

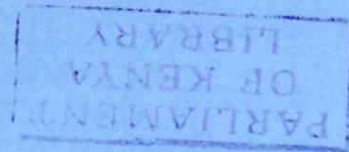
REPUBLIC OF KENYA



*Enhancing Accountability*

**REPORT**

**OF**



**THE AUDITOR-GENERAL**

**ON**

**KILUANI BOYS SECONDARY SCHOOL**

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

**KAJIADO COUNTY**



**THE NATIONAL ASSEMBLY  
PAPERS LAID**

**DATE: 11 MAR 2025**

**DAY:**

*Tuesday*

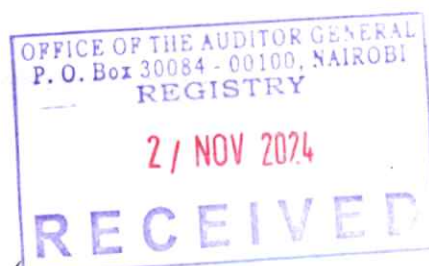
**TABLED  
BY:**

*Deputy Majority Leader  
Hon. Owen Baya, MP*

**CLERK-AT  
THE-TABLE:**

*Cheche de chebet*

KILUANI BOYS SECONDARY SCHOOL  
PUBLIC SECONDARY SCHOOL  
ANNUAL REPORT AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30<sup>TH</sup> JUNE, 2022



KILUANI BOYS SECONDARY SCHOOL  
PUBLIC SECONDARY SCHOOL

ANNUAL REPORT AND FINANCIAL STATEMENTS

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

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

**KILUANI BOYS SECONDARY SCHOOL  
PUBLIC SECONDARY SCHOOL  
ANNUAL REPORT AND FINACIAL STATEMENTS  
FOR THE YEAR ENDED 30<sup>TH</sup> JUNE, 2022**

KILUANI BOYS SECONDARY SCHOOL  
PUBLIC SECONDARY SCHOOL  
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## 1. 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 Kajiado County, Kajiado - Central Sub-County

The school was registered in March 2013 under registration number PU/S/3/2345/13 and is currently categorized as an Extra County public school established, owned or operated by the Government.

The school is a boarding school and had 458 number of students as at 30<sup>th</sup> June 2022. It has 3 streams and 22 teachers of which 5 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	
1	Mr. Elijah Samarek Matampash	Chairman	30th August 2019
2	Ms Karen Shani	Vice chair	30th August 2019
3	Mr. Jared Nyagaka	Secretary - Principal	30th August 2019
4	Ms. Mary Wuantet	Member	30th August 2019
5	Mr. Elvis Sarbabi	Member	30th August 2019
6	Mr. Bonnie Barasa	Member	30th August 2019
7	Ms. Hibo Mohamud	Member	30th August 2019
8	Mr. Jack kamau	Member	30th August 2019
9	Mr. Nkananu Kitasho	Member – Rep CEB	30th August 2019
10	Ms. Pauline Senetoi	Member Rep Teachers	30th August 2019
11	Mr. Rev. Kim,	Member - Sponsor	30th August 2019
12	Rev. Stephen Omweri	Member - Community	30th August 2019
13	Ms. Catherine Siteyia	Member Special Needs	30th August 2019
14	David Karatina	Students Rep	30th August 2019
15	Mr. William Saitoti	Member	30th August 2019
16	Mr. Joseph Tirina	Member	30th August 2019
17	Mr. Daniel Ntoros	Member	30th August 2019

## KEY SCHOOL INFORMATION AND MANAGEMENT

### The function of the School Board of Management include:

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

### (c) Committees of the Board

Ref.	Name of Committee	Names of Members	Designation	Number of meetings attended during the year
1	Executive Committee	Mr. Elijah Samarek Ms. Karen Shani Mr. Jared Nyagaka Ms. Mary Wuantet Mr. Kitasho Nkananu Mr. Stephen Omweri	BOM Chair Deputy BOM Chair Principal/BOM Sec BOM Member PA Chair Member	3/11
2	Finance, procurement and general purposes Committee	Mr. Elijah Matampash Ms. Catherine Siteya Mr. Simon Ntoro Mr. Jared Nyagaka	BOM Chair Member-Special Needs Member Principal/BOM Secretary	1/11
3	Academic and Disciplinary Committee	Mr. Jack Kamau Mr. Kereto Saitoti Ms. Karen Shani Mr. Stephen Omweri Mr. Jared Nyagaka	Member Member Deputy Chair Member Principal/BOM Secretary	1/11
4	Development Committee	Mr. Stephen Omweri Mr. Nkananu Kitasho Ms. Hibo Mahamud Mr. Jared Nyagaka	Member PA Chair Member Principal BOM Secretary	4/11

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**(d) School operation Management**

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

Ref:	Designation	Name	TSC Number/ID NO
1	Principal	Mr. Jared Nyagaka	363584
2	Deputy Principal	Sammy N Kaboye	380412
3	School Bursar	Mr. Benson	29256530

**KEY SCHOOL INFORMATION AND MANAGEMENT**

**(e) Schools contacts**

Post Office Box: 215 - 00207  
Telephone: 0704 650217  
E-mail: kiluaninewlife123@gmail.com  
Website: N/A  
Facebook:  
Twitter:

**(f) School Bankers**

The school operated 4 number of bank accounts in the following banks:

1. Name of Bank: KCB  
Branch: NAMANGA BRANCH

2. Name of Bank: KCB  
Branch: NAMANGA BRANCH

3. Name of Bank: KCB  
Branch: NAMANGA BRANCH

4. Name of Bank: EQUITY  
Branch: NAMANGA BRANCH

Pay Bill Number: N/A

NB; No CDF account operated by Kiluani Boys Secondary School

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**(g)Independent Auditors**

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

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### 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**

S/NO.	DESCRIPTION (CAPITATION)	ACCOUNT	BANK	BRANCH	ENROL	EXPECTED	RECOVERIES	NET
1.	APRIL 2022	TUITION	KCB	NAMANGA	483	507,439.80	0.00	507,439.80
2.	APRIL 2022	OPERATIONS	KCB	NAMANGA	483	1,427,168.40	0.00	1,427,168.40
3.	JANUARY 2022	TUITION	KCB	NAMANGA	474	226,572.00	0.00	226,572.00
4.	JANUARY 2022	OPERATIONS	KCB	NAMANGA	474	982,933.80	0.00	982,933.80
5.	FORM 1 2021 CAPITATION FINAL	TUITION	KCB	NAMANGA	112	81,760.00	0.00	81,760.00
6.	FORM 1 2021 CAPITATION FINAL	OPERATIONS	KCB	NAMANGA	112	504,000.00	0.00	504,000.00
7.	MISSED 2ND QUARTER DECEMBER	TUITION	KCB	NAMANGA	10	7,000.00	0.00	7,000.00
8.	MISSED 2ND QUARTER DECEMBER	OPERATIONS	KCB	NAMANGA	10	35,537.00	0.00	35,537.00
9.	OCTOBER 2021	TUITION	KCB	NAMANGA	475	332,500.00	0.00	332,500.00
10.	OCTOBER 2021	OPERATIONS	KCB	NAMANGA	475	1,688,007.50	0.00	1,688,007.50
11.	JULY 2021	TUITION	KCB	NAMANGA	366	267,180.00	0.00	267,180.00
12.	JULY 2021	OPERATIONS	KCB	NAMANGA	366	1,647,000	0.00	1,647,000
13.	APRIL 2021	TUITION	KCB	NAMANGA	422	300,253.00	0.00	300,253.00

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14.	APRIL 2021	OPERATIONS	KCB	NAMANGA	422	1,179,912.00	0.00	1,179,912.00
15.	FEBRUARY 2021	TUITION	KCB	NAMANGA	422	253,727.50	0.00	253,727.50
16.	FEBRUARY 2021	OPERATIONS	KCB	NAMANGA	422	1,422,140.00	0.00	1,422,140.00
17.	DECEMBER 2020	TUITION	KCB	NAMANGA	423	145,935.00	0.00	145,935.00
18.	DECEMBER 2020	OPERATIONS	KCB	NAMANGA	423	1,437,163.65	0.00	1,437,163.65
19.	JULY 2020	OPERATIONS	KCB	NAMANGA	432	1,609,200.00	0.00	1,609,200.00
20.	JANUARY 2020	TUITION	KCB	NAMANGA	336	621,600.00	0.00	621,600.00
21.	JANUARY 2020	OPERATIONS	KCB	NAMANGA	336	2,662,800.00	0.00	2,662,800.00
22.	SEPTEMBER 2019	TUITION	KCB	NAMANGA	336	270,496.80	0.00	270,496.80
23.	SEPTEMBER 2019	OPERATIONS	KCB	NAMANGA	336	904,831.20	0.00	904,831.20
24.	JULY 2019	TUITION	KCB	NAMANGA	336	165,600.96	0.00	161,668.70
25.	JULY 2019	OPERATIONS	KCB	NAMANGA	336	824,460.00	0.00	803,883.10
26.	MAY 2019	TUITION	KCB	NAMANGA	338	177,155.94	0.00	177,155.94
27.	MAY 2019	OPERATIONS	KCB	NAMANGA	338	830,956.10	0.00	830,956.10
28.	JANUARY 2019	TUITION	KCB	NAMANGA	335	483,070.00	0.00	483,070.00
29.	JANUARY 2019	OPERATIONS	KCB	NAMANGA	335	2,623,050.00	0.00	2,623,050.00

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(b)Teacher Student ratio:

<i>Teachers Employed By TSC</i>	<i>Teachers Employed By BOM</i>	<i>Total</i>
17	5	22

<i>Teachers</i>	<i>Students</i>	<i>Ratio</i>
22	458	458/22=20.82

<i>Subjects Combination</i>	<i>Teachers</i>	<i>Shortage</i>
<i>Maths/Physics</i>	1	2
<i>English/Lit</i>	4	0
<i>Kisw/Hist</i>	2	1
<i>Chem/Bio</i>	1	2
<i>Hist/CRE</i>	1	2
<i>Bios/Agri</i>	3	0
<i>Physics/Chem</i>	1	2
<i>Maths/Chem</i>	2	1
<i>Maths/Bio</i>	1	2
<i>Kisw/CRE</i>	2	1
<i>Bst/Maths</i>	1	2
<i>Bst/Geo</i>	1	2
<i>Geo/CRE</i>	1	2

(c)Mean score in the 2021 KCSE:

(d)Number of Candidates in the 2021 KCSE:

<i>KCSE YR</i>	<i>NO OF STUDENTS</i>	<i>MEAN</i>	<i>MEAN GRADE</i>	<i>DEVIATION</i>
2018	72	3.083	D	
2019	41	3.536	D+	+0.453
2020	55	3.473	D	-0.063
2021	86	3.210	D	-0.263

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(e) Capacity of the school:

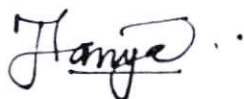
The current enrolment is 458.

<i>Facility</i>	<i>Number</i>	<i>Shortage</i>
<i>Classrooms</i>	<i>12</i>	<i>5</i>
<i>Laboratories</i>	<i>1</i>	<i>1</i>
<i>Kitchen</i>	<i>1</i>	<i>1</i>
<i>Staffrooms</i>	<i>1</i>	<i>1</i>
<i>Administration Office</i>	<i>1</i>	<i>0</i>
<i>Dorms</i>	<i>5</i>	<i>1</i>
<i>Toilets</i>	<i>6</i>	<i>0</i>
<i>Staff Headquarters</i>	<i>13</i>	<i>5</i>
<i>Water Tanks</i>	<i>12</i>	<i>4</i>
<i>Dinning Hall</i>	<i>1</i>	<i>1</i>

(f) Development projects carried out by the school:

<i>Projects</i>	<i>Source of Funds</i>	<i>Status</i>	<i>Expected Completion Time</i>
<i>Dormitory</i>	<i>MOE</i>	<i>Ongoing</i>	<i>2022</i>
<i>Laboratory</i>	<i>MOE</i>	<i>Ongoing</i>	<i>2022</i>
<i>Visitors Toilet</i>	<i>Parents</i>	<i>Completed</i>	<i>Completed</i>

Sign



School Principal

THE PRINCIPAL  
 KILUANI NEWLIFE SECONDARY  
 P. O. BOX 215 - 00207,  
 NAMANGA

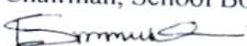
#### 4. STATEMENT OF SCHOOL MANAGEMENT RESPONSIBILITY

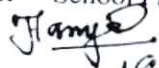
Section 81 (1) of the Public Finance Management Act, 2012 requires that, at the end of each financial year, each National Government School shall prepare financial statements in respect of that school. Section 81 (3) requires the financial statements so prepared to be in a form that complies with relevant accounting standards as prescribed by the Public Sector Accounting Standards Board 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 *Kiluanji Boys 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 30<sup>th</sup> June, 2022, and of the school's financial position as at that date.

Name: Mr. Elijah Samarek  
Designation: Chairman, School Board of Management  
Sign:   
Date: 19/11/24

Name: Mr. Jared N. Nyagaka  
Designation: School Principal & Secretary to Board of Management  
Sign:   
Date: 19/11/2024

Name: Mr. Benson Mutua  
Designation: Bursar/ Finance Officer  
Sign:   
Date: 19/11/2024

THE PRINCIPAL  
KILUANI NEW LIFE SECCO  
P. O. BOX 215, G.S.C.  
NAMBANGI

# REPUBLIC OF KENYA

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



*Enhancing Accountability*

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

## **REPORT OF THE AUDITOR-GENERAL ON KILUANI BOYS SECONDARY SCHOOL FOR THE YEAR ENDED 30 JUNE, 2022 – KAJIADO 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 the Effectiveness of Internal Controls, Risk Management and Governance which considers how the entity has instituted checks and balances to guide internal operations. This responds to the effectiveness of the governance structure, risk management environment and internal controls, developed and implemented by those charged with governance for orderly, efficient and effective operations of the entity.

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

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

### **REPORT ON THE FINANCIAL STATEMENTS**

#### **Qualified Opinion**

I have audited the accompanying financial statements of Kiluani Boys Secondary School-Kajiado County set out on pages 1 to 17, which comprise of the statement of financial

assets and financial liabilities as at 30 June, 2022, statement of receipts and payments, statement of cash flows and statement of comparison of budget and actual amounts for the year then ended and 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 effects of the matter described in the Basis for Qualified Opinion Section of my report, the financial statements present fairly, in all material respects, the financial position of Kiluani Boys Secondary School - Kajiado County Management 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 of Qualified Opinion**

#### **Long Outstanding Receivables**

The statement of financial assets and financial liabilities reflects accounts receivables balance of Kshs.9,530,855 in respect of fees arrears as disclosed in Note 11 to the financial statements. Included in the balance are receivables amounting to Kshs.310,189 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 the fair statement of the accounts receivables balance.

In the circumstances, the accuracy and full recoverability of the outstanding receivables balance of Ksh.9,530,855 could not be confirmed.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of Kiluani Boys Secondary School – Kajiado County 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.

# 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 of 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. Non-Compliance with the Public Sector Accounting Standards Board Reporting Requirements**

The financial statements presented for audit did not include all information provided in the format prescribed and published by the Public Sector Accounting Standards Board (PSASB) since Annex 2 to financial statements reflects summary of fixed assets register which indicates numbers of assets owned only but does not include columns for date purchased, location, historical costs brought forward, additions during the year, disposals during the year and historical cost carried forward.

In the circumstances, Management was in breach of the PSASB guidelines. Further, lack relevant information may affect users' reliance on the financial statements for decision making.

### **2. Over- funding of Capitation Grants**

The statement of receipts and payments reflects capitation grants for tuition and capitation grants for operations amount of Kshs.1,572,262 and Kshs.6,874,603, respectively as disclosed in Notes 1 and Note 2 to the financial statements. During the financial year, NEMIS reported a total number of four hundred and seventy two (472) students while the enrolment records provided by the School indicated a total number of four hundred and fifty eight (458) students, resulting to an unexplained variance of fourteen (14 ) students. As a result of the variances, the School was under funded by an amount of Kshs.250,543.

In the circumstances, the over-funding of the School may have affected service delivery to the other schools which did not receive capitation for students and value for money 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 matter 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**

#### **Lack of Asset Ownership Documents**

Annex 2 to financial statement reflects summary of fixed assets register which has not disclosed estimated values of the assets. Included in the assets listed the land was 50 acres. Similarly, the land had no perimeter wall with name of the School written on it. Further, School bus registration number KBZ 819 D purchased on 18 August, 2014 is jointly registered under the bank(fancier) and the School despite the school having paid fully the loan. In addition, land ownership documents was not provided for audit.

In the circumstances, the ownership and safe custody of the fixed assets 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 Management and those Charged with Governance**

Management is responsible for the preparation and fair presentation of the 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 the financial statements that are free from material misstatement, whether due to fraud or error and for its assessment of the effectiveness of internal control, risk management and overall governance.

In preparing the financial statements, Management is responsible for assessing the School's ability to continue to sustain its services, disclosing, as applicable, matters

related to sustainability of services and using the applicable basis of accounting unless Management is aware of the intention to terminate the School or to cease operations.

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

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

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

### **Auditor-General's Responsibilities for the Audit**

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

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

Further, in planning and performing the audit of the financial statements and audit of compliance, I consider internal control in order to give an assurance on the effectiveness of internal controls, risk management and overall governance processes and systems in accordance with the provisions of Section 7(1)(a) of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. My consideration of the internal controls would not necessarily disclose all matters in the internal control that

might be material weaknesses under the ISSAIs. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

Because of its inherent limitations, internal controls may not prevent or detect misstatements and instances of non-compliance. Also, projections of any evaluation of effectiveness to future periods are subject to the risk that controls may become inadequate because of changes in conditions, or that the degree of compliance with the policies and procedures may deteriorate.

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by Management.
- Conclude on the appropriateness of 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 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 sustain its services.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the School to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

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

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

  
FCPA Nancy Gathungu, CBS  
AUDITOR-GENERAL

Nairobi

22 November, 2024

KILUANI BOYS SECONDARY SCHOOL  
 PUBLIC SECONDARY SCHOOL  
 ANNUAL REPORT AND FINANCIAL STATEMENTS  
 FOR THE YEAR ENDED 30<sup>TH</sup> JUNE, 2022

6.STATEMENT OF RECEIPTS AND PAYMENTS PERIOD TO 30<sup>TH</sup> JUNE 2022

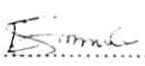
DESCRIPTION OF VOTE HEAD	Note	2021-2022 Kshs	2020-2021 Kshs
<b>RECEIPTS</b>			
Capitation grants for tuition	1	1,572,262	550,107
Capitation grants for operations	2	6,874,603	4,313,710
School Fund Income- Parents' Contributions	3	16,688,988	2,224,638
School Fund Income- Other receipts	4	9,111,981	7,791,434
Proceeds from borrowings		0	0
<b>TOTAL RECEIPTS</b>		<b>34,247,834</b>	<b>14,879,889</b>
<b>PAYMENTS</b>			
Payments for Tuition	5	1,331,592	539,956
Payments for operations	6	7,060,831	4,363,980
Boarding and school fund payments	7	25,305,646	6,848,117
<b>TOTAL PAYMENTS</b>		<b>33,698,069</b>	<b>11,752,053</b>
<b>SURPLUS/DEFICIT</b>		<b>549,765</b>	<b>3,127,836</b>

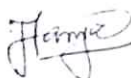
The school financial statements were approved on 30<sup>th</sup> June 2022 and signed by:

Sign: 

Name Mr. Elijah Samarek

Chairperson BOM


Date:  17/11/24

Sign 

Name Jared N. Nyagaka

School Principal/  
Secretary to BOM

Date: 19/11/2024

Sign 

Name Benson Mutua

Bursar/  
Finance Officer

Date: 19/11/24

THE PRINCIPAL  
 KILUANI NEW LIFE SCHOOL  
 P.O. BOX 215  
 NAILANGA

## 7. STATEMENT OF FINANCIAL ASSETS AND FINANCIAL LIABILITIES AS AT 30<sup>TH</sup> JUNE 2022

	Note	2021-2022 Kshs	2020-2021 Kshs
<b>FINANCIAL ASSETS</b>			
<b>Cash and Cash Equivalents</b>			
Bank Balances	8	3,089,523	2,337,321
Cash Balances	9	9,614	0
Short term Investment		0	0
<b>Total Cash and cash equivalent</b>		<b>3,099,137</b>	<b>2,337,321</b>
Account's receivables	11	9,530,855	10,553,733
<b>TOTAL FINANCIAL ASSETS</b>		<b>12,629,992</b>	<b>12,891,054</b>
<b>FINANCIAL LIABILITIES</b>			
Accounts Payables	12	6,747,290	7,558,117
<b>NET FINANCIAL ASSETS</b>		<b>5,882,702</b>	<b>5,332,937</b>
<b>REPRESENTED BY</b>			
Accumulated Fund b/fwd	13	5,332,937	2,205,101
Surplus/Deficit for the year		549,765	3,127,836
<b>NET FINANCIAL POSSITION</b>		<b>5,882,702</b>	<b>5,332,937</b>

The school's financial statements were approved on 30<sup>th</sup> June 2022 and signed by:

Name: Mr. Elijah Samarek  
 Chairperson BOM  
 Officer

Sign: 

Date: 19/11/2022

Name: Mr. Jared N. Nyagaka  
 Principal/secretary BOM

Sign: 

Date: 19/11/2022

Name: Mr Benson Mutua  
 Bursar/Finance

Sign: 

Date: 19/11/2022

KILUANI BOYS SECONDARY SCHOOL  
 PUBLIC SECONDARY SCHOOL  
 ANNUAL REPORT AND FINANCIAL STATEMENTS  
 FOR THE YEAR ENDED 30<sup>TH</sup> JUNE, 2022

8. STATEMENT OF CASH FLOWS FOR THE PERIOD ENDED 30<sup>TH</sup> JUNE 2022

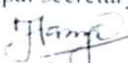
		2021-2022	2020-2021
		Kshs	Kshs
<b>Receipts for operating income</b>			
Capitation grants for tuition	1	1,572,262	550,107
Capitation grants for operations	2	6,874,603	4,313,710
School fund income- Parents contributions/ fees	3	16,688,988	2,224,638
School fund income- other receipts	4	9,111,981	7,791,434
<b>Total receipts</b>		<b>34,247,834</b>	<b>14,879,889</b>
<b>Payments</b>			
Payments for Tuition	5	1,331,592	539,956
Payments for operations	6	7,060,831	4,363,980
Boarding and school fund payments	7	25,305,646	6,848,117
<b>Total payments</b>		<b>33,698,069</b>	<b>11,752,053</b>
<b>Net cash flow from operating activities</b>		<b>549,765</b>	<b>3,127,836</b>
<b>ADJUSTMENTS</b>			
Increase/Decrease in Accounts Receivable		1,022,878	(2,105,552)
Increase/Decrease in Accounts Payable		(810,827)	(303,239)
<b>NET INCREASE IN CASH AND CASH EQUIVALENTS</b>		<b>761,816</b>	<b>719,045</b>
Cash and cash equivalent at BEGINNING of the year		2,337,321	1,618,276
Cash and cash equivalent at END of the year		3,099,137	2,337,321

Name: Mr. Elijah Samarek  
 Chairperson BOM

Sign: 


Date: 19/11/24

Name: Mr. Jared N. Nyagaka  
 Principal/secretary BOM

Sign: 

Date: 19/11/2024

Name: Mr Benson Mutua  
 Bursar/Finance Officer

Sign: 

Date: 19/11/24

THE PRINCIPAL  
 KILUANI NEW LIFE S.F.  
 P.O. BOX 212  
 NAWA

KILUANI BOYS SECONDARY SCHOOL  
 PUBLIC SECONDARY SCHOOL  
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9. STATEMENT OF BUDGETED VERSUS ACTUAL AMOUNTS FOR THE YEAR  
 ENDED 30<sup>TH</sup> JUNE 2022

Receipt/expense item	Original Budget KShs.	Actual income KShs.	Final Budget	Variance on Comparative Basis		
<b>RECEIPTS</b>						
<b>(1) CAPITATION GRANT ON TUITION</b>						
Exercise books	83,000	0	83,000	74,905	8,095	90
Laboratory equipment	82,965	0	82,965	74,905	8,060	90
Teaching / learning materials	1,564,697	0	1,564,697	1,422,452	142,245	91
<b>(2) CAPITATION GRANT ON OPERATIONS</b>						
Personnel emoluments	2,084,762	0	2,084,762	1,851,805	232,957	89
Repairs and maintenance	1,426,290	0	1,426,290	1,310,326	115,964	92
Local transport / travelling	720,000	0	720,000	652,240	67,760	91
Electricity and water	778,071	0	778,071	720,703	57,368	93
Administration costs	1,936,306	0	1,936,306	1,766,703	169,603	91
Activity	616,017	0	616,017	572,826	43,191	93
<b>(3) FEES CHARGED ON PARENTS</b>						
Personnel emoluments	1,487,166	0	1,487,166	1,356,161	131,005	91
Repairs and maintenance	1,147,072	0	1,147,072	1,052,843	94,229	92
Electricity and water	2,064,544	0	2,064,544	1,897,036	167,508	92
LT&T	325,000	0	325,000	302,559	22,441	93
Administration costs	939,870	0	939,870	853,264	86,606	91
Activity	112,221	0	112,221	103,554	8,667	92
Bursary	2,200,000	0	2,200,000	2,002,905	197,095	91
Accounts Receivable	10,000,000	0	10,000,000	9,120,666	879,334	91
<b>OTHER INCOME</b>						
Boarding	9,858,252	0	9,858,252	9,111,981	746,271	92
<b>TOTAL INCOME</b>	<b>37,426,233</b>	<b>0</b>	<b>37,426,233</b>	<b>34,247,834</b>	<b>3,178,399</b>	<b>92</b>

KILUANI BOYS SECONDARY SCHOOL  
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<b>(1) EXPENDITURE FOR TUITION</b>						
Textbooks and reference materials	344,300	0	344,300	337,150	7,150	98
Exercise books	513,338	0	513,338	487,500	25,838	95
Laboratory equipment	542,971	0	542,971	500,850	42,121	92
Bank Charges	1,166	0	1,166	1,092	74	94
Operation A/c	5,500	0	5,500	5,000	500	91
<b>(2) EXPENDITURE FOR OPERATIONS</b>						
Personnel emoluments	1,906,943	0	1,906,943	1,735,478	171,465	91
Repairs, maintenance & improvements	2,582,795	0	2,582,795	2,367,365	215,430	92
Local transport / travelling	94,936	0	94,936	89,000	5,936	94
Electricity, water and conservancy	495,907	0	495,907	452,800	43,107	91
Tuition A/C	253,860	0	253,860	251,930	1,930	99
Administration costs	2,261,866	0	2,261,866	2,164,258	97,608	96
<b>(3) EXPENDITURE FOR SCHOOL FUND</b>						
Bursary	1,512,905	0	1,512,905	1,482,905	30,000	98
Tuition (SES)	32,000	0	32,000	30,000	2,000	94
Accounts Payable	6,000,000	0	6,000,000	5,565,050	434,950	93
Personnel emoluments	801,042	0	801,042	736,184	64,858	92
Repairs, maintenance and improvements	433,292	0	433,292	409,500	23,792	95
Local transport / travelling	250,000	0	250,000	224,500	25,500	90
Electricity, water and conservancy	218,400	0	218,400	200,000	18,400	92
Administration costs	3,034,149	0	3,034,149	2,852,716	181,433	94
Activity	12,888	0	12,888	12,000	888	93
Boarding Equipment and Stores	15,000,000	0	15,000,000	13,792,791	1,207,209	92
<b>TOTALS</b>	<b>36,298,258</b>	<b>0</b>	<b>36,298,258</b>	<b>33,698,069</b>	<b>2,600,189</b>	<b>93</b>

## 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 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* recognizes 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* recognizes 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.

### 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.

KILUANI BOYS SECONDARY SCHOOL  
PUBLIC SECONDARY SCHOOL  
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**6.Accounts Payable**

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

**7.Non-current assets**

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

**8.Budget**

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

**9.Comparative figures**

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

**10.Subsequent events**

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended 30<sup>th</sup> June 2022

**KILUANI BOYS SECONDARY SCHOOL  
PUBLIC SECONDARY SCHOOL  
ANNUAL REPORT AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30<sup>TH</sup> JUNE, 2022**

**1. NOTES TO THE FINANCIAL STATEMENTS**

**1. CAPITATION GRANT FOR TUITION**

	2021-2022	2020-2021
	Kshs	Kshs
Exercise books	74,905	75,221
Laboratory equipment	74,905	328,949
Bank Charges	0	2
Teaching / learning materials	1,422,452	145,935
<b>Total</b>	<b>1,572,262</b>	<b>550,107</b>

**2. CAPITATION GRANT FOR OPERATIONS**

	2021-2022	2020-2021
	Kshs	Kshs
Personnel emoluments	1,851,805	593,218
Repairs and maintenance	1,310,326	1,228,754
Local transport / travelling	652,240	509,654
Electricity and water	720,703	509,654
Labour	0	205,000
Administration costs	1,766,703	517,104
Activity	572,826	98,326
Building materials	0	546,000
Monitoring & Evaluation	0	106,000
<b>Total</b>	<b>6,874,603</b>	<b>4,313,710</b>

**3. PARENTS CONTRIBUTION/FEES - SCHOOL FUND ACCOUNT**

	2021-2022	2020-2021
	Kshs	Kshs
Personnel emoluments	1,356,161	531,757
Repairs and maintenance	1,052,843	462,433
Local transport / travelling	302,559	103,622
Electricity and water	1,897,036	789,387
Administration costs	853,264	293,458
Activity	103,554	43,981
Bursary	2,002,905	0
Accounts Receivables	9,120,666	0
<b>Total</b>	<b>16,688,988</b>	<b>2,224,638</b>

KILUANI BOYS SECONDARY SCHOOL  
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4. OTHER RECEIPTS – SCHOOL FUND ACCOUNT

	2021-2022	2020-2021
	Kshs	Kshs
Fee on Boarding Equipment and Stores	9,111,981	7,791,434
<b>Total</b>	<b>9,111,981</b>	<b>7,791,434</b>

5. PAYMENTS FOR TUITION

	2021-2022	2020-2021
	Kshs	Kshs
Operation Account	5,000	0
Bank Charges	1,092	606
Exercise Books	487,500	108,900
Laboratory Equipment	500,850	430,450
TLM	337,150	0
<b>TOTAL</b>	<b>1,331,592</b>	<b>539,956</b>

6. PAYMENTS FOR OPERATIONS

	2021-2022	2020-2021
	Kshs	Kshs
Personnel emoluments	1,735,478	1,036,429
Repairs and maintenance	2,367,365	727,210
Local transport / travelling	89,000	42,000
Electricity and water	452,800	95,000
Labour	0	370,000
Administration costs	2,164,258	1,718,871
Bank Charges	0	360
Building materials	0	344,110
Monitoring & Evaluation	0	30,000
Tuition Account	251,930	0
<b>TOTAL</b>	<b>7,060,831</b>	<b>4,363,980</b>

7. BOARDING AND SCHOOL FUND PAYMENTS

	2021-2022	2020-2021
	Kshs	Kshs
Personnel emoluments	736,184	314,600
Repairs and maintenance	409,500	470,940
Local transport / travelling	224,500	150,000
Electricity and water	200,000	90,800

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Boarding Fees	13,792,791	4,580,575
Administration costs	2,852,716	889,602
Activity	12,000	46,300
Bursary	1,482,905	0
Tuition (SES)	30,000	305,300
Accounts Payables	5,565,050	0
<b>TOTAL</b>	<b>25,305,646</b>	<b>6,848,117</b>

8. BANK ACCOUNTS

Name of Bank, Account No. & currency	Bank Account Number	2021-2022 Kshs	2020-2021 Kshs
Tuition Account	1107672740	254,384	13,714
Operations Account	1107673119	403,210	589,438
School Fund Account/Boarding	1107670764 0850278922	2,244,919	679,239
Infrastructural Account	868	187,010	1,054,930
<b>TOTAL</b>		<b>3,089,523</b>	<b>2,337,321</b>

9. CASH IN HAND

Description	2021-2022 Kshs	2020-2021 Kshs
Tuition Account	0	0
Operation Account	0	0
School Fund account	9,614	0
Infrastructure Account	0	0
<b>TOTAL</b>	<b>9,614</b>	<b>0</b>

10. SHORT TERM INVESTMENTS

Description	2021-2022 Kshs	2020-2021 Kshs
Treasury Bills	0	0
Fixed deposit	0	0
Equity stock	0	0
Other investments	0	0
<b>TOTAL</b>	<b>0</b>	<b>0</b>

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11. ACCOUNTS RECEIVABLE

Description	2021-2022 Kshs	2020-2021 Kshs
Fees arrears	9,530,855	10,553,733
Other non-fees receivables	0	0
Salary advances	0	0
Imprest	0	0
<b>TOTAL</b>	<b>9,530,855</b>	<b>10,553,733</b>

Description	2021-2022 Kshs	2020-2021 Kshs
Fees arrears for current year	9,120,666	2,486,821
Fees Arrears previous	100,000	0
Fees arrears for prior periods (over two years)	310,189	8,368,256
Recoveries		(301,344)
<b>TOTAL</b>	<b>9,530,855</b>	<b>10,553,733</b>

12. ACCOUNTS PAYABLE

Description	2021-2022 Kshs	2020-2021 Kshs
Trade creditors (current)	6,015,633	7,107,534
Prepaid Fees	731,657	0
Retention monies	0	450,583
<b>TOTAL</b>	<b>6,747,290</b>	<b>7,558,117.00</b>

Description	2021-2022 Kshs	2020-2021 Kshs
Trade Creditors (current)	5,565,050	714,014
Trade Creditors(previous)	450,583	450,583
Trade Creditors prior	0	0
Prepayments paid during the year	0	(714,014)
<b>TOTAL</b>	<b>6,015,633</b>	<b>450,583</b>

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13. FUND BALANCE BROUGHT FORWARD

Description	2021-2022	2020-2021
	KShs	KShs
Bank balances	2,337,321	1,618,276
Cash Balances	0	0
Accounts Receivables	10,553,733	8,448,181
Accounts Payables	(7,558,117)	(7,861,356)
<b>TOTAL</b>	<b>5,332,937</b>	<b>2,205,101</b>

**Other important disclosure notes**

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

14. Non-current Liabilities Summary

Description	2021-2022	2020-2021
	KShs	KShs
Bank loan(s)	0	0
Outstanding Leases	0	0
Hire purchase	0	0
Gratuity and leave provision	0	0
<b>Total</b>	<b>0</b>	<b>0</b>

15. Biological assets

Description	Numbers	2020-2021
		NUMBER
Trees	52	52
<b>Total</b>	<b>52</b>	<b>52</b>

16. Borrowings

Description	2021-2022	2020-2021
	KShs	KShs
Borrowings	0	0

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Borrowing at beginning of the year	0	0
Borrowings during the year	0	0
Repayments of during the year	0	0
<b>Balance at end of the year</b>	<b>0</b>	<b>0</b>

17. Stock/ Inventory

Description	2021-2022	2020-2021
<b>PRINTING PAPERS(REAMS)</b>	<b>NUMBER</b>	<b>NUMBER</b>
Stock/ inventory at beginning of the year	775	25
Stock/ inventory purchased during the year	0	2,750
Stock/Inventory issued during the year	750	2000
<b>Balance at end of the year</b>	<b>25</b>	<b>775</b>
Description	2021-2022	2020-2021
<b>EXERCISE BOOKS(A4S,200 PAGES)</b>	<b>NUMBER</b>	<b>NUMBER</b>
Stock/ inventory at beginning of the year	240	50
Stock/ inventory purchased during the year	3500	1490
Stock/ inventory issued during the year	2500	1300
<b>Balance at end of the year</b>	<b>1240</b>	<b>240</b>
Description	2021-2022	2020-2021
<b>MASKING TAPES-dozens</b>	<b>NUMBER</b>	<b>NUMBER</b>
Stock/ inventory at beginning of the year	15	0
Stock/ inventory purchased during the year	40	60
Stock/ inventory issued during the year	28	45
<b>Balance at end of the year</b>	<b>27</b>	<b>15</b>
Description	2021-2022	2020-2021
<b>WHITEBOARD MARKERS(Blue &amp; Black)-dozens</b>	<b>NUMBER</b>	<b>NUMBER</b>
Stock/ inventory at beginning of the year	24	9
Stock/ inventory purchased during the year	350	90
Stock/ inventory issued during the year	160	75
<b>Balance at end of the year</b>	<b>214</b>	<b>24</b>
Description	2021-2022	2020-2021
<b>REFILL INK MARKERS(Blue &amp; Black)-dozens</b>	<b>NUMBER</b>	<b>NUMBER</b>
Stock/ inventory at beginning of the year	15	0
Stock/ inventory purchased during the year	80	90
Stock/ inventory issued during the year	70	75
<b>Balance at end of the year</b>	<b>25</b>	<b>15</b>
Description	2021-2022	2020-2021

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STAMP PAD INK	NUMBER	NUMBER
Stock/ inventory at beginning of the year	7	2
Stock/ inventory purchased during the year	84	15
Stock/ inventory issued during the year	84	10
<b>Balance at end of the year</b>	<b>7</b>	<b>7</b>
<b>Description</b>	<b>2021-2022</b>	<b>2020-2021</b>
<b>STAMP PAD</b>	<b>NUMBER</b>	<b>NUMBER</b>
Inventory at the beginning of the year	3	1
Inventory purchased during the year	10	9
Inventory issued during the year	13	7
<b>Balance at the end of the year</b>	<b>0</b>	<b>3</b>

Description	2021-2022	2020-2021
<b>REGISTER</b>	<b>NUMBER</b>	<b>NUMBER</b>
Inventory at the beginning of the year	19	4
Inventory purchased during the year	0	45
Inventory issued during the year	12	30
<b>Balance at the end of the year</b>	<b>7</b>	<b>19</b>

Description	2021-2022	2020-2021
<b>DUSTERS</b>	<b>NUMBER</b>	<b>NUMBER</b>
Inventory at the beginning of the year	40	10
Inventory purchased during the year	25	90
Inventory issued during the year	24	60
<b>Balance at the end of the year</b>	<b>41</b>	<b>40</b>

Description	2021-2022	2020-2021
<b>OFFICE GLUE-160GMS</b>	<b>NUMBER</b>	<b>NUMBER</b>
Inventory at the beginning of the year	22	12
Inventory purchased during the year	70	60
Inventory issued during the year	30	50
<b>Balance at the end of the year</b>	<b>62</b>	<b>22</b>

Description	2021-2022	2020-2021
<b>WHITE OUT</b>	<b>NUMBER</b>	<b>NUMBER</b>
Inventory at the beginning of the year	9	5
Inventory purchased during the year	10	24
Inventory issued during the year	10	20
<b>Balance at the end of the year</b>	<b>9</b>	<b>9</b>

Description	2021-2022	2020-2021
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<b>FULLSCAPS</b>	<b>NUMBER</b>	<b>NUMBER</b>
Inventory at the beginning of the year	6	1
Inventory purchased during the year	24	30
Inventory issued during the year	24	25
Balance at the end of the year	0	6
<b>Description</b>	<b>2021-2022</b>	<b>2020-2021</b>
<b>BIRO PENS—BLUE ,BLACK &amp; RED</b>	<b>NUMBER</b>	<b>NUMBER</b>
Inventory at the beginning of the year	60	40
Inventory purchased during the year	377	400
Inventory issued during the year	379	380
Balance at the end of the year	58	60
<b>Description</b>	<b>2021-2022</b>	<b>2020-2021</b>
<b>STAPLE PINS</b>	<b>NUMBER</b>	<b>NUMBER</b>
Inventory at the beginning of the year	5	0
Inventory purchased during the year	80	30
Inventory issued during the year	66	25
Balance at the end of the year	19	5
<b>Description</b>	<b>2021-2022</b>	<b>2020-2021</b>
<b>STAPLERS</b>	<b>NUMBER</b>	<b>NUMBER</b>
Inventory at the beginning of the year	5	2
Inventory purchased during the year	14	15
Inventory issued during the year	10	12
Balance at the end of the year	9	5
<b>Description</b>	<b>2021-2022</b>	<b>2020-2021</b>
<b>SPRING FILES</b>	<b>NUMBER</b>	<b>NUMBER</b>
Inventory at the beginning of the year	10	40
Inventory purchased during the year	72	100
Inventory issued during the year	67	130
Balance at the end of the year	15	10
<b>Description</b>	<b>2021-2022</b>	<b>2020-2021</b>
<b>FILE FASTENERS</b>	<b>NUMBER</b>	<b>NUMBER</b>
Inventory at the beginning of the year	2	0
Inventory purchased during the year	10	12
Inventory issued during the year	10	10
Balance at the end of the year	2	2
<b>Description</b>	<b>2021-2022</b>	<b>2020-2021</b>

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<b>CELLOTAPES</b>	<b>NUMBER</b>	<b>NUMBER</b>
Inventory at the beginning of the year	9	7
Inventory purchased during the year	20	15
Inventory issued during the year	25	13
Balance at the end of the year	4	9

## 18. PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS

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

Ref No.	Issue / Observations from Auditor	Management comments	Status: (Resolved/ Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
1.	Support staff salaries to show all deductions e.g., NSSF, KRA & NHIF	Matter in progress	Resolved	N/A

ANNEX 2 – SUMMARY OF FIXED ASSETS REGISTER

Asset class	Number
Land	50 acres
Buildings and structures	<ul style="list-style-type: none"> <li>• Staffroom-1</li> <li>• HOD'S Staffroom-1</li> <li>• Science Lab-1</li> <li>• Computer Lab-1</li> <li>• Infirmary-1</li> <li>• Dining Hall-1</li> <li>• Library Store-2</li> <li>• Deputy Principal's Office-1</li> <li>• Exams Office in Library-1</li> <li>• Accounts Clerk's Office-1</li> <li>• Secretary's Office-1</li> <li>• Principal's Office-1</li> <li>• Christian Union Hall-1</li> <li>• Agriculture Stores-1</li> <li>• Permanent Teachers' Houses-13</li> <li>• Dormitories-5</li> <li>• Toilets-6</li> <li>• water tanks-10</li> <li>• Classrooms-12</li> <li>• School Gate-1</li> <li>• Guards Room at the gate-1</li> <li>• <b>TOTAL 63</b></li> </ul>
Motor vehicles	<ul style="list-style-type: none"> <li>• ISUZU Bus KBZ 819 D (51 Seater Bus)</li> <li>• Mazda minibus KAK 310R</li> <li>• <b>TOTAL 2</b></li> </ul>
Office equipment, furniture and fittings	<p><b>Staffroom-1</b> whiteboard,1 serving table,20 Teachers' Office Desks,                  20 Teachers' Chairs,1 Graph Whiteboard  <b>HOD'S Staffroom-1</b> Notice board,3 Teaching Aids  <b>Deputy principal's office-1</b> Office cupboard,1 Filing Cabinet,                  1 Office Table  <b>Accounts Clerk's Office-2</b> chairs,1 Office Cabinet,2 Tables,</p>

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	<p><b>Secretary's Office</b>-1 Office Cabinet,1 Office desk,1 Tender Box,1 Chair  <b>Principal's Office</b>-1 Executive Chair,1 Executive Table,3 Visitor's Chairs,                  2 presidential portraits,1 wall unit,1 Sofa-set single,                  1 Office Cupboard,1 Office Cabinet  <b>TOTAL 70</b></p>
ICT Equipment, and Other ICT Assets	<p><b>Computer Lab</b>-1 Key boards(Dell),3 Key boards (HP),                  4 System Units(HP),7 Coded mouse,                  6 Monitors(HP),12 Computer Tables,                  12 computer stools  <b>Accounts Clerk's Office</b>-1 Printer,1 UPS,1 Computer,1 keyboard,                  1 HP Laser jet printer  <b>Secretary's Office</b>-1 HP Monitor,1 HP CPU,1 Keyboard,                  1 Multi-plug socket,1 HP Laser jet printer  <b>TOTAL 55</b></p>
Tools and apparatus	Kitchen Utensils,Science Lab Apparatus and Agricultural tols and Equipments Grand Total Appx. 6100
Textbooks	Form 1-4 All Subjects,Grand Total appx.5000
Wall Clocks	<p><b>Accounts Clerk's Office</b>-1  <b>Secretary's Office</b>-1  <b>Staffrooms</b>-2  <b>Principal's Office</b>-1  <b>DepPrincipal's Office</b>uty -1  <b>TOTAL 6</b></p>
Intangible assets- soft ware	2
Fire Extinguishers	4
Weighing Machine	<b>Kitchen Store</b> -1
Hand Washing Points	5