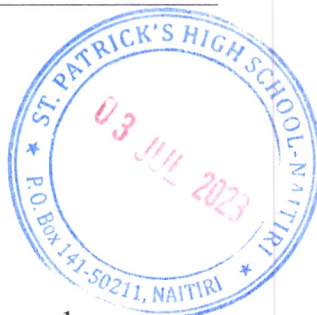
Date: 3.7.2023

Bursar/Finance

Name: HELLEN BARASA

Sign: 

Date: 3/7/2023



ST PATRICK'S NAITIRI HIGH SCHOOL
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VI. STATEMENT OF FINANCIAL ASSETS AND FINANCIAL LIABILITIES FOR THE YEAR ENDED 30TH JUNE 2022

	Note	2021-2022	2020-2021
		Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	8	418,750	-
Cash Balances	9	614	-
Short term Investment	10		
Total Cash and cash equivalents		419,364	-
Accounts Receivables	11	27,072,219	-
TOTAL FINANCIAL ASSETS		27,491,583	-
FINANCIAL LIABILITIES			
Accounts Payables	12	3,567,013	-
NET FINANCIAL ASSETS		23,924,570	-
REPRESENTED BY			
Accumulated Fund b/fwd	13	16,986,806	-
Surplus/Deficit for the year		6,937,764	-
NET FINANCIAL POSITION		23,924,570	-

The School's financial statements were approved on 29th June 2023 and signed by:

Chairman, BOM

School Principal/Secretary to BOM

Bursar/Finance

Name: DR. GELAS SIMIYU

Name: STEPHEN AKUTO

Name: HELLEN BARASA

Sign: 

Sign: 

Sign: 

Date: 3-7-2023

Date: 3.7.2023

Date: 3/7/2023



ST PATRICK'S NAITIRI HIGH SCHOOL
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**VII. STATEMENT OF CASH FLOWS FOR THE YEAR ENDED
30TH JUNE 2022**

		2021-2022	2020-2021
		Kshs	Kshs
Receipts for operating income			
Capitation grants for tuition	1	2,612,850	-
Capitation grants for operations	2	11,543,128	-
School fund income- Parents contributions/ fees	3	13,099,197	-
School fund income- other receipts	4	30,608,110	-
Total receipts		57,863,279	-
Payments			
Payments for Tuition	5	2,614,895	-
Payments for operations	6	11,823,992	-
Boarding and school fund payments	7	36,486,628	-
Total payments		50,925,515	-
Cash flow from operating activities before working capital		6,937,764	-
Add/less decrease/increase in receivables		(7,960,816)	-
Add/less increase/decrease in payables		1,214,171	-
Net cash flow from operating activities		191,119	-
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets		-	-
Acquisition of Assets		-	-
Proceeds from investments		-	-
Purchase of investments		-	-
Net cash flows from Investing Activities		-	-
CASHFLOW FROM BORROWING ACTIVITIES			
Proceeds from borrowings/ loans		-	-
Repayment of principal borrowings		-	-
Net cash flow from financing activities		-	-
NET INCREASE IN CASH AND CASH EQUIVALENTS		191,119	-
Cash and cash equivalent at BEGINNING of the year	13	228,245	-
Cash and cash equivalent at END of the year		419,364	-

ST PATRICK'S NAITIRI HIGH SCHOOL
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VIII. STATEMENT OF BUDGETED VERSUS ACTUAL AMOUNTS FOR THE YEAR ENDED
 30TH JUNE 2022

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
RECEIPTS						
(1) CAPTATION GRANT ON UTILITION						
Textbooks and reference materials	-	-	-	-	-	-
Exercise books	-	-	-	-	-	-
Laboratory equipment	-	-	-	-	-	-
Internal exams	-	-	-	-	-	-
Teachings / learning materials	1,706,670	2,809,620	4,516,290	2,612,844	1,903,445	58%
Chalks	-	-	-	-	-	-
Exams and assessment	-	-	-	-	-	-
Teachers guides	-	-	-	-	-	-
Sub-totals	1,706,670	2,809,620	4,516,290	2,612,844	1,903,445	
(2) CAPTATION GRANT ON OPERATIONS						
Personnel emoluments	1,693,808	2,789,050	4,482,858	3,754,881	727,977	83.8%
Repairs and maintenance	2,205,000	3,025,000	5,230,000	3,602,500	1,627,500	68.9%
Local transport / travelling	367,500	605,00	972,500	360,795	611,705	37.1%
Electricity and water	367,500	1,190,000	1,557,500	1,732,133	(174,633)	116%
Medical				167,200		

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Receipt/expenses Item	Original Budget a	Adjustments b	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilization Difference e=c-d	% of Utilization F=d/c %
	Kshs	Kshs			Kshs	Kshs
Administration costs	871,900	781,320	1,653,220	1,925,619	(272,399)	116.5%
Activity	551,250	652,500	1,203,750	-	1,203,750	0%
Gratuity	-	-	-	-	-	-
Sub-totals	6,056,958	8,437,870	15,099,828	11,543,128	3,723,900	-
(3) FEES CHARGED ON PARENTS						
Personnel emoluments	1,365,500	2,839,500	4,205,000	4,044,158	160,842	96%
Repairs and maintenance	1,039,800	1,305,000	2,344,800	1,898,812	445,988	81%
Local transport / travelling	238,875	435,000	673,875	678,242	(4,367)	101%
Electricity and water	1,593,000	3,375,000	4,968,000	3,984,816	983,184	80.2%
Medical	0					
Administration costs	871,900	1,305,000	2,176,900	1,823,583	353,317	83.8%
Activity	55,125	435,000	490,125	669,586	(179,461)	136.6%
Sub -Totals	5,164,200	9,694,500	14,858,700	13,099,197	1,759,503	
OTHER INCOME						
Fee on Boarding Equipment and Stores	10,962,300	14,565,000	25,527,300	17,311,319	8,215,981	67.8%
Rent income	-	-	-	-	-	-
Income from farming activities	-	-	-	252,000	-	-
Insurance compensation	-	-	-	-	-	-
Income from Posho mill	-	-	-	-	-	-
Income from Bus Hire	-	-	-	-	-	-
Fee for hire of ground and	-	-	-	-	-	-

ST PATRICK'S NAITIRI HIGH SCHOOL
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Receipt/expenses Item	Original Budget a Kshs	Adjustments b Kshs	Final Budget c=a+b Kshs	Actual on Comparable Basis d	Budget Utilization Difference e=c-d Kshs	% of Utilization f=d/c % Kshs
equipment						
Interest income	-	-	-	-	-	-
Income from any other investment	-	-	-	-	-	-
Sub-totals	10,962,300	14,565,000	25,527,300	17,563,319	8,215,981	
TOTAL INCOME	23,890,128	35,506,990	60,002,118	44,818,488	15,602,829	-
(1) EXPENDITURE FOR TUITION						
Textbooks and reference materials	-	-	-	-	-	-
Exercise books	-	-	-	-	-	-
Laboratory equipment	-	-	-	-	-	-
Internal exams	-	-	-	-	-	-
Teaching / learning materials	1,706,670	2,809,620	4,516,290	2,612,845	1,903,445	58%
Chalks	-	-	-	-	-	-
Exams and assessment	-	-	-	-	-	-
Teachers guides	-	-	-	-	-	-
Administration costs	-	-	-	-	-	-
Bank Charges	-	-	-	-	-	-
Sub-totals	1,706,670	2,809,620	4,516,290	2,612,845	1,903,445	-
(2) EXPENDITURE FOR OPERATIONS						
Personnel emoluments	1,693,808	2,789,050	4,482,858	4,976,841	(493,984)	111%
Repairs, maintenance & improvements	2,205,000	3,025,000	5,230,000	2,977,820	2,252,180	57%

ST PATRICK'S NAITIRI HIGH SCHOOL
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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
Local transport / travelling	367,500	605,000	972,500	237,500	735,000	24%
Electricity, water and conservancy	367,500	1,190,000	1,557,500	1,516,560	40,940	97%
Medical						
Administration costs	871,900	781,320	1,653,220	1,960,054	(306,834)	119%
Activity Expenses	551,250	652,500	1,203,750	-	-	0%
Gratuity	-	-	-	-	-	-
Sub-totals	6,056,957	9,042,870	15,099,828	11,668,775	2,227,302	-
(3) EXPENDITURE FOR SCHOOL FUND						
Personnel emoluments	1,365,500	2,839,500	4,205,000	1,755,910	2,449,090	42%
Repairs, maintenance and improvements	1,039,800	1,305,000	2,344,800	8,304,193	(5,959,393)	354%
Local transport / travelling	238,875	435,000	673,875	898,480	(224,605)	133%
Electricity, water and conservancy	1,593,000	3,375,000	4,968,000	1,299,040	3,668,960	26%
Medical Expenses						
Administration costs	871,900	1,305,000	2,176,900	3,721,746	(1,544,846)	171%
Activity	55,125	435,000	490,125	286,835	203,290	59%
Gratuity						
Lunch programme						
Boarding Equipment and Stores	10,962,300	14,565,000	25,527,300	20,045,829	5,481,471	79%
Expenditure for Income Generating Activity	-	-	-	-	-	-

ST PATRICK'S NAITIRI HIGH SCHOOL
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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
Insurance costs	-	-	-	-	-	-
Other expenses on investments	-	-	-	-	-	-
Rent Expenses	-	-	-	-	-	-
Bank Charges	-	-	-	-	-	-
Loan Interest Repayment	-	-	-	-	-	-
Loan Principal Repayment	-	-	-	-	-	-
Acquisition of Assets	-	-	-	-	-	-
Sub-totals	16,126,500	24,259,500	40,386,000	36,312,033	4,073,967	-
TOTAL EXPENDITURE	23,890,128	38,316,610	60,002,118	50,593,653	8,204,714	-

ST PATRICK'S NAITIRI HIGH SCHOOL
Reports and Financial Statements
For the year ended 30th June 2022

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 (IPSSAS) 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 fulfillment 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.

ST PATRICK'S NAITIRI HIGH SCHOOL
Reports and Financial Statements
 For the year ended 30th June 2022

X. NOTES TO THE FINANCIAL STATEMENTS

1. CAPITATION GRANT FOR TUITION

	2021-2022	2020-2021
	Kshs	Kshs
Textbooks and reference materials	-	-
Exercise books	-	-
Laboratory equipment	-	-
Internal exams	-	-
Teaching / learning materials	2,612,844	-
Chalks	-	-
Exams and assessment	-	-
Teachers guides	-	-
Total	2,612,844	-

2. CAPITATION GRANT FOR OPERATIONS

	2021-2022	2020-2021
	Kshs	Kshs
Personnel emoluments	3,754,881	-
Repairs and maintenance	3,602,500	-
Local transport / travelling	360,795	-
Electricity and water	1,732,133	-
Medical	167,200	-
Administration costs	1,925,619	-
Activity	-	-
Total	11,543,128	-

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3. PARENTS CONTRIBUTION/FEEs - SCHOOL FUND ACCOUNT

	2021-2022	2020-2021
	Kshs	Kshs
Personnel emoluments	4,044,158	-
Repairs and maintenance	1,898,812	-
Local transport / travelling	678,242	-
Electricity and water	3,984,816	-
Medical	-	-
Administration costs	1,823,583	-
Activity	669,586	-
Total	13,099,197	-

4. OTHER RECEIPTS – SCHOOL FUND ACCOUNT

	2021-2022	2020-2021
	Kshs	Kshs
Fee on Boarding Equipment and Stores	30,356,110	-
Rent income	-	-
Income from farming activities	252,000	-
Insurance compensation	-	-
Income from Posho mill	-	-
Income from Bus Hire	-	-
Fee for hire of ground and equipment	-	-
Income from grants and donations*	-	-
Interest income	-	-
Dividends income	-	-
Total	30,608,110	-

ST PATRICK'S NAITIRI HIGH SCHOOL
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5. PAYMENTS FOR TUITION

	2021-2022	2020-2021
	Kshs	Kshs
Textbooks and reference materials	-	-
Exercise books	-	-
Laboratory equipment	-	-
Internal exams	-	-
Teaching / learning materials	2,612,845	-
Chalks	-	-
Exams and assessment	-	-
Teachers guides	-	-
Administration Costs	-	-
Bank Charges	2,050	-
Total	2,614,895	-

ST PATRICK'S NAITIRI HIGH SCHOOL
Reports and Financial Statements
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NOTES TO THE FINANCIAL STATEMENTS (Continued)

6. PAYMENTS FOR OPERATIONS

	2021-2022	2020-2021
	Kshs	Kshs
Personnel emoluments	4,976,841	-
Service Gratuity	172,457	-
Administration Cost	1,960,054	-
Repairs and maintenance & improvements	2,960,580	-
Local transport / travelling	237,500	-
Electricity and water	1,516,560	-
Medical	-	-
Activity Expenses	-	-
SMASSE	-	-
Insurance Cost	-	-
Bank Charges	-	-
Acquisition of Assets	-	-
TOTAL	11,823,992	-

ST PATRICK'S NAITIRI HIGH SCHOOL
Reports and Financial Statements
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NOTES TO THE FINANCIAL STATEMENTS (Continued)

7. BOARDING AND SCHOOL FUND PAYMENTS

	2021-2022	2020-2021
	Kshs	Kshs
Personnel emoluments	1,755,910	-
Service Gratuity		
Repairs and maintenance & Improvements	8,304,193	-
Local transport / travelling	898,480	-
Electricity and water	1,299,040	-
Medical Expenses		
Administration costs	3,721,746	-
Lunch Programme		
Bank Charges		
Expenses on Income Generating Activities	174,595	-
Fee on Boarding Equipment and Stores	20,045,829	-
Activity Expenses	286,835	-
Insurance Cost (Life Property)		
Refunds		
Loan Principal repayment		
Loan Interest repayment		
Acquisition of Assets		
TOTAL	36,486,628	-

ST PATRICK'S NAITIRI HIGH SCHOOL
Reports and Financial Statements
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NOTES TO THE FINANCIAL STATEMENTS (Continued)

8. BANK ACCOUNTS

Name of Bank	Account Number	2021-2022 Kshs	2020-2021 Kshs
Tuition Account- KENYA COMMERCIAL BANK	1105107175	1,772	-
Operations Account-KENYA COMMERCIAL BANK	1105108414	24,125	-
School Fund Account/Boarding- COOPERATIVE BANK	01129502192900	369,208	-
Savings Account			
Parent Association Development Account			
Income generating activities Account			
Infrastructural Account- KENYA COMMERCIAL BANK	1233176218	23,645	-
Total		418,750	-

9. CASH IN HAND

Description	2021-2022 Kshs	2020-2021 Kshs
Tuition Account		
Operation Account	296	-
School Fund account	318	-
Total	614	-

ST PATRICK'S NAITIRI HIGH SCHOOL
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NOTES TO THE FINANCIAL STATEMENTS (Continued)

10. SHORT TERM INVESTMENTS

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

11. ACCOUNTS RECEIVABLE

Description	2021-2022 Kshs	2020-2021 Kshs
Fees arrears	27,051,719	-
Other non-fees receivables		
Salary advances	12,500	-
Imprest	8,000	-
Total	27,072,219	-

Description	2021-2022 Kshs	2020-2021 Kshs
Fees arrears for current year	13,044,791	-
Fees arrears for the previous year	969,823	-
Fees arrears for prior periods (over two years)	13,037,105	-
Total	27,051,719	-

ST PATRICK'S NAITIRI HIGH SCHOOL
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NOTES TO THE FINANCIAL STATEMENTS (Continued)

12. ACCOUNTS PAYABLE

Description	2021-2022 Kshs	2020-2021 Kshs
Trade creditors (See ageing below and appendix 1)	1,769,125	-
Prepaid fees	1,797,888	-
Retention monies		
Total	3,567,013	-

Description	2021-2022 Kshs	2020-2021 Kshs
Trade creditors for current year		
Trade creditors for the previous year		
Trade creditors for prior periods (over two years)	1,769,125	-
Total	1,769,125	-

NOTES TO THE FINANCIAL STATEMENTS (Continued)

13. FUND BALANCE BROUGHT FORWARD

Description	2021-2022	2020-2021
	Kshs	Kshs
Bank balances	227,924	-
Cash balances	321	-
Short Term Investments		
Receivables	19,111,403	-
Payables	(2,352,842)	-
Total	16,986,806	-

XI. 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.

a) Non-current Liabilities Summary

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

ST PATRICK'S NAITIRI HIGH SCHOOL
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b) Biological assets

Description	Numbers	2021-2022		2020-2021	
		Kshs		Kshs	
Cattle		-		-	
Goats		-		-	
Trees		-		-	
Coffee or tea plantation		-		-	
Poultry		-		-	
Total		-		-	

c) Borrowings

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

d) Stock/ Inventory

Description	2021-2022	2020-2021
	KShs	
b) Borrowings		
Stock/ inventory at beginning of the year	250,620	-
Stock/ inventory purchased during the year	8,507,430	-
Stock/ inventory issued during the year	(7,593,880)	-
Balance at end of the year	1,164,170	-

ST PATRICK'S NAITIRI HIGH SCHOOL
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 For the year ended 30th June 2022

XII. ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

Supplier of Goods or Services	Original Amount a Kshs	Date Contracted b Kshs	Amount Paid To-Date c Kshs	Outstanding Balance 2022 d=a-c Kshs	Outstanding Balance 2022 Kshs	Comments
Construction of buildings						
1. KALIFONIA CONTRACTORS-CONSTRUCTION OF SCHOOL LIBRARY	500,000	2016-2018	450,000	50,000	50,000	
Sub-Total	500,000		450,000	50,000	50,000	
Supply of goods						
2. JOSEPH KAMAU- MAIZE	1,556,000		1,070,000	486,000	486,000	
3. JANE MULARI- BEANS	600,000		425,000	175,000	175,000	
4. EVERLINE WAKOLI- MAIZE&BEANS	150,000		115,000	35,000	35,000	
5. MARY MAYEKU-MAIZE	353,500		328,500	25,000	25,000	
6. SCHOOL LACKERS-DESKS&CHAIRS	100,000			100,000	100,000	
7. MILLENIUM FANCY-STUDENTS UNIFORM	252,840		60,000	192,840	192,840	
8. NOPAT AGENCIES-STATIONERIES	109,724		54,010	55,714	55,714	
9. LISA PAPER WORKS-EXERCISE BOOKS	944,781		754,710	190,071	190,071	
10. CONGAP TONER-MASTERS AND INK	229,000		50,500	178,500	178,500	
Sub-Total	4,295,845		2,807,720	1,488,125	1,438,125	
Supply of services						
11. SONGA BODY-BUS REPAIR	391,000		150,000	241,000.00	241,000	
12. COISIRE COMPANY- KITCHEN STOVE REPAIR	90,000		50,000	40,000.00	40,000	
Sub-Total	481,000		200,000	281,000.00	281,000	
Grand Total	5,276,845		3,507,720	1,769,125.00	1,769,125	

ST PATRICK'S NAITTIRI HIGH SCHOOL
Reports and Financial Statements
For the year ended 30th June 2022

XIII. ANNEX 2 – SUMMARY OF FIXED ASSETS REGISTER

Asset class	Date purchased	Location	Historical Cost b/f (Kshs) 1 st July 2021	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost c/f (Kshs) 30 th June 2022
Land 1	1968	NAITTIRI	270,000	NIL	NIL	37,800,000
Buildings and structures- Old buildings	1968-	NAITTIRI	5,000,000	-	-	4,000,000
New buildings	2018-2021		15,000,000	-	-	12,500,000
Multi-purpose hall	2020-2021		10,000,000	-	-	8,000,000
Dormitory	2000-2021		21,000,000	-	-	17,900,000
LIBRARY	2016-2018		6,000,000	-	-	5,000,000
Motor vehicles	2004	NAITTIRI	10,000,000	-	-	4,700,000
Office equipment, furniture and fittings	-	-	5,000,000	-	-	4,000,000
ICT Equipment, and Other ICT Assets	-	-	2,000,000	-	-	1,500,000
Tools and apparatus	-	-	-	-	-	-
Textbooks	-	-	-	-	-	-
Other Machinery and Equipment	-	-	-	-	-	-
Heritage and cultural assets	-	-	-	-	-	-
Intangible assets- soft ware	-	-	-	-	-	-
Total	-	-	74,270,0000	-	-	95,400,000