

REPUBLIC OF KENYA



Enhancing Accountability

PARLIAMENT
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THE NATIONAL ASSEMBLY
PAPERS LAID

REPORT

DATE: 20 FEB 2025

OF

TABLED BY: Hon. Wasmi Wago
Deputy Majority Whip
Inzafo Mwale
Thursday

THE AUDITOR-GENERAL

ON

KIMURI SECONDARY SCHOOL

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

NYANDARUA COUNTY



**KIMURI HIGH SCHOOL
P.O.BOX 642-20117
NAIVASHA
PUBLIC SECONDARY SCHOOL**

ANNUAL REPORT AND FINANCIAL STATEMENTS

**FOR THE FINANCIAL YEAR ENDED
30th June 2022**

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

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1. Acronyms and Glossary of Terms

BOM	Board of Management
CEB	County Education Board
IPSAS	International Public Sector Accounting Standards
KCSE	Kenya Certificate of Secondary Education
PFM	Public Finance Management
PSASB	Public Sector Accounting Standards Board
FY	Financial Year
FDSE	Free day secondary school education fund
REP	Representative

2. KEY SCHOOL INFORMATION AND MANAGEMENT

(a) Background information

The school is domiciled in Kenya and its operations are governed under the Basic Education Act, 2013. It is located in **Nyandarua county, South Kinangop Sub-County**.

The school was registered in **8/1/2020** under registration number **18-S-0030-0863** and is currently categorized as a **county public school** established, owned or operated by the Government.

The school is a boarding school and had **468** number of students as at **30th June 2022** and

It has **3** streams and **21** teachers of which **2** 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	Jane Kuria	Chairman/Sponsor	12/5/2022
2	Jack Muriuki	Secretary – Principal	12/5/2022
3	David Mwaniki	Member – Rep Parents/Local community	12/5/2022
4	Purity N.Njuguna	Member – Rep Parents/Local community	12/5/2022
5	Dominic K.Kimani	Member – Rep Parents/Local community	12/5/2022
6	James Kang'ethe	Member – Rep Parents/Local community	12/5/2022
7	Jane Muthoni	Member – Rep Parents/Local community	12/5/2022
8	John K.Makau	Member – C.E.B	12/5/2022
9	John Lubangah Lutta	Member – Teachers Rep.	12/5/2022
10	Jacob K.Theuri	Member – Sponsor	12/5/2022
11	Annmartha Wambui Thuku	Member – Rep Sponsor	12/5/2022
12	Geoffrey M.Ndungu	Member – Rep Special Interest group	12/5/2022
13	Francis Kiiru Njuguna	Member – Special Needs.	12/5/2022
14	Caroline Murugi Mwangi	Member – Student Rep.	12/5/2022

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 students' 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.

(c) Committees of the Board

Ref	Name of Committee	Names of Members	Designation	Number of meetings attended during the year
1	Executive Committee	1.Jane Kuria 2.Jack Muriuki 3.Francis Kiiru 4.Geoffrey Mwangi 5.Stella Ntakira	Chairman Secretary Member Member Member	2
2	Audit Committee	1.David Mwaniki 2.Jack Muriuki 3.Jane Kuria	Chairman Secretary Member	1
3	Finance, procurement and general-purpose Committee	1.David Mwaniki 2.Jack Muriuki 3.Jane Kuria	Chairman Secretary Member	1
4	Development Committee	1.Jacob Theuri 2.Rebecca Luka 3.Jack Muriuki 4.Maina Njuguna	Chairman Secretary Member Member	1

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5	Academic Committee	1. Dominic Kamau 2. Jack Muriuki 3. Lutta Lubanga 4. Rebecca Luka 5. Edward Sioma	Chairman Secretary Member Member Member	1
6	Discipline and welfare Committee	1. Geoffrey Mwangi 2. Rebecca Luka 3. Jack Muriuki 4. Francis Kiiru	Chairman Secretary Member Member	0

(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	Jack Muriuki	351620
2	Deputy Principal-Administration	Rebecca K. Luka	364353
3	Deputy Principal-Academics	Rebecca K. Luka	364353
4	School Finance Officer	Magdaline Wangechi Wanjiku	23091727

(e) Schools contacts

Post Office Box: 642-20117, Naivasha
 Mobile Number: 0712684984
 E-mail: kimurihighschool@gmail.com.

(F) School Bankers

The following school operated 6 number of bank accounts in the following banks:

1. Name of Bank: Kenya Commercial Bank
Branch: Naivasha
Account Number: 1104207257
2. Name of Bank: Kenya Commercial Bank
Branch: Naivasha
Account Number: 1104214474
3. Name of Bank: Kenya Commercial Bank
Branch: Naivasha
Account Number: 1104215462
4. Name of Bank: Kenya Commercial Bank
Branch: Naivasha
Account Number: 1115896369
5. Name of Bank: Kenya Commercial Bank
Branch: Naivasha
Account Number: 1115896431
6. Name of Bank: Equity Bank
Branch: Naivasha
Account Number: 0200298047462
7. MPESA Pay Bill No.4072511 attached to 1104207257 bank account
522123 attached to 1104207257 bank account

(g)Independent Auditors

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

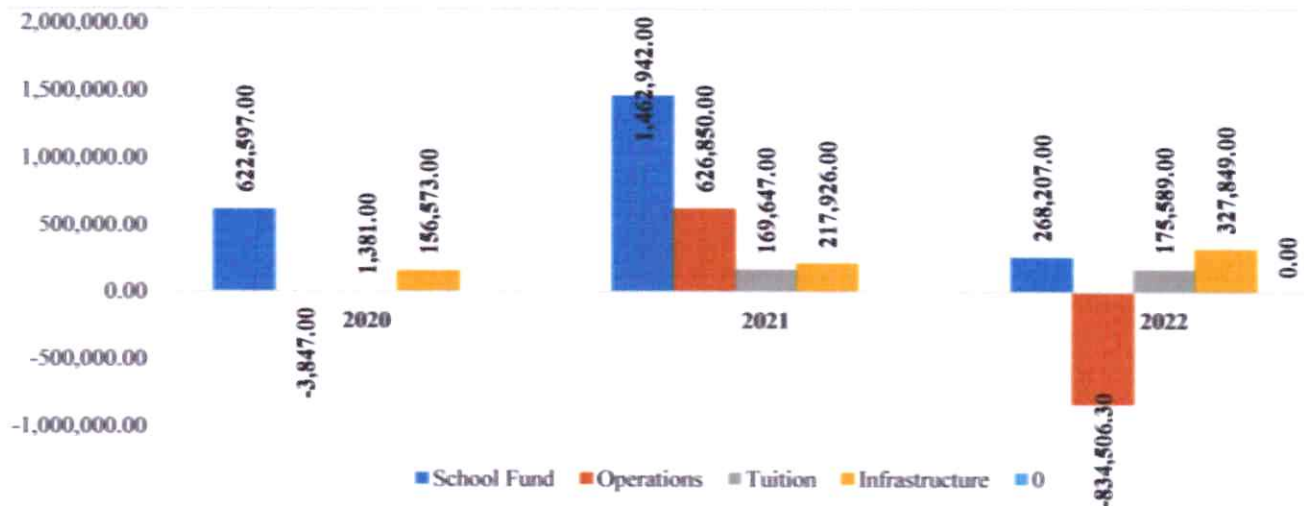
3. SUMMARY REPORT OF PERFORMANCE OF THE SCHOOL

evaluation criteria:

a) Financial performance:

30th June 2022 covers a period of 12 months and is summarised as follows:

SURPLUS/DEFICIT FOR THE YEAR AND A COMPARISON OF THE SAME FOR THE LAST FOUR YEARS				
SNO	ACCOUNTS	2022	2021	2020
		Kshs	Kshs	Kshs
1	School Fund Account	268,207.00	1,462,942.00	622,597.00
2	Operations Account	(834,506.00)	626,850.00	(3,847.00)
3	Tuition Account	(175,589.00)	169,647.00	1,381.00
4	Infrastructure Account	327,849.00	217,926.00	(156,573.00)
	TOTAL	(414,039.00)	2,477,365.00	466,024.00
	Increase/Decrease	(2063325.00)	2,011,341.00	1,285,769.00



Trend Over the Last Three Years

2019-2020: decrease of surplus was resulted from collection was only for term one.

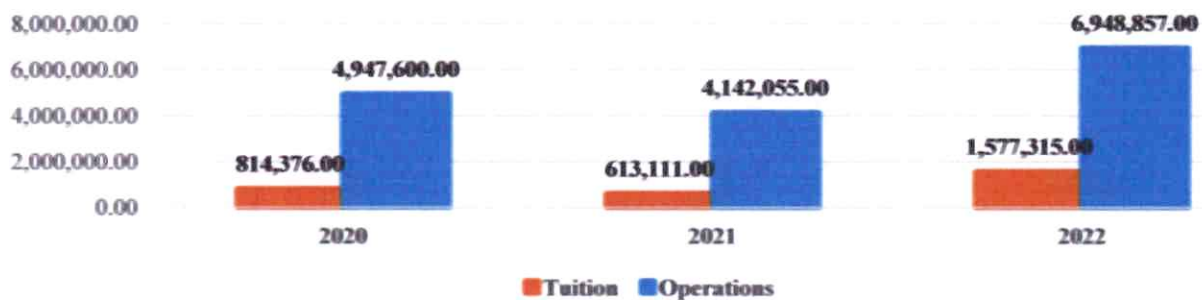
2020-2021: increase was resulted from unused fund due closer terms.

2021-2022: decrease of surplus due to prolonged academic year resulting to increase of expenditure.

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CAPITATION GRANTS FROM THE MINISTRY OF EDUCATION FOR THE LAST THREE YEARS				
SNO	ACCOUNTS	2022	2021	2020
		KSHS	KSHS	KSHS
1	Operations Account	6,948,857.00	4,142,055.00	4,947,600.00
2	Tuition Account	1,577,315.00	613,111.00	814,376.00
	Total	8,526,172.00	4,755,165.00	5,761,976.00
	Increase/Decrease	3,771,007.00	(1,006,811.00)	1,969,016.00
	No of Students	470	474	468
	Ratio of Capitation per student	1:18140	1:10032	1:12312

Trend Over the Last Three Years

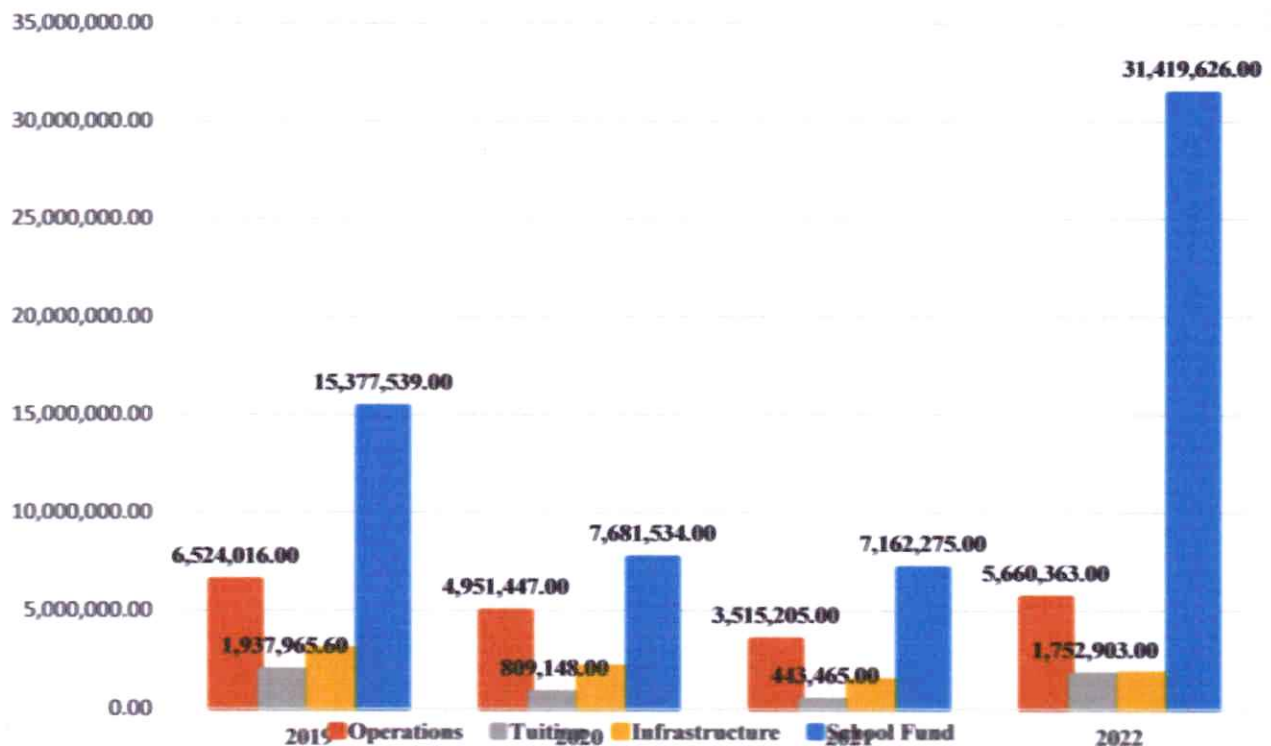


- 2019-2020: decrease due less capitation grant
- 2020-2021: decrease resulted from short period which covers only 6 month
- 2021-2022 :increase resulted prolonged period of 4 terms.

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OVERVIEW OF GROWTH IN EXPENDITURE OF THE SCHOOL				
SNO	ACCOUNTS	2022	2021	2020
		Kshs	Kshs	Kshs
1	School Fund Account	31,419,626.00	7,376,660.00	7,732,570.00
2	Operations Account	5,660,363.00	1,874,205.00	3,003,447.00
3	Tuition Account	1,752,903.00	443,465.00	814,376.00
4	Infrastructure Account	1,795,152.00	1,423,074.00	2,100,726.00
	Total	40,628,044.00	11,117,404.00	13,651,119.00
	Increase/Decrease	29,070,020.00	(2533715.00)	13,209,527.00

Trend Over the Last Three Years

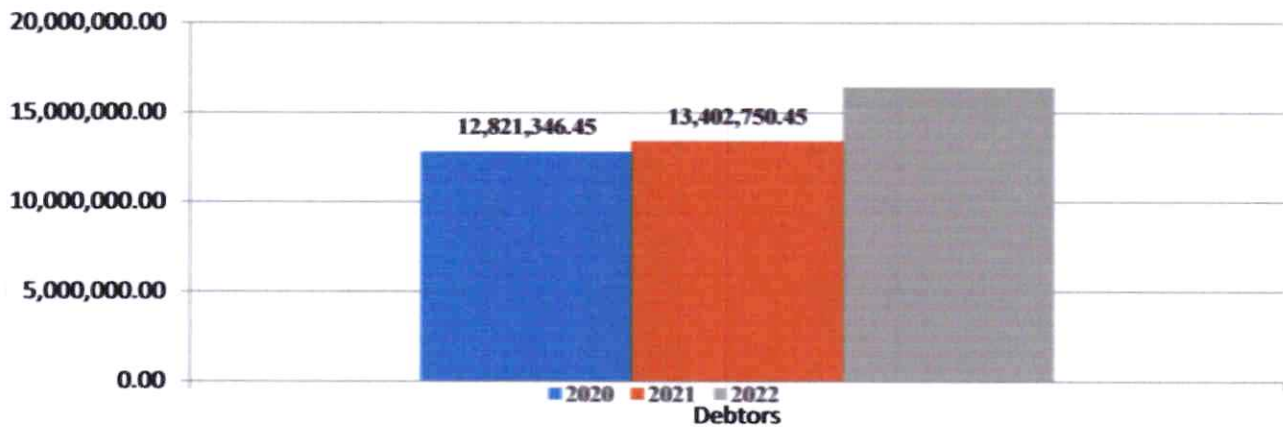


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- In the financial year 2022 shows an increase of growth in expenditure which has resulted from the current year covering a period of 12 months unlike the 2021 which covered 6 month

MOVEMENT OF DEBTORS OF THE SCHOOL				
SNO	ACCOUNTS	2022	2021	2020
1	School Fund Account	KSHS	KSHS	KSHS
a	Debtors	16,428,885.00	13,402,750.000	12,821,346.00
	Total	16,428,885.000	13,402,750.00	12,821,346.00
	Increase/Decrease	3,026,135.00	581,404.00	641,081.00

Trend Over the Last Three Years

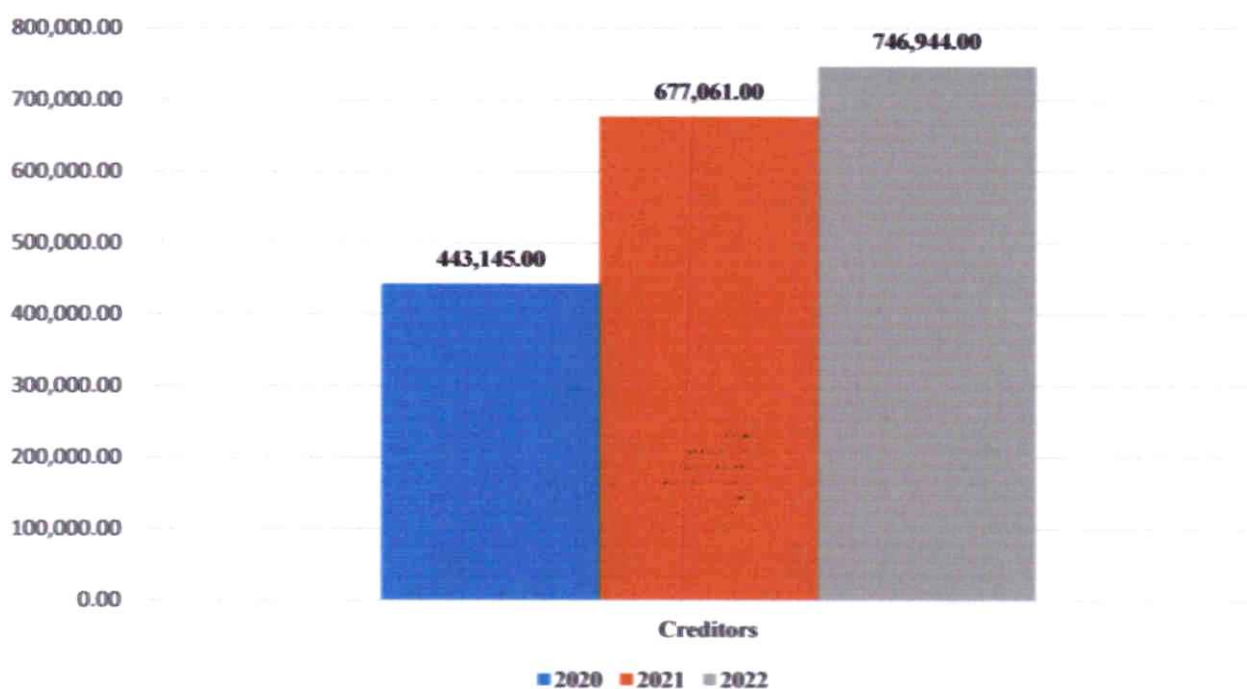


2021-2022: higher fees arrears due to 4 terms in an year

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MOVEMENT OF CREDITORS OF THE SCHOOL					
SNO	ACCOUNTS	2022	2021	2020	
1	School Fund Account	KSHS	KSHS	KSHS	
a	Creditors	746,944.00	677,061.00	443,145.00	
	Total	746,944.00	677,061.00	443,145.00	
	Increase/Decrease	69,883.00	233,916.00	46,463.00	

Trend Over the Last Three Years

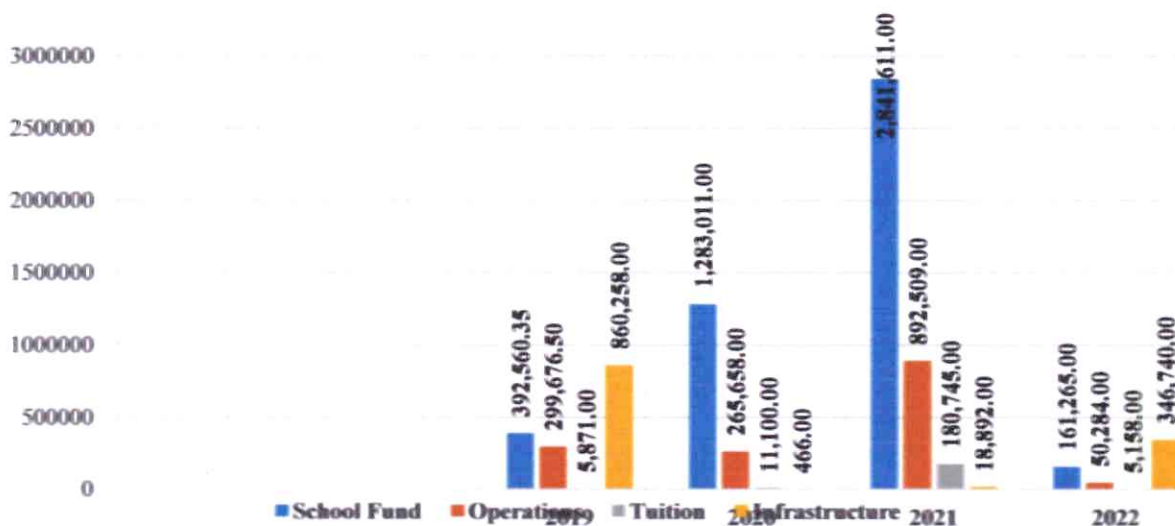


Increase of creditors is as result of bursaries receipted at the end of the term resulting to prepayments.

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MOVEMENT OF CASH AND BANK BALANCES					
SNO	ACCOUNTS	2022	2021	2020	2019
		KSHS	KSHS	KSHS	KSHS
1	School Fund Account	161,265.00	2,841,611.00	1,283,011.00	392,560.00
2	Operations Account	50,284.00	892,509.00	265,658.00	299,676.00
3	Tuition Account	5,158.00	180,745.00	11,100.00	5,871.00
4	Infrastructure Account	346,740.00	18,892.00	466.00	860,258.00
	Total	563,447.00	3,933,757.00	1,560,235.00	1,558,365.00
	Increase/Decrease	(3,366,293.00)	2,427,527.00	1,870.00	1,116,181.00

Trend Over the Last Three Years



b. Teacher Student ratio

There are **19** teachers posted by the Teachers Service Commission and **2** recruited by the Board of Management. . Teacher student ratio lies at 1:24 We have a shortage of 7 teachers, This is due to subject specialization in Form 3 and Form 4.

c. Mean score in the year 2019, 2020 and 2021 KCSE:

YEAR	ENROLMENT	MEAN	TRANSITION	TRANSITION (%)	SCHOOL TARGET	COMMENTS
2021	131	4.496	Universities colleges	19 66	6.00	-0.004
2020	94	4.50	Universities colleges	12 64	5.75	+0.11
2019	106	4.39	Universities colleges	16 68	5.50	+0.65
2018	105	3.74	Universities colleges	15 27	5.0	+0.33

d. Number of candidates in the year 2022 kcse


YEAR	ENROLMENT
2022	113
2021	131
2020	94

e. Capacity of the school.

Classrooms	14
Laboratories	2
Dormitories	2
Dining halls	1
Ablution blocks	2
Land with legal ownership	22 acres
Library	-

f. Development projects carried out by the school:

Sno.	Project	Year	Status	Amount	Fund Source
1	Completion of Administration Block	2021-2022	On-going	5317131	Maintenance & Improvement from G.O.K



School principal



4. STATEMENT OF SCHOOL MANAGEMENT RESPONSIBILITY

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

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

The Board of Management of **Kimuri 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 2022 and of the school's financial position as at that date.

DR. JANE M. KURIA

JACK MURUKI

MAGDALENE KIANGATI

Chair,
Board of Management

Secretary,
Board of Management
/Principal

Finance Officer

Kimuri Secondary school

Kimuri secondary School

Kimuri secondary School

Date: 4/7/2024...

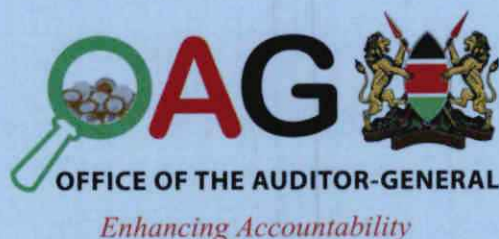
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Date: 04/07/2024...



REPUBLIC OF KENYA

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

REPORT OF THE AUDITOR-GENERAL ON KIMURI SECONDARY SCHOOL FOR THE YEAR ENDED 30 JUNE, 2022 - NYANDARUA COUNTY

PREAMBLE

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

- A. Report on the Financial Statements that considers whether the financial statements are fairly presented in accordance with the applicable financial reporting framework, accounting standards and the relevant laws and regulations that have a direct effect on the financial statements.
- B. Report on Lawfulness and Effectiveness in Use of Public Resources which considers compliance with applicable laws, regulations, policies, gazette notices, circulars, guidelines and manuals and whether public resources are applied in a prudent, efficient, economic, transparent and accountable manner to ensure Government achieves value for money and that such funds are applied for the intended purpose.
- C. Report on the Effectiveness of Internal Controls, Risk Management and Governance which considers how the entity has instituted checks and balances to guide internal operations. This responds to the effectiveness of the governance structure, risk management environment and internal controls, developed and implemented by those charged with governance for orderly, efficient and effective operations of the entity.

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

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of Kimuri Secondary School – Nyandarua County set out on pages 1 to 16, which comprise of the statement of financial assets and liabilities as at 30 June, 2022 and the statement of receipts and payments,

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

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of Kimuri Secondary School – Nyandarua County as at 30 June, 2022 and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Public Finance Management Act, 2012 and the Basic Education Act, 2013.

Basis for Qualified Opinion

1. Unsupported Cash and Cash Equivalent Balance

The statement of financial assets and liabilities reflects total cash and cash equivalents balance of Kshs.563,446. Included in this balance are bank and cash balances of Kshs.545,743 and Kshs.17,704 respectively. However, the balances were not supported by cash books, bank certificates, board of survey reports and bank reconciliation statements.

In the circumstances, the accuracy and completeness of cash and cash balance of Kshs.563,446. could not be confirmed.

2. Accounts Receivables

2.1 Unsupported Accounts Receivables

The statement of financial assets and liabilities reflects account receivables balance of Kshs.16,428,885 as disclosed in Note 13 to the financial statements. However, the supporting schedules, detailed aging analysis and issued invoices were not provided for audit review.

In the circumstances, the accuracy of the accounts receivables balance of Kshs.16,428,885 could not be confirmed.

2.2 Long Outstanding Receivables

The statement of financial assets and financial liabilities reflects accounts receivables balance of Kshs.16,428,885 in respect of fees arrears as disclosed in Note 13 to the financial statements. Included in the balance are receivables amounting to Kshs.12,457,308 which had been outstanding for more than two (2) years. However, there was no policy on the impairment of long outstanding fees arrears casting doubt on the fair statement of the accounts receivables balance.

In the circumstances, the accuracy and full recoverability of the outstanding receivables balance of Kshs.12,457,308 could not be confirmed.

The audit was conducted in accordance with the International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the Kimuri 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 judgement, 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 and 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 Transfer of Funds to Kenya Secondary Schools Heads Association

The statement of receipts and payments reflects boarding and school fund payments amount of Kshs.31,419,626 as disclosed in Note 9 to the financial statements. Included in the expenditure is an amount of Kshs.423,924 transferred to Kenya Secondary School Heads Association (KESSHA). However, KESSHA is a welfare organization that draws its membership from School Principals only. The organization is not defined in Government Funding system and there is no assurance that it has implemented effective, efficient, and transparent financial management and internal control systems to manage the funds transferred by schools.

In the circumstances, value for money for funds transferred to KESSHA amounting to Kshs.423,924 could not be confirmed.

2. Failure to Transfer Infrastructure Funds

The statement of receipts and payments reflects operations grants amount of Kshs.4,825,857 as disclosed in Note 2 to the financial statements from the Ministry of

Education credited in the operations bank account. Included in the grants is an amount of Kshs.2,650,000 in respect of infrastructure grants which were to be transferred to infrastructure bank account for maintenance and improvement of the School's facilities. However, Kshs.2,123,000 was transferred to infrastructure account, leaving a balance of Kshs.527,000. This was contrary to The Ministry of Education Circular Ref. No: MOE.HQS/3/13/3 dated 16 June, 2021 which directed that infrastructure grants as well as maintenance and improvement funds should be transferred to the school infrastructure account fifteen (15) days upon receipt of the funds in the operations account.

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

3. Unconfirmed Students Enrolment Data

The statement of receipts and payments reflects capitation grants for tuition, capitation grants for operations and infrastructure grants totalling Kshs.8,526,172. Comparison of data from National Education Management and information System (NEMIS) with records from the School revealed that during the financial year 2021/2022, NEMIS reflected four hundred and fifty-nine (459) students while records from the School had four hundred and fifty-six (456) students, resulting to an underfunding of the School by an amount of Kshs.226,836. This was contrary to the Ministry of Education Circular MOE.HQS/3/13/3 dated 16 June, 2021 on issued guidelines on implementation of Free Day Secondary Education (FDSE) which requires that all learners to be registered in NEMIS the principals to ensure their records are accurate.

In the circumstances, under-funding of the School may have affected service delivery to the students.

4. Failure to Prepare School Improvement Plan

During the year/period under review, the School did not have an approved School Improvement Plan. This was contrary to Section 2.2 of the Ministry of Education Operation Manual for Utilization of Learner Capitation Grant and Other School Funds, which requires schools to identify in every three-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 directive.

5. Late Submission of Financial Statements for Audit

Management submitted the annual report and the financial statements to the Auditor-General on 29 September, 2023 instead of the statutory deadline of 30 September, 2021/2022/2023. This was contrary to requirements of Section 81 of the Public Finance Management Act, 2012 on preparation of the financial statements.

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 comply, in all material respects, with the authorities that govern them. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

REPORT ON THE EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Basis for Conclusion

1. Lack of Internal Audit Function and Audit Committee

During the year under review, the School did not constitute an audit committee and an internal audit unit as required by Regulation 166(1) and (2) of the Public Finance Management (National Government) Regulation, 2015 which states that, the internal audit unit of a National Government entity to assess effectiveness of the School through an internal performance appraisal commenting on its effectiveness in the annual report to The National Treasury.

In the circumstances, the School did not benefit from the oversight role and advice from the audit committee and the internal audit function.

2. Lack of Risk Management Policy

Review of the internal control system at the School revealed that during the year under review, there was no Risk Management Policy to guide strategic direction of the risk mitigation respectively and there was no risk assessment carried out by Management to identify and address key areas of concern and document specific controls in response to identified risks.

In the circumstances, the absence of risk management policy may result in to weak internal control system may not safeguard public funds and other assets in the school

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 governance.

In preparing the financial statements, Management is responsible for assessing the School's ability to sustain its services, disclosing, as applicable, matters related to sustainability of services and using the applicable basis of accounting unless Management is aware of the intention to terminate the School or to cease operations.

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

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

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

Auditor-General's Responsibilities for the Audit

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 control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management.
- Conclude on the appropriateness of the Management's use of 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 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 to communicate with them all relationships and other matters that may reasonably be thought to bear on my independence and where applicable, related safeguards.


FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

18 September, 2024

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

Description Of Vote Head	Note	2021-2022	2020-2021
		Kshs	Kshs
Receipts			
Government grants for tuition	1	1,577,315.00	613,112.00
Government grants for operations	2	4,825,857.00	2,501,055.00
Government Grants for infrastructure	3	2,123,000.00	1,641,000.00
School fund income- parents' contributions	4	31,186,833.00	8,760,118.00
Miscellaneous incomes	5	501,000.00	79,484.00
Total Receipts		40,214,005.00	13,594,769.00
Payments			
Tuition	6	1,752,903.00	443,465.00
Operations	7	5,660,363.00	1,874,205.00
Infrastructure	8	1,795,152.00	1,423,074.00
Boarding and school fund	9	31,419,626.00	7,376,660.00
Total Payments		40,628,044.00	11,117,404.00
Surplus/Deficit		(414,039.00)	2,477,365.00

The school financial statements were approved on _____ 2022 and signed by:

DR. JAMES M. KWALIA

Name:

Chair BOM

Date: 4/7/2024

JACK MURIKI

Name: [Signature]
School Principal/ Secretary to BOM

Date: 04/07/24

MAGDALENE WANGECHI

Name: [Signature]
Bursar/ Finance Officer

Date: 4/07/2024



7. STATEMENT OF ASSETS AND LIABILITIES AS AT 30TH JUNE 2022

Description	Note	2021 - 2022	2020 - 2021
		Kshs	Kshs
Financial Assets			
Cash and cash equivalents			
Bank balances	10	545,743.00	3,920,325.00
Cash balances	11	17,704.00	13,433.00
Short term investments	12		-
Total cash and cash equivalent		563,447.00	3,933,758.00
Account's receivables	13	16,428,885.00	13,402,750.00
Financial liabilities			
Accounts payables	14	(746,944.00)	(677,061.00)
Net financial assets		16,245,388.00	16,659,447.00
Represented by			
Accumulated fund b/fwd	15	16,659,427.00	14,182,082.00
Surplus/deficit for the year		(414,039.00)	2,477,365.00
Net financial position		16,245,388.00	16,659,447.00

The school's financial statements were approved on _____ 2022 and signed by:

AR. JANE M. KURIA.....

Name:

Chair BOM

Date: 14/7/2024

JACK MURUKU.....

Name:

School Principal/ Secretary to BOM

Date: 24/07/2024

MAGDALENE LANGIETI.....

Name:

Bursar/ Finance Officer

Date: 04/07/2024



8. STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 30TH JUNE 2022

Description	Note	2021	2022	2020-2021
		Kshs	Kshs	Kshs
Cash from Operating Activities				
Receipts				
Government grants for tuition		1,577,315.00		613,112
Government grants for operations		4,825,857.00		2,501,055
Government grants for infrastructure		2,123,000.00		1,641,000
School fund income- parents contributions/ fees		28,907,642.00		8,855,775
Other income		501,000.00		79,484
Total receipts		37,934,814.00		13,690,426.00
Payments				
Cash outflows for tuition		1,752,903.00		443,465.00
Cash outflows for operations		5,660,363.00		2,073,705.00
Cash outflows Boarding/lunch and school fund payments		32,096,686.00		7,376,660.00
Total payments		39,509,952.00		9,893,830.00
Net cash inflow/outflow from operating activities		(1,575,138.00)		3,796,576.00
Cash flow from investing activities				
Acquisition of assets		(1,795,152.00)		(1,423,074.00)
Proceeds from sale of Assets		-		-
Proceeds from investments		-		-
Purchase of investments		-		-
Net cash inflow/outflows from investing activities		(1,795,152.00)		(1,423,074.00)
Cash flow from Financing activities				
Proceeds from borrowings/ loans	18	-		-
Repayment of principal borrowings		-		-
Net cash inflow/outflow from financing activities		-		-
Net increase/decrease in cash and cash equivalents		(3,370,290.00)		2,373,502.00
Cash and cash equivalent at beginning of the FY		3,933,737.00		1,560,235.00
Cash and cash equivalent at end of the FY		563,447.00		3,933,737.00

The school's financial statements were approved on _____ 2022 and signed by:

ABIGAIL M. KWIRIA
 Name: _____

Chair BOM

Date: 4/7/2024

JACK MURIKI
 Name: _____

School Principal/ Secretary to BOM

Date: 04/07/2024

M. Langatino Klongechi
 Name: _____

Bursar/ Finance Officer

Date: 04/07/2024



9. Statements Of Budgeted Versus Actual Amounts For The Year Ended 30th June 2022

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 %
RECEIPTS			<i>Adjustment</i>				
Capitation grant on tuition							
Tuition Materials	959,616.00	0	620,699.00	1,580,315.00	1,577,315.00	(20,699.00)	100.00%
Sub-total							
(2) CAPITATION GRANT ON							
Other votehead	2,750,317.00		2,070,000.00	4,820,318.00	4,825,857.00	(5,539.00)	100.00%
Repairs and maintenance	1,312,500.00		800,000.00	2,112,500.00	2,123,000.00	(10,500.00)	100.00%
(3) FEES CHARGED ON PARENTS							
Personnel emoluments	891,975.00	0	800,000.00	1,691,975.00	1,793,131.00	(101,156.00)	105.00%
Repairs and maintenance	773,850.00	0	650,000.00	1,423,850.00	1,450,245.00	(26,395.00)	101.00%
Local transport / travelling	218,925.00	0	150,000.00	368,925.00	394,832.00	(25,907.00)	107.00%
Electricity and water	1,563,975.00	0	1,100,000.00	2,663,975.00	2,924,618.00	(260,643.00)	109.00%
Prize giving and Id	600,000.00			625,000.00	671,839.00	(46,839.00)	
Administration costs	597,975.00		500,000.00	1,097,975.00	1,161,258.00	(63,283.00)	105.00%
Activity	113,400.00		70,000.00	183,400.00	194,565.00	(11,165.00)	106.00%
P.A funds	1,050,000.00		800,000.00	1,850,000.00	1,885,035.00	(35,035.00)	100.00%
Fee on Boarding Equipment and Stores	8,702,400.00		8,000,000.00	16,702,400.00	17,502,765.00	(800,365.00)	104.00%
TOTAL	19,534,934		15,560,699.00	35,095,633.00	36,504,460.00	(1,408,828.00)	104.00%
EXPENDITURE FOR:							
(1) TUITION							
T/L Materials	956,616.00		800,000.00	1,756,616.00	1,752,903.00	3,713.00	99.00%

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(2) OPERATIONS & operatINFRASTRUCTURE						
Other votehead	2,750,317.00	2,900,000.00	5,650,317.00	5,660,364.00	(10,046.00)	100.00%
Repairs and maintenance	1,312,500.00	480,000.00	1,792,500.00	1,795,152.00	(2652.00)	100.00%
(3) SCHOOL FUND						
Boarding, Equipment & Stores	8,702,400.00	6,133,699.00	14,786,099.00	16,421,472.00	(1,585,373.00)	110.00%
Local, Transport & Travelling	218,925.00	1,500,000.00	1,718,925.00	1,746,206.00	(27,281.00)	100.00%
Electricity, Water & Conservancy	1,563,975.00	0.00	1,563,975.00	1,709,861.00	(145,886.00)	109.00%
Repairs and maintenance	773,850.00	750,000.00	1,523,850.00	1570680.00	(46,830.00)	106.00%
Administration cost	597,975.00	1,500,000.00	2,097,975.00	2045488.00	52487.00	97.00%
Prize giving and Id	600,000.00	0.00	600,000.00	612385.00	(12385.00)	97.00%
P.A project	1,050,000.00	900,000.00	1,950,000.00	1907489.00	42511.00	97.00%
Activities	113,400.00	300,000.00	413,400.00	407082.00	6318.00	98.00%
Personal emolument	891,,975.00	400,000.00	1,291,975.00	1231063.00	60912.00	95.00%
TOTAL	19,531,933.50	15,563,700.00	35,095,633	36,860,145.00	(1764512.00)	105.00%

Explanatory notes

INCOME

School fund account

Personal emoluments	Increase of arrears recoveries resulting high increase of school fees collections.
Repairs and maintenance	Increase of arrears recoveries resulting high increase of school fees collections.
Local transport / travelling	Increase of arrears recoveries resulting high increase of school fees collections.
Electricity and water	Increase of arrears recoveries resulting high increase of school fees collections.
Prize giving and Id	Increase of arrears recoveries resulting high increase of school fees collections.
Administration costs	Increase of arrears recoveries resulting high increase of school fees collections.
Activity	Increase of arrears recoveries resulting high increase of school fees collections.
Boarding, equipments & stores	Increase of arrears recoveries resulting high increase of school fees collections.

EXPENDITURE

School fund account

Electricity and water	Increase of high rate of electricity bill from K.P.L.C
Boarding,equipments and store	increases as a results of high changes of foodstuff in the market.

10. Significant Accounting Policies

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

1. Statement of compliance and basis of preparation

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

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

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

2. Recognition of receipts and payments

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

3. In-kind contributions

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

4. Cash and cash equivalents

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

5. Accounts Receivable

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

6. Accounts Payable

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

7. Non-current assets

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

8. Budget

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

9. Comparative figures

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

10. Subsequent events

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended 30th June 2021.

11. NOTES TO THE FINANCIAL STATEMENTS

1. CAPITATION GRANT FOR TUITION

		2021-2022	2020-2021
		Kshs	Kshs
Textbooks and reference materials			0
Tuition materials		1,577,315	613,112
Laboratory equipment			
Reference/Library			
Teaching / learning materials			
Chalks			
Exams and assessment			
Teachers guides			
Total		1,577,315.00	613,112.00

2. CAPITATION GRANT FOR OPERATIONS

		2021-2022	2020-2021
		Kshs	Kshs
Electricity water and Conservancy			
Other votehead		4,825,857	2,501,055.00
Total		4,825,857	2,501,055.00

3. CAPITATION GRANT FOR INFRASTRUCTURE

Repairs Maintenance and Improvements		2,123,000	1,641,000.00
Total		2,123,000.00	1,641,000.00

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4. PARENTS CONTRIBUTION/FEES - SCHOOL FUND ACCOUNT			
		2021-2022	2020-2021
		Kshs	Kshs
Fee on Boarding Equipment and Stores		17,502,765.00	5,684,008.00
Personnel emoluments		1,793,131.00	818,096.00
Repairs and maintenance		1,450,245.00	463,563.00
Local transport / travelling		394,832.00	347,694.00
Prize giving & student Id		671,839.00	
Electricity and water		2,924,618.00	908,657.00
PA-Donations-school van Project		1,885,035.00	-
Administration costs		1,161,258.00	538,100.00
Uniform		3,208,545.00	
Activity		194,565.00	-
Total		31,186,833.00	8,760,118.00

5. OTHER RECEIPTS – SCHOOL FUND ACCOUNT			
		2021-2022	2020-2021
		Kshs	Kshs
KCSE		114,800.00	
Damages		87,250.00	
School bus		147,650.00	
Tender		32,000.00	
Canteen		33,300.00	
Income from farming activities		76,000.00	19,184.00
Imprest		10,000.00	54,000.00
P.a.y.e			6,300.00
Total		501,000 .00	79,484.00

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6. PAYMENTS FOR TUITION			
		2021-2022	2020-2021
		Kshs	Kshs
Tuition materials		790,440.00	
Exercise books		468,720.00	180,130.00
Laboratory equipment		167,700.00	163,761.00
Internal exams		87,000.00	43,500.00
Teaching / learning materials		84,843.00	43,086.00
Chalks		20,700.00	8,100.00
Exams and assessment		133,500.00	4,150.00
Teachers guides		-	-
Administration Costs			738.00
Bank Charges			-
Total		1,752,903.00	443,465.00

7. PAYMENTS FOR OPERATIONS AND INFRASTRUCTURE			
		2021-2022	2020-2021
		Kshs	Kshs
Electricity water and Conservancy		231,357	
Other votehead		4,926,485	1,756,541.00
Repairs Maintenance and Improvements		345,100	-
Activity		0	-
Bank charges		0.00	246.00
Medical and insurance		157,422	117,418.00
TOTAL		5,660,363	1,874,205.00

8. PAYMENTS FOR OPERATIONS AND INFRASTRUCTURE			
ADMINISTRATION BLOCK		1,795,152.00	1,423,074.00
TOTAL		1,795,152.00	1,423,074.00

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9. BOARDING AND SCHOOL FUND PAYMENTS			
		2021-2022	2020-2021
		Kshs	Kshs
Boarding equipment and Stores		16,421,472.00	4,525,904.00
SRepairs, maintenance and Impro		1,570,680.00	548,483.00
Electricity water and conservancy		1,709,861.00	262,800.00
Local Transport and travelling		1,746,206.00	290,245.00
ACTIVITY		407,082.00	-
ADMIN COSTS		2,045,488.00	1,097,140.00
Prize giving & student Id		642,385.00	
Personal emolument		1,231,063.00	586,608.00
P.A project		1,907,489.00	
Hire ground and school bus		341,855.00	-
Imprest		10,000.00	54,000.00
School farm		97,700.00	5,180.00
Canteen		20,000.00	
Uniform		3,208,545.00	
P.a .y.e		-	6,300.00
K.C.S.E		59,800.00	-
TOTAL		31,419,626.00	7,376,660.00

10. BANK ACCOUNTS			
Name of Bank, Account No. & currency	Bank Account Number	2021-2022	2020-2021
		Kshs	Kshs
Tuition Account K.C.B	1104215462	5,157.00	180,745.00
Operations Account K.C.B	1104214474	49,797.00	892,023.00
School Fund Account/Boarding K.C.B	1104207257	144,046.00,,	2,828,665.00
Infrastructural Account K.C.B	1115896369	346,740.00	18,892.00
Total		545,743.00	3,920,325.00

11. CASH IN HAND			
Description		2021-2022	2020-2021
		Kshs	Kshs
Tuition Account		-	-
Operation Account		486.00	486.00
School Fund account		17,218.00	12,946.00
Total		17,704.00	13,432.00

12. SHORT TERM INVESTMENTS			
		2021-2022	2020-2021
		KSHS	KSHS.
Co-operative shares		-	-
Treasury bills		-	-
Fixed deposit account		-	-
Other investments		-	-
TOTAL		-	-

13. ACCOUNTS RECEIVABLE			
Description		2021-2022	2020-2021
		Kshs	Kshs
Fees arrears		16,428,885.00	13,402,750.00
Other non-fees receivables		-	-
Total		16,428,885.00	13,402,750.00

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

Description		2021-2022	2020-2021
		Kshs	Kshs
Fees arrears for current year		3,636,360.00	945,442.00
Fees arrears for the previous year		12,457,308.00	-
Fees arrears for prior periods (over two years)		12,457,308.00	12,457,308.00
Total		16,428,885.00	13,402,750.00

14. ACCOUNTS PAYABLE

Description		2021-2022	2020-2021
		Kshs	Kshs
Trade creditors (See ageing below and appendix 1)		-	-
Prepaid fees		746,944.00	677,061.00
Caution Money			
Total		746,944.00	677,061.00

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

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

15. FUND BALANCE BROUGHT FORWARD

Description		2021-2022	2020-2021
		Kshs	Kshs
Bank balances		3,920,306.00	1,553,916.00
Cash balances		13,432.00	6,320.00
Short Term Investments		-	
Receivables		13,402,750.00	12,821,346.00
Payables		(677,061.00)	199,500.00
Total		16,659,427.00	14,182,082.00

16. NON-CURRENT LIABILITY

		2021-2022	2020-2021
		Kshs.	Kshs.
Bank loan		-	-
Gratuity		-	-
Hire purchase		-	-
Outstanding leases		-	-
total		-	-

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17. Biological Assets register

Description	Units	Opening balances in units	Increases during the year	Disposals during the year	Balance at the end of the years
Sheep	No.	35	10	8	37
Trees	No.	1625	1000	50	3575
Cattles	No.		-		
Dairy cows		4	1	3	2
Bull		1	0	1	0

18. BORROWING			
		2021-2022	2020-2021
		Kshs.	kshs
Borrowing at beginning of the year		-	-
Borrowing during the year		-	-
Borrowing repayments		-	-
Total		-	-

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19. STOCK BALANCES AS AT 30/6/2022			
	UNITS	QUANTITIES	AMOUNT(KHS)
WHITE BOARD MAKERS	GROSS	75	7500
COLOURED CHALK	GROSS	12	1440
BLUE PENS	PCS	118	2950
RED PENS	PCS	37	925
BLACK PENS	PCS	121	3025
RULED EXERCISE BOOKS	PCS	1503	82665
SQUARED	PCS	464	25520
GRAPH BOOKS	PCS	176	9680
A4 EXERCISE BOOKS	PCS	67	8040
COUNTER BOOKS QA 2	PCS	16	4800
QA 3	PCS	10	3500
QA 4	PCS	10	4000
MARKBOOKS	PCS	10	1000
FOOLSCAPS	REAMS	40	24000
GRAPH PAPERS	REAMS	9	4500
PHOTOCOPY PAPERS	REAMS	49	29400
COPY PRINTERS INK	PCS	4	24000
COPY PRINTERS MASTER	PCS	4	19800
SPRING FILES	PCS	41	4100
MANILLA	PCS	114	5700
DUSTERS	PCS	20	2000
RUBERS	PCS	4	120
MARK PENS	PCS	23	2300
STAMPLE PINS	PKTS	3	1500
OFFICE GLUE	PCS	6	2400
WHITE OUT	PCS	7	700
BEANS	KGS	204	14733
MAIZE	KGS	225	7500
RICE	KGS	120	1440
SUGAR	KGS	69	9660
COOKING FAT	KGS	11.25	2250
SALT	KGS	20	1000
UNGA	KGS	28	5600
TEALEAVES	PKTS	107	8560
TOTAL			326308

12. ANNEX I: Analysis of pending accounts payable

<i>Supplier Of Goods Or Services</i>	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance Current FY	Outstanding Balance Comparative FY	Comments
	A	b	C	d=a-c		
	Kshs	Kshs	Kshs	Kshs	Kshs	
<i>Construction Of Buildings</i>						
1.						
2.						
<i>Sub-Total</i>					-	
<i>Supply Of Goods</i>						
3.					-	
4.					-	
5.					-	
6.					-	
7.					-	
8.					-	
9.					-	
10.						
11.						
12.					-	
13.						
<i>Sub-Total</i>						
<i>Supply Of Services</i>						
14.						
15.						
16.						
17.						

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13. ANNEX II: FIXED ASSETS REGISTER							
	ASSET CLASS	LOCATION	UNITS	OPENING BALANCES DURING THE YEAR	ADDITIONS DURING THE YEAR	DISPOSAL DURING THE YEAR	BALANCE AT
1	LAND		ACRES	22.5			22.5
2	MOTOR VEHICLE	KBQ985D - 51 SEATER	NO.	1			1
3	BULDING AND STRUCTURE	COMPOUND	NO.	2			2
		DORMITORIES	NO.	2			2
		CLASSES	NO.	14			14
		DINNING HALL	NO.	1			1
		TEACHERS QUARTER	NO.	5			5
		ABOLUTION BLOCKS	NO.	2			2
		ADMINISTRATION BLOCK	NO.	1			1
		LABORATORIES	NO.	2			2
		DEPARTMENTS OFFICES		5			5
		WATER TANK	NO.	4			4
		BOREHOLE	NO.	1			1
4	OFFICE EQUIPMENT,FURNITURES AND FITTINGS	PRINCIPALS OFFICE					
		TABLES	NO.	1			1
		CHAIRS	NO.	3			3
		COMPUTER	NO.	1			1
		TV	NO.	1			1
		WALLDROP	NO.	1			1
		SECRETARY OFFICE					
		TABLES	NO.	1			1
		CHAIRS	NO.	2			2
		printers	NO.	2			2
		COMPUTER	NO.	1			1
		BURSAR OFFICE					
		TABLES	NO.	1			1
		CHAIRS	NO.	2			2
		PRINTER	NO.	1			1
		COMPUTER	NO.	1			1

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		DEPUTY OFFICE				
		TABLES	NO.	1		1
		CHAIRS	NO.	2		2
		STAFFROOM				
		TABLES	NO.	4		4
		SOFASET(4seater)	NO.	5		5
		TV	NO.	1		1
		LIBRARY				
		TABLES	NO.	2		2
		CHAIRS	NO.	2		2
		PRINTER	NO.	1		1
		COMPUTER	NO.	2		2
		DEPARTMENTS OFFICES				
		TABLES	NO.	24		24
		CHAIRS	NO.	24		24
		DORMITORIES				
		BEDS	NO.	511		511
		CLASSES				
		CHAIRS	NO.	550		550
		ROCKERS	NO.	550		550
		LABORATORIES				
		TABLES	NO.	25		25
		CHAIRS	NO.	98		98
		DINNING HALL				
		TABLES	NO.	43		43
		CHAIRS	NO.	80		80
5	ICT EQUIPMENT, AND OTHER ICT EQUIPMENT	COMPUTERS	NO.	10		10
		CCTV CAMERAS	NO.	14		14
		COPYPRITER	NO.	1		1
		PROJECTOR	NO.	1		1
6	TOOLS AND APPARATUS	LABORATORIES ATTACHED				
7	TEXTBOOKS					
		MATHEMATICS	PCS	687PCS		687PCS
		ENGLISH	PCS	983PCS		983PCS
		KISWAHILI	PCS	983PCS		983PCS
		CHEMISTRY	PCS	983PCS		983PCS
		BIOLOGY	PCS	930PCS		930PCS
		PHYSICS	PCS	572PCS		572PCS

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	HISTORY	PCS	850PCS			850PCS
	GEOGRAPH	PCS	841PCS			841PCS
	C.R.E	PCS	1277PCS			1277PCS
	AGRICULTURE	PCS	798 PCS			798 PCS
	BUSINESS STUDIES	PCS	878PCS			878PCS
	MEMORIES WE LOST	PCS	266PCS			266PCS
	DOLLS HOUSE	PCS	267PCS			267PCS
	THE PEARL	PCS	267PCS			267PCS
	BLOSOMS	PCS	267PCS			267PCS
	INHERITANCE	PCS	267PCS			267PCS
	AN ARTIST OF THE	PCS	125PCS			125PCS
	FLOATING WORLD	PCS				
	A SILENT SONG	PCS	-	125pcs		125PCS
	CHOZI LA HERI	PCS	267PCS			267PCS
	KIGOGO	PCS	267PCS			267pcs
	TUMBO LISILOSHIBA	PCS	267PCS			267pcs
	MAPAMBAZUKO	PCS	-	125pcs		125pcs
	BEMBEA	PCS	-	125pcs		125pcs
8	OTHER MACHINERY AND EQUIPMENT					
	GENERATOR	NO.	1			1
	BORE HOLE	NO.	1			1
9	INTANGIBLE ASSET-SOFTWARE					
	ACCOUNTING SOFTWARE					
	TIMETIBLE SOFTWARES					
	EXAM AND SMS SOFTWARE					

CHEMISTRY/BIOLOGY LAB:	
TOOLS AND APPARATUS	
ELECTRONIC BALANCE 0.01 200g	2
RETORT STANDS, COMPLETE	54
GAS CYLINDER	2
HIGH PRESSURE GAS REGULATORS	2
CONICAL FLASKS	261
DISSECTING KIT	5
STOP WATCH	68
MICROSCOPES	18
THERMOMETERS, ALCOHOL, -10 to 110	76
HUMAN BRAIN MODEL	1
HUMAN HEART MODEL	1
HUMAN KIDNEY MODEL	1
DICOT STEM MODEL	1
MONOCOT STEM MODEL	1
BURETTES	123
TESTTUBE RACKS	84
BURETTE FUNNELS	61
PIPETTES	101
PLASTIC BEAKERS 100ML	547
PLASTIC BEAKERS 250ML	346
GLASS BEAKERS 100ML	87
GLASS BEAKERS 250ML	112
GLASS BEAKERS 500ML	25
VOLUMETRIC FLASK 5L	1
VOLUMETRIC FLASKS 2000ML	2
VOLUMERIC FLASKS 1000ML	1
VOLUMETRIC FLASKS 250ML	66
PORTABLE BURNES	8
WATER TROUGH	1
TRIPOID STANDS	80
SEPARATING FUNNELS	9
DROPPING FUNNELS	5
PIPETTE FILLERS	60
PETRI DISHES, PLASTIC	150
TRAYS, PLASTIC	4
DISSECTING NEEDLES	46
HAND LENSE	35
ROOUND BOTTOMED FLASKS	3
FLAT BOTTOMED FLASK	5
ATOMIC MODEL SET	2
BELL JAR	1
MEASURING CYLINDERS, 10ML	196

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MEASURING CYLINDERS 100ML	102
MEASURING CYLINDERS 250 ML	13
MEASURING CYLINDERS 50ML	45
MEASURING CYLINDERS 25ML	39
PHYSICS:	
AMMETERS ,0-1A/0-3A	25
AMMETERS, 0-5A	4
AMMETERS `0-2.5A	5
VOLTIMETER ,S0-5A	15
VOLTIMETERS, 0-3A	10
GALVANOMETERS	29
MILLIAMMETERS 0-100	43
MILLIAMMETERS 0-1	30
RHEOSTATS 50 OHMS	19
VARIABLE RESISTORS 100OHMS	25
G CLAMPS	21
HALF METER RULES	47
FULL METER RULES	26
GLASS PRISMS Equilateral	50
VERNIER CALLIPERS	8
MICROMETER SCREW GUAGES	14
CALORIMETER	1
MAGNETIC COMPASS	30
SOFT BOARDS	62
MILLIAMMETER SCALES	50
CAPACITORS 2200mf	20
PINHOLE CAMERA	1



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