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	DAY: Tuesday
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CLERK-AT-THE-TABLE:	Benson Inzafa

THE AUDITOR-GENERAL

ON

MBITINI GIRLS SECONDARY SCHOOL

FOR YEAR ENDED
30 JUNE, 2023

KITUI COUNTY



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

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MBITINI GIRLS SECONDARY SCHOOL

ANNUAL REPORT AND FINANCIAL STATEMENTS

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

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

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1. Acronyms and Glossary of Terms

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

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

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

The school was registered in 1982 under registration number 13S30001077 and is currently categorized as a Extra County public school established, owned or operated by the Government.

The school is a boarding school and had 1133 number of students as at 30th June 2023. It has six streams and 53 teachers of which 17 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	Description	Intentional
1	Peter Ekwantari	Ag. Chairman	
2	Buhari Gatana	Secretary - Principal	
3	Osmun Molaried	Representative from CDE Kitui	
4	Mtua	PA Chairperson	
5	Janet Siyasa	Deputy Principal	
6		Member	
7		Member	
8		Member - Rep CEB	
9		Member Rep Teachers	
10		3 Members - Sponsor	
11		Member - Community	
12		Member Special Needs	
13		Rep Students	

NB. The school was being operated by the interim board

The functions of the School Board of Management are to:

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

(c) Committees of the Board

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

Ref:	Name of Committee	Names of Members	Designation	Number of meetings attended during the year
1	Executive Committee			
2	Audit Committee			
3	Finance, procurement and general purposes Committee			
4	Academic Committee			
5	Development Committee			
6	Discipline and welfare Committee			
	Adhoc Committee (if any during the year)			

(d) School operation Management

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

Ref:	Designation	Name	Identification
1	Principal	Bahati Gattana	275832
2	Deputy Principal	Janet Siyasa	233517
3	School Bursar	Franciscah David	32359833
4	Other (specify)		

(e) Schools contacts

Post Office Box: 116-90200 Kitui
Telephone: 0724285206
E-mail: mbitinigirlsschool@yahoo.com
Website:
Facebook:
Twitter:

(f) School Bankers

Provide details of the school bankers.

- 1 Name of Bank: National Bank
Branch: Kitui
Account Number: 01021051881700- Boarding Account
- 2 Name of Bank: National Bank
Branch: Kitui
Account Number: 01021052782400- Operation Account
- 3 Name of Bank: National Bank
Branch: Kitui
Account Number: 01025052782400- Tuition Account
- 4 Name of Bank: National Bank
Branch: Kitui
Account Number: 01242051881700- Savings Account
- 5 Name of Bank: National Bank
Branch: Kitui
Account Number: 01022230305700- Infrastructure Account
- 6 MPESA Pay Bill No. 711090 Attached to National Bank

(g) Independent Auditors

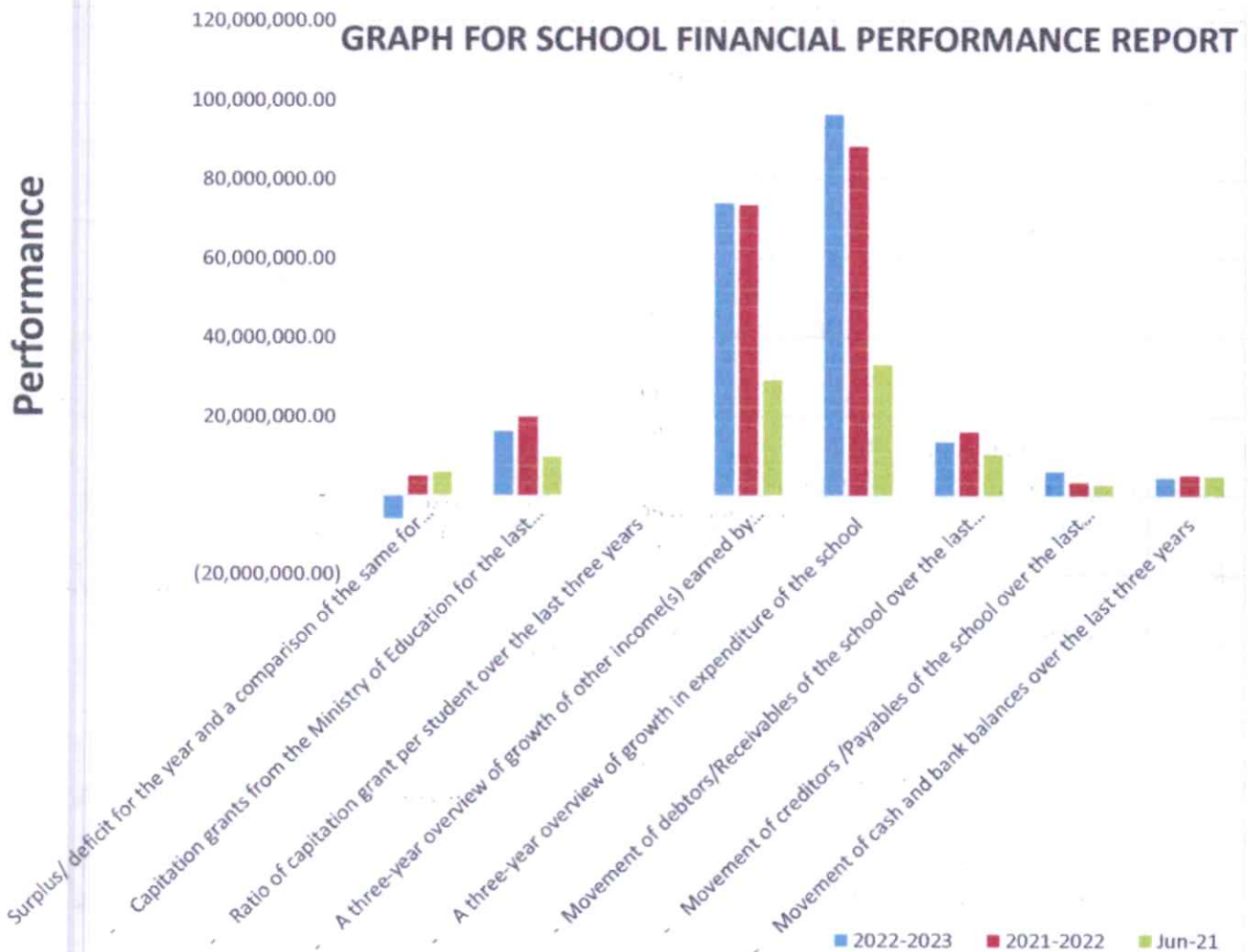
Office of the Auditor General
Anniversary Towers, University Way
P.O. Box 30084
GPO 00100
Nairobi, Kenya

3. Summary Report of Performance of The School

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

a) Financial performance:

a) Financial performance:	2022-2023	2021-2022	Jun-21
- Surplus/ deficit for the year and a comparison of the same for the last th	(6,033,815.10)	5,033,013.90	6,077,565.9
- Capitation grants from the Ministry of Education for the last three years	16,378,226.50	19,929,431.00	9,963,326
- Ratio of capitation grant per student over the last three years	1,133.00	1,120.00	1,051
- A three-year overview of growth of other income(s) earned by the school	74,040,363.00	73,473,642.00	29,334,334
- A three-year overview of growth in expenditure of the school	96,452,404.60	88,370,060.00	33,220,094
- Movement of debtors/Receivables of the school over the last three years	13,735,627.45	16,231,297.45	10,683,395
- Movement of creditors /Payables of the school over the last three years	6,262,305.00	3,540,459.00	2,810,418
- Movement of cash and bank balances over the last three years	4,576,510.64	5,392,809.74	5,179,037



II SUMMARY REPORT OF PERFORMANCE OF THE SCHOOL

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

	2021-2022	2020-2021	2019-2020
b) Teacher Student ratio:			
The teacher to student ratio	1:43	1:40	1:39
Number of teachers recruited and posted to the school within the year	1	1	2
Number of teachers that were transferred/ retired during the period	2	1	3
Number of teachers employed by TSC	26	28	27
Number of teachers employed by BOM.	17	17	17
Number of teachers the school has for each subject in order to indicate shortage/ allocation of resources			
SUBJECTS	NO.of Teachers		
MATHS	5	5	5
ENGLISH	5	6	6
KISWAHILI	5	5	5
CHEMISTRY	3	3	3
PHYSICS	1	1	1
BIOLOGY	8	8	8
HISTORY	4	4	4
CRE	6	6	6
AGRICULTURE	4	4	4
BUSINESS STUDIES	2	2	2
GEOGRAPHY	2	2	2
COMPUTER STUDIES	2	2	1
c) Mean score in the 2022 KCSE:			
performance of the school for each over the last three years			
Number of students that have since transitioned to institutions of higher learning.	112	128	139
Mean score	6.77	6.703	7.048
comment on improvement or otherwise as compared to the school's set score.			
d) Number of Candidates in the 2023 KCSE:			
Number of candidates sitting for KCSE over the last three years.	199	246	210
e) Capacity of the school:			
Number of students in the school	1131	1120	957
Dormitories	23	23	23
Dining hall,	1	1	1
laboratories,	4	3	3

Mbitini Girls Secondary School

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

Toilets	70	70	70
id with legal ownership	1.5	1.5	1.5

b) Development projects carried out by the school:

Projects	Source of funds	Status	Initial Cost (Kshs)	Amount Spent (Kshs)	Expected completion time
Storey Laboratory (Ground floor)	MOE	Ongoing	6,722,190.00	5,493,730.00	July 2023

PRINCIPAL
 MBITINI GIRLS' SEC. SCHOOL
 P.O. BOX 116, 80200, KITUI
 Date: _____

School Principal

Mbitini Girls Secondary School

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

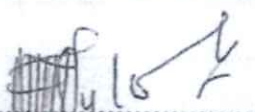
4. Statement of School Management Responsibility

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

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

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

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


.....
Name: Joel M. Mulelu
Designation: Chairman, School Board of Management
Date: 7/6/2024

Name: Phoebe Muiva
Designation: School Principal & Secretary to Board of Management
Date: 07/6/2024

PRINCIPAL
MBITINI GIRLS SECONDARY SCHOOL
P.O. BOX 116
Date:

Name: Francisah David
Designation: Bursar/ Finance Officer
Date: 7/6/24

REPUBLIC OF KENYA

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



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

Enhancing Accountability
**REPORT OF THE AUDITOR-GENERAL ON MBITINI GIRLS SECONDARY SCHOOL
FOR THE YEAR ENDED 30 JUNE, 2023 - KITUI 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 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 Mbitini Girls Secondary School - Kitui County set out on pages 1 to 21, which comprise of the statement of financial assets and liabilities as at 30 June, 2023 and the statement of receipts and payments, statement of cash flows and statement of budgeted versus actual amounts for the year

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

In my opinion, except for the effect of the matter described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of the Mbitini Girls Secondary School - Kitui County as at 30 June, 2023, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Public Finance Management Act, 2012 and Basic Education Act, 2013.

Basis for Qualified Opinion

Unsupported Accounts Receivables

The statement of financial assets and financial liabilities and as disclosed in Note 13 to the financial statements reflects accounts receivable balance of Kshs.13,805,726. The balance comprises of fees arrears and salary advances of Kshs.13,308,626 and Kshs.497,100 respectively. However, the balance was not supported with student fee statements, fee collection registers, invoices and billing records and correspondence with students and parents. In addition, significant accounting policies on accounts receivables as disclosed in Note 13 is silent on the treatment of students' fees balances which is a major source of income for the School.

In the circumstances, the accuracy and completeness of accounts receivables balance of Kshs.13,805,726 could not be confirmed.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the Mbitini Girls 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.

Emphasis of Matter

Budgetary Control and Performance

The statement of budget versus actual amounts reflects final revenue budget and actual on comparable basis of Kshs.64,786,750 and Kshs.74,110,462 respectively, resulting to over-collection of Kshs.9,323,712 or 114% of the approved budget. However, the Schools spent Kshs.78,393,865 against actual receipts of Kshs.74,110,462 resulting to over-utilization of Kshs.4,283,403 or 116% of actual receipts.

The under-utilization affected the planned activities and may have impacted negatively on the School's activities.

My opinion is not modified in respect of this matter.

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.

Other Matter

Unresolved Prior Year Audit Matters

In the audit report of the previous year, one issue was raised under Report on the Financial Statements, and several issues under Report on Lawfulness and Effectiveness in Use of Public Resources . However, Management had not resolved the issues as at 30 June, 2023.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution based on the audit procedures performed, except for the matters described in the Basis for Conclusion on Lawfulness and Effectiveness in Use of Public Resources section of my report, I confirm that, nothing else has come to my attention to cause me to believe that public resources have not been applied lawfully and in an effective way.

Basis for Conclusion

1. Late Submission of the Financial Statements for Audit

During the year under review, Management submitted the financial statements to the Auditor-General on 5 May, 2024 instead of the statutory deadline of 30 September, 2023. This was contrary to the Ministry of Education circular Ref.MOE/DSAS/FIN/17/1/17 dated 19 August, 2021 which stated that the school's financial statements should be ready by 30 September, 2023 in compliance with 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.

2. Weaknesses in Procurement of Infrastructure Works

The statement of receipts and payments reflects payments for infrastructure of Kshs.5,493,730 as disclosed in Note 8 to the financial statements. However,

Management did not maintain procurement documents such as, list of registered suppliers, appointment letters of the tender opening committee, Evaluation committee and Inspection and acceptance committee reports, tender opening minutes and professional opinion as required by Section 44(2) of the Public Procurement and Asset Disposal Act, 2015.

In the circumstance, Management was in breach of law.

3. Irregular Payment from Operations Capitation

The statement of receipts and payments reflects payment for operations of Kshs.9,709,660 as disclosed in Note 7 to the financial statements. The amount included the payment of Kshs.100,000 in respect of sponsor levy. However, this contradicts Section 27(c)(e) and 56(7) of Basic Education Act, 2013 which stipulates that sponsor are responsible for providing supervisory and advisory services in matters regarding spiritual development in Schools, including appointing Chaplains at their own expense, and offering financial and infrastructural support, which should significantly contribute to the School's development and impact. No evidence was provided to confirm that the sponsor fulfilled any role other than charging the School levy, contrary to the law.

In the circumstances, Management was in breach of law.

4. Lack of a School Improvement Plan

During the year under review, the School did not have an approved School improvement plan, contrary to Section 2.2 of the Ministry of Education Operational Manual for Utilization of Learner Capitation Grant and Other Schools Funds, which requires Schools to identify in every three year improvement planning cycle ,one priority area in each of the four areas which include curriculum implementation, foundational literacy and numeracy outcomes, an enabling environment for learning parental involvement and community engagement for implementation.

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

The audit was conducted in accordance with ISSAI 4000. The standard requires that I comply with ethical requirements and plan and perform the audit to obtain assurance about whether the activities, financial transactions and information reflected in the financial statements are in compliance, in all material respects, with the authorities that govern them. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

As required by Section 7(1)(a) of the Public Audit Act, 2015 based on the audit procedures performed, except for the matter described in the Basis for Conclusion on Effectiveness

of Internal Controls, Risk Management and Governance section of my report, I confirm that, nothing else has come to my attention to cause me to believe that internal controls, risk management and governance were not effective.

Basis for Conclusion

1. Lack of Board of Management

The statement of receipts and payments reflects payments for operations of Kshs.9,709,660 as disclosed in Note 7 to the financial statements. However, the Board of Management that is supposed to direct the School in achieving its strategic objectives was not constituted during the year under review.

In the circumstances, the School may not achieve its strategic objectives.

2. Lack of Ownership Documents

Annex 2 to the financial statements reflects summary of fixed assets register Kshs.Nil balance as at 30 June 2023 in respect of fixed assets which includes land, buildings and structures, motor vehicles and other equipment. However, the parcel of land was not supported by title deed and no valuation was done to support the balances.

In the circumstances, the ownership and safe custody of the fixed assets could not be confirmed.

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

Responsibilities of Management and those Charged with Governance

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

In preparing the financial statements, Management is responsible for assessing the School's ability to continue 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 its operations.

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

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

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

Auditor-General's Responsibilities for the Audit

The audit objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion in accordance with the provisions of Section 48 of the Public Audit Act, 2015 and submit the audit report in compliance with

Article 229(7) of the Constitution. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISSAIs will always detect a material misstatement and weakness when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

Further, in planning and performing the audit of the financial statements and audit of compliance, I consider internal control in order to give an assurance on the effectiveness of internal controls, risk management and overall governance processes and systems in accordance with the provisions of Section 7(1)(a) of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. My consideration of the internal controls would not necessarily disclose all matters in the internal control that might be material weaknesses under the ISSAIs. A material weakness is a condition in which the design or operation of one or more of the internal control components does not

reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.


Because of its inherent limitations, internal 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 School's policies and procedures may deteriorate.

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

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

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

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


FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

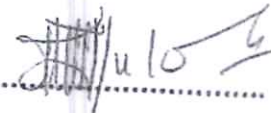
29 November, 2024

Mbitini Girls Secondary School
Annual Report and Financial Statements For the year ended 30th June 2023

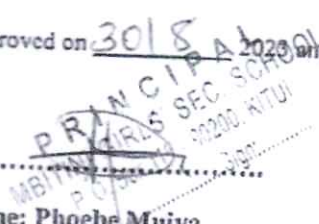
6. Statement Of Receipts and Payments For the Year Ended 30th June 2023

Description Of Vote Head	Note	2022-2023	2021-2022
		Kshs	Kshs
Receipts			
Government grants for tuition	1	3,032,191.75	3,705,557.00
Government grants for operations	2	8,888,034.75	10,858,374.90
Government Grants for infrastructure	3	4,596,000.00	5,365,500.00
School fund income- parents' contributions	4	73,913,235.00	73,431,459.00
Miscellaneous incomes	5	197,227.00	42,183.00
Total Receipts		90,626,688.50	93,403,073.90
Payments			
Tuition	6	3,482,400.00	4,226,160.00
Operations	7	9,709,660.00	9,034,597.00
Infrastructure	8	5,493,730.00	7,250,000.00
Boarding and school fund	9	78,393,864.60	67,859,303.00
Total Payments		97,079,654.60	88,370,060.00
Surplus/Deficit		(6,452,966.10)	5,033,013.90


The school financial statements were approved on 30/8/2024 and signed by:


 Name: Joel M. Mulelu

Chair BOM
 Date: 7/6/2024


 Name: Phoebe Muiva
 School Principal/ Secretary to BOM

Date: 07/6/2024


 Name: Franciscah David

Bursar/ Finance Officer
 Date: 7/6/24

Mbitini Girls Secondary School
Annual Report and Financial Statements For the year ended 30th June 2023

7. Statement of Assets and Liabilities As At 30th June 2023

Description	Note	2022-2023	2021-2022
		Kshs	Kshs
Financial Assets			
Cash and cash equivalents			
Bank balances	10	4,554,864.14	5,382,298.24
Cash balances	11	21,646.50	10,511.50
Short term investments	12	-	-
Total cash and cash equivalent		4,576,510.64	5,392,809.74
Account's receivables	13	13,805,726.45	16,231,297.45
Total financial assets		18,382,237.09	21,624,107.19
Financial liabilities			
Accounts payables	14	6,751,555.00	3,540,459.00
Net financial assets		11,630,682.09	18,083,648.19
Represented by			
Accumulated fund b/fwd	15	18,083,648.19	13,050,634.29
Surplus/deficit for the year		(6,452,966.10)	5,033,013.90
Net financial position		11,630,682.09	18,083,648.19

The school's financial statements were approved on 7/6/2024 and signed by:

Name: Joel M. Mulelu

Chair BOM

Date: 7/6/2024

Name: Phoebe Muiva
 School Principal/ Secretary to
 BOM

Date: 07/6/2024

Name: Francisah David

Bursar/ Finance Officer

Date: 7/6/24

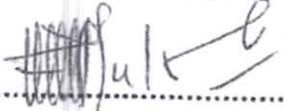
Mbitini Girls Secondary School
Annual Report and Financial Statements For the year ended 30th June 2023

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

Description	Note	2022/2023	2021-2022
		Kshs	Kshs
Cash from Operating Activities			
Receipts			
Government grants for tuition		3,032,191.75	3,705,557.00
Government grants for operations		8,888,034.75	11,412,904.90
Government grants for infrastructure		4,596,000.00	5,365,500.00
School fund income- parents contributions/ fees		62,323,369.00	69,098,853.00
Other income		197,227.00	42,183.00
Total receipts		79,036,822.50	89,624,997.90
Payments			
Cash outflows for tuition		2,862,970.00	4,112,534.00
Cash outflows for operations		9,124,260.00	9,766,327.00
Cash outflows Boarding/lunch and school fund payments		73,359,621.60	68,280,984.00
Total payments		85,346,851.60	82,159,845.00
Net cash inflow/outflow from operating activities		(6,310,029.10)	7,465,152.90
Cash flow from investing activities			
Acquisition of assets- Storey Laboratory (1 st Floor)		(5,493,730.00)	(7,250,000.00)
Proceeds from sale of Assets		-	-
Proceeds from investments		-	-
Purchase of investments		-	-
Net cash inflow/outflows from investing activities		(5,493,730.00)	(7,250,000.00)
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		(816,299.10)	215,152.90
Cash and cash equivalent at beginning of the 2021		5,392,809.74	5,177,656.84
Cash and cash equivalent at end of the 2022		4,576,510.64	5,392,809.74

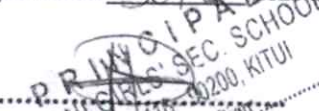
Mbitini Girls Secondary School
Annual Report and Financial Statements For the year ended 30th June 2023

The school's financial statements were approved on 30/8 2023 and signed by:



Name: Joel M. Mulelu

Chair BOM

Date: 7/6/2024


Name: Phoebe Muiva
School Principal/ Secretary to BOM

Date: 7/6/24


Name: Francisah David

Bursar/ Finance Officer

Date: 7/6/24

Mbitini Girls Secondary School
Annual Report and Financial Statements For the year ended 30th June 2023

9. Statement Of Budgeted Versus Actual Amounts for the year Ended 30th June 2023

Receipts/Expenses Item	Original Budget	Adjustments	Final Budget	Actual On Comparable Basis	% Of Utilization
	a	b	a+b	d	a/d %
	Kshs	Kshs	Kshs	Kshs	Kshs
Receipts					
<i>(1) Capitation Grant on Tuition</i>					
Reference Materials	-	-	-	-	
Exercise Books	-	-	-	-	
Laboratory Equipment	-	-	-	-	
Internal Exams	-	-	-	-	
Teaching / Learning Materials	4,351,200.0	-	4,351,200.0	3,705,557.0	85%
Exams And Assessment	-	-	-	-	
	4,351,200.0	-	4,351,200.0	3,705,557.0	85%
<i>(2) Capitation Grant on Operations</i>					
Personnel Emoluments	2,548,560.00	-	2,548,560.00	2,436,476.09	95%
Repairs And Maintenance					
Local Transport / Travelling	3,238,200.00	-	3,238,200.00	2,253,197.78	69%
Electricity And Water	3,505,425.00	-	3,505,425.00	1,577,158.06	44%
Medical	-	-	-	221,800.00	-
Administration Costs	2,269,050.00	-	2,269,050.00	1,771,690.32	78%
Activity	1,844,850.00	-	1,844,850.00	627,712.50	34%
Gratuity	-	-	-	-	
	13,406,085.00	-	13,406,085.00	8,888,034.75	66%

Mbitini Girls Secondary School
Annual Report and Financial Statements For the year ended 30th June 2023

Receipt/Expenses Item	Original Budget	Adjustments	Final Budget	Actual On Comparable Basis	% Of Utilization
	a	b	c=a+b	d	e=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs
3) FDSE for infrastructure					
Maintenance & Improvement MoE	6,149,850.00	-	6,149,850.00	4,458,000.00	72%
M&I parents' contribution	-	-	-	-	
Economic Stimulus Programs	-	-	-	-	
Transition Infrastructure Grants	-	-	-	-	
Administration Block	-	-	-	-	
(4) Fees Charged on Parents					
Personnel Emoluments	8,955,450.0	-	8,955,450.0	9,395,599.0	103%
Repairs And Maintenance	2,400,300.0	-	2,400,300.0	2,680,969.0	111%
Local Transport / Travelling	1,012,200.0	-	1,012,200.0	917,039.0	90%
Electricity And Water	4,154,850.0	-	4,154,850.0	5,074,427.0	122%
Medical	-	-	-	-	
Administration Costs	2,158,800.0	-	2,158,800.0	2,452,450.0	113%
Activity	262,500.0	-	262,500.0	287,652.0	109%
SMASSE	-	-	-	-	
Fee On Boarding Equipment and Stores	45,842,650.0	-	45,842,650.0	53,105,099.0	115%
5) Miscellaneous Income					
Loans / Borrowing	-	-	-	-	
Rent income	-	-	-	-	
Income From Farming Activities	-	-	-	-	
Insurance Compensation	-	-	-	-	
Lost books	-	-	-	78,197.0	-

Mbitini Girls Secondary School
Annual Report and Financial Statements For the year ended 30th June 2023

Receipt/Expenses Item	Original Budget	Adjustments	Final Budget	Actual On	% Of
	a Kshs	b Kshs	c=a+b Kshs	Comparable Basis d Kshs	Utilization e=d/c % Kshs
Income From Bus Hire	-	-	-	89,030.0	-
Fee For Hire of Ground and Equipment	-	-	-	-	-
Interest Income	-	-	-	30,000.0	-
Tender fees	-	-	-	-	-
Total Income	64,786,750.0	-	64,786,750.0	74,110,462.0	114%
(6) Expenditure For Tuition					
Textbooks	-	-	-	183,400.0	-
Reference Materials	-	-	-	591,694.0	-
Exercise Books	-	-	-	1,274,470.00	-
Laboratory Equipment	-	-	-	333,020.00	-
Internal Exams	-	-	-	1,099,576.00	-
Teaching / Learning Materials	4,351,200.0	-	4,351,200.0	-	-
Chalks	-	-	-	-	-
Exams And Assessment	-	-	-	-	-
Teachers Guides	-	-	-	-	-
Administration Costs	-	-	-	240.00	-
Bank Charges	-	-	-	3,482,400.00	68%
(7) Expenditure For Operations	5,097,120.00	-	5,097,120.00	-	-
Personnel Emoluments	2,548,560.0	-	2,548,560.0	3,049,510.0	119.00%
Repairs, Maintenance & Improvements	-	-	-	138,000.0	0%
Local Transport / Travelling	3,238,200.0	-	3,238,200.0	-	0%

Mbitini Girls Secondary School
Annual Report and Financial Statements For the year ended 30th June 2023

Receipt/Expenses Item	Original Budget	Adjustments	Final Budget	Actual On	% Of
	a Kshs	b Kshs	a+b Kshs	d Kshs	a+d/c % Kshs
Electricity, Water and Conservancy	3,505,425.0	-	3,505,425.0	344,000.0	9%
Medical	-	-	-	-	-
Administration Costs	2,269,050.0	-	2,269,050.0	4,565,520.0	201%
Activity Expenses	1,837,500.0	-	1,837,500.0	1,610,940.0	87%
Gratuity	-	-	-	-	-
Bank charges	-	-	-	1,690.0	0%
	13,398,735.00	-	13,398,735.00	9,709,660.00	72%
(8) Expenditure For Infrastructure					
Construction of classrooms	-	-	-	-	-
Construction of storey Laboratory	6,169,850.0	-	6,169,850.0	5,493,730.0	89%
Construction of DORMS	-	-	-	-	-
Purchase of furniture	-	-	-	-	-
Purchase of equipment	-	-	-	-	-
Purchase of machinery	-	-	-	-	-
(9) Expenditure For school fund/lunch/boarding					
Personnel Emoluments	8,955,450.00	-	8,955,450.0	9,262,087.0	103%
Repairs, Maintenance and Improvements	2,400,300.00	-	2,400,300.0	2,308,075.0	96%
Local Transport / Travelling	1,012,200.00	-	1,012,200.0	3,676,237.0	263%
Electricity, Water and Conservancy	4,154,850.00	-	4,154,850.0	6,429,600.0	154%
Medical Expenses	-	-	-	16,560.0	-

Receipt/Expenses Item	Original Budget	Adjustments	Final Budget	Actual On Comparable Basis	% Of Utilization
	a	b	c=a+b	d	e=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs
Administration Costs	2,158,800.00	-	2,158,800.0	2,545,914.0	117%
Activity	262,500.00	-	262,500.0	464,915.0	177%
Gratuity	-	-	-	304,977.0	
Bank Charges	-	-	-	66,140.6	
Boarding Equipment and Stores	45,842,650.00		45,842,650.0	53,075,634.0	114%
Expenditure For Income Generating Activity	-	-	-	-	
Insurance Costs	-	-	-	-	
Bus hire	-	-	-	31,500.0	
Tender fees				30,000.0	
Bank Charges	-	-	-	-	
Loan Interest Repayment	-	-	-	-	
Loan Principal Repayment	-	-	-	-	
Acquisition Of Assets	-	-	-	-	
Totals	64,786,750.00	-	64,786,750.00	78,393,864.60	121%

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 2023

11. Notes To The Financial Statements

Government Grants for Tuition

Description	2022/2023	2021-2022
	Kshs	Kshs
Reference Materials	-	479,966.50
Exercise Books	-	1,111,667.00
Laboratory Equipment	-	1,037,677.00
Internal Exams	-	75,867.00
Teaching / Learning Materials	3,032,191.75	815,102.00
Chalks		185,277.50
Total	3,032,191.75	3,705,557.00

2 Government Grants for Operations

Description	2022/2023	2021/2022
	Kshs	Kshs
Personnel Emoluments	2,436,476.09	3,040,451.0
Repairs And Maintenance	-	539,750.0
Local Transport / Travelling	2,253,197.78	2,826,493.9
Electricity And Water	1,577,158.06	1,917,977.0
Medical		224,000.00
Administration Costs	1,771,690.32	2,309,703.0
Activity	627,712.50	-
Medical Insurance	221,800.00	224,000.0
Total	8,888,034.75	10,858,374.9

3 Government Grants for infrastructure

Description	2022/2023	2021/2022
	Kshs	Kshs
Maintenance & Improvement	4,458,000.00	5,365,500.0
Transition infrastructure grants		-
Administration Block		
Economic stimulus grants		
Interborrowing - Operation Account	138,000.00	
Total	4,596,000.00	5,365,500.0

4 School Fund Income - Parents Contribution/Fees

Description	2022/2023	2021/2022
	Kshs	Kshs
Personnel emoluments	9,395,599.00	9,640,415.00
Repairs and maintenance	2,680,969.00	3,141,020.00
Local transport / travelling	917,039.00	1,384,975.00
Electricity and water	5,074,427.00	4,841,713.00
Medical		
Administration costs	2,452,450.00	2,732,649.00
Activity	287,652.00	535,135.00
Fee on Boarding Equipment and stores	53,105,099.00	51,155,552.00
PA Levies*		
Others (specify)		
Total	73,913,235.00	73,431,459.00

5 Miscellaneous Incomes

Description	2022/2023	2021/2022
	Kshs	Kshs
Rent Income		
Income From Farming Activities		
Insurance Compensation		
Lost books	78,197.00	2,183.00
Income From Bus Hire	89,030.00	40,000.00
Fee For Hire of Ground and Equipment		
Income From Grants and Donations*(Bursary from CDF)		
Harambee Classroom		
Dividends Income		
Loans/Borrowings*		
Tender fees	30,000.00	-
Total	197,227.00	42,183.00

Notes to the Financial Statements (continued)

6 Tuition

Description	2022/2023	2021/2022
	Kshs	Kshs
Exercise Books	591,694.00	1,657,480
Textbooks		
Reference materials	183,400.00	451,410
Laboratory Equipment	1,274,470.00	822,088.00
Teaching / Learning Materials	1,099,576.00	1,177,262.00
Exams And Assessment	333,020.00	50,000.00
Teachers Guides		
Bank Charges	240.00	420.00
Chalk & Dusters	-	67,500.00
Total	3,482,400.00	4,226,160.00

7 Operations

Description	2022/2023	2021/2022
	Kshs	Kshs
Personnel Emoluments	3,049,510.00	4,033,846.00
Service Gratuity	-	-
Administration Cost	4,565,520.00	-
Repairs And Maintenance & Improvements	138,000.00	3,849,974.00
Local Transport / Travelling	-	37,000.00
Electricity And Water	344,000.00	629,987.00
Medical		-
Activity Expenses	1,610,940.00	482,100.00
Bank Charges	1,690.00	1,690.00
Others Voteheads		
Total	9,709,660.00	9,034,597.00

Notes to the Financial Statements (continued)

8 Infrastructure

Description	2022/2023	2021/2022
	Kshs	Kshs
Construction of classrooms		
Construction of laboratory	5,493,730.00	7,250,000.00
Construction of dormitory		
Purchase of furniture		
Purchase of equipment		
Purchase of apparatus		
Drilling of boreholes		
Covid 19 washing points		
Total	5,493,730.00	7,250,000.00

9 Boarding And School Fund

Description	2022/2023	2021/2022
	Kshs	Kshs
Personnel Emoluments	9,262,087.00	7,769,623.00
Service Gratuity	304,977.00	630,100.00
Repairs And Maintenance & Improvements	2,308,075.00	126,320.00
Local Transport / Travelling	3,676,237.00	2,624,010.00
Electricity And Water	6,429,600.00	5,967,693.00
Medical Expenses	16,560.00	-
Administration Costs	2,545,914.00	2,381,589.00
Bank Charges	66,140.60	22,040.00
Bank Charges- Savings Account		300.00
Expenses On Income Generating Activities -Bus	31,500.00	15,500.00
Fee On Boarding Equipment and Stores	53,075,634.00	47,847,213.00
Rent Expenses		10,000.00
Insurance Cost (Life Property)		
Loan Principal Repayment		
Loan Interest Repayment		
Acquisition Of Assets- Classroom Construction		
Activity expenses	647,140.00	464,915.00
Tender fees	30,000.00	
Total	78,393,864.60	67,859,303.00

Notes to the Financial Statements (continued)

 Bank Accounts

Account Name & Currency	Status	Bank Account Number	2022/2023	2021/2022
	Active/Dormant		Kshs	Kshs
Tuition Account	Active	01025051881700	196,130.75	26,909.00
Operations Account	Active	01021052782400	1,762,462.00	1,854,687.25
School Fund Account/Boarding	Active	01021051881700	105,845.15	112,545.75
Savings Account	Active	01242051881700	55,196.24	55,196.24
Parent Association Development Account				
Income Generating Activities Account				
Infrastructural Account	Active	01022230305700	2,435,230.00	3,332,960.00
Total			4,554,864.14	5,382,298.24

11 Cash In Hand

Description	2022/2023	2021/2022
	Kshs	Kshs
Notes and Coins	21,646.50	10,511.50
Total	21,646.50	10,511.50

12 Short Term Investments

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

Notes to the Financial Statements (continued)

13 Accounts Receivable

Description	2022/2023	2021/2022
	Kshs	Kshs
Fees Arrears	13,308,626.45	15,757,697.45
Other Non-Fees Receivables		
Salary Advances (list/schedule attached)	497,100.00	473,600.00
Imprest (list/schedule attached)		
Rent arrears (list/schedule attached)		
Total	13,805,726.45	16,231,297.45

13 b Ageing Analysis of Accounts Receivable

Description	2022/2023		2021/2022	
	Kshs	% of the total	Kshs	% of the total
	2022/2023	% of the total	2021/2022	% of the total
Less than 1 year	7,850,245.00	58%	8,057,470.00	51%
Between 1- 2 years	1,641,026.00	12%	3,882,872.00	24%
Between 2-3 years	3,817,355.45	28%	3,817,355.45	24%
Over 3 years		%		%
Total (should tie to note 13 a)	13,308,626.45	%	15,757,697.45	%

14 Accounts Payable

Description	2022/2023	2021/2022
	Kshs	Kshs
Trade Creditors (See Ageing Below and Appendix 1)	5,317,136.00	2,088,581.00
Prepaid Fees	1,434,419.00	1,451,878.00
Retention Monies		
Unpaid salaries and statutory deductions		
Caution money		
Other payables (specify)		
Total	6,751,555.00	3,540,459.00

Notes to the Financial Statements (continued)

14a. Ageing Analysis of Accounts Payable

Description	2022/2023		2021/2022	
	Kshs		Kshs	
	2022/2023	% of the total	2021/2022	% of the total
Less than 1 year	4,983,806.00	93%	2,082,261.00	99%
Between 1- 2 years	333,330.00	6%	6,320.00	%
Between 2-3 years		%		%
Over 3 years		%		%
Total (should tie to note 14)	5,317,136.00	%	2,088,581.00	%

15 Fund Balance Brought Forward

Description	2022/2023	2021/2022
	Kshs	Kshs
Bank Balances	5,382,298.24	4,984,719.34
Cash Balances	10,511.50	192,937.50
Short Term Investments	-	
Receivables	16,231,297.45	10,683,295.45
Payables	3,540,459.00	2,810,418.00
Total	18,083,648.19	18,671,370.29

Other important disclosure notes

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

16 Non-current Liabilities Summary

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

17 Biological assets

Description	Numbers	2022/2023	2021/2022
		Kshs	Kshs
Cattle	N/A		
Goats	N/A		
Trees	500	250,000.00	210,000.00
Coffee Or Tea Plantation	N/A		
Poultry	N/A		
Others (specify)	N/A		
Total		250,000.00	210,000.00

18 Borrowings

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

Mbitini Girls Secondary School
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Other important disclosure notes

19 Stock/ Inventory

Description	2022/2023	2021/2022
	Kshs	Kshs
Food stuffs	1,366,385.00	1,370,830.00
Lab consumables	25,700,000.00	24,800,000.00
Farm produce	N/A	N/A
Medication	N/A	N/A
Construction Materials	62,050.00	68,970.00
Others (specify)	-	-

Mbitini Girls Secondary School
Annual Report and Financial Statements For the year ended 30th June 2023

20 Progress On Follow Up Of Auditor Recommendations

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

Ref No.	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	NONE	N/A	N/A	N/A



 Sign and Date
 Principal

 Sign and Date
 Principal

12. Annexes

Annex I - Analysis of Pending Accounts Payable

Supplier Of Goods Or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2022/2023	Outstanding Balance 2021/2022	Comments
	A	b	C	d=a-c		
	Kshs	Kshs	Kshs	Kshs	Kshs	
Construction Of Buildings						
1.						
2.						
3.						
Sub-Total						
Supply Of Goods						
1. TAP EDUCATIONAL CONSULTANCY LTD				52,500.00		
2. KELVIS OFFICE SOLUTIONS				623,440.00		
3. THIRD MONTH ENTERPRISES				159,936.00		
4. MOSHENI TECHNOLOGIES				90,000.00		
5. BOFIL GENERAL SUPPLIES				336,240.00		
6. THIRD MONTH ENTERPRISES				24,250.00		
7. CANA GENERAL SUPPLIERS				284,000.00		
8. MBESA MUTINDA				270,000.00		

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Supplier Of Goods Or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2022/2023	Outstanding Balance 2021/2022	Comments
				45,000.00		
9. SMILE AFRICA				611,600.00		
10. MBUNI POSHMILL				476,000.00		
11. V.M KYAMBITI CHEMICALS				44,600.00		
12. DANMAT INVESTMENT				137,850.00		
13. BETABAKERS				114,510.00		
14. FESTUS KYAMBATI MWANZIA				144,200.00		
15. MWANGANGI MWANDI				394,000.00		
16. VIGILANCE ENTERPRISES				75,600.00		
17. KISASI FILLING STATION				119,500.00		
18. JUDIAH KNITFIT WEAR				21,130.00		
19. DADEMI AND SONS LTD				86,400.00		
20. JOSHUA WARINGO				118,000.00		
21. LUCIA KAMANTHE KASYOKA				136,500.00		
22. JOSSNARD GENERAL MERCHANT				24,000.00		
23. MWANGANGI KISINGA				237,500.00		
24. SCHAACS TECHNOLOGIES LTD				30,000.00		
25. MUJO TECHNICAL AGENCIES				327,050.00		
26. SEMEHA CONTRACTORS				4,983,806.00		
Sub-Total						
Supply Of Services						

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Supplier Of Goods Or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2022/2023	Outstanding Balance 2021/2022	Comments
27.						
28.						
29.						
Sub-Total						
Grand Total						

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Annex 2 – Summary of Fixed Assets Register

Asset Class	Historical Cost b/f (Kshs) 1 st July 2022	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost c/f (Kshs) 30 th June 2023
Land	1 70			
Buildings And Structures	2			
Motor Vehicles	2,841			
Office Equipment, Furniture And Fittings	26,683			
Textbooks	140			
ICT Equipment	12,340			
Tools And Apparatus	3			
Other Machinery And Equipment				
Heritage And Cultural Assets	1			
Intangible Assets- Soft Ware				
Total				