

REPUBLIC OF KENYA



REPORT

DATE: 10 JUN 2026

DAY.

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TABLED
BY:

HON. NAOMI WARD, MP

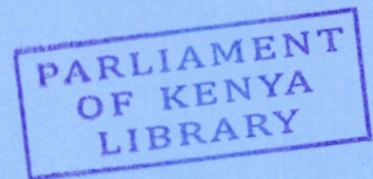
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CLERK-AT
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V. WAMBUI

THE AUDITOR-GENERAL

ON



**ST. PETER CLAVER'S SECONDARY SCHOOL -
KITHUKI**

**FOR THE YEAR ENDED
30 JUNE, 2023**

MAKUENI COUNTY

Revised 30th June 2023.



ST PETER CLAVER'S SECONDARY SCHOOL – KITHUKI

ANNUAL REPORT AND FINANCIAL STATEMENTS.

**FOR THE FINANCIAL YEAR ENDED
30TH JUNE 2023**

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

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1.Acronyms and Glossary of Terms

BOM	Board of Management
CEB	County Education Board
IPSAS	International Public Sector Accounting Standards
KCSE	Kenya Certificate of Secondary Education
PFM	Public Finance Management
PSASB	Public Sector Accounting Standards Board
FY	Financial Year
FDSE	

2.Key School Information and Management**(a) Background information**

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

The school was registered in February,2020 under registration number 17S30000068 and is currently categorized as a *county* public school established, owned or operated by the Government.

The school is a day/boarding school and had 716 number of students as at 30th June 2023. It has 3 streams and 28 teachers of which 4 teachers are employed by the School Board of Management.

(b) School Board of Management - Board Members

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

Ref:	Name of Board Member	Designation	Date of appointment
1	Paul Matiku	Chairman	20th July,2022
2	Nicodemus Mutava	Secretary - Principal	20th July,2022
3	Anthony Kavunda	Member	20th July,2022
4	Angelina Mutava	Member	20th July,2022
5	Sarah Nzioka	Member	20th July,2022
6	Clyde Kinyumu	Member	20th July,2022
7	James Mukumbu	Member	20th July,2022
8	Stephen Kiswili	Member – Rep CEB	20th July,2022
9	Daniel Kimai	Member Rep Teachers	20th July,2022
10	Father Augustine	3 Members - Sponsor	20th July,2022
11	Peter Muthuwa	Member - Community	20th July,2022
12	Sammy Kivungi	Member Special Needs	20th July,2022
13	Philip Kithyaka	Rep Students	20th July,2022

The functions of the School Board of Management are to:

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

(c) Committees of the Board

Ref:	Name of Committee	Names of Members	Designation	Number of meetings attended during the year
1	Executive Committee	Peter muthuwa	Chairperson	2 out of 2
		Paul Mwalali	Member	2 out of 2
		Angelina Mutava	Member	2 out of 2
		Anthony Kavunda	Member	2 out of 2
2	Audit Committee	Paul Mwalali	Chairperson	1 out of 1
		James Mukumbu	Member	1 out of 1
		Angelina Mutava	Member	1 out of 1
		Sarah Nzioka	Member	1 out of 1
3	Finance,procurement and general purposes Committee	Alex Kyangu	Chairperson	1 out of 1
		James Kitili	Member	1 out of 1
		Bonface Muumbi	Member	1 out of 1
		Daniel Kimai	Member	1 out of 1

Annual Report and Financial Statements For the year ended 30th June 2023

4	Academic Committee	Aggrey Mugaisi	Chairperson	3 out of 3
		George Mbale	Member	3 out of 3
		Peter Muthuwa	Member	2 out of 3
		Stephen Kiswili	Member	2 out of 3
5	Development Committee	Anthony Kavunda	Chairperson	1 out of 1
		James Mukumbu	Member	1 out of 1
		Clyde Kinyumu	Member	1 out of 1
		Newton Ogendi	Member	1 out of 1
6	Discipline and welfare Committee	Daniel Kimai	Chairperson	3 out of 3
		George Mbale	Member	3 out of 3
		Aggrey Mugaisi	Member	3 out of 3
		Newton Ogendi	Member	2 out of 3
7	Adhoc Committee	Sarah Nzioka	Chairperson	1 out of 1
		Newton Ogendi	Member	1 out of 1
		Jonathan Musyoki	Member	1 out of 1
		Fridah Koki	Member	1 out of 1

(d) School operation Management

For the financial year ended 30th June 2023 the School day-to-day management was under the following persons:

Ref:	Designation	Name	Identification
1	Principal	Nicodemus Muthama Mutava	TSC No.
2	Deputy Principal	George Musyimi Mbale	TSC No.
3	School Bursar	Fridah Koki King'oo	ICPAK No. 311208

(e) Schools contacts

Post Office Box: 80-90302, Kathonzwani
 Telephone: 0712065056
 E-mail: stpeterclaverkithuki@gmail.co.ke
 Website: www.stpeterclaverkithuki.co.ke
 Facebook:
 Twitter:

(f) School Bankers

Name of Bank: KCB WOTE/EQUITY WOTE
 Branch WOTE
 Postal Address. 80-90302,KATHONZWENI

The following are bankers account and paybill

1. Account name : Boarding account
 Name of bank: Kenya Commercial Bank
 Branch : Wote
 Account number: 1105321304

Paybill number 31523k attached to Boarding Account

Account name: Boarding account

Name of bank : Equity Bank

Branch : Wote

Account number: 0670277464233

2. Account name :Operations
 Name of bank: Kenya Commercial Bank
 Branch : Wote
Account number: 1108394965

3. Account name :Infrastructure

Name of bank : Kenya Commercial Bank

Branch : Wote

Account number :1257811509

4. Account name: Tuition

Name of Bank: Kenya Commercial Bank

Branch :Wote

Account number: 1105321479

5. Account name :CDF

Name of Bank : Kenya Commercial Bank

Branch : Wote

Account number :1117473155

(g) Independent Auditors

Office of the Auditor General

Anniversary Towers, University Way

P.O. Box 30084

GPO 00100

Nairobi, Kenya

3.Summary Report of Performance of The School

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

a) Financial performance:**A.Surplus/deficit realised**

ACCOUNT/YEAR	2022/2023	2021/2022	2021
TUITION	534,361.50	(1,237,535.20)	62,658.50
OPERATIONS	1,098,870.30	1,595,274.00	22,502.00
SCHOOL FUND	1,931,393.60	2,262,269.25	3,458,828.16
INFRASTRUCTURE	-	(822,220.00)	78,662.00
TOTAL	3,564,625.40	1,797,789.05	3,622,650.66

B.Capitation grant from the ministry of Education for the last three years.

ACCOUNT/YEAR	2022/2023	2021/2022	2021
TUITION	1,676,430.50	1,876,861.80	837,534.50
OPERATIONS	4,991,505.30	5,129,213.70	2,795,716.00
INFRASTRUCTURE	2,505,000.00	3,174,500.00	1,138,192.00
TOTAL	9,172,935.80	10,180,575.50	4,771,442.50

C.Ratio of capitation per student

S/NO	CAPITATION	2022/2023	2021/2022	2021
1	Total capitation per student	14,701.50	16,040.80	11,220.80
2	Number of students	717	600	638
3	Ratio	21:1	26:1	18:1

D.Growth of other income(s)

PARTICULARS/YEAR	2022/2023	2021/2022	2021
GROWTH OF OTHER INCOME(S)	95,000.00	88,000.00	88,000.00
TOTAL	95,000.00	88,000.00	88,000.00

E. A three-year growth of expenditure in the school

PARTICULARS	2022/2023	2021/2022	2021
GROWTH OF EXPENDITURE	39,002,355.40	43,980,166.45	17,252,563.00

F.Movement of debtors and creditors of the school over the last three years

S/NO	PARTICULARS	2022/2023	2021/2022	2021
1	DEBTORS(RECEIVABLES)	14,822,530.10	13,561,103.10	11,629,455.10
2	CREDITORS(PAYABLES)	3,127,694.16	5,184,193.16	1,763,629.16

G. Movement of cash and bank

ACCOUNT/ YEAR	2022/2023		2021/2022		2021	
	BANK	CASH	BANK	CASH	BANK	CASH
TUITION	3,563.50	-	48,950.00	-	91,096.20	-
OPERATION	1,385,785.95	25.00	1,873,569.65	25.00	864.95	125.00
SCHOOL FUND	3,491,360.91	66.00	2,824,542.91	884.00	1,321,379.36	29,721.00
INFRASTRUCTURE	79,740.00	200.00	79,740.00	220.00	98,040.00	-
TOTAL	5,015,313.96	291.00	4,826,802.56	1,129.00	1,511,380.51	29,846.00

b. Teacher student ratio

	DESCRIPTION YEAR	2022/2023	2021/2022	2021
1	Enrolment	717	600	638
2	Number of teachers	27	29	28
3	Teachers under TSC	22	23	22
4	Teachers under BOM	5	6	6
5	Teachers recruited by TSC during the year	-	2	-
6	Retired /Demise/transferred	-	1	-
7	Teachers students ratio	1:26	1:20	1:22

Number of teacher per subject

TEACHERS PER SUBJECT	SUBJECT COMBINATION	TSC EMPLOYED	BOM EMPLOYED
1	HISTORY/GEOGRAPHY	1	0
1	B/ST/GEOGRAPHY	1	0
4	BIOLOGY/CHEMISTRY	3	1
2	MATHS/PHYSICS	1	0
4	ENGLISH/LITERATURE	3	1
2	AGRICULTURE/BIOLOGY	2	0
4	KISWAHILI/CRE	4	0
2	MATHS/B/STUDIES	2	0
1	MATHS/GEOGRAPHY	1	0
1	HISTORY/CRE	1	0
1	MATHS/CHEMISTRY	1	1
2	HISTORY/KISWAHILI	2	0
1	COMPUTER	1	0
1	BIOLOGY/MATHS	0	1
27		23	4

c. Mean score in the 2022 KCSE

YEAR	MEAN SCORE	TRANSITION TO UNIVERSITY	TRANSITION TO COLLEGE	KCSE CANDIDATE
2020	4.61	25	75	148
2021	5.50	36	112	156
2022	6.07	56	114	170

d. Number of candidates in the 2022 KCSE

YEAR	NUMBER OF STUDENTS	A	A-	B+	B	B-	C+	C	C-	D+	D	D-	E	X
2020	148	0	0	-	3	7	15	21	22	32	30	15	1	2
2021	156	0	0	2	4	12	18	31	45	36	6	1	0	1
2022	170	0	0	1	10	13	32	51	44	17	1	0	0	1

e. Capacity of the school:

S/NO	PARTICULARS	2022/2023	2021/2022	2021
1	SCHOOL ENROLMENT	717	600	638
2	LABORATORY(SCIENCES AND COMPUTER)	3	3	3
3	DORMITORIES	5	5	4
4	DINING HALL	1	1	1
5	BOREHOLE	1	1	0
6	ABLUTION BLOCK	25	25	25
7	LAND WITH LEGAL OWNERSHIP			
8	FOODSTORES	2	2	2
9	MODERN KITCHEN	1	1	1
10	ADMINISTRATION BLOCK	1	1	1
11	PLASTIC WATER TANKS(10000L)	2	2	2
12	DEPARTMENTAL OFFICES	6	6	6
13	DEPUTY PRINCIPALS OFFICE	1	1	1
14	CLASSROOMS	14	12	13

f. Development projects carried out by the school:

Projects	Source of funds	Status	Initial Cost (Kshs)	Amount Spent (Kshs)	Expected completion time
Renovation of classrooms	MOE		1,049,640.00	1,049,640.00	30.6.2023
Improvement of dining hall	MOE		144,000.00	144,000.00	30.6.2023

N.M.MUTAVA



4.Statement of School Management Responsibility

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

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

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

The Board of Management is of the opinion that the school's financial statements give a true and fair view of the state of the school's transactions during the financial year ended 30th June, 2023, and of the school's financial position as at that date.

.....
Name: Anthony Mutunga Kavunda

Designation: Chairman, School Board of Management

Date: 24/4/2026

.....
Name: Nicodemus Muthama Mutava

Designation: School Principal & Secretary to Board of Management

Date: 24/4/2026

.....
Name: Fridah Koki King'oo

Designation: Bursar/ Finance Officer

Date: 24/4/2026

REPUBLIC OF KENYA

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

REPORT OF THE AUDITOR-GENERAL ON ST. PETER CLAVER'S SECONDARY SCHOOL - KITHUKI FOR THE YEAR ENDED 30 JUNE, 2023 - MAKUENI COUNTY

PREAMBLE

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

- A. Report on 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 the 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; and,
- C. Report on Effectiveness of Internal Controls, Risk Management and Governance which considers how the entity has instituted checks and balances to guide internal operations. This responds to the effectiveness of the governance structure, risk management environment and internal controls, developed and implemented by those charged with governance for orderly, efficient and effective operations of the entity.

A Qualified Opinion is issued when the Auditor-General concludes that, except for material misstatements noted, the financial statements are fairly presented in accordance with the applicable financial reporting framework. The Report on Financial Statements should be read together with the Report on Lawfulness and Effectiveness in the Use of Public Resources, and the Report on Effectiveness of Internal Controls, Risk Management and Governance.

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. Peter Claver's Secondary School - Kithuki set out on pages 1 to 20, which comprise of the statement of assets and liabilities as at 30 June, 2023 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. Peter Claver's Secondary School - Kithuki as at 30 June, 2023 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 Basic Education Act, 2013 and the Public Finance Management Act, 2012.

Basis for Qualified Opinion

1. Inaccuracies in School Fund Income - Parents' Contributions

The statement of receipts and payments reflects school fund income - parents' contributions amounting to Kshs.33,299,045 as disclosed in Note 4 to the financial statements. However, the ledger reflected receipts totalling Kshs.31,000,860 resulting in an unexplained variance of Kshs.2,298,185.

In the circumstances, the accuracy and completeness of the school fund income - parents' contributions amounting to Kshs.33,299,045 could not be confirmed.

2. Variances in Accounts Payable

The statement of assets and liabilities reflects accounts payable balance of Kshs.3,127,694 as disclosed in Note 14 to the financial statements. However, review of the supporting documents provided for audit revealed a balance of Kshs.2,287,340, resulting in an unexplained variance of Kshs.840,354.

In the circumstances, the accuracy and completeness of the accounts payable balance of Kshs.3,127,694 could not be confirmed.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the St. Peter Claver's Secondary School - Kithuki Management in accordance with ISSAI 130 on the 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. Except for the effect of the matters described in the Basis for Qualified Opinion, I have determined that there are no other key audit matters to communicate in my report.

Other Information

The Management is responsible for the Other Information set out on page iii to xiii which comprise of the Key School Information and Management, Summary Report of Performance of the School and Statement of School Management Responsibility. The Other Information does not include the financial statements and my audit report thereon.

In connection with my audit on the School's financial statements, my responsibility is to read the Other Information and in doing so, consider whether the Other Information is materially inconsistent with the financial statements or my knowledge obtained in the audit or otherwise appears to be materially misstated. If based on the work I have performed, I conclude that there is a material misstatement of this Other Information, I am required to report that fact. I have nothing to report in this regard.

My opinion on the financial statements does not cover the Other Information and accordingly, I do not express an audit opinion or any form of assurance conclusion thereon.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN THE USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution, based on the audit procedures performed, except for the effect of the matters described in the Basis for Conclusion on Lawfulness and Effectiveness in the 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. Irregular Transfer of Funds to Kenya Secondary Schools Heads Association

The statement of receipts and payments reflects operations payments amounting to Kshs.5,203,995 as disclosed in Note 7 to the financial statements. Included in the expenditure is Kshs.798,740 transferred to Kenya Secondary School Heads Association (KESSHA). However, KESSHA is a welfare organization that draws its membership from School Principals only. The organization is not defined in Government Funding system and there is no assurance that it has implemented effective, efficient, and transparent financial management and internal control systems to manage the funds transferred by schools.

In the circumstances, value for money transferred to KESSHA amounting to Kshs.798,740 could not be confirmed.

2. Long Outstanding Accounts Receivables

The statement of assets and liabilities reflects accounts receivables balance of Kshs.14,881,556 in respect of fees arrears as disclosed in Note 13 to the financial statements. Included in the balance are receivables totalling Kshs.9,676,282 which had been outstanding for more than two (2) years. However, there was no policy on the impairment of long outstanding fees arrears casting doubt on full recoverability of the accounts receivables balance. This was contrary to Regulation 83(2)(g) of the Public Finance Management (National Government) Regulations, 2015 which stipulates that for purposes of this regulation sound cash management includes pursuing debtors with appropriate sensitivity and rigor to ensure that amounts receivable by the Government are collected and banked promptly.

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

3. Late Submission of Financial Statements for Audit

The financial statements for the financial year 2022-2023 were submitted to the Office of the Auditor-General on 14 June, 2024 instead of the statutory deadline of 30 September, 2023. This was contrary to Section 81(3)(4)(a) of the Public Finance Management Act, 2012 which stipulates that the Accounting Officer shall prepare the financial statements in a form that complies with the relevant accounting standards prescribed and published by the Accounting Standards Board from time to time and not later than three months after the end of each financial year, the Accounting Officer for the entity shall submit the entity's financial statements to the Auditor-General and a copy of the statement to the Controller of Budget, The National Treasury and the Commission on Revenue Allocation.

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

The audit was conducted in accordance with ISSAI 3000 and ISSAI 4000. The standards require 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 comply in all material respects, with the authorities that govern them. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Basis for Conclusion

1. Lack of Internal Audit Function and an Effective Audit Committee

During the year under review, the School had not constituted an Internal Audit unit and the Audit Committee constituted held sittings to deliberate on School's projects only. In addition, the School was not internally audited by the Ministry of Education and there were no Internal Audit reports to assist the School in strengthening its systems. This was contrary to Regulation 166(1) and (2) of the Public Finance Management (National Government) Regulations, 2015 which states that, the internal audit unit of a National Government entity to assess effectiveness of the School through an internal performance appraisal commenting on its effectiveness in the annual report to The National Treasury.

In the circumstances, the existence of an effective oversight mechanism could not be confirmed.

2. Use of Manual Revenue Records

The statement of receipts and payments reflects total revenue amount of Kshs.42,566,981. However, review of records revealed that the School maintains manual accounting records, ledgers and fees registers and all revenue transactions are processed manually which are prone to errors and manipulations.

In the circumstances, existence of effective controls on management of revenue records could not be confirmed.

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

Responsibilities of the Management and those Charged with Governance

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

In preparing the financial statements, Management is responsible for assessing the School's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless Management is aware of the intention 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 comply 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

My responsibility is to conduct an audit of the financial statements in accordance with Article 229(4) of the Constitution, Section 35 of the Public Audit Act, 2015 and the International Standards of Supreme Audit Institutions (ISSAIs). The standards require that, in conducting the audit, I obtain reasonable assurance about whether the financial statements as a whole are free from material misstatements, whether due to fraud or error and to issue an auditor's report that includes my opinion in accordance with Section 48 of the Public Audit Act, 2015. 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 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 conducting the audit, Article 229(6) of the Constitution also requires that I express a conclusion on whether or not 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 addition, I consider the entity's control environment 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.

Further, I am required to submit the audit report in accordance with Article 229(7) of the Constitution.

Detailed description of my responsibilities for the audit is located at the Office of the Auditor-General's website at: <https://www.oagkenya.go.ke/auditor-generals-responsibilities-for-audit/>. This description forms part of my auditor's report.



FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

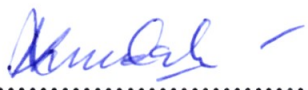
Nairobi

29 April, 2026

6.Statement Of Receipts and Payments For the Year Ended 30th June 2023

Description Of Vote Head	Note	2022-2023	2021-2022
		Kshs	Kshs
Receipts			
Government grants for tuition	1	1,676,430.50	2,103,351.80
Government grants for operations	2	7,496,505.30	9,195,637.70
Government Grants for infrastructure	3		-
School fund income- parents' contributions	4	33,299,045.00	12,694,115.00
Other incomes	5	95,000.00	21,784,851.00
Total Receipts		42,566,980.80	45,777,955.50
Payments			
Tuition	6	1,142,069.00	3,340,887.00
Operations	7	5,203,995.00	8,422,583.00
Infrastructure	8	1,193,640.00	-
Boarding and school fund	9	31,462,651.40	32,216,696.45
Total Payments		39,002,355.40	43,980,166.45
Surplus/Deficit		3,564,625.40	1,797,789.05

The school financial statements were approved on 24/4/2026 and signed by:



Name: A.M.Kavunda

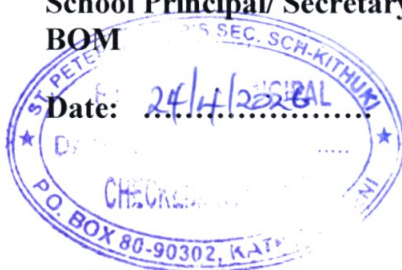
Chair BOM





Name: N.M.Mutava

School Principal/ Secretary to BOM





Name F.K.King'oo

Bursar/ Finance Officer

Date: 24/4/2026

APR 2026

ST PETER CLAVER'S SECONDARY SCHOOL-KITHUKI.

Annual Report and Financial Statements For the year ended 30th June 2023**7.Statement of Assets and Liabilities As At 30th June 2023**

Description	Note	2022/2023	2021-2022
		Kshs	Kshs
Financial Assets			
Cash and cash equivalents			
Bank balances	10	5,015,313.96	4,826,802.56
Cash balances	11	291.00	1,129.00
Short term investments	12	-	-
Total cash and cash equivalent		5,015,604.96	4,827,931.56
Account's receivables	13	14,881,556.10	13,561,103.10
Total financial assets		19,897,161.06	18,389,034.66
Financial liabilities			
Accounts payables	14	3,127,694.16	5,184,193.16
Net financial assets		16,769,466.90	13,204,841.50
Represented by			
Accumulated fund b/fwd	15	13,204,841.50	11,407,052.45
Surplus/deficit for the year		3,564,625.40	1,797,789.05
Net financial position		16,769,466.90	13,204,841.50

The school's financial statements were approved on 24/4/2026 and signed by:

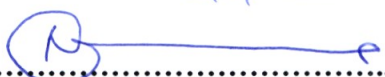


Name: A.K. Kavunda

Chair BOM

Date: 24/4/2026





Name: N.M. Mutava

School Principal/ Secretary to BOM

Date: 24/4/2026





Name: F.K. King'oo

Bursar/ Finance Officer

Date: 24/4/2026

8.Statement of Cash Flows for the Year Ended 30th June 2023

Description	Note	2022/2023	2021/2022
		Kshs	Kshs
Cash from Operating Activities			
Receipts			
Government grants for tuition		1,676,430.50	2,103,351.80
Government grants for operations		7,496,505.30	9,195,637.70
Government grants for infrastructure		-	-
School fund income- parents contributions/ fees		33,299,045.00	12,694,115.00
Other income		95,000.00	23,273,767.00
Total receipts		42,566,980.80	47,266,871.50
Payments			
Cash outflows for tuition		1,142,069.00	3,340,887.00
Cash outflows for operations		6,397,635.00	8,422,583.00
Cash outflows Boarding/lunch and school fund payments		34,839,603.40	32,216,696.45
Total payments		42,379,307.40	43,980,166.45
Net cash inflow/outflow from operating activities		187,673.40	3,285,705.05
Cash flow from investing activities			
Acquisition of assets		-	-
Proceeds from sale of Assets		-	-
Proceeds from investments		-	-
Purchase of investments		-	-
Net cash inflow/outflows from investing activities		-	-
Cash flow from Financing activities			
Proceeds from borrowings/ loans	18	-	-
Repayment of principal borrowings		-	-
Net cash inflow/outflow from financing activities		-	-
Net increase/decrease in cash and cash equivalents		187,673.40	3,285,705.05
Cash and cash equivalent at beginning of the FY		4,827,931.56	1,542,226.51
Cash and cash equivalent at end of the FY		5,015,604.96	4,827,931.56

The school's financial statements were approved on 24/4/2026 and signed by:



Name: A.M.Kavunda

Chair BOM

Date: 24/2026





Name: N.M.Mutava

School Principal/ Secretary to
BOM

Date: 24/4/2026





Name: F.K.King'oo

Bursar/ Finance Officer

Date: 24/4/2026

9.Statement Of Budgeted Versus Actual Amounts for The Year Ended 30th June 2023

Receipt/Expenses Item	Original Budget	Adjustments	Final Budget	Actual On Comparable Basis	Budget utilization difference	% Of Utilization
	A	b	c=a+b	D	e=c-d	f=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Receipts						
(1) Capitation Grant on Tuition						
Reference Materials	189,095.00	-	189,095.00	71,280.35	117,814.65	37.70%
Exercise Books	1,232,374.50	-	1,232,374.50	464,551.28	767,823.22	37.70%
Laboratory Equipment	564,273.00	-	564,273.00	205,921.02	358,351.98	36.49%
Internal Exams	196,876.00	-	196,876.00	74,284.51	122,591.49	37.73%
Teaching / Learning Materials	420,210.00	-	420,210.00	828,986.29	(408,776.29)	197.3%
Chalk	83,318.00	-	83,318.00	31,407.05	51,919.95	37.70%
(2) Capitation Grant on Operations						
Personnel Emoluments	2,616,169.50	-	2,616,169.50	2,415,868.54	200,300.96	92.34%
Repairs And Maintenance	-	-	-	-	-	-
Local Transport / Travelling	833,899.50	-	833,899.50	-	833,899.50	-
Electricity And Water	1,432,305.00	-	1,432,305.00	1,322,675.80	109,690.20	92.34%
Medical	-	-	-	-	-	-
Administration Costs	841,144.50	-	841,144.50	776,748.46	64,396.04	92.34%
Activity	1,086,750.00	-	1,086,750.00	356,312.50	730,437.50	32.79%
Gratuity	-	-	-	-	-	-
	-	-	-	-	-	-

Receipt/Expenses Item	Original Budget	Adjustments	Final Budget	Actual On Comparable Basis	Budget utilization difference	% Of Utilization
	A	b	c=a+b	D	e=c-d	f=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
3) FDSE for infrastructure						
Maintenance & Improvement MoE	4,347,000.00	-	4,347,000.00	2,505,000.00	1,842,000.00	57.63%
M&I parents' contribution	-	-	-	-	-	-
Economic Stimulus Programs	-	-	-	-	-	-
Transition Infrastructure Grants	-	-	-	-	-	-
Administration Block	-	-	-	-	-	-
(4) Fees Charged on Parents						
Personnel Emoluments	2,672,010.00	-	2,672,010.00	2,841,106.00	(169,096.00)	106.33%
Repairs And Maintenance	1,188,500.00	-	1,188,500.00	2,208,290.00	(1,019,790.00)	185.8%
Local Transport / Travelling	725,422.00	-	725,422.00	778,341.00	(52,919.00)	107.29%
Electricity And Water	2,820,015.50	-	2,820,015.50	5,506,311.00	(2,686,295.50)	195.26%
Medical	-	-	-	-	-	-
Administration Costs	1,126,125.00	-	1,126,125.00	3,064,064.00	(1,937,939.00)	272.09%
Activity	142,312.50	-	142,312.50	152,575.00	(10,262.50)	107.21%
SMASSE	-	-	-	-	-	-
Fee On Boarding Equipment and Stores	17,049,285.00	-	17,049,285.00	18,843,376.00	(1,794,091.00)	110.52%
Total Income	39,567,085.00		39,567,085.00	42,447,098.80	(2,880,013.80)	107.27%
(6) Expenditure For Tuition						
Textbooks	-	-	-	-	-	-
Reference Materials	189,095.00	-	189,095.00	12,750.00	176,345.00	6.74%
Exercise Books	1,232,374.50	-	1,232,374.50	375,800.00	856,574.50	30.49%
Laboratory Equipment	564,273.00	-	564,273.00	414,697.00	149,576.00	73.49%

Receipt/Expenses Item	Original Budget	Adjustments	Final Budget	Actual On Comparable Basis	Budget utilization difference	% Of Utilization
	A	b	c=a+b	D	e=c-d	f=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Internal Exams	196,876.00	-	196,876.00	198,440.00	(1,564.00)	100.79%
Teaching / Learning Materials	420,210.00	-	420,210.00	138,000.00	282,210.00	32.84%
Chalks	83,318.00	-	83,318.00	-	83,318.00	-
Exams And Assessment	-	-	-	-	-	-
Teachers Guides	-	-	-	-	-	-
Administration Costs	-	-	-	-	-	-
Bank Charges	-	-	-	-	-	-
(7) Expenditure For Operations						
Personnel Emoluments	2,616,169.50	-	2,616,169.50	544,390.00	2,071,779.50	20.81%
Repairs, Maintenance & Improvements	4,347,000.00	-	4,347,000.00	1,193,640.00	(3,153,360.00)	27.46%
Local Transport / Travelling	833,899.50	-	833,899.50	126,850.00	707,049.50	15.21%
Electricity, Water and Conservancy	1,432,305.00	-	1,432,305.00	1,423,554.00	8,751.00	99.39%
Medical	-	-	-	-	-	-
Administration Costs	841,144.50	-	841,144.50	2,766,860.00	(1,925,715.50)	328.94%
Activity Expenses	1,086,750.00	-	1,086,750.00	295,435.00	791,315.00	27.19%
Gratuity	-	-	-	-	-	-
SMASSE	-	-	-	-	-	-
(8) Expenditure For infrastructure						
Construction of classrooms	-	-	-	-	-	-
Construction of laboratory	-	-	-	-	-	-

Receipt/Expenses Item	Original Budget	Adjustments	Final Budget	Actual On Comparable Basis	Budget utilization difference	% Of Utilization
	A	b	c=a+b	D	e=c-d	f=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Construction of dormitory	-	-	-	-	-	-
Purchase of furniture	-	-	-	-	-	-
Purchase of equipment	-	-	-	-	--	-
Purchase of machinery	-	-	-	-	-	-
<i>(9) Expenditure For school fund/lunch/boarding</i>						
Personnel Emoluments	2,672,010.00	-	2,672,010.00	3,511,945.00	(839,935.00)	131.43%
Repairs, Maintenance and Improvements	1,188,500.00	-	1,188,500.00	2,925,550.00	(1,737,050.00)	246.15%
Local Transport / Travelling	725,422.00	-	725,422.00	795,150.00	(69,728.00)	109.61%
Electricity, Water and Conservancy	2,820,015.50	-	2,820,015.50	2,630,971.00	189,044.50	93.30%
Medical Expenses	-	-	-	-	-	-
Administration Costs	1,126,125.00	-	1,126,125.00	6,528,654.40	(5,402,529.40)	579.75%
Activity	142,312.50	-	142,312.50	286,600.00	(144,287.50)	201.39%
Gratuity	-	-	-	-	-	-
Lunch Programme	-	-	-	-	-	-
Boarding Equipment and Stores	17,049,285.00	-	17,049,285.00	13,881,778.00	3,167,507.00	81.42%
Expenditure For Income Generating Activity	-	-	-	-	-	-
Insurance Costs	-	-	-	-	-	-
Other Expenses On Investments	-	-	-	-	-	-
Rent Expenses	-	-	-	-	-	-

Receipt/Expenses Item	Original Budget	Adjustments	Final Budget	Actual On Comparable Basis	Budget utilization difference	% Of Utilization
	A	b	c=a+b	D	e=c-d	f=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Bank Charges	-	-	-	-	-	-
Loan Interest Repayment	-	-	-	-	-	-
Loan Principal Repayment	-	-	-	-	-	-
Acquisition Of Assets	-	-	-	-	-	-
Totals	39,567,085.00	-	39,567,085.40	38,051,064.40	1,516,020.60	96.2%

- i. The FDSE Disbursed was not as per the circular from MOEST of Kshs 22,244.00
- ii. The enrolment of the year 2023 inclined from 635 to 717 students as at 30.06.2023

10. Significant Accounting Policies

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

1. Statement of compliance and basis of preparation

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

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

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

2. Recognition of receipts and payments

The *school* recognises all receipts from the various sources when the event occurs, and the related cash has actually been received by the *school*. In addition, the *school* recognises all expenses when the event occurs, and the related cash has actually been paid out by the *school*. Income arising from school fees is recognised when the event occurs whether cash is received or not. Expenditure arising from operations is recognised when the event occurs irrespective of receipt of cash.

3. 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

Annual Report and Financial Statements For the year ended 30th June 2023

changes in value. Bank account balances include amounts held at various financial institutions at the end of the financial year.

5 .Accounts Receivable

For the purposes of these financial statements, imprests and advances to authorised public officers and/or institutions which were not surrendered or accounted for at the end of the financial year are treated as receivables. Accounts receivables also include school fees billed to parents for services rendered but not paid. This is an enhancement to the cash accounting policy. Other accounts receivables are disclosed in the financial statements.

6.Accounts Payable

For the purposes of these financial statements, deposits and retentions held on behalf of third parties have been recognized as accounts payables. This is in recognition of the government practice of retaining a portion of contracted services and works pending fulfilment of obligations by the contractor and to hold deposits on behalf of third parties. Payables also include expenditure incurred for the purchase of goods, works and services that has been rendered and not settled. This is an enhancement to the cash accounting policy adopted for public secondary schools. Other liabilities are disclosed in the financial statements.

7.Non-current assets

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

8.Budget

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

9.Comparative figures

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

10.Subsequent events

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended 30th June 2023

11. Notes To The Financial Statements**1 Government Grants for Tuition**

Description	2022-2023	2021-2022
	Kshs	Kshs
Reference Materials	71,280.35	149,090.00
Exercise Books	464,551.28	971,657.00
Laboratory Equipment	205,921.02	430,706.80
Internal Exams	74,284.51	154,895.00
Teaching / Learning Materials	828,986.29	331,312.00
Others (<i>Chalk</i>)	31,407.05	65,691.00
Total	1,676,430.50	2,103,351.80

2 Government Grants for Operations

Description	2022-2023	2021-2022
	Kshs	Kshs
Personnel Emoluments	2,415,868.54	2,842,882.10
Repairs And Maintenance	1,311,360.00	184,720.00
Local Transport / Travelling	-	421,659.00
Electricity And Water	1,322,675.80	1,556,460.90
Medical	119,900.00	126,600.00
Administration Costs	776,748.46	914,035.70
Activity	356,312.50	-
Renovation of classroom	1,049,640.00	-
Renovation of dining hall	144,000.00	-
Construction of a dormitory		3,149,280.00
Total	7,496,505.30	9,195,637.70

Notes to the Financial Statements**3 Government Grants for infrastructure**

Description	2022/2023	2021/2022
	Kshs	Kshs
Maintenance & Improvement	-	-
Transition infrastructure grants	-	-
Administration Block	-	-
Economic stimulus grants	-	-
Other (specify) (NGCDF and County govt.	-	-
Total	-	-

4 School Fund Income - Parents Contribution/Fees

Description	2022-2023	2021-2022
	Kshs	Kshs
Personnel emoluments	2,841,106.00	3,338,619.00
Repairs and maintenance	2,208,290.00	1,864,560.00
Local transport / travelling	778,341.00	811,823.00
Electricity and water	5,506,311.00	3,123,621.00
Medical	-	-
Administration costs	3,064,046.00	3,397,269.00
Activity	152,575.00	158,223.00
Fee on Boarding Equipment and stores	18,748,376.00	21,696,851.00
Total	33,299,045.00	34,390,966.00

5 Miscellaneous Incomes

Description	2022-2023	2021-2022
	Kshs	Kshs
Income From Bus Hire	95,000.00	88,000.00
Total	95,000.00	88,000.00

Notes to the Financial Statements**6 Tuition**

Description	2022/2023	2021-2022
	Kshs	Kshs
Exercise Books	375,800.00	1,343,600.00
Textbooks	-	98,909.00
Reference materials	12,750.00	222,675.00
Laboratory Equipment	414,697.00	1,015,763.00
Teaching / Learning Materials	138,000.00	540,820.00
Exams And Assessment	198,440.00	87,680.00
Chalk	-	27,040.00
Bank Charges	2,382.00	4,400.00
Total	1,142,069.00	3,340,887.00

7 Operations

Description	2022/2023	2021/2022
	Kshs	Kshs
Personnel Emoluments	544,390.00	90,150.00
Bank charges	996.00	2,280.00
Administration Cost	2,770,500.00	2,842,944.00
Repairs And Maintenance & Improvements	64,270.00	103,285.00
Local Transport / Travelling	126,850.00	163,000.00
Electricity And Water	1,401,554.00	1,196,474.00
Activity Expenses	295,435.00	55,230.00
Total	5,203,995.00	4,453,363.00

ST PETER CLAVER'S SECONDARY SCHOOL-KITHUKI.

Annual Report and Financial Statements For the year ended 30th June 2023

Notes to the Financial Statements

8 Infrastructure

Description	2022-2023	2021-2022
	Kshs	Kshs
Renovation of classrooms	1,049,640.00	
Improvement of dining hall	144,000.00	
Construction of dormitory	-	3,969,220.00
Total	1,193,640.00	3,969,220.00

9 Boarding And School Fund

Description	2022-2023	2021-2022
	Kshs	Kshs
Personnel Emoluments	3,511,945.00	4,903,575.00
Repairs And Maintenance & Improvements	2,925,550.00	2,929,417.00
Local Transport / Travelling	795,150.00	515,560.00
Electricity And Water	2,630,974.00	2,041,644.00
Medical Expenses	-	-
Administration Costs	6,528,654.40	5,951,605.00
Fee On Boarding Equipment and Stores	13,881,778.00	15,552,355.45
Activity	286,600.00	70,790.00
Repair of school bus	902,000.00	251,750.00
Total	31,462,651.40	32,216,696.45

10 Bank Accounts

Account Name & Currency	Status	Bank Account Number	2022/2023	2021-2022
	Active/Dormant		Kshs	Kshs
Tuition Account			3,563.50	48,950.00
Operations Account			1,385,785.95	1,873,569.65
School Fund Account/Boarding			3,491,360.51	2,824,542.91
Infrastructural Account			134,604.00	79,740.00
Total			5,015,313.96	4,826,802.56

Notes to the Financial Statements**11 Cash In Hand**

Description	2022/2023	2021-2022
	Kshs	Kshs
Notes and Coins	291.00	1,129.00
Total	291.00	1,129.00

12 Short Term Investments

Description	2022-2023	2021-2022
	Kshs	Kshs
Cooperative Shares	-	-
Treasury Bills	-	-
Fixed Deposit accounts	-	-
Other Investments	-	-
Total	-	-

13 Accounts Receivable

Description	2022-2023	2021-2022
	Kshs	Kshs
Fees Arrears	14,881,556.10	13,561,103.10
Other Non-Fees Receivables		
Salary Advances (list/schedule attached)	-	-
Imprest (list/schedule attached)	-	-
NSSF	-	-
Total	14,881,556.10	13,561,103.10

13 b Ageing Analysis of Accounts Receivable

Description	2022/2023		2021-2022	
	Kshs		Kshs	
	Current FY	% of the total	Comparative FY	% of the total
Less than 1 year	3,539,733.00	23.8%	3,192,421.00	23.5%
Between 1- 2 years	1,665,541.00	11.2%	1,513,369.00	11.1%
Between 2-3 years	9,676,282.10	65.0%	8,855,313.10	65.4%
Over 3 years	-	100%	-	100%
Total	14,881,556.10	100%	13,561,103.10	100%

ST PETER CLAVER'S SECONDARY SCHOOL-KITHUKI.

Annual Report and Financial Statements For the year ended 30th June 2023**Notes to the Financial Statements****14 Accounts Payable**

Description	2022-2023	2021-2022
	Kshs	Kshs
Trade Creditors (See Ageing Below and Appendix 1)	3,127,694.16	5,184,193.16
Prepaid Fees		
Total	3,127,694.16	5,184,193.16

14b. Ageing Analysis of Accounts Payable

Description	2022-2023		2021-2022	
	Kshs		Kshs	
	Current FY	% of the total	Comparative FY	% of the total
Less than 1 year	2,287,340.00	73.1%	3,556,254.00	68.6%
Between 1- 2 years	-	%	-	%
Between 2-3 years	840,354.16	26.9%	1,627,939.16	31.4%
Over 3 years	-	%	-	%
Total (should tie to note 14)	3,127,694.16	100%	5,184,193.16	100%

15 Fund Balance Brought Forward

Description	2022-2023	2021-2022
	Kshs	Kshs
Bank Balances	5,015,313.96	4,826,802.56
Cash Balances	291.00	1,129.00
Short Term Investments	-	-
Receivables	14,881,556.10	13,561,103.10
Payables	(3,127,694.16)	(5,184,193.16)
Total	16,769,466.90	13,204,841.50

Other important disclosure notes

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

16 Non-current Liabilities Summary

Description	2022/2023	2021/2022
	Kshs	Kshs
Bank Loans	-	-
Outstanding Leases	-	-
Hire Purchase	-	-
Gratuity And Leave Provision	-	-
Others	-	-
Total	-	-

17 Biological assets

Description	Numbers	2022/2023	2021/2022
		Kshs	Kshs
Cattle		-	-
Goats		-	-
Trees		-	-
Coffee Or Tea Plantation		-	-
Poultry		-	-
Others		-	-
Total		-	-

18 Borrowings

Description	Kshs	Kshs
Borrowings at beginning of the year	-	-
Borrowings during the year	-	-
Repayments during the year	(-)	(-)
Balance at the end of the year	-	-

Other important disclosure notes**19 Stock/ Inventory**

Description	2022/2023	2021/2022
	Kshs	Kshs
Food stuffs	583,980.00	-
Lab consumables	-	-
Farm produce	-	-
Medication	-	-
Construction Materials	-	-
Others	-	-
	583,980.00	-

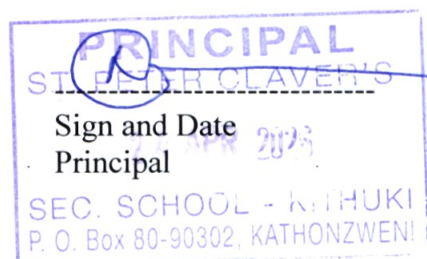
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20 Progress On Follow Up Of Auditor Recommendations

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)



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12. Annexes

Annex I - Analysis of Pending Accounts Payable

Supplier Of Goods Or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance Current 22/23	Outstanding Balance Comparative FY	Comments
	A	B	C	d=a-c		
	Kshs	Kshs	Kshs	Kshs	Kshs	
Supply Of Goods						
1. BENARD JOHN MAMBO-DIGITAL STORES	4,188,000.00		3,468,000.00	720,000.00		
2. AMAZON BUTCHERY	380,850.00		316,410.00	64,400.00		
3. KALELAB SUPPLIES	327,790.00		227,000.00	100,790.00		
4. DPL FESTIVE LTD	828,534.00		686,755.00	141,779.00		
5. NZIMUH ENTERPRISES	4,490,031.00		3,700,000.00	790,031.00		
6. GERNZI GENERAL AGENCIES	155,920.00		135,920.00	20,000.00		
7. JOYCE MWENDE MUSYOKA	399,900.00		355,100.00	44,800.00		
8. JOYSTORES	543,254.00		480,234.00	63,020.00		
9. DANICE ENTERPRISES	368,500.00		202,500.00	166,000.00		
10. SKILLS PEOPLE	372,000.00		271,700.00	100,300.00		
11. ID CARDS	63,600.00		-	63,600.00		
12. KWA MUENDO NGOMANO HARDWARE	83,950.00		74,970.00	8,980.00		
13. PATRIMA SUPPLIES	448,640.00		445,000.00	3,640.00		
14. Maridadi Glass and Hardware	940,354.00		100,000.00	840,354.00		

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Supplier Of Goods Or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance Current 22/23	Outstanding Balance Comparative FY	Comments
Sub-Total	13,491,283.00		10,363,589.00	3,127,694.00		
Grand Total	13,491,283.00		10,363,589.00	3,127,694.00		

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Annex 2 – Summary of Fixed Assets Register

Asset Class	Historical Cost b/f (Kshs) 1st July 2022	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost c/f (Kshs) 30th June 2023
Land	2,090,000.00	40,000.00	-	2,130,000.00
Buildings And Structures	56,000,000.00	1,193,640.00	-	57,193,640.00
Motor Vehicles	6,239,000.00	-	-	6,239,000.00
Office Equipment, Furniture And Fittings	5,000,000.00	-	-	5,000,000.00
Textbooks	500,000.00	-	-	225,000.00
ICT Equipment	225,000.00	-	-	-
Tools And Apparatus	1,000,000.00	100,000.00	-	1,100,000.00
Other Machinery And Equipment	1,200,000.00	-	-	-
Heritage And Cultural Assets	-	-	-	-
Intangible Assets- Soft Ware	100,000.00	-	-	100,000.00
Total	72,354,000.00	1,333,640.00	-	73,687,640.00