


REPUBLIC OF KENYA



*Enhancing Accountability*

|   |  |
|---|--|
| <br>THE NATIONAL ASSEMBLY<br>PADOOS I AD |  |
| DATE: 23 NOV 2023   | DAY: <u>Thurs</u>  |
| TABLED BY:  | <u>Hon Kimani Ichungwani, MP</u><br>Leader of the majority party |
| CLERK-AT-THE-TABLE:   | <u>Miriam Mendo</u>  |

**REPORT**

**OF**

**THE AUDITOR-GENERAL**

**ON**

**KITUMBI HIGH SCHOOL**

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

**TAITA/TAVETA COUNTY**



Revised 30<sup>th</sup> June 2021.

OFFICE OF THE AUDITOR GENERAL  
P. O. Box 30084 - 00100, NAIROBI  
REGISTRY

01 AUG 2023

**RECEIVED**



---

*KITUMBI HIGH SCHOOL*  
**PUBLIC SECONDARY SCHOOL**

**ANNUAL REPORT AND FINANCIAL STATEMENTS  
(REVISION)**

**FOR THE FINANCIAL YEAR ENDED  
30<sup>th</sup> June 2021**

---

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



**KITUMBI HIGH SCHOOL**  
**PUBLIC SECONDARY SCHOOL**  
**Annual Report and Financial Statements**  
**For the year ended 30<sup>th</sup> June 2021**

**TABLE OF CONTENTS**

| <i>S/NO.</i> | <i>NAME</i>  | <i>PAGE</i> |
|--------------|--|-------------|
| 1.           | <i>KEY SCHOOL INFORMATION AND MANAGEMENT</i>   | <i>02</i>   |
| 2.           | <i>SUMMARY REPORT OF PERFORMANCE OF THE SCHOOL</i>   | <i>06</i>   |
| 3.           | <i>STATEMENT OF SCHOOL MANAGEMENT RESPONSIBILITY</i>   | <i>08</i>   |
| 4.           | <i>REPORT OF THE INDEPENDENT AUDITORS ON THE ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDING 30<sup>TH</sup> JUNE 2021</i> | <i>08</i>   |
| 5.           | <i>STATEMENT OF RECEIPTS AND PAYMENTS PERIOD TO 30<sup>TH</sup> JUNE 2021</i>  | <i>09</i>   |
| 6.           | <i>STATEMENT OF FINANCIAL ASSETS AND FINANCIAL LIABILITIES AS AT 30<sup>TH</sup> JUNE 2021</i>                             | <i>10</i>   |
| 7.           | <i>STATEMENT OF CASH FLOWS FOR THE PERIOD ENDED 30<sup>TH</sup> JUNE 2021</i>  | <i>11</i>   |
| 8.           | <i>STATEMENT OF BUDGETED VERSUS ACTUAL AMOUNT FOR THE YEAR ENDED 30<sup>TH</sup> JUNE 2021</i>                             | <i>12</i>   |
| 10.          | <i>SIGNIFICANT ACCOUNTING POLICIES</i>   | <i>13</i>   |
| 11.          | <i>NOTES TO THE FINANCIAL STATEMENTS</i>   | <i>14</i>   |

## I. KEY SCHOOL INFORMATION AND MANAGEMENT

*[Customise the details in this section to suit your School]*

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

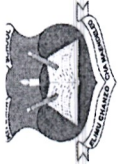
The school was registered in 17<sup>th</sup> JUNE 1975 under registration number 2497GP17/6/75 and is currently categorized as a *Sub County* public school established, owned or operated by the Government.

The school is a day/boarding school and had 292 number of students as at 30<sup>th</sup> June 2021. It has 2 streams and 15 teachers of which 5 teachers are employed by the School Board of Management.

### (a) 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    | Joshua Muia          | Chairman              | 18.6.2019           |
| 2    | Kennedy Ogola        | Secretary - Principal | 18.6.2019           |
| 3    | Asmand Mlati         | Member                | 18.6.2019           |
| 4    | Philmone Mwakilenge  | Member                | 18.6.2019           |
| 5    | Eunice Mwadime       | Member                | 18.6.2019           |
| 6    | Wakesho Mwakisakenyi | Member                | 18.6.2019           |
| 7    | Donald Bongoli       | Member                | 18.6.2019           |
| 8    | Branstone Minjawasi  | Member – Rep CEB      | 18.6.2019           |
| 9    | Dennis Mwangi        | Member Rep Teachers   | 18.6.2019           |
| 10   | Francisca Mrombo     | 3 Members - Sponsor   | 18.6.2019           |
| 11   | Loice Nyambu         | Member - Community    | 18.6.2019           |
| 12   | Isack Mwadime        | MemberSpecial Needs   | 18.6.2019           |
| 13   | President            | Rep Students          | 18.6.2019           |
| 14   | Solomon Mwadime      | Co-opted Member       | 18.6.2019           |
| 15   | Rose Maghanga        | Co-opted Member       | 18.6.2019           |
| 16   | Robinson Mkala       | Co-opted Member       | 18.6.2019           |



**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 paragraph 21 and 23 of the Basic Education Act, 2013.

**(b) 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:  
(SEE ATTACHED LIST OF COMMITTEES)*

| Ref: | Name of Committee          | Names of Members  | Designation   | Number of meetings attended during the year |
|------|----------------------------|---|---|---|
| 1.   | <b>Executive Committee</b> | Joshua Muiwa<br>Kennedy .O. Alimi<br>Robinson Mkala<br>Bongoli Mkala<br>Philimon Mwakilenge | Chairperson<br>BOM Secretary<br>P.A chairperson<br>Vice chairperson<br>Member | One   |
| 2.   | <b>Audit Committee</b>     | Louis Nyambu<br>Isaac Mwadime<br>Branstone Mjawasi  | Chairperson<br>Secretary<br>Member  | One   |
| 3.   | <b>Academic Committee</b>  | Eunice Mwadime<br>Dennis Mwangi<br>Branstone Mjawasi  | Chairperson<br>Secretary<br>Member  | One   |



|    |   |   |                                    |       |
|----|---|---|------------------------------------|-------|
| 4. | Development Committee                               | Solomon Kilambo<br>Rose Maghanga<br>Asmand Mlati              | Chairperson<br>Secretary<br>Member | Three |
| 5. | Discipline and Welfare Committee                    | Bongoli Donald<br>Deputy Principal<br>Francisca Mrombo        | Chairperson<br>Secretary<br>Member | Two   |
| 6. | Finance, procurement and general purposes Committee | Philimon Mwakilenge<br>Wakesho Mwakisakenyi<br>Robinson Mkala | Chairperson<br>Secretary<br>Member | One   |
| 7. | Adhoc Committee (If any)                            | None  | N/A                                | N/A   |

**(c) School Operation Management**

For the financial year ended 30<sup>th</sup> June 2021 the School day-to-day management was under the following persons:

| Ref: | Designation      | Name                | TSC Number/ID No |
|------|------------------|---------------------|------------------|
| 1    | Principal        | Kennedy Ogola Alimi | 407155           |
| 2    | Deputy Principal | Henry Kyengo        | 428795           |
| 3    | School Bursar    | Charity Mwasaru     | 8522895          |



**KEY SCHOOL INFORMATION AND MANAGEMENT (Continued)**

**(d) Schools contacts**

Post Office 1205-80304, Wundanyi  
Telephone: 0740917203/0736981349  
E-mail: kitumbihighschool@gmail.com  
Website: N/A

**(e) School Bankers**

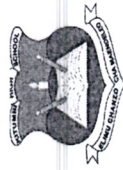
The school operated SIX number of bank accounts in the following banks:

1. Name of Bank: KENYA COMMERCIAL BANK  
Branch: WUNDANYI  
Account Number: **1103807145**
2. Name of Bank: KENYA COMMERCIAL BANK  
Branch: WUNDANYI  
Account Number: **1103808753**
3. Name of Bank: KENYA COMMERCIAL BANK  
Branch: WUNDANYI  
Account Number: **1103800647**
4. Name of Bank: KENYA COMMERCIAL BANK  
Branch: WUNDANYI  
Account Number: **1102762539**
5. Name of Bank: KENYA COMMERCIAL BANK  
Branch: WUNDANYI  
Account Number: **12548823034**
6. Name of Bank: KENYA COMMERCIAL BANK  
Branch: WUNDANYI  
Account Number: **1254822615**

MPESA Pay Bill No. **522123** attached to Account No: 1103800647 bank account

**(f) Office of the Auditor General**

Anniversary Towers, University Way  
P.O. Box 30084  
GPO 00100 Nairobi,  
Kenya



## **11. SUMMARY REPORT OF PERFORMANCE OF THE SCHOOL**

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

**a) Financial performance:**

*Under this section, the following information should be given:*

- *Surplus/ deficit for the year and a comparison of the same for the last three years*
  - *Capitation grants from the Ministry of Education for the last three years*
  - *Ratio of capitation grant per student over the last three years*
  - *A three-year overview of growth of other income(s) earned by the school.*
  - *A three-year overview of growth in expenditure of the school*
  - *Movement of debtors and creditors of the school over the last three years*
  - *Movement of cash and bank balances over the last three years*
- Graphical presentation, ratios, tables, and pie charts should be used to show/ indicate trends.*

**b) Teacher Student ratio:**

*Include the teacher to student ratio, number of teachers recruited and posted to the school within the year, number of teachers that were transferred/ retired during the period as well as number of teachers employed by TSC, and number employed by BOM. One may also include how many teachers the school has for each subject in order to indicate shortage/ allocation of resources.*

**c) Mean score in the 2018 KCSE to 2020.**

|      |      |
|------|------|
| 2018 | 2.55 |
| 2019 | 2.5  |
| 2020 | 3.18 |



**MTUMBI HIGH SCHOOL**  
**PUBLIC SECONDARY SCHOOL**  
**Annual Report and Financial Statements**  
**For the year ended 30<sup>th</sup> June 2021**

Give performance of the school for each over the last three years. Include the number of students that have since transitioned to institutions of higher learning. Include the mean score and comment on improvement or otherwise as compared to the school's set score.

**d) Number of Candidates in the 2021 KCSE:**

| 2018 | 2019 | 2020 |
|------|------|------|
| 49   | 45   | 54   |

**a) Capacity of the school:**

Indicate the number of students in the school vis a vie the facilities like the dormitories, the dining hall, the laboratories, toilets and other amenities. This information will provide useful details for the Ministry of Education.

|       |     |         |     |           |   |             |   |
|-------|-----|---------|-----|-----------|---|-------------|---|
| Girls | 145 | Toilets | 6   | dormitory | 1 | dining hall | 1 |
| Lab   | 1   | Boys    | 149 | toilet    | 4 | dormitory   | 1 |
|       |     |         |     |           |   | dining hall | 1 |

Lab 1

**b) Development projects carried out by the school:**

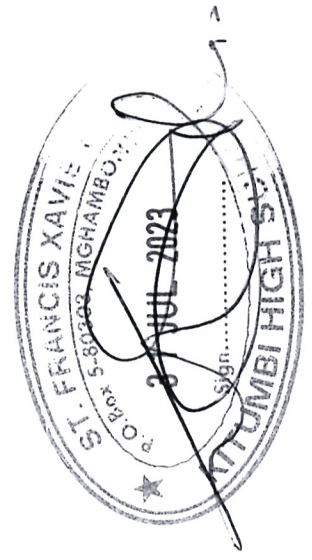
Development projects carried out in the year and ongoing projects including a disclosure of project fund sources in a tabular format

Four door pit latrine-NG-CDF Wundanyi

Laboratory Renovation

Sign

School Principal





**KITUMBI HIGH SCHOOL**  
**PUBLIC SECONDARY SCHOOL**  
**Annual Report and Financial Statements**  
**For the year ended 30<sup>th</sup> June 2021**

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

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

**Name:** Joshua Muiwa  
**Designation:** Chairman, School Board of Management

**Sign:**  
**Date:**

**Name:** Kennedy Ogola

**Designation:** School Principal & Secretary to Board of Management

**Sign:**  
**Date:**

**PRINCIPAL**  
**KITUMBI HIGH SCHOOL**  
P.O. Box 205-80304, WUNDANYI  
Date: 30/6/21 Sign: [Signature]

**Name:** Charity Tole

**Designation:** Bursar/ Finance Officer

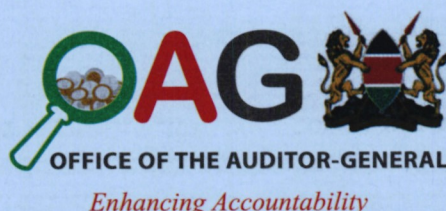
**Sign:**  
**Date:**

**ACCOUNT/CLERK**  
**KITUMBI HIGH SCHOOL**  
P.O Box 1205-80304, WUNDANYI

Date: 30/6/21 Sign: [Signature]

# 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 KITUMBI HIGH SCHOOL FOR THE YEAR ENDED 30 JUNE, 2021 – TAITA/TAVETA COUNTY**

---

### PREAMBLE

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

- A. Report on the Financial Statements that considers whether the financial statements are fairly presented in accordance with the applicable financial reporting framework, accounting standards and the relevant laws and regulations that have a direct effect on the financial statements.
- B. Report on Lawfulness and Effectiveness in Use of Public Resources which considers compliance with applicable laws, regulations, policies, gazette notices, circulars, guidelines and manuals and whether public resources are applied in a prudent, efficient, economic, transparent and accountable manner to ensure Government achieves value for money and that such funds are applied for the intended purpose.
- C. Report on Effectiveness of Internal Controls, Risk Management and Governance which considers how the entity has 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 of the Auditor-General on Kitumbi High School for the year ended 30 June, 2021 – Taita/Taveta County*

## REPORT ON THE FINANCIAL STATEMENTS

### Qualified Opinion

I have audited the accompanying financial statements of Kitumbi High School – Taita/Taveta County set out on pages 9 to 29 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 budgeted versus actual amounts for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of the Kitumbi High School – Taita/Taveta 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. Inaccuracies in the Statement of Receipts and Payments

The statement of receipts and payments reflects amounts which were not in agreement with those reflected in the supporting Schedules and cashbooks resulting to an unexplained variances as shown below:

| Component                                 | Amount in Statement of Receipts and Payments (Kshs.) | Amount in Supporting Schedules and Cash Book (Kshs.) | Variance (Kshs.) |
|---|--|--|------------------|
| School Fund Income Parents' Contributions | 2,402,611  | 2,573,734  | (171,123)        |
| School Fund Income-Other Receipts         | 19,200   | 2,997,484  | (2,978,284)      |
| Boarding and School Fund Payments         | 2,264,511  | 2,069,105  | 195,406          |

In the circumstances, the accuracy and completeness of the above balances could not be confirmed.

## **2. Inaccuracies in Cash and Cash Equivalents**

The statement of financial assets and liabilities reflects cash and cash equivalents balance of Kshs.698,015 and as disclosed in Note 8 and 9 to the financial statements. However, the operations account reflected a balance of Kshs.395,654 which differed with the cash book balance of Kshs.471,178 resulting to an unexplained variance of Kshs.75,523; The main account bank statement reflected a balance of Kshs.204,987 which differed with the cash book and bank reconciliation statements balance of Kshs.137,715 resulting to an unexplained variance of Kshs.67,272;

Further, the infrastructure account reflected a balance of Kshs.3,160 while the bank statement reflected Kshs.395,654. However, this balance was not supported by a bank reconciliation statement.

In addition, the opening cash and cash equivalents balance of Kshs.(439,626) in the statement of cashflow was not supported and the cash at hand balance of Kshs.25,641 was also not supported by a signed board of survey report.

In the circumstances, the accuracy and completeness of the cash and cash equivalents balance of Kshs.698,015 could not be confirmed.

## **3. Unsupported and Long Outstanding Accounts Receivables**

The statement of financial assets and liabilities reflect accounts receivables balance of Kshs.3,909,749, as disclosed in Note 11 to the financial statements. However, the Management did not provide supporting documents for accounts receivables totaling to Kshs.3,091,487.

Further, included in the accounts receivables balance was fees arrears balance of Kshs.2,933,540 which have been outstanding for more than two (2) years. The management did not provide its debt collection policy and no evidence was provided to confirm the recovery efforts of the outstanding fees.

In the circumstances, the accuracy, completeness and recoverability of the accounts receivable balance of Kshs.3,909,749 could not be confirmed.

## **4. Inaccuracies in Accounts Payables**

The statement of financial assets and liabilities reflects accounts payable balance of Kshs.2,120,642, which as disclosed in Note 12 to the financial statements includes trade creditors for the current year's balance of Kshs.1,393,681 and previous year's balance

of Kshs.660,076. However, the ledger and the supporting documents provided for audit reflected previous years' balance of Kshs.429,090 resulting to an unexplained variance of Kshs.230,986.

Further, the current years balance of Kshs.1,393,681 includes unpaid gratuity of Kshs.300,000 that has been outstanding for more than one year. However, the supporting schedule reflected a balance of Kshs.400,000 resulting to an unexplained variance of Kshs.100,000.

In the circumstances, the accuracy and completeness of accounts payables balance of Kshs.1,687,449 could not be confirmed.

## **5. Inaccuracies in Fund Balances Brought Forward**

The statement of financial assets and liabilities reflects fund balance of Kshs.2,228,733. However, the respective note 13 to the financial statements reflects a balance of Kshs.2,487,121 resulting to an unexplained variance of Kshs.258,388.

In the circumstances, the accuracy and completeness of the fund balance brought forward of Kshs.2,228,733 could not be confirmed.

## **6. Lack of Fixed Assets Register and Ownership Documents**

The Management did not attach to the financial statements a summary of the fixed assets register. In addition, the school is built on a piece of land measuring eleven (11) acres and the Management did not have a title deed.

In the circumstances, the accuracy, completeness and ownership of the school's assets could not be confirmed.

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

## **Key Audit Matters**

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

## 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 matter described in the Basis for Conclusion on Lawfulness and Effectiveness in Use of Public Resources section of my report, I confirm that, nothing 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**

#### **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 no 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 did not comply with the guidelines issued by the Public Sector Accounting Standards Board.

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 else has come to my attention to cause me to believe that internal controls, risk management and overall governance were not effective.

### **Basis for Conclusion**

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 these financial statements in accordance with International Public Sector Accounting Standards (Cash Basis) and for maintaining effective internal controls as Management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error and for its assessment of the effectiveness of internal controls, risk management and 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 intentions 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 Management monitors compliance with relevant legislative and regulatory requirements, ensuring that effective processes and systems are in place to address key roles and responsibilities in relation to governance and risk management, and ensuring the adequacy and effectiveness of the control environment.

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

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

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

Further, in planning and performing the audit of the financial statements and audit of compliance, I consider internal controls in order to give an assurance on the effectiveness of internal controls, risk management and 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 controls 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 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 the 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 to communicate with them all relationships and other matters that may reasonably be thought to bear on my independence, and where applicable, related safeguards.

  
CPA Nancy Gathungu, CBS  
AUDITOR-GENERAL

Nairobi

11 October, 2023



**KITUMBI HIGH SCHOOL**  
**PUBLIC SECONDARY SCHOOL**  
**Annual Report and Financial Statements**  
**For the year ended 30<sup>th</sup> June 2021**

**I. STATEMENT OF RECEIPTS AND PAYMENTS**

| DESCRIPTION OF VOTE HEAD                        | Note | 2021                | 2020 |
|---|------|---------------------|------|
|   |      |                     | Kshs |
| <b>RECEIPTS</b>                                 |      |                     |      |
| Capitation grants for tuition                   | 1    | 362,788.50          | -    |
| Capitation grants for operations/Infrastructure | 2    | 3,612,695.45        | -    |
| School Fund Income- Parents' Contributions      | 3    | 2,577,413.50        | -    |
| School Fund Income- Other receipts              | 4    | 19,200.00           | -    |
| Proceeds from borrowings                        |      | 0.00                | -    |
| <b>TOTAL RECEIPTS</b>                           |      | <b>6,572,097.45</b> | -    |
| <b>PAYMENTS</b>                                 |      |                     |      |
| Payments for Tuition                            | 5    | 175,520.00          | -    |
| Payments for operations/Infrastructure          | 6    | 3,698,874.00        | -    |
| Boarding and school fund payments               | 7    | 2,264,511.00        | -    |
| <b>TOTAL PAYMENTS</b>                           |      | <b>6,138,905.00</b> | -    |
| <b>SURPLUS/DEFICIT</b>                          |      | <b>433,192.45</b>   | -    |

The financial statements were approved on.....2021 and signed by:

Sign  
 Name  
 Chair Bom  
 Date

Sign  
 Name  
 School principal  
 ( secretary to Bom)  
 Date

**PRINCIPAL**  
 KITUMBI HIGH SCHOOL  
 P.O. Box 1295-80304 WUNDANYI

Sign: .....  
 Name: **ACCOUNT/CLERK**  
 Finance officer  
 Kitumbi High School  
 Wundanyi  
 Date: .....



**KITUMBI HIGH SCHOOL**  
**PUBLIC SECONDARY SCHOOL**  
**Annual Report and Financial Statements**  
**For the year ended 30<sup>th</sup> June 2021**

**II. STATEMENT OF FINANCIAL ASSETS AND LIABILITIES**

|   | Note | 2020-2021<br>Kshs   | 2019-2020<br>Kshs |
|---|------|---------------------|-------------------|
| <b>FINANCIAL ASSETS</b>                     |      |                     |                   |
| <b>Cash and Cash Equivalents</b>            |      |                     |                   |
| Bank Balances                               | 8    | 672,374.00          |                   |
| Cash Balances                               | 9    | 25,641.00           |                   |
| Short term Investment                       | 10   | 0.00                |                   |
| <b>Total Cash and Cash Equivalents</b>      |      | <b>698,015.00</b>   |                   |
| Accounts Receivable                         | 11   | 3,909,748.65        |                   |
| <b>TOTAL FINANCIAL ASSET</b>                |      | <b>4,607,763.65</b> |                   |
| <b>FINANCIAL LIABILITIES</b>                |      |                     |                   |
| Accounts Payable                            | 12   | 1,687,449.55        |                   |
| <b>NET FINANCIAL ASSETS</b>                 |      | <b>2,920,314.10</b> |                   |
| <b>REPRESENTED BY</b>                       |      |                     |                   |
| Fund balance b/fwd 1 <sup>st</sup> Jan 2020 | 13   | 2,487,121.65        |                   |
| Surplus/Deficit for the year                |      | <b>433,192.45</b>   |                   |
| <b>NET FINANCIAL POSITION</b>               |      | <b>2,920,314.10</b> |                   |

The financial statements were approved on.....**2021** and signed by/L  
 Sign **KITUMBI HIGH SCHOOL**  
 Name **P.O. Box 1205-80304 WUNDANYI**  
 Date **1.1.2021**  
 School principal  
 ( secretary to Bom)  
 Date

CITIZEN TV  
**ACCOUNT/CLERK**  
**KITUMBI HIGH SCHOOL**  
**P.O Box 1205-80304, WUNDANYI**  
 Finance officer  
 Date:..... Sign:.....  
 Bursar  
 Date



**MII/UMBI HIGH SCHOOL**  
**PUBLIC SECONDARY SCHOOL**  
**Annual Report and Financial Statements**  
**For the year ended 30<sup>th</sup> June 2021**

**STATEMENT OF CASH FLOW**

|   | 2021                | 2020 |
|---|---------------------|------|
|   | Kshs                | Kshs |
| <b>Receipts from operating activities</b>                         |                     |      |
| Capitation grants for tuition                                     | 362,788.50          |      |
| Capitation grants for operations                                  | 3,612,695.00        |      |
| School fund income- Parents contributions/ fees                   | 2,402,610.50        |      |
| School fund income- other receipts                                | 19,200.00           |      |
| <b>Total receipts</b>   | <b>6,397,294.00</b> |      |
| <b>Payments</b>   |                     |      |
| Payments for Tuition  | 175,520.00          |      |
| Payments for operations   | 3,698,874.00        |      |
| Boarding and school fund payments                                 | 2,264,511.00        |      |
|   | <b>6,138,905.00</b> |      |
|   | <b>258,389.00</b>   |      |
| <b>Net cash flow from operating activities</b>                    |                     |      |
| <b>CASH FLOW FROM INVESTING ACTIVITIES</b>                        |                     |      |
| Proceeds from Sale of Assets                                      | -                   | -    |
| Acquisition of Assets-Abolution block/classrooms                  | -                   | -    |
| Proceeds from investments   | -                   | -    |
| <b>Net cash flows from Investing Activities</b>                   | -                   | -    |
| <b>NET CASHFLOW FROM FINANCING ACTIVITIES</b>                     |                     |      |
| Proceeds from borrowings/ loans                                   | -                   | -    |
| Repayment of principal borrowings                                 | -                   | -    |
| <b>Net cash flows from Financing Activities</b>                   | -                   | -    |
| <b>NET INCREASE IN CASH AND CASH EQUIVALENT</b>                   |                     |      |
| <b>Cash and cash equivalent at BEGINNING of the year-1-1-2020</b> | <b>(439,626.00)</b> |      |
| <b>Cash and cash equivalent at END of the year-30-6-2021</b>      | <b>698,015.00</b>   |      |



**KIIUMBI HIGH SCHOOL**  
**PUBLIC SECONDARY SCHOOL**  
**Annual Report and Financial Statements**  
**For the year ended 30<sup>th</sup> June 2021**

| Receipt/Expense Item                                     | Original Budget | Adjustments | Final Budget | Actual on Comparable Basis | Budget Utilisation Difference | % of Utilisation |
|--|-----------------|-------------|--------------|----------------------------|-------------------------------|------------------|
|  | a               | b           | c=a+b        | d                          | e=c-d                         | f=d/c %          |
| <b>RECEIPTS</b>  |                 |             |              |                            |                               |                  |
| <b>(1) CAPITATION GRANT ON TUITION</b>                   |                 |             |              |                            |                               |                  |
| Textbooks and Learning materials                         | 1,160,320.00    | 0           | 1,160,320.00 | 362,788.50                 | 797,531.50                    | 0.31             |
| Teachers guides  | 0               | 0           |              | -                          | -                             |                  |
| Reference/Library  | 0               | 0           |              | -                          | -                             |                  |
| <b>(2) CAPITATION GRANT ON OPERATIONS/INFRASTRUCTURE</b> |                 |             |              |                            |                               |                  |
| Personnel emoluments/Other                               | 2,632,000.00    |             | 2,632,000.00 | 2,654,695.45               | (22,695.45)                   | (0.01)           |
| Repairs and maintenance/Infrastructure                   | 1,400,000.00    |             | 1,400,000.00 | 958,000.00                 | 442,000.00                    | 0.68             |
| <b>(3) FEES CHARGED ON PARENTS</b>                       |                 |             |              |                            |                               |                  |
| Lunch  | 6,972,800.00    | 0           | 6,972,800.00 | 2,577,413.50               | 4,395,386.50                  | 0.36             |
| Fee on Boarding Equipment and Stores                     |                 |             |              |                            |                               |                  |
| <b>OTHER INCOMES</b>                                     |                 |             |              |                            |                               |                  |
| Rent Income  | 20,000.00       | 0           | 20,000.00    | 19,200.00                  | 800.00                        | 0.96             |
| Bursary  |                 |             |              |                            |                               |                  |
| Income from Bus Hire                                     |                 |             |              |                            |                               |                  |
| sales bore hole water                                    |                 |             |              |                            |                               |                  |



|   |                      |          |                      |                     |                     |             |
|---|----------------------|----------|----------------------|---------------------|---------------------|-------------|
| <b>TOTAL INCOME</b>                           | 12,185,120.00        | 0        | 12,185,120.00        | 6,143,117.50        | 6,572,097.45        | 0.50        |
| <b>(1) EXPENDITURE FOR TUITION</b>            |                      |          |                      |                     |                     |             |
| Textbooks and reference materials             | 1,160,320.00         | 0        | 1,160,320.00         | 175,520.00          | 984,800.00          | 0.15        |
| <b>PAYMENTS FOR OPERATIONS/INFRASTRUCTURE</b> |                      |          |                      |                     |                     |             |
| Other Voteheads(LTT,ADM/infrastructure        | 4,032,000.00         | 0        | 4,032,000.00         | 3,698,874.00        | 333,126.00          | 0.92        |
| <b>BOARDING AND SCHOOL FUND PAYMENTS</b>      |                      |          |                      |                     |                     |             |
| Fee on Boarding Equipment and Stores          | 6,972,800.00         |          | 6,972,800.00         | 2,264,511.00        | 4,708,289.00        | 0.32        |
| Acquisition of Assets                         |                      |          |                      |                     |                     |             |
| <b>TOTAL</b>                                  | <b>12,165,120.00</b> | <b>-</b> | <b>12,165,120.00</b> | <b>6,138,905.00</b> | <b>6,026,215.00</b> | <b>0.50</b> |



**KILIUMBI HIGH SCHOOL**  
**PUBLIC SECONDARY SCHOOL**  
**Annual Report and Financial Statements**  
**For the year ended 30<sup>th</sup> June 2021**

| <b>I. NOTES TO THE FINANCIAL STATEMENTS</b> |                                     |  |                   |             |
|---|-------------------------------------|--|-------------------|-------------|
| <b>1</b>                                    | <b>CAPITATION GRANT FOR TUITION</b> |  | <b>2021</b>       | <b>2020</b> |
|   |                                     |  | <b>Kshs</b>       | <b>Kshs</b> |
|   | Textbooks and reference materials   |  | 362,788.50        |             |
|   | Exercise books                      |  |                   |             |
|   | Teaching / learning materials       |  |                   |             |
|   | <b>Total</b>                        |  | <b>362,788.50</b> | <b>-</b>    |

| <b>CAPITATION GRANT FOR OPERATIONS &amp; INFRASTRUCTURE</b> |  |  |              |             |
|---|--|--|--------------|-------------|
| <b>2</b>  |  |  | <b>2021</b>  | <b>2020</b> |
|   |  |  | <b>Kshs</b>  | <b>Kshs</b> |
|   | Personnel emoluments/Other             |  | 2,654,695.45 |             |
|   | Repairs and maintenance/Infrastructure |  | 958,000.00   |             |
|   | Electricity and water                  |  |              |             |
|   | Medical                                |  |              |             |
|   | Nts Sacco                              |  |              |             |
|   | Activity                               |  |              |             |



|   |   |  |  |              |           |
|---|---|--|--|--------------|-----------|
|   | Other Voteheads   |  |  |              |           |
|   | <b>Total</b>  |  |  | 3,612,695.45 | -         |
| 3 | <b>PARENTS CONTRIBUTION/FEEES - SCHOOL FUND ACCOUNT</b> |  |  |              |           |
|   |   |  |  | 2021         | 2020      |
|   |   |  |  | Kshs         | Kshs      |
|   | Fees on Boarding Equipment and Stores                   |  |  | 2,577,413.50 |           |
|   | Other Voteheads   |  |  | -            |           |
|   | <b>Total</b>  |  |  | 2,577,413.50 | -         |
| 4 | <b>OTHER RECEIPTS – SCHOOL FUND ACCOUNT</b>             |  |  |              |           |
|   |   |  |  | 2021         | 2020      |
|   |   |  |  | Kshs         | Kshs      |
|   | Rent  |  |  | 19,200.00    |           |
|   | Bursary   |  |  |              |           |
|   | Students Identity card                                  |  |  |              |           |
|   | <b>Total</b>  |  |  | 19,200.00    | -         |
| 5 | <b>PAYMENTS FOR TUITION</b>                             |  |  |              |           |
|   |   |  |  | 2020-2021    | 2019-2020 |



**KIUMBI HIGH SCHOOL**  
**PUBLIC SECONDARY SCHOOL**  
**Annual Report and Financial Statements**  
**For the year ended 30<sup>th</sup> June 2021**

|          |  | Kshs                | Kshs             |
|----------|--|---------------------|------------------|
|          | Textbooks and reference materials              | 175,520.00          | -                |
|          | Exercise books                                 | -                   | -                |
|          | Bank Charges                                   |                     |                  |
|          | <b>Total</b>                                   | <b>175,520.00</b>   | <b>-</b>         |
| <b>6</b> | <b>PAYMENTS FOR OPERATIONS/ INFRASTRUCTURE</b> |                     |                  |
|          |  | <b>2020-2021</b>    | <b>2019-2020</b> |
|          |  | <b>Kshs</b>         | <b>Kshs</b>      |
|          | Other Voteheads(L,TT,ADM)                      | 3,698,874.00        |                  |
|          | Activity Expenses                              |                     |                  |
|          | Nhif   |                     |                  |
|          | Nssf   |                     |                  |
|          | Bank Charges                                   |                     |                  |
|          | <b>TOTAL</b>                                   | <b>3,698,874.00</b> | <b>-</b>         |
| <b>7</b> | <b>BOARDING AND SCHOOL FUND PAYMENTS</b>       |                     |                  |
|          |  | <b>2020-2021</b>    | <b>2019-2020</b> |
|          |  | <b>Kshs</b>         | <b>Kshs</b>      |



**KIIUMBI HIGH SCHOOL**  
**PUBLIC SECONDARY SCHOOL**  
**Annual Report and Financial Statements**  
**For the year ended 30<sup>th</sup> June 2021**

|          |   |                     |                     |          |
|----------|---|---------------------|---------------------|----------|
|          | Lunch Programme   |                     | 2,264,511.00        | -        |
|          | Insurance Cost (Life Property)  |                     | -                   |          |
|          | Other Voteheads   |                     | -                   |          |
|          | <b>TOTAL</b>  |                     | <b>2,264,511.00</b> | <b>-</b> |
|          | <p><i>Expenses on income generating activities** should include all costs relating to the school earnings on other receipts as recorded in note 4. These costs should include farm maintenance, posho mill maintenance, ground maintenance and costs incurred during hire of school bus among others.</i></p> |                     |                     |          |
| <b>8</b> | <b>BANK ACCOUNTS</b>  |                     |                     |          |
|          | Name of Bank, Account No. & currency  | Bank Account Number | 2021                | 2020     |



|           |                               |            | Kshs              | Kshs        |
|-----------|-------------------------------|------------|-------------------|-------------|
| <b>1</b>  | Tuition Account               | 1103807145 | 11,717.00         |             |
| <b>2</b>  | Operations Account            | 1103808753 | 395,654.75        |             |
| <b>3</b>  | School Fund Account/Boarding  | 1103800647 | 204,987.15        |             |
| <b>4</b>  | Savings Account-P.T.A         | 1102762539 | 9,765.60          |             |
| <b>5</b>  | Infrastructure Account        | 1254823034 | 3,160.00          |             |
| <b>6</b>  | C.D.F ACCOUNT                 | 1254822615 | 47,089.50         |             |
|           | <b>Total</b>                  |            | <b>365,540.15</b> | -           |
| <b>9</b>  | <b>CASH IN HAND</b>           |            |                   |             |
|           | <b>Description</b>            |            | <b>2021</b>       | <b>2020</b> |
|           |                               |            | <b>Kshs</b>       | <b>Kshs</b> |
|           | Tuition Account               |            | 0.00              | -           |
|           | Operation                     |            | 50.00             |             |
|           | School Fund Account           |            | 25,591.00         |             |
|           | <b>Total</b>                  |            | <b>25,641.00</b>  |             |
| <b>10</b> | <b>SHORT TERM INVESTMENTS</b> |            |                   |             |
|           | <b>Description</b>            |            | <b>2021</b>       | <b>2020</b> |
|           |                               |            | <b>Kshs</b>       | <b>Kshs</b> |
|           | Cooperative shares            |            | -                 | -           |



**KILUUMBI HIGH SCHOOL**  
**PUBLIC SECONDARY SCHOOL**  
**Annual Report and Financial Statements**  
**For the year ended 30<sup>th</sup> June 2021**

|                |  |  |  |  |  |
|----------------|--|--|--|--|--|
| Treasury Bills |  |  |  |  |  |
| <b>Total</b>   |  |  |  |  |  |

**II ACCOUNTS RECEIVABLE**

| Description                | 2021                | 2020     |
|----------------------------|---------------------|----------|
|                            | Kshs                | Kshs     |
| Fees arrears               | 3,878,248.65        |          |
| Other non-fees receivables |                     |          |
| Salary advances            | 24,500.00           |          |
| Rent                       | 7,000.00            |          |
| <b>Total</b>               | <b>3,909,748.65</b> | <b>-</b> |

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

| Description | 2021 | 2020 |
|-------------|------|------|
|             | Kshs | Kshs |
|             |      |      |



**KITUMBI HIGH SCHOOL**  
**PUBLIC SECONDARY SCHOOL**  
**Annual Report and Financial Statements**  
**For the year ended 30<sup>th</sup> June 2021**

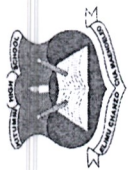
|  |   |  |                     |  |
|--|---|--|---------------------|--|
|  | Fees arrears for current year                   |  | 816,262.00          |  |
|  | Fees arrears for the previous year              |  | 96,946.50           |  |
|  | Fees arrears for prior periods (over two years) |  | 2,933,540.15        |  |
|  | <b>Total</b>                                    |  | <b>3,846,786.65</b> |  |

**12 ACCOUNTS PAYABLE**

| Description                                       | 2021                | 2020     |
|---|---------------------|----------|
|   | Kshs                | Kshs     |
| Trade creditors (See ageing below and appendix 1) | 1,620,564.55        |          |
| Prepaid fees                                      | 66,885.00           |          |
| Cautious money                                    |                     |          |
| <b>Total</b>                                      | <b>1,687,449.55</b> | <b>-</b> |

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

| Description | 2021 | 2020 |
|-------------|------|------|
|             | Kshs | Kshs |
|             |      |      |



**KITUMBI HIGH SCHOOL**  
**PUBLIC SECONDARY SCHOOL**  
**Annual Report and Financial Statements**  
**For the year ended 30<sup>th</sup> June 2021**

|  |  |  |                     |  |
|--|--|--|---------------------|--|
|  | Trade creditors for current year                   |  | 1,393,681.00        |  |
|  | Trade creditors for the previous year              |  | -                   |  |
|  | Trade creditors for prior periods (over two years) |  | 226,883.55          |  |
|  | <b>Total</b>                                       |  | <b>1,620,564.55</b> |  |

**FUND BALANCE BROUGHT FORWARD**

|  | Description            |    | 2021                | 2020 |
|--|------------------------|----|---------------------|------|
|  |                        |    | Kshs                | Kshs |
|  | Bank balances          | 8  | 672,374.00          | -    |
|  | Cash balances          | 9  | 25,641.00           | -    |
|  | Short Term Investments | 10 | -                   | -    |
|  | Receivables            | 11 | 3,909,748.65        |      |
|  | Payables               | 12 | 1,687,449.55        |      |
|  | <b>Total</b>           |    | <b>2,920,314.10</b> |      |

**Other important disclosure notes**  
**Non-current Liabilities Summary**

|    | Description | 2020-2021 | 2019-2020 |
|----|-------------|-----------|-----------|
|    |             | Kshs      | Kshs      |
| 14 |             |           |           |



**KITUMBI HIGH SCHOOL**  
**PUBLIC SECONDARY SCHOOL**  
**Annual Report and Financial Statements**  
**For the year ended 30<sup>th</sup> June 2021**

|  |                              |  |  |  |  |
|--|------------------------------|--|--|--|--|
|  | Bank loan(s)                 |  |  |  |  |
|  | Gratuity and leave provision |  |  |  |  |
|  | <b>Total</b>                 |  |  |  |  |

**15 Biological assets**

| Description              | Numbers | 2020-2021 | 2019-2020 |
|--------------------------|---------|-----------|-----------|
|                          |         | Kshs      | Kshs      |
| Coffee or tea plantation |         | -         | -         |
| Poultry                  |         | -         | -         |
| <b>Total</b>             |         |           |           |

**Borrowings**

| Description                        | 2021 | 2020 |
|------------------------------------|------|------|
|                                    | KShs | KShs |
| a) Borrowings                      |      |      |
| Borrowing at beginning of the year | -    | -    |



**ALLUMBI HIGH SCHOOL**  
**PUBLIC SECONDARY SCHOOL**  
**Annual Report and Financial Statements**  
**For the year ended 30<sup>th</sup> June 2021**

|           |  |  |  |             |             |
|-----------|--|--|--|-------------|-------------|
|           | Borrowings during the year                 |  |  |             |             |
|           | Repayments of during the year              |  |  |             |             |
|           | <b>Balance at end of the year</b>          |  |  |             |             |
| <b>17</b> | <b>Stock/ Inventory</b>                    |  |  |             |             |
|           | <b>Description</b>                         |  |  | <b>2021</b> | <b>2020</b> |
|           | <b>Stock/Inventory</b>                     |  |  | <b>KShs</b> | <b>KShs</b> |
|           | Stock/ inventory at beginning of the year  |  |  |             |             |
|           | Stock/ inventory purchased during the year |  |  |             |             |
|           | Stock/ inventory issued during the year    |  |  |             |             |
|           | <b>Balance at end of the year</b>          |  |  |             |             |



**KILUMBI HIGH SCHOOL**  
**PUBLIC SECONDARY SCHOOL**  
 Annual Report and Financial Statements  
 For the year ended 30<sup>th</sup> June 2021

TUITION ACCOUNT TRIAL  
 BALANCE AS AT 30.06.2021

ADJU

STM AS AT

ENTS 30.06.2021

| VOTEHEAD                       | CAPITATION     | DEBIT             | CREDIT            | DEBIT      | CREDIT | VOTEHEAD                       | CAPITATION     | DEBIT | CREDIT |
|--------------------------------|----------------|-------------------|-------------------|------------|--------|--------------------------------|----------------|-------|--------|
|                                | GRANT<br>Kshs. | Kshs.             | Kshs.             | Kshs.      | Kshs.  |                                | GRANT<br>Kshs. | Kshs. | Kshs.  |
| Opening bank balance 01-7-2020 |                |                   | 11,928.50         |            |        | Opening bank balance 01-7-2020 |                |       |        |
| Tuition /Learning materials    |                | 175,520.00        |                   | 362,788.50 |        | Tuition /Learning materials    |                |       |        |
| Sundry Creditors               |                | 185,740.00        |                   |            |        | Sundry Creditors               |                |       |        |
| Bank charges                   |                | 1,740.00          |                   |            |        | Bank charges                   |                |       |        |
| Bank balance                   |                | 11,717.20         |                   |            |        | Bank balance-30-6-2021         |                |       |        |
| <b>TOTAL</b>                   |                | <b>374,717.00</b> | <b>374,717.20</b> |            |        |                                |                |       |        |



**KIIUMBI HIGH SCHOOL**  
**PUBLIC SECONDARY SCHOOL**  
**Annual Report and Financial Statements**  
**For the year ended 30<sup>th</sup> June 2021**

**OPERATIONS ACCOUNT TRIAL BALANCE AS AT**  
**30.06.2021**

ADJU  
 STM AS AT  
 ENTS 30.06.2021

| VOTEHEAD                 | CAP<br>ITA<br>TIO<br>N<br>GRA<br>NT<br>Kshs | DR<br>Kshs.  | CR<br>Kshs. | DEBI<br>T<br>Kshs. | CREDIT<br>Kshs. | VOTEHEAD               | CAPIT<br>ATIO<br>N<br>GRAN<br>T<br>Kshs. | DR<br>Kshs. | CR<br>Kshs. |
|--------------------------|---|--------------|-------------|--------------------|-----------------|------------------------|--|-------------|-------------|
| Cash                     |   |              |             |                    |                 | Cash                   |  |             |             |
| Bank Balance 01-7-2020   |   |              | 15,338.30   |                    |                 | Bank Balance 01-7-2020 |  |             | -           |
| EWC                      |   |              |             |                    |                 | EWC                    |  |             |             |
| LT T                     |   |              |             |                    |                 | LT T                   |  |             |             |
| MIF grant                |   |              | 958,000.00  |                    |                 | MIF grant              |  |             |             |
| Personal emolument/Other |   | 3,698,874.00 |             |                    |                 | Personal emolument     |  |             |             |
| Admin cost               |   |              |             |                    |                 | Admin cost             |  |             |             |
| Activity                 |   |              |             |                    |                 | Activity               |  |             |             |
| Medical and insurance    |   |              |             |                    |                 | Medical and insurance  |  |             |             |
| Nts Sacco                |   |              |             |                    |                 | Main fund account      |  |             |             |
| Main Fund Account        |   |              |             |                    |                 |                        |  |             |             |



**ALLUMBI HIGH SCHOOL**  
**PUBLIC SECONDARY SCHOOL**  
**Annual Report and Financial Statements**  
**For the year ended 30<sup>th</sup> June 2021**

|                        |          |                     |                     |             |             |             |          |             |             |             |          |             |             |
|------------------------|----------|---------------------|---------------------|-------------|-------------|-------------|----------|-------------|-------------|-------------|----------|-------------|-------------|
| Tuition                |          |                     |                     |             |             |             |          |             |             |             |          |             |             |
| Infrastructure account |          |                     |                     |             |             |             |          |             |             |             |          |             |             |
| Sundry creditors       |          |                     |                     |             |             |             |          |             |             |             |          |             |             |
| Bank charges           |          |                     |                     |             |             |             |          |             |             |             |          |             |             |
| Bank balance-30-6-2021 |          |                     | 471,177.75          |             |             |             |          |             |             |             |          |             |             |
| Cash balance-30-6-2021 |          |                     | 50.00               |             |             |             |          |             |             |             |          |             |             |
| <b>TOTALS</b>          | <b>0</b> | <b>4,170,101.75</b> | <b>4,170,101.75</b> | <b>0.00</b> | <b>0.00</b> | <b>0.00</b> | <b>0</b> | <b>0.00</b> | <b>0.00</b> | <b>0.00</b> | <b>0</b> | <b>0.00</b> | <b>0.00</b> |



**MIMUMBI HIGH SCHOOL**  
**PUBLIC SECONDARY SCHOOL**  
**Annual Report and Financial Statements**  
**For the year ended 30<sup>th</sup> June 2021**

**INFRASTRUCTURE PROJECTS ACCOUNT TRIAL  
 BALANCE**

AS AT 30.06.2021      ADJU STM AS AT 30.06.2021

| PROJECT                     | GRANTS<br>Kshs. | DR<br>Kshs. | CR<br>Kshs. | DEBIT<br>Kshs. | CREDIT<br>Kshs. | PROJECT                     | GRANTS<br>Kshs. | DR<br>Kshs. | CR<br>Kshs. |
|-----------------------------|-----------------|-------------|-------------|----------------|-----------------|-----------------------------|-----------------|-------------|-------------|
| Opening Bank bal.           | 0               | 0           | 0           | 0              | 0               | Opening Bank bal.           | 0               | 0           | 0           |
| Ablution blocks, 10 toilets | 0               | 0           | 0           | 0              | 0               | Ablution blocks, 10 toilets | 0               | 0           | 0           |
| Classrooms, 2 units         | 0               | 0           | 0           | 0              | 0               | Classrooms, 2 units         | 0               | 0           | 0           |
| Bank charges                | 0               | 0           | 0           | 0              | 0               | Bank charges                | 0               | 0           | 0           |
| Bank balance                | 0               | 0           | 0           | 0              | 0               | Bank balance                | 0               | 0           | 0           |
| <b>TOTALS</b>               | <b>0</b>        | <b>0</b>    | <b>0</b>    | <b>0</b>       | <b>0</b>        | <b>TOTALS</b>               | <b>0</b>        | <b>0</b>    | <b>0</b>    |



**MIUUBI HIGH SCHOOL**  
**PUBLIC SECONDARY SCHOOL**  
**Annual Report and Financial Statements**  
**For the year ended 30<sup>th</sup> June 2021**

**SCHOOL MAIN FUND ACCOUNT TRIAL**  
**BALANCE**

| AS AT 01.07.2021              |                    | ADJUSTMENTS  |              |       |        | AS AT 01.07.2021              |                    |
|-------------------------------|--------------------|--------------|--------------|-------|--------|-------------------------------|--------------------|
| VOTEHEAD                      | APPROVED ESTIMATES | DR           | CR           | DEBIT | CREDIT | VOTEHEAD                      | APPROVED ESTIMATES |
|                               | Kshs.              | Kshs.        | Kshs.        | Kshs. | Kshs.  |                               | Kshs.              |
| Cash opening balance-1-7-2020 |                    |              | 7,210.00     |       |        | Cash opening balance-1-7-2020 |                    |
| Bank opening balance1-7-2020  |                    |              | 176,784.15   |       |        | Bank opening balance1-7-2020  |                    |
| BES                           |                    | 695,760.00   |              |       |        | BES                           |                    |
| Personal Emolument            |                    | 57,100.00    |              |       |        | Personal Emolument            |                    |
| Repairs & Maintenance         |                    | 347,925.00   |              |       |        |                               |                    |
| L.T.T                         |                    | 345,687.00   |              |       |        |                               |                    |
| EWC                           |                    | 149,900.00   |              |       |        |                               |                    |
| ADM                           |                    | 234,315.00   |              |       |        |                               |                    |
| Activity                      |                    | 82,700.00    |              |       |        |                               |                    |
| Other Voteheads               |                    | 1,785,487.00 |              |       |        |                               |                    |
| Lunch & Tealeaves             |                    |              |              |       |        |                               |                    |
| Excess fees income            |                    |              | 2,250.00     |       |        | Excess Fees Income            |                    |
|                               |                    |              | 253,876.00   |       |        |                               |                    |
|                               |                    |              | 1,414,213.00 |       |        |                               |                    |
| Fees Arrears 2020/2021        |                    |              |              |       |        | Tuition Account               |                    |
| Operation Account             |                    |              | 948,963.00   |       |        | Operation Account             |                    |
|                               |                    |              |              |       |        |                               |                    |

