

REPUBLIC OF KENYA



Enhancing Accountability

THE NATIONAL ASSEMBLY
REPORT
MEMBERS LAID

DATE: 28 NOV 2023 DAY: TUESDAY

TABLED BY: Hon Owen Bayart MP
OF Deputy majority leader
CLERK-AT-THE-TABLE: Luzopi mwale

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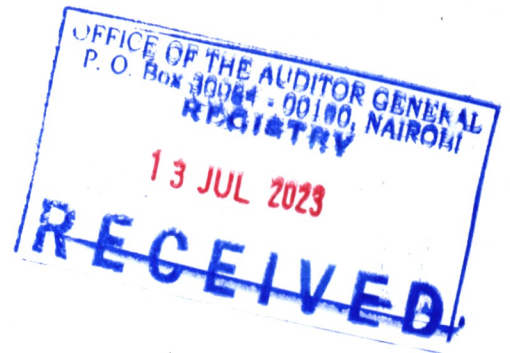
THE AUDITOR-GENERAL

ON

**ST. FRANCIS OF ASSISI KWATOMBE
SECONDARY SCHOOL**

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

MACHAKOS COUNTY



**ST FRANCIS OF ASSIS KWATOMBE
PUBLIC SECONDARY SCHOOL**

ANNUAL REPORT AND FINANCIAL STATEMENTS

**FOR THE FINANCIAL YEAR ENDED
30th June 2021**

**(THE FINANCIAL STATEMENT FOR A PERIOD OF 6 MONTHS)
January 2021-June 2021**

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

**ST FRANCIS OF ASSISI KWATOMBE
PUBLIC SECONDARY SCHOOL
Annual Report and Financial Statements
For the year ended 30th June 2021**

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PUBLIC SECONDARY SCHOOL
Annual Report and Financial Statements
For the year ended 30th June 2021

I. KEY SCHOOL INFORMATION AND MANAGEMENT

(a) Background information

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

The school was registered in 18/07/2017 under registration number 16930000151 and is currently categorized as a Sub-County public school established, owned or operated by the Government.

The school is a day school and had 350 number of students as at 30th June 2021. It has 2 streams and 15 teachers of which 8 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	Albanus Mutwiwa Mbithi	Chairman	28-05-2019
2	Mwania Isaac	Secretary - Principal	28-05-2019
3	Martin Sila Musyoka	Member	28-05-2019
4	Daniel Nzomo Kioko	Member	28-05-2019
5	Elizabeth Wanza Ngovu	Member	28-05-2019
6	Miriam Mangale Muthori	Member	28-05-2019
7	John Musembi Sosi	Member	28-05-2019
8	Florence Mutuli Kiilu	Member	28-05-2019
9	Josephine Kanini Mulaa	Member – Rep CEB	28-05-2019
10	Samuel Stephen Chege Njoroge	Member Rep Teachers	28-05-2019
11	Victoria Mutave Kioko Virginia Mwikali Mbithi	3 Members - Sponsor	28-05-2019
12	Joseph Mutuku Muema	Member - Community	28-05-2019
13	Justus Muinde Mutie	MemberSpecial Needs	28-05-2019
14	Stephen Mwanzia	Rep Students	28-05-2019

KEY SCHOOL INFORMATION AND MANAGEMENT (Continued)

The function of the School Board of Management include:

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

(c) Committees of the Board

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

Name of committee	Name of the members	No. of meetings
1. Finance, procurement and audit committee	1. Albanus Mbithi 2. Isaac Mwanja 3. Virginia Nzau 4. Martin Sila 5. Daniel Nzomo	1/4
2. Human rights and students welfare and academic standards committee	1. Albanus Mbithi 2. Isaac Mwanja 3. Josephine Mulaa 4. Mirriam Muthoni 5. Victoria Mutave	1/4
3. Discipline, Ethics and integrity committee	1. Albanus Mbithi 2. Isaac Mwanja 3. John Musembi 4. Joseph Mutuku 5. Elizabeth Wanza	1/4

(d) School operation Management

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

Ref:	Designation	Name	TSC Number
1	Principal	Mwanja Isaac	363789
2	Deputy Principal	Janet Musyoka	336046
3	School Bursar	Kitavi Esta	M/No. 21343

KEY SCHOOL INFORMATION AND MANAGEMENT (Continued)

(e) Schools contacts

Post Office Box: 396-90131, Tala
Telephone: 0725995047
E-mail: stfranciskwatombe16@gmail.com
Website: N/A
Facebook:
Twitter:

(f) School Bankers

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

1. Name of Bank: Equity
Branch: Tala
Account Number: 0900272389436- School fund A/c
2. Name of Bank: Equity
Branch: Tala
Account Number: 0900272471498- Operations A/c
3. Name of Bank: Equity
Branch: Tala
Account Number: 01139341142100- Tuition A/c
4. MPESA Pay Bill No. 753746 attached to 0900272389436- School bank account

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

(g) Independent Auditors

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

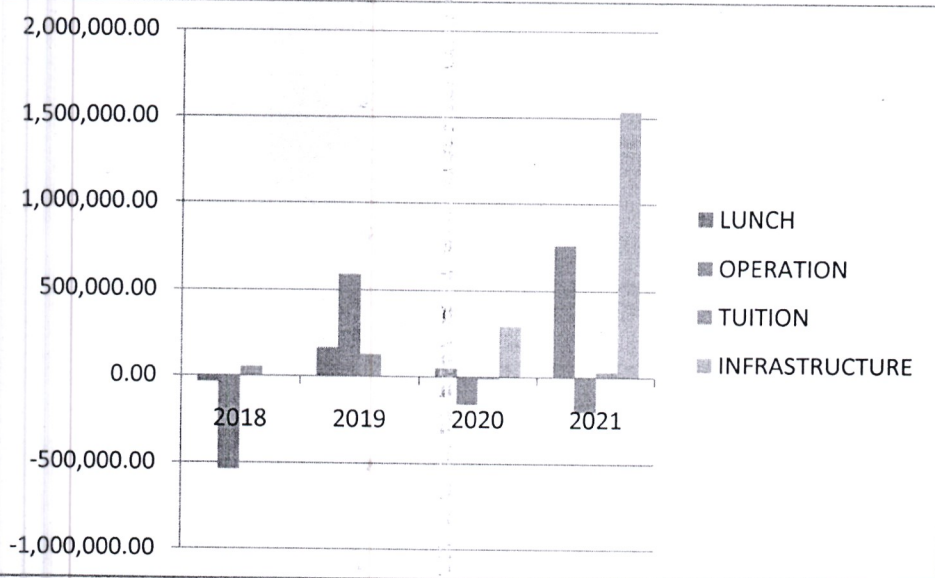
II. SUMMARY REPORT OF PERFORMANCE OF THE SCHOOL

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

a) Financial performance:

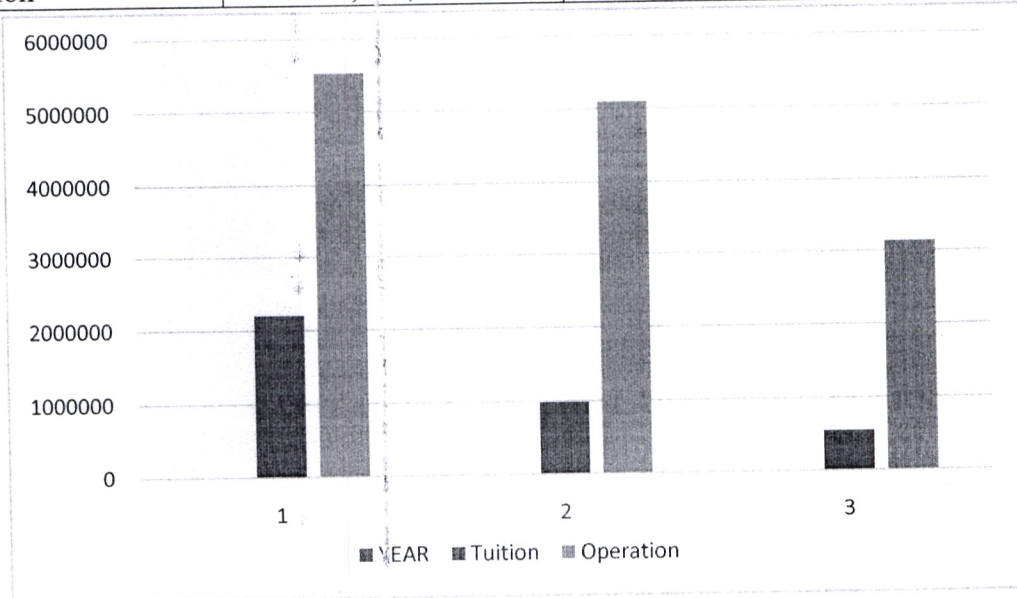
Surplus /Deficit for the past three years

	2018	2019	2020	2021
LUNCH	(37,319.71)	167,640.00	48,831.00	762,500.00
OPERATION	(538,986.81)	590,951.28	(160,692.85)	-201,075.00
TUITION	55,758.61	129,818.60	(13,881.00)	33,796.75
INFRASTRUCTURE	-	-	296,309.00	1,536,113.00



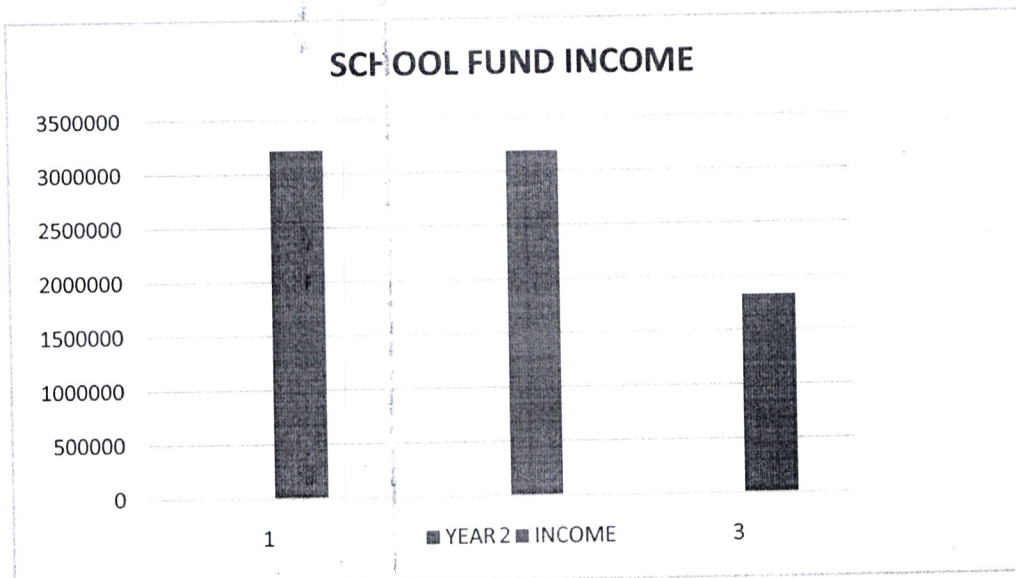
CAPITATION FOR THE LAST THREE YEARS

YEAR	2018	2019	2020
Tuition	2,203,494.70	983,835.60	548,553.00
Operation	5,535,476.57	5,101,419.10	3,142,889.15



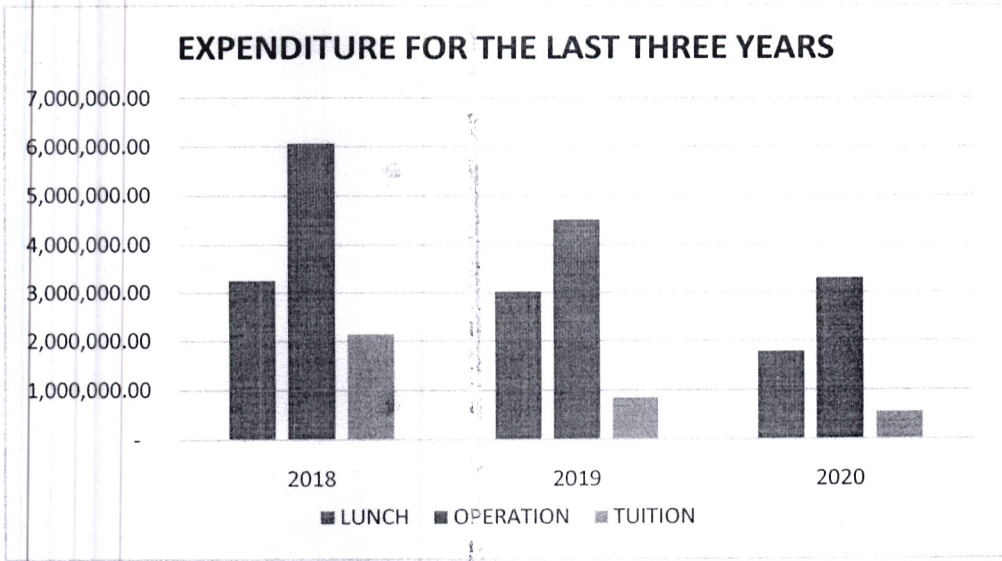
**THREE YEAR OF GROWTH OF OTHER INCOMES
SCHOOL FUND A/C**

YEAR	INCOME
2018	3,218,163.00
2019	3,190,048.00
2020	1,829,153.00



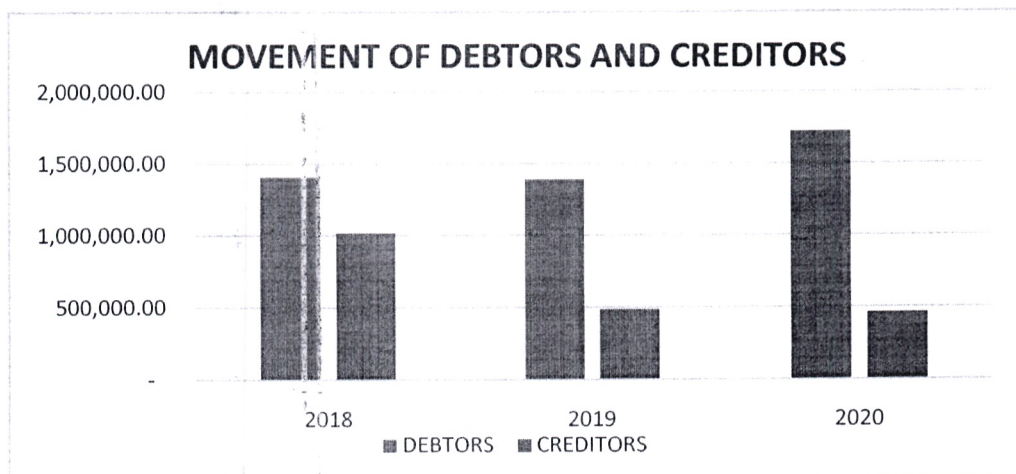
**THREE YEAR OVERVIEW OF EXPENDITURE FOR THE LAST THREE YEARS
EXPENDITURE**

	2018	2019	2020
LUNCH	3,255,427.71	3,022,408.00	1,780,322.00
OPERATION	6,074,463.38	4,510,467.82	3,006,273.00
TUITION	2,147,736.09	854,217.00	562,434.00



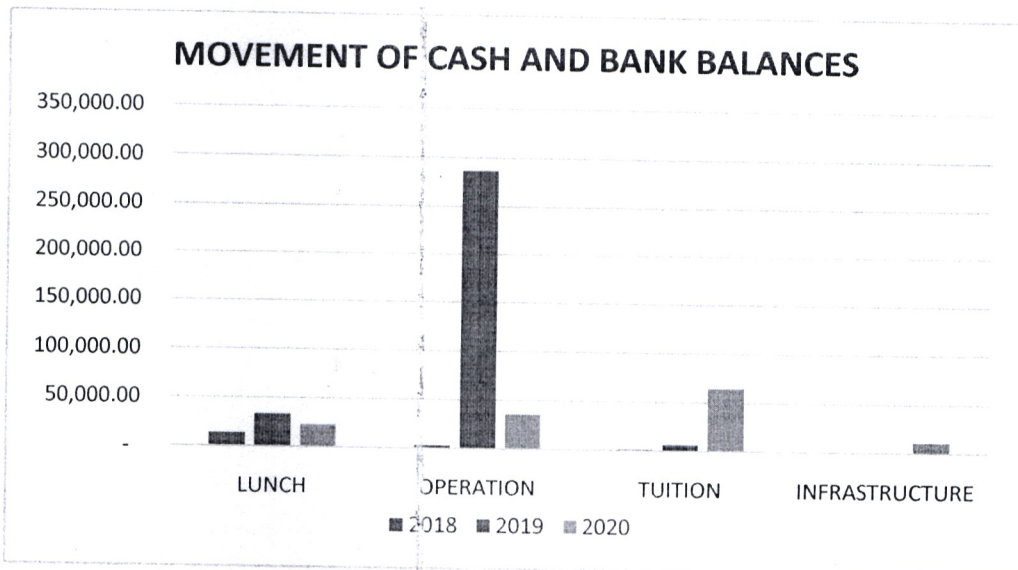
THREE OVERVIEW OF MOVEMENT OF DEBTORS AND CREDITORS

	DEBTORS/CREDITORS		
	2018	2019	2020
DEBTORS	1,407,402.00	1,387,065.00	1,722,414.00
CREDITORS	1,017,588.00	484,465.00	462,866.00



**MOVEMENT OF CASH AND BANK BALANCES FOR THE LAST THREE YEARS
CASH AND BANK BALANCES**

	2018	2019	2020
LUNCH	13,824.48	33,598.48	23,259.48
OPERATION	3,052.19	287,076.47	35,840.62
TUITION	1,203.61	6,566.21	64,129.21
INFRASTRUCTURE	0	0	11,559.00



b) Teacher Student ratio:

Teacher student ratio : 1:23

Recruitment within the year: N/A

Transferred teachers : 1

Retired teachers : N/A

TSC employed teachers within the year : N/A

BOM teachers employed within the year : 2

IN			OUT		
YEAR	NAME	TSC/ID NO	YEAR	NAME	TSC/ID NO
FEB 2021	LILIAN MUTHAMA	33019885	APRIL 2021	EDNAH MWINZI	354492
JUNE 2021	ANTHONY WAMBUA	849921			

**ST FRANCIS OF ASSISI KWATOMBE
PUBLIC SECONDARY SCHOOL
Annual Report and Financial Statements
For the year ended 30th June 2021**

Staffing position

No. of streams	CBE	TOD	Shortage	Subject combination on shortage
2	17	10	7	Chem/Maths, B/stds/Maths, Hist/Cre, Hist/Kisw, Chem/Bio, Agri/Bio, Eng/Lit

c) Mean score in the KCSE:

Year	Mean Score	Students who proceeded to higher education	Comment on improvement
2018	2.970	2	Improved by 0.22
2019	2.73	1	Dropped by 0.24
2020	2.950	0	Improved by 0.22

d) Number of Candidates in KCSE:

Year	Number of Candidates
2018	67
2019	61
2020	68

e) Capacity of the school:

The School has 337 students. It's a 2streamed school with 10 classrooms. It has also one laboratory and twelve toilets.

f) Development projects carried out by the school: N/A

Sign

School Principal

PRINCIPAL
ST. FRANCIS OF ASSISI
KWATOMBE SEC. SCHOOL
P. O. Box 396 - 90131 TALA
NACHAKOS COUNTY

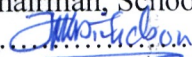
III. STATEMENT OF SCHOOL MANAGEMENT RESPONSIBILITY


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

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


The Board of Management of St. Francis of Assisi Kwatombe 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, 2021, and of the school's financial position as at that date.

Name: Albanus Mutwiwa Mbithi
Designation: Chairman, School Board of Management
Sign: 
Date: 11/7/2023

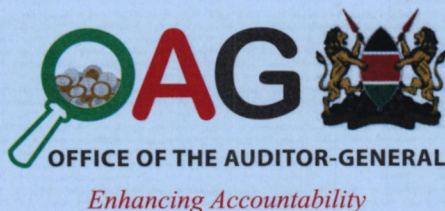
Name: Mwanja Isaac
Designation: School Principal & Secretary to Board of Management
Sign: 
Date: 11/7/2023

PRINCIPAL
ST. FRANCIS OF ASSISI
KWATOMBE SEC. SCHOOL
P. O. Box 396 - 90131 TAL
NANDI COUNTY

Name: Kitavi Esther
Designation: Bursar/Finance Officer
Sign: 
Date: 11/7/2023

REPUBLIC OF KENYA

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



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

REPORT OF THE AUDITOR-GENERAL ON ST. FRANCIS OF ASSISI KWATOMBE SECONDARY SCHOOL FOR THE YEAR ENDED 30 JUNE, 2021 – MACHAKOS 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, the risk management environment and the internal controls, developed and implemented by those charged with governance for orderly, efficient and effective operations of the entity.

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

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of St. Francis of Assisi Kwatombe Secondary School – Machakos County set out on pages 1 to 16, which comprise of the statement of financial assets and financial liabilities as at 30 June, 2021, and the statement of receipts and payments, statement of cash flows and statement of

comparison of budgeted verses actual amounts for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of the St. Francis of Assisi Kwatombe Secondary School-Machakos County as at 30 June, 2021, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Public Finance Management Act, 2012 and the Basic Education Act, 2013.

Basis for Qualified Opinion

1. Unsupported Accounts Receivable Balance

The statement of financial assets and financial liabilities as disclosed in Note 9 to the financial statements reflects accounts receivables balance of Kshs.1,898,683. This balance includes fees and non-fees arrears balances of Kshs.1,612,483 and Kshs.286,200 respectively. However, the accounts receivables ledger provided for audit supported a balance of Kshs.237,403 resulting to an unsupported balance of Kshs.1,661,280. Further, review of the debtors' age analysis revealed that fees debtors' balance of Kshs.1,196,674 has been outstanding for more than two (2) years. Long outstanding debtors may not be collectable.

In the circumstances, the accuracy and recoverability of the accounts receivable balance of Kshs.1,898,683 could not be confirmed.

2. Unsupported Accounts Payable Balance

The statement of financial assets and financial liabilities reflects accounts payable balance of Kshs.462,866. However, the balance was not supported by a ledger or schedules. Further, the analysis of pending accounts payable reflects accounts payable of Kshs.218,487 as disclosed in Annex 1 resulting to an unexplained variance of Kshs.244,379.

In the circumstances, the accuracy and authenticity of the accounts payable balance of Kshs.462,866 could not be confirmed.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the St. Francis of Assisi Kwatombe Secondary School 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 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 on Lawfulness and Effectiveness in Use of Public Resources section of my report, I confirm that, nothing else has come to my attention to cause me to believe that public resources have not been applied lawfully and in an effective way.

Basis for Conclusion

1. Irregular Procurement of Goods and Services

The statement of receipts and payments reflects boarding and school fund payments amount of Kshs.1,401,428 as disclosed in Note 6 to the financial statements. The amount includes expenditure of Kshs.1,045,968 in respect to lunch programme. Review of the payment vouchers and supporting documents revealed the following anomalies: -

- i. The advertisement was only done within the school notice board, churches and CDE notice board. It was therefore, not possible to confirm if the coverage was sufficient to ensure competitiveness as required under Section 157 (1) and (3) of the Public Procurement and Assets Disposal Act, 2015 which requires that citizens shall participate in procurement proceedings without discrimination except where participation is limited in accordance with the Act;
- ii. There were no letters of appointment of members to the tender opening committee and the tender evaluation committee in line with Section 78 (1) and Section 80 (1) of the Public Procurement and Assets Disposal Act, 2015 which requires the accounting officer to appoint ad hoc committees to perform various functions in procurement proceedings;
- iii. The Evaluation criteria was not outlined in the advertisement notice; therefore, it was not clear how the winning bidders were identified as required under Section 70 (3) of the Public Procurement and Assets Disposal Act, 2015 which states that the tender documents should contain sufficient information to allows fair competition among those who may wish to submit tenders;
- iv. The minutes of evaluation were not signed and initialized on each page by the members of the evaluation committee, casting doubts on the authenticity of the evaluation minutes provided as required under Section 80(7) of the Public Procurement and Assets Disposal act, 2015.;

- v. The professional opinion was not provided contrary to Section 84(2) (3) of the Public Procurement and Assets Disposal Regulations, 2020;
- vi. There was no inspection and acceptance committee to verify the goods delivered were of the correct quality and quantity contrary to Section 48 (1) (4) d of the Act;
- vii. There was no market survey conducted contrary to the Section 54(2) of Public Procurement and Assets Disposal Act, 2015. Therefore the goods could have been procured in inflated prices; and
- viii. There was no notice to award contract to the winning bidders contrary to Section Section 87(1) (2) of the regulations and no contracts signed between the school and the winning bidders were provided for audit verification.

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

2. Lack of School Improvement Plan

During the year under review, the school did not have an approved school improvement plan. This was contrary to Paragraph 2.2 of the Ministry of Education operation manual for Utilization of Learner Capitation Grant and Other School Funds under School Improvement planning which requires the school identify in every 3-year school improvement planning cycle, one priority area in each of the four key areas which include curriculum implementation, foundational literacy and numeracy outcomes, an enabling environment for learning and parental involvement and community engagement for implementation.

In the circumstances, Management was in breach of the Ministry of Education guidelines.

3. Teachers Understaffing

Review of the ratio of teachers verses students population revealed shortages in various subject as detailed below: -

Subject	Teacher Shortfall Per Class			
	Form 1	Form 2	Form 3	Form 4
English	1	2	2	1
Swahili	1	1	1	1
Mathematics	2	2	2	2
Biology	2	2	2	2
Chemistry	2	1	1	2
Physics	2	2	2	2
History and Government	2	2	1	2
Geography	1	2	2	2
CRE	2	2	2	2
Agriculture	2	2	2	2
Business Studies	1	1	1	1

This is contrary Section 39(d) and (f) of the Basic Education Act, 2013 which states that it's the responsibility of the Government to provide human resource including adequate teaching and non-teaching staff according to the prescribed staffing norms and ensure quality basic education conforming to the set standards and norms.

In the circumstances, the school, the Ministry of Education and the Teachers Service Commission are in breach of the law and may impact negatively on the learning outcomes.

4. Inadequacies on School Infrastructures

Review of the school infrastructures revealed that the school has one laboratory serving student population of three hundred and eighty-three (383). The laboratory has a seating capacity of forty-five (45) students thus making it impossible to accommodate more than one stream at a time. The laboratory being the main teaching facility for three sciences (Biology, Chemistry and Physics) for the eight (8) streams is inadequate and may impact negatively on the expected learning outcomes.

Further, the school has no library as a result, text books are kept in the staff room for the store is inadequate for the books' storage. This is contrary to Section 39(e) and (f) of the Basic Education Act, 2013 which states that it is the responsibility of the Government to provide infrastructure including schools, learning and teaching equipment and appropriate financial resources and ensure quality basic education conforming to the set standards and norms.

In the circumstances, the School and the Ministry of Education are in breach of the law.

5. Failure to Maintain an Imprest Register

During the year under review, the school issued imprests to staff for different purposes. However, Management did not maintain an imprest register, therefore it was not possible to confirm whether the imprests issued during the year were accounted for. This was contrary to Regulation 93(4) (b) & (c) of the Public Finance Management (National Government) Regulations, 2015 which states that before issuing temporary Imprest, the accounting officer shall ensure that the applicant has no outstanding imprests; and that the applicant has been recorded in the imprest register including the amount applied for.

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

6. Inadequacies in Number of Textbooks

Review of the text books supplied to the school against the student population revealed shortfalls in various subjects as follows;

Subject	Text Books Shortfall			
	Form 1	Form 2	Form 3	Form 4
English	30	30	30	30
Swahili	50	20	20	40

Subject	Text Books Shortfall			
	Form 1	Form 2	Form 3	Form 4
Mathematics	40	50	40	40
Biology	50	60	40	35
Chemistry	30	40	20	65
Physics	30	30	20	20
History and Government	50	60	21	40
Geography	40	40	10	20
CRE	85	80	80	80
Agriculture	90	90	30	50
Business Studies	20	40	20	20

This is contrary to Section 39(e) and (f) of the Basic Education Act, 2013 which states that it is the responsibility of the Government to provide infrastructure including schools, learning and teaching equipment and appropriate financial resources and ensure quality basic education conforming to the set standards and norms.

In the circumstances, those charged with governance are in breach of the law.

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

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

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

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

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

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, I confirm that, nothing has come to my attention to cause me to believe that internal controls, risk management and overall governance were not effective.

Basis for Conclusion

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

Responsibilities of Management and those Charged with Governance

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

In preparing the financial statements, Management is responsible for assessing the School's ability to continue to sustain 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 the entity 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 governance processes and systems in accordance with the provisions of Section 7 (1) (a) of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. My consideration of the internal control would not necessarily disclose all matters in the internal control that might be material weaknesses under the ISSAIs. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls.

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

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

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


CPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

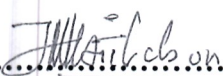
12 October, 2023

ST FRANCIS OF ASSISI KWATOMBE
PUBLIC SECONDARY SCHOOL
Annual Report and Financial Statements
For the year ended 30th June 2021

IV. STATEMENT OF RECEIPTS AND PAYMENTS PERIOD TO 30TH JUNE 2021

DESCRIPTION OF VOTE HEAD	Note	2020 - 2021	2019 - 2020
		Kshs	Kshs
RECEIPTS			
Capitation grants for tuition	1	463,796.00	548,553.00
Capitation grants for operations	2	2,636,274.00	3,142,889.00
School Fund Income- Contributions/fees Parents'	3	2,163,928.00	1,829,153.00
TOTAL RECEIPTS		5,263,999.00	5,520,595.00
PAYMENTS			
Payments for Tuition	5	430,000.00	562,434.00
Payments for operations	6	1,301,236.00	3,006,273.00
Boarding and school fund payments	7	1,401,428.00	1,780,322.00
TOTAL PAYMENTS		3,132,664.00	5,350,029.00
SURPLUS/DEFICIT		2,131,335.00	170,567.00

The school financial statements were approved on _____ 2021 and signed by:

Sign: 

Name Albanus Mutwiwa

Chair BOM

Date: 11/7/2023

Sign: 

Name: Mwanisa Isaac

School Principal/
Secretary to BOM

Date: 11/7/2023

Sign: 

Name: Kitavi Esta

Bursar/
Finance Officer

Date: 11/7/2023

PRINCIPAL
ST. FRANCIS OF ASSISI
KWATOMBE SEC. SCHOOL
P. O. Box 396 - 90131 TAL
MURANGA COUNTY

ST FRANCIS OF ASSISI KWATOMBE
 PUBLIC SECONDARY SCHOOL
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V. STATEMENT OF FINANCIAL ASSETS AND FINANCIAL LIABILITIES AS AT
 30TH JUNE 2021

	Note	2020 - 2021	2019 - 2020
		Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	8	2,026,572.00	133,973.00
Cash Balances	9	36,794.00	815.00
Short term Investment	10	-	-
Total Cash and Cash Equivalents		2,063,366.00	134,788.00
Account's receivables	11	1,898,683.00	1,722,414.00
TOTAL FINANCIAL ASSETS		3,962,049.00	1,857,202.00
FINANCIAL LIABILITIES			
Accounts Payable	12	462,866.00	484,465.00
NET FINANCIAL SSETS		3,499,183.00	1,372,738.00
REPRESENTED BY			
Fund balance b/fwd 1st July...	13	1,367,849.00	1,202,171.00
Surplus/Deficit for the year		2,131,335.00	170,567.00
NET FINANCIAL POSITION		3,449,183.00	1,372,738.00

The School's financial statements were approved on 15/07 2021 and signed by:

Name: Albanus Mutwiwa
 Chairman, BoM

Sign: *[Signature]*

Date: 11/7/2023

Name: Mwania Isaac
 School Principal/Secretary

BoM

Sign: *[Signature]*

Name: Kitavi Esta
 Bursar/Finance

Sign: *[Signature]*

Date: 11/07/2023

PRINCIPAL
 ST. FRANCIS OF ASSISI
 KWATOMBE SEC. SCHOOL
 P. O. Box 396 - 90131 TALA
 MACHAKOS COUNTY

ST FRANCIS OF ASSIS KWAJUMBE
PUBLIC SECONDARY SCHOOL
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VI. STATEMENT OF CASH FLOWS FOR THE PERIOD ENDED 30TH JUNE 2021

		2020 - 2021	2019 - 2020
		Kshs	Kshs
Receipts from operating activities			
Capitation grants for tuition	1	463,796.00	548,553.00
Capitation grants for operations	2	2,636,274.00	3,142,889.00
School fund income- Parents contributions/ fees	13	1,987,659.00	1,542,953.00
Total receipts		5,087,730.00	5,234,395.00
Payments			
Payments for Tuition	5	430,000.00	562,434.00
Payments for operations	6	1,301,236.00	3,006,972.00
Boarding and school fund payments	13	1,427,916.00	1,858,892.00
Total payments		3,159,152.00	5,428,298.00
Net cash flow from operating activities		1,928,578.00	(193,903.00)
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets		0	0
Acquisition of Assets		0	0
Proceeds from investments		0	0
Net cash flows from Investing Activities		0	0
NET CASHFLOW FROM FINANCING ACTIVITIES			
Proceeds from borrowings/ loans		0	0
Repayment of principal borrowings		0	0
Net cash flows from Investing Activities		0	0
NET INCREASE IN CASH AND CASH EQUIVALENT		1,928,578.00	(193,903.00)
Cash and cash equivalent at BEGINNING of the year		134,788.00	328,691.00
Cash and cash equivalent at END of the year		2,063,366.00	134,788.00

**ST FRANCIS OF ASSIS KWATOMBE
PUBLIC SECONDARY SCHOOLS
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VII. STATEMENT OF BUDGETED VERSUS ACTUAL AMOUNTS FOR THE YEAR ENDED 30TH JUNE 2021

Receipt/expenses Item	Original Budget	Adjustments		Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a Kshs	b Kshs	c=a+b	d			
RECEIPTS							
(1) CAPITATION GRANT ON TUITION							
Textbooks and reference materials	0	0	0	0	0	0	0
Exercise books	0	0	0	0	0	0	0
Laboratory equipment	0	0	0	0	0	0	0
Internal exams	0	0	0	0	0	0	0
Teaching / learning materials	1,439,640.00	0	0	1,439,640.00	463,796.75	975,843.25	32.22
Chalks	0	0	0	0	0	0	0
Exams and assessment	0	0	0	0	0	0	0
Teachers guides	0	0	0	0	0	0	0
TOTALS	1,439,640.00	0	0	1,439,640.00	463,796.75	975,843.25	32.21616168
(2) CAPITATION GRANT ON OPERATIONS							
Personnel emoluments	1979000						
Repairs and maintenance	1,860,000.00	0	0	1979000	420,264.00	1,558,736.00	21.24
Local transport / travelling	220,000.00	0	0	1,860,000.00	1,546,443.00	313,557.00	83.14
Electricity and water	103,000.00	0	0	220,000.00	0	220,000.00	0
		0	0	103,000.00	0	103,000.00	0

PUBLIC SECONDARY SCHOOL
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Receipt/expenses Item	Original Budget a	Adjustments b	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilization Difference e=c-d	% of Utilization f=d/c %
Medical	Kshs 0	Kshs 0	0	0	Kshs 0	Kshs 0
Administration costs	547,000.00	0	547,000.00	470,650.00	76,350.00	86.04
Activity	465,000	0	465,000	198,917.00	266,083.00	42.78
Gratuity	0	0	0	0	0	0
TOTALS	5,174,000.00	0	5,174,000	2,636,274.00	2,537,726.00	50.95
(3) FEES CHARGED ON PARENTS						
Personnel emoluments	0	0	0	0	0	0
Repairs and maintenance	0	0	0	0	0	0
Lunch programme	3,720,000.00	0	3,720,000	2,163,928.00	1,556,072.00	58.17
Electricity and water	0	0	0	0	0	0
Medical	0	0	0	0	0	0
Administration costs	0	0	0	0	0	0
Activity	0	0	0	0	0	0
SMASSE	0	0	0	0	0	0
Fee on Boarding Equipment and Stores	0	0	0	0	0	0
OTHER INCOME						
Rent income	0	0	0	0	0	0
Income from farming activities	0	0	0	0	0	0
Insurance compensation	0	0	0	0	0	0
Income from Posho mill	0	0	0	0	0	0
Income from Bus Hire	0	0	0	0	0	0
Fee for hire of ground	0	0	0	0	0	0

PUBLIC SECONDARY SCHOOL
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Receipt/expenses Item	Original Budget a Kshs	Adjustments b Kshs	Final Budget c=a+b	Actual on Comparable Basis	Budget Utilization Difference e=c-d Kshs	% of Utilization f=d/c % Kshs
and equipment						
Interest income	0	0	0	0	0	0
Income from any other investment	0	0	0	-0	-	0
TOTAL INCOME	3,720,000.00	0	3,720,000	2,163,928.00	1,556,072.00	58.17
(1) EXPENDITURE FOR TUITION						
T/L materials	1,439,640.00	0	1,439,640.00	430,000.00	1,009,640.00	29.86
Exams and assessment	0	0	0	0	0	0
Teachers guides	0	0	0	0	0	0
Administration costs	0	0	0	0	0	0
Bank Charges	0	0	0	0	0	0
TOTALS	1,439,640.00	0.00	1,439,640.00	430,000.00	1,009,640.00	29.86
(2) EXPENDITURE FOR OPERATIONS						
Personnel emoluments	1,979,000	0	1,979,000	420,264.00	1,558,736.00	21.24
Repairs, maintenance & improvements	1,860,000	0	1,860,000	30,330.00	1,829,670.00	1.63
Local transport / travelling	220,000	0	220,000	36,500.00	183,500.00	16.59
Electricity, water and conservancy	103,000	0	103,000	30,930.00	72,070.00	30.03
Medical	0	0	0	0	0	0
Administration costs	547,000	0	547,000	584,295.00	-37,295.00	1.07
Activity Expenses	465,000	0	465,000	198,917.00	266,083.00	42.78
TOTALS	5,174,000.00	0	5,174,000.00	1,301,236.00	3,872,764.00	113.34
(3) EXPENDITURE						

PUBLIC SECONDARY SCHOOL
Annual Report and Financial Statements
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Receipt/expenses Item	Original Budget a	Adjustments b	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilization Difference e=c-d	% of Utilization f=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
FOR SCHOOL FUND						
Repairs, maintenance and improvements	0	0	0		Kshs	
Local transport / travelling	0	0	0	0	0	0
Electricity, water and conservancy	0	0	0	0	0	0
Medical Expenses	0	0	0	0	0	0
Administration costs	0	0	0	0	0	0
Activity	0	0	0	0	0	0
Gratuity	0	0	0	0	0	0
Lunch programme	3,720,000	0	3,720,000	0	0	0
Boarding and Stores	0	0	3,720,000	1,401,428.00	2,318,572.00	37.67
Personal emoluments	0	0	0	0	0	0
Insurance costs	0	0	0	0	0	0
Other expenses on investments	0	0	0	0	0	0
Acquisition of Assets	0	0	0	0	0	0
TOTALS	3,720,000	0	3,720,000	1,401,428.00	2,318,572.00	37.67

[Provide below a commentary on significant underutilization (below 90% of utilization) and any overutilization above 100%]

Variations in the budgeted amounts and the actual arose due to the following reasons: the expected fees collection from the parents was not achieved and the school did not get the expected amounts from the government.

VIII. SIGNIFICANT ACCOUNTING POLICIES

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

1. Statement of compliance and basis of preparation

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

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

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

2. Recognition of receipts and payments

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

3. In-kind contributions

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

4. Cash and cash equivalents

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

SIGNIFICANT ACCOUNTING POLICIES (Continued)

- 5. Accounts Receivable**
For the purposes of these financial statements, imprests and advances to authorised public officers and/or institutions which were not surrendered or accounted for at the end of the financial year are treated as receivables. This is in recognition of the government practice where the imprest payments are recognized as expenditure when fully accounted for by the imprest or AIE holders. This is an enhancement to the cash accounting policy. Other accounts receivables are disclosed in the financial statements.
- 6. Accounts Payable**
For the purposes of these financial statements, deposits and retentions held on behalf of third parties have been recognized as accounts payables. This is in recognition of the government practice of retaining a portion of contracted services and works pending fulfilment of obligations by the contractor and to hold deposits on behalf of third parties. This is an enhancement to the cash accounting policy adopted by National Government Ministries and agencies. Other liabilities including pending bills are disclosed in the financial statements. Pending bills consist of unpaid liabilities at the end of the financial year arising from contracted goods or services during the year or in past years.
- 7. Non-current assets**
Non-current assets are expensed at the time of acquisition while disposal proceeds are recognized as receipts at the time of disposal. However, the acquisitions and disposals are reflected in the school fixed asset register a summary of which is provided as a memorandum to these financial statements.
- 8. Budget**
The budget is developed on the same accounting basis (cash basis), the same accounts classification basis, and for the same period as the financial statements. The school's budget was approved by the School Board of Management. A comparison of the actual performance against the comparable budget for the financial year under review has been included in the financial statements.
- 9. Comparative figures**
Where necessary comparative figures for the previous financial year have been amended or reconfigured to conform to the required changes in presentation.
- 10. Subsequent events**
There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended 30th June 2021.

IX. NOTES TO THE FINANCIAL STATEMENTS

1 CAPITATION GRANT FOR TUITION

	2020-2021	2019-2020
	Kshs	Kshs
Textbooks and reference materials	0	0
Exercise books	0	0
Laboratory equipment	0	0
Internal exams	0	0
Teaching / learning materials	463,796.00	548,553.00
Chalks	0	0
Exams and assessment	0	0
Teachers guides	0	0
Total	463,797.00	548,553.00

2 CAPITATION GRANT FOR OPERATIONS

	2020-2021	2019-2020
	Kshs	Kshs
Personnel emoluments	420,264.00	180,000.00
Repairs and maintenance	0	0
Infrastructural A/c	1,566,443.00	1,461,700.00
Local transport and travelling	0	198,000.00
Electricity and water	0	448,800.00
Medical and insurance	0	79,200.00
Administration costs	470,650.00	516,789.00
Activity	198,917.00	258,400.00
Total	2,636,274.00	3,142,889.00

3 PARENTS CONTRIBUTION/FEES - SCHOOL FUND ACCOUNT

	2020-2021	2019-2020
	Kshs	Kshs
Lunch programme	2,163,928.00	1,829,153.00
Repairs and maintenance	0	0
Local transport / travelling	0	0
Electricity and water	0	0
Medical	0	0
Administration costs	0	0
Activity	0	0
Total	2,163,928.00	1,829,153.00

NOTES TO THE FINANCIAL STATEMENTS (Continued)

4 PAYMENTS FOR TUITION

	2020-2021	2019-2020
	Kshs	Kshs
Textbooks and reference materials	0	0
Exercise books	0	0
Laboratory equipment	0	0
Internal exams	0	0
Teaching / learning materials	429,640.00	562,194.00
Chalks	0	0
Exams and assessment	0	0
Teachers guides	0	0
Administration Costs	360.00	240.00
Bank Charges	0	0
Total	430,000.00	562,434.00

**ST FRANCIS OF ASSIS KWATOMBWE
PUBLIC SECONDARY SCHOOL
Annual Report and Financial Statements
For the year ended 30th June 2021**

NOTES TO THE FINANCIAL STATEMENTS (Continued)

5 PAYMENTS FOR OPERATIONS

	2020-2021	2019-2020
	Kshs	Kshs
Personal Emoluments	420,264.00	835,175.00
Activity Expenses	198,917.00	219,300.00
Administration Cost	584,295.00	789,026.00
Repairs and maintenance & improvements	30,330.00	1,163,471.00
Local transport / travelling	36,500.00	0
Electricity and water	30,930.00	0
TOTAL	1,301,236.00	3,006,972.00

6 BOARDING AND SCHOOL FUND PAYMENTS

	2020-2021	2019-2020
	Kshs	Kshs
Activity	0	0
Personnel emoluments	353,780.00	862,550.00
Vehicle Account	0	0
Repairs and maintenance & Improvements	0	0
Local transport / travelling	0	0
Electricity and water	0	0
Refund	0	0
Administration costs	1,680.00	780.00
Lunch Programme	1,045,968.00	916,992.00
TOTAL	1,401,428.00	1,780,322.00

NOTES TO THE FINANCIAL STATEMENTS (Continued)

7 BANK ACCOUNTS

Name of Bank, Account No. & currency	Bank Account Number	2020-2021	2019-2020
		Kshs	Kshs
Tuition Account	01139341142100	97,925.96	64,129.21
Operations Account	0900272471498	470,783.27	35,840.62
School Fund Account/Boarding	0900272389436	345,734.30	22,444.48
Savings Account	0	0	0
Income generating activities Account		0	0
Infrastructural Account	0900279078319	1,112,129.00	11,559.00
Total		2,026,572.53	133,973.31

8 CASH IN HAND

Description	2020-2021	2019-2020
	Kshs	Kshs
Tuition Account	0	0
Operation Account	0	0
School Fund account	36,794.00	815.00
Total	36,794.00	815.00

NOTES TO THE FINANCIAL STATEMENTS (Continued)

9 ACCOUNTS RECEIVABLE

Description	2020-2021	2019-2020
	Kshs	Kshs
Fees arrears	1,612,483.00	1,436,214.00
Other non-fees receivables	286,200.00	286,200.00
Salary advances	0	0
Imprest	0	0
Total	1,898,683.00	1,722,414.00

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

Description	2020-2021	2019-2020
	Kshs	Kshs
Fees arrears for current year	237,403.00	464,606.00
Fees arrears for the previous year	464,606.00	272,325.00
Fees arrears for prior periods (over two years)	1,196,674.00	985,483.00
Total	1,898,683.00	1,722,414.00

10 ACCOUNTS PAYABLE

Description	2020-2021	2019-2020
	Kshs	Kshs
Trade creditors (See ageing below and appendix 1)	462,866.00	484,465.00
Prepaid fees	0	0
Retention monies	0	0
Total	462,866.00	484,465.00

**ST FRANCIS OF ASSIS KWATOMBE
PUBLIC SECONDARY SCHOOL
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For the year ended 30th June 2021**

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

Description	2020-2021	2019-2020
	Kshs	Kshs
Trade creditors for current year	0	34,000.00
Trade creditors for the previous year	34,000.00	71,444.00
Trade creditors for prior periods (over two years)	428,866.00	379,021.00
Total	462,866.00	484,465.00

11 FUND BALANCE BROUGHT FORWARD

Description	2020-2021	2019-2020
	Kshs	Kshs
Bank balances	133,973.31	326,904.16
Cash balances	815.00	337.00
Short Term Investments	-	-
Receivables	1,722,414.00	1,359,394.84
Payables	(489,354.00)	(484,465.00)
Total	1,367,849.00	1,202,171.00

Other important disclosure notes

13. Cash flow adjustment

Description	2020-2021	2019-2020
	KShs	KShs
i) School fund income		
Lunch programme receipts	2,163,928.00	1,829,153.00
Increase in debtors	(176,269.00)	(286,200.00)
	1,987,659.00	1,542,953.00
Lunch programme receipts	1,401,428.00	1,780,322.00
Increase in creditors	26,488.00	78,570.00
Balance at end of the year	1,427,916.00	1,858,892.00

**ST FRANCIS OF ASSIS KWATOMBE
PUBLIC SECONDARY SCHOOL
Annual Report and Financial Statements
For the year ended 30th June 2021**

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)

ST FRANCIS OF ASSIS KWATOMBE
PUBLIC SECONDARY SCHOOLS
Reports and Financial Statements
For the year ended 30th June 2021

ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2021	Outstanding Balance 2021-1	Comments
	a	b	c	d=a-c		
	Kshs	Kshs	Kshs	Kshs	Kshs	
Construction of buildings						
1.						
2.						
3.						
Sub-Total						
Supply of goods						
4. Lec wood technology	35,000.00	2019	12,500.00	22,500.00	22,500.00	
5. J. Stores Bookshop	71,444.00	2019	0	71,444.00	71,444.00	
6. Prisah enterprises	44,640.00	2019	0	44,640.00	44,640.00	
7. Josman enterprises	45,903.00	2019	0	45,903.00	45,903.00	
8. Thaisu hardware	34,000.00	2020	0	34,000.00	34,000.00	
Sub-Total	230,987.00		12,500.00	218,487.00	218,487.00	
Supply of services						
9.						
10.						
11.						
Sub-Total						
Grand Total						

**ST FRANCIS OF ASSIS KWATOMBE
PUBLIC SECONDARY SCHOOL
Annual Report and Financial Statements
For the year ended 30th June 2021**

ANNEX 2 – SUMMARY OF FIXED ASSETS REGISTER

ASSET REGISTER

Asset class-buildings and structures

Name/description of buildings and structures	Unit	Opening balance 1/1/21	Additions during the year	Disposal during the year	Balance as at the end of the year ended 30/6/2021
45 student capacity classrooms	No.	8	0	0	8
Administration block	No.	1	0	0	1
Science laboratories	No.	1	0	0	1
Store houses	No.	2	0	0	2
Boreholes	No.	1	0	0	1
10000 plastic tanks	No.	4	0	0	4
Toilets	No.	12	10	0	22
Entry and exit gates	No.	1	0	0	1
Kitchen	No.	1	0	0	1
Textbooks	No.	14080	0	0	14080
Photocopying machine/printers	No.	2	0	0	2
Cabinets	No.	2	0	0	2
Lab stools	No.	49	0	0	49
Shelves	No.	8	0	0	8
Staff chairs	No.	24	0	0	24
Tables	No.	24	0	0	24
Computers	No.	2	0	0	2
Projectors	No.	1	0	0	1
Gas cylinder	No.	1	0	0	1
Tv sets	No.	2	0	0	2
Decoders	No.	2	0	0	2

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



**ST. FRANCIS OF ASSISI KWATOMBE SECONDARY
SCHOOL**

P.O BOX 396-90131, TALA

Email Address: stfranciskwatombe16@gmail.com

LIST OF SCHOOL DEBTORS AS AT 30TH JUNE 2021

CLASS	AMOUNT OWED
FORM 1 A	33,150.00
FORM 1B	34,650.00
FORM 2A	40,000.00
FORM 2B	49,170.00
FORM 3A	11,110.00
FORM 3B	30,765.00
FORM 4A	19,282.00
FORM 4B	19,276.00
TOTAL	<u>237,403.00</u>

ST.FRANCIS OF ASSISI KWATOMBE SECONDARY SCHOOL

FEE BALANCES TERM THREE 2021

FORM THREE- 3B		
ADM NO	NAME OF STUDENT	
634	KELVIN K. MUMO	450
638	CATHERINE K. MWANZIA	0
642	NDOTI MUATHE	0
646	CALLISTAS MUINDI	0
648	WINFRED NDUKU	200
650	MARTIN MUASYA	2,000
652	KONI MATHEKA	1,900
654	MUNYIVA MUTINDA	7,500
656	JANET KIOKO	0
658	LILIAN MWENDE	200
660	JOHN M. MUNINI	0
662	FAITH MBITHE	0
664	JULIANA MUTINDI	400
666	PAUL MUSYOKI	1,725
672	ELIZABETH K. NZIOKI	0
674	JASMA MUTISO	0
676	ROBINSON KILINGE	3,000
682	JOSEPH MBUTA	0
684	D. MBONDO NZIOKA	50
686	S. MUTAVE MUINDI	0
688	ISAAC M. MUSYOKA	0
690	BRIAN K. WAMBUA	0
692	MARY N. MAINGI	0
694	MARY NGUNA	0
696	JESCA MWIKALI	0
698	BENJAMIN MUSYOKA	0
700	PATRICK MASAKU	9,650.00
706	ESTHER S. KILOLI	300.00
718	MBATHA MUTHAMA	0
724	FREDRICK TUNGA	0
754	JIMMY MULANDI	0
759	MARGARET SYOMBUA	2,890.00
772	DAVID K. KARIUKI	0
785	JUDY SYOKAU	100
798	KILONZO KITUKU	400
800	ROBERT NASIBU	0
803	DAVID MBITHI	0.00
808	TOBIAS MATATA	0
930	ALICE WAMBUI	0
943	DENNIS KITUKU	0

30,765

**ST. FRANCIS OF ASSIS KWATOMBE SECONDARY SCHOOL
FEE BALANCES TERM THREE**

FORM THREE A -3A

ADM NO	NAME OF STUDENT	
635	CHRISTINE MWIKALI	900
637	EMANUEL T. WAMBUA	0
639	JAMES M. MUTUKU	0
641	JANET N. MUISYO	0
643	KELVIN K. MARY	0
645	ANCENT M. MUTIE	0
647	ALEX M. MULWA	0
649	CHRISTOPHER MUEMA	100
651	CAROLINE MUTINDA	2550
653	IRENE MBITHE	0
655	BENEDICT MUTUA	410.00
659	FREDRICK MUEKE	0
661	FAITH NDUKU	0
665	MICHAEL MULINGE	0
667	ALICE KATUKU	0
669	MERCY M. MUNYAO	0.00
671	GLORIA M. NZIOKA	0
673	RAPHAEL K. MWEU	0
675	BONIFACE MUTISO	0
677	GLORIA KAMENE	0
679	EMMANUEL MUOKI	2,400
681	JACKLINE NZULA	0
683	MAINGI KAVILA	0
689	R. WAMBUA MUTETI	0
691	MICHAEL MUSEMBI	0
693	JAMES MWANGI	500
697	BEATRICE WAYUA	0
699	DANIEL WAMBUA	0
703	DENNIS MBOLE	100
707	MARGARET K. KYALO	0
711	TERESIA SYEKONYO	1,050
713	MARY NGINA	0
715	LAZARUS NGILA	0
721	DENNIS WAMBUA	1,200
850	FLORENCE MWALYA	1,000
916	TERESIA KAVUU	0
620	JANET MUEMA	0.00
925	ERICK KIOKO	500
927	SARAH KABEI	400
920	JAMES MUNANGA	0
940	ALICE MUTHOKI	0
945	PATRICK NDAMBUKI	0
946	GEDION MUANGE	0
		11,110

ST. FRANCIS OF ASSISI KWATOMBE SECONDARY SCHOOL

FORM 2 B

ADM	NAME	BALANCE
726	FLORENCE MUMBUA	0.00
728	NDILA NGAO	0.00
730	MBINDYO PHILLIP	0.00
732	STEPHEN MWANZIA	0.00

734	GEOFFREY MUTUA	500.00
736	SHALIN MUSEMBI	2,200.00
738	YVONNE NDUNGE	0.00
740	COSMAS MBITHI	900.00
742	NZAU MUTINDA	0.00
744	WAMBUA NZOKA	0.00
746	EMMANUEL MWONGELI	0.00
748	NICODEMUS MAITHYA	0.00
750	MUMO S. MUTUKU	2,400.00
752	MARGARET NTHENYA	3,500.00
756	ESABELLA MUEKE	0.00
758	JULIANA NZISA	0.00
760	MWALILI MBITHUKA	4,200.00
762	JOHN KIMATU	2,800.00
764	LUCY NGINA	900.00
766	WAENI KYALO	500.00
768	KALEE KITHUSI	4,600.00
774	MUMBUA MUNGUTI	0.00
776	DAMARIS MUTHUSI	0.00
778	MUMBUA MWENDE	300.00
780	PATRICK MUTUA	0.00
784	MARY NDILA	0.00
786	TIMOTHY MUTUKU	0.00
788	PETER MWANIA	4,000.00
790	FIDELIS KIOKO	13,900.00
796	EXERLLENT MUTHAMA	400.00
805	VIRGINIA MWANZIA	8,070.00
815	ALLAN MAKAU	0.00
862	ROSE NYIVA	0.00
893	REBECCA MUSYOKA	0
944	ERIC NZIOKI	0
		49,170.00

**ST. FRANCIS OF ASSISI KWATOMBE SECONDARY SCHOOL
FORM 2 A-TERM THREE 2021**

ADM	NAME	BALANCE
727	WAMBUA S MWANGANGI	0.00
729	ALEX MUTUNGA	0.00
731	MAUREEN NDUKU	400.00
733	GEORGE MBONDO	400.00
735	MATILDA MUIINDE	400.00
737	MONICA KALONDU	2,500.00
741	MARY MUTANU	0.00
743	ALEX MUOKI	300.00
745	KALUKI MUTUA	2,000.00
749	DENNIS KILONZO	400.00
751	FAITH MUTINDA	0.00
753	JAMES MUTHOKA	0.00
757	HARON NZEKELE	1,900.00
761	MUNYIVA MULWA	2,150.00
763	IRENE MUTINDA	0.00
765	MBENEKA KIMONYI	500.00
767	ROSE KOKI	0.00
769	PETER MUSYOKI	500.00
771	VINCENT MUTIE	0.00
775	CAROLINE KATONGA	0.00
777	ALPHONSE WAMBUA	0.00
781	KELVIN MUTUA	2,600.00
783	IAN MUTUA	400.00
787	PETER MULILYA	0.00
797	PATRICK MAINGI	10,500.00
799	CYRUS MUTHOKA	900
804	DOMINIC MUENDO	10,000
813	NICHOLAS NZUKI	0
923	LILIAN NTHENYA	400
928	BRIAN MUTISO	0
931	SHARON MBAIZA	0
932	DAVID WAMBUA	0
934	MICHAEL MUSYOKA	0
935	CHRISTINE MUTINDI	3750
936	FRANCISCA KIOKO	0
941	KELVIN KASUNGU	0

40,000.00

ST. FRANCIS OF ASSISI KWATOMBE SECONDARY SCHOOL
FORM 1A-TERM THREE 2021

806	STELLA KALUKI	0
816	ANTHONY MUTUKU	0.00
818	EMILY MUTHIKE	0.00
820	FAITH MUEMA	0.00
822	SUSAN MUEKE	0.00
824	ELIZABETH MUENI	600.00
826	FRANCISCA WAMBUA	500.00
830	LINET MUNYIVA	0.00
832	PHILLIP KAVALE	0
834	BEATRICE NDUNGE	0.00
836	PETER MALUSYO	1,000.00
838	WAUSI KIMEU	0.00
840	FIDELIS WAMBUA	0
842	CHRISTOPHER MWANZIA	0.00
844	MUINDI KARANJA	600
846	BONIFACE KIILU	0.00
848	DENNIS MUTULA	0.00
852	BONIFACE MUNYAO	0.00
854	FLORENCE NDUNGE	500.00
856	PHYLIS WAMBUI	0.00
858	KELVIN KIMUYU	3,500.00
860	JAMES MBITHI	500.00
864	KELVIN MAKAU	0.00
866	CHARLES MAVEKE	0
868	AUGUSTINE MBATHA	500.00
870	DENNIS KIVUVA	0
872	MUTUKU KILONZO	0
874	ANNA KAKUVI	400
876	LAWRENCE MUTHINI	0
878	MERCY KANINI	0
880	MARGARET MUTHAMA	0
882	MUASYA MULWA	1,100
884	VICENT KALOKI	0
886	ESTHER NTHENGE	0
888	KELVIN MUTUNGA	0
890	SERAH KITUKU	0
892	PETER MUSYOKA	0
894	EUPHEMIA MUNYIVA	400
896	MUTHINI NZAU	1,050
898	SALOME NDUKU	0
900	DENNIS KILONZO	6,000
902	JOHN KAMANZA	0
904	EVALYNE MASAI	0
906	MICHAEL NDO NYE	0
908	JOHN MUSYOKA	3,000.00
910	MILILI MATHENDU	3,500.00
912	KELVIN KIOKO	6,000
918	ERICK MULINGE	0.00
922	JACKLINE MWIKALI	3,000.00
924	STEPHEN WAITA	1000
926	PHILLIP MUTISYA	0
938	CYRUS KISOI	0
942	FELIX MWAU	0
		33150

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**ST. FRANCIS OF ASSISI KWATOMBE SECONDARY SCHOOL
FORM 1B-TERM THREE 2021**

ADM	NAME	BALANCE
793	PAULINE KALUKI	550.00
817	NDUKU MUTILE	0.00
819	DENNIS NTHENGE	0.00
821	MULI MUASYA	0.00
823	ROSE NDUNGE	0.00
825	MUTUA MUTIE	0.00
827	MUNYIVA WAMBUA	0.00
829	FAITH KALONDU	0.00
831	JOSEPH MUSAU	0.00
835	MUTHUSI MUTHIANI	0.00
837	EMMANUEL MUIA	600.00
839	CATHERINE NZUKI	0.00
841	MUSYOKI MUTUA	0.00
843	SUSAN MUNYAO	0.00
845	CYNTHIA MBITHE	0.00
847	MUTIO MUSYOKA	0.00
849	MARTIN MUTISO	0.00
851	CATHERINE NDUNGE	6,000.00
853	SERAH SYOKAU	0.00
855	VIOLET MBITHE	0.00
857	PATRICK MUTUA	3,600
859	FRANCIS MUTINDA	0.00
861	ABIGAEL KALEKYE	0.00
863	PURITY NDUKU	0.00
865	JULIET NDANU	0
867	EVANS MUNYWOKI	0.00
869	JOHN KYALO	0
871	MICHAEL MUASA	0
873	JOSEPH MUNYAO	3,000
875	ALEX MUTUA	0
877	WILLIAM KARIUKI	400
879	PURITY MUMBUA	6,000
881	NICHOLAS MUTUA	2500
883	WINFRED NZILANI	0
885	JAPHETH KYALO	500
887	GLADYS NDUNGE	1,000
889	ENOCK KISILU	0
891	COLLINS MUOKI	0
895	JOEL KITUKU	900
897	PETER WAITA	3,300
899	NICHOLAS MWAKA	400
901	CHRISTOPHER MUTUA	500
903	WILLIAM MUNYAO	0
905	MARY SYOMBUA	0
907	MUTUA WAMBUA	0
909	VALERIAN MUASYA	100.00
911	DENNIS NYERERE	900
915	JOHN KILONZO	4,000.00
917	NICHOLAS KYALO	400.00
919	LYDIA KIOLONZO	0.00
933	VINCENT MUMO	0
937	FELISTER KIOKO	0
939	SAMUEL MUTUNE	0
		34,650.00



**ST. FRANCIS OF ASSISI KWATOMBE
SECONDARY SCHOOL
P.O BOX 396-90131, TALA**

Email address:stfranciskwatombe16@gmail.com

SCHOOL DEBTORS AS AT 31ST DECEMBER 2017

LUNCH	78,150.00
PERSONAL EMOLUMENTS	22,566.00
RMI	28,300.00
LT&T	12,180.00
EWC	5,280.00
INSURANCE	17,100.00
ADM COST	82,170.00
MEDICAL	5,640.00
ACTIVITY	64,629.00
TOTAL	<u>316,015.00</u>



**ST. FRANCIS OF ASSISI KWATOMBE
SECONDARY SCHOOL
P.O BOX 396-90131, TALA**

Email address:stfranciskwatombe16@gmail.com

SCHOOL DEBTORS AS AT 31ST DECEMBER 2018

CLASS	AMOUNT OWED
FORM 1A	16,850.00
FORM 1B	39,200.00
FORM 2A	29,280.00
FORM 2B	52,638.00
FORM 3A	35,214.00
FORM 3B	62,789.00
FORM 4A	43,088.00
FORM 4B	43,075.00
<u>TOTAL</u>	<u>322,134.00</u>

ST. FRANCIS OF ASSISII – KWATOMBE SECONDARY SCHOOL

BOARDING/SCHOOL FUND ACCOUNT

FEES ARREARS AS AT 31ST DECEMBER, 2019

VOTE HEAD

AMOUNT (KSHS)

Personal emoluments

50,526.00

Boarding Equipment & Stores/Lunch

221,799.00

272,325.00

ST. FRANCIS OF ASSISI - KWATOMBE SECONDARY SCHOOL

BOARDING/SCHOOL FUND ACCOUNT

FEES ARREARS AS AT 31ST DECEMBER, 2020

<u>CLASS</u>	<u>VOTE HEAD</u>	<u>AMOUNT (KSHS)</u>
Form 1	B.E.S/Lunch	220,290.00
Form 2	B.E.S/Lunch	129,446.00
Form 3	B.E.S/Lunch	84,370.00
Form 4	B.E.S/Lunch	<u>30,500.00</u>
		<u>464,606.00</u>