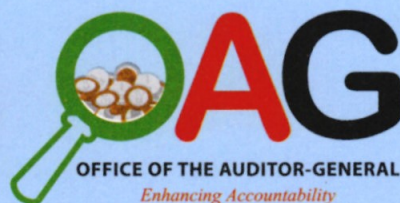


REPUBLIC OF KENYA



REPUBLIC OF KENYA



OFFICE OF THE AUDITOR-GENERAL
Enhancing Accountability

REPORT

TABLED
BY:

HON. OWEN BAYA, M.P.

CLERK-AT
THE-TABLE:

CHRISTINE NDIRITU

OF

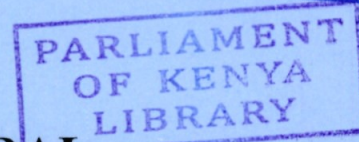
THE AUDITOR-GENERAL

ON

**NJABINI BOYS
HIGH SCHOOL**

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

NYANDARUA COUNTY



REGISTERED AUDITOR
REG. NO. 70834-09199, N.A.
RECORDS OFFICE

19 MAR 2026



NJABINI BOYS HIGH SCHOOL
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)**

NJABINI BOYS HIGH SCHOOL
PUBLIC SECONDARY SCHOOL
Annual Report and Financial Statements
For the year ended 30th June 2022

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I. KEY SCHOOL INFORMATION AND MANAGEMENT

(a) Background information

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

The school was registered in **07/2021** under registration number **18-03-0030-0959** and is currently categorized as an *Extra County* public school established, owned or operated by the Government.

The school is a boarding school and had **920** number of students as at **30th June 2022**. It has 4 streams and **35** teachers of which **5** teachers are employed by the School Board of Management.

(b) School Board of Management - Board Members

The School Board of Management established under Section 55 of the Basic Education Act, 2013; is composed of the following members:

Ref :	Name of Board Member	Designation	Date of appointment
1	Gichomo Merita	Chairman	2/04/2019
2	Lawrence M. Kairu	Secretary - Principal	2/04/2019
3	Stephen Gachau	Member - Co-opted	2/04/2019
4	Isaac G. Hari	Member – Rep Parents/Local community	2/04/2019
5	Caroline W. Mwangi	Member – Rep Parents/Local community	2/04/2019
6	Re. Joseph Gachugia	Member – Rep Parents/Local community	2/04/2019
7	John Kiraki Ngugi	Member – Rep Parents/Local community	2/04/2019
8	Jesse Ndung'u Kamutu	Member – Rep Parents/Local community	2/04/2019
9	Juliah Wanjiku	Member – Rep persons with special needs	2/04/2019
10	Margaret Nyamau	Member – Rep Parents/Local community	2/04/2019
11	Cecilia Wanjiru Ndegwa	Member – Rep CEB	2/04/2019
12	Fr. James Wanjohi	Member – Rep Sponsor	2/04/2019
13	Benson muhia	Member – Rep Sponsor	2/04/2019
14	Loise Alix	Member – Rep Special Interest group	2/04/2019
15	Juliana Muthoni	Member - Co-opted	2/04/2019
16	Eng. Philip Gichuki	Member - Co-opted	2/04/2019
17	Samuel Muriuki Wachira	Member - Rep Teachers	2/04/2019

NJABINI BOYS HIGH SCHOOL
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KEY SCHOOL INFORMATION AND MANAGEMENT (Continued)

The function of the School Board of Management include:

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

(c) Committees of the Board

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

Ref :	Name of Committee	Names of Members	Designation	Number of meetings attended during the year
1	Executive Committee	Gichomo Merita Lawrence M Kairu Benson Muhia Juliah Wanjiku Stephen Gachau	Chairman Secretary Member Member Member	2 out of 6
2	Audit Committee	Benson Muhia Cecilia Wanjiru Ndegwa Lawrence M Kairu Loise Alix Re. Joseph Gachugia	Chairman Secretary Member Member Member	0 out of 6
3	Finance, procurement and general-purpose Committee	Gichomo Merita Stephen Gachau Eng. Philip Gichuki Caroline W. Mwangi	Chairman Secretary Member Member	0 out of 6
4	SIC Committee	Benson Muhia Lawrence M Kairu Stephen Gachau Juliah Wanjiku Allan M Maingi Gichomo Merita Caroline Wanjiku	Chairman Secretary Member Member Member Member Member	2 out of 6

NJABINI BOYS HIGH SCHOOL
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5	Academic Committee	John Kiraki Ngugi Samuel Muriuki Wachira Lawrence M Kairu Isaac G. Hari Juliah Wanjiku	Chairman Secretary Member Member Member	2 out of 6
6	Discipline and welfare Committee	Gichomo Merita Lawrence M Kairu Benson Muhia Juliah Wanjiku Stephen Gachau	Chairman Secretary Member Member Member	2 out of 6
7	Adhoc Committee (if any during the year)			

(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	LAWRENCE M.KAIRU	226073
2	Deputy Principal	ALLAN M. MAINGI	257617
3	School Bursar	BERNARD W. KURIA	ID-8524715

(a) Schools contacts

Post Office Box: 12-20319 South Kinangop
 Mobile Number: 0711335001
 E-mail: njabiniboy@gmail.com
 Website: www.njabiniboy.sc.ke

NJABINI BOYS HIGH SCHOOL
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(b) School Bankers

The school operated 4 numbers of bank accounts as follows:

- | | |
|------------------|------------|
| 1. Name of Bank: | KCB |
| Branch: | Njabini |
| Account Number: | 1104327333 |
| | |
| 2. Name of Bank: | KCB |
| Branch: | Njabini |
| Account Number: | 1104334569 |
| | |
| 3. Name of Bank: | KCB |
| Branch: | Njabini |
| Account Number: | 1104334631 |
| | |
| 4. Name of Bank: | KCB |
| Branch: | Njabini |
| Account Number: | 1270348191 |

(e) Independent Auditors

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


FR. PETER MBAARO


PAUL G WAINAINA


GLADYS WANJIRU

Chair,
Board of Management

Secretary,
Board of Management
/Principal

Finance Officer

Njabini Boys High School

Njabini Boys High School

Njabini Boys' High School

Date: 11/3/2026

Date: 11/03/2026

Date: 11/03/2026

II. SUMMARY REPORT OF PERFORMANCE OF THE SCHOOL

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

a) **Financial performance:**

Under this section, the following information should be given:

- *Surplus/ deficit for the year and a comparison of the same for the last three years*
- *Capitation grants from the Ministry of Education for the last three years*
- *Ratio of capitation grant per student over the last three years*
- *A three-year overview of growth of other income(s) earned by the school.*
- *A three-year overview of growth in expenditure of the school*
- *Movement of debtors and creditors of the school over the last three years*
- *Movement of cash and bank balances over the last three years*

Graphical presentation, ratios, tables, and pie charts should be used to show/ indicate trends.

b) **Teacher Student ratio:**

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

c) **Mean score in the 2021 KCSE:**

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

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

Tabulate the number of candidates sitting for KCSE over the last three years.

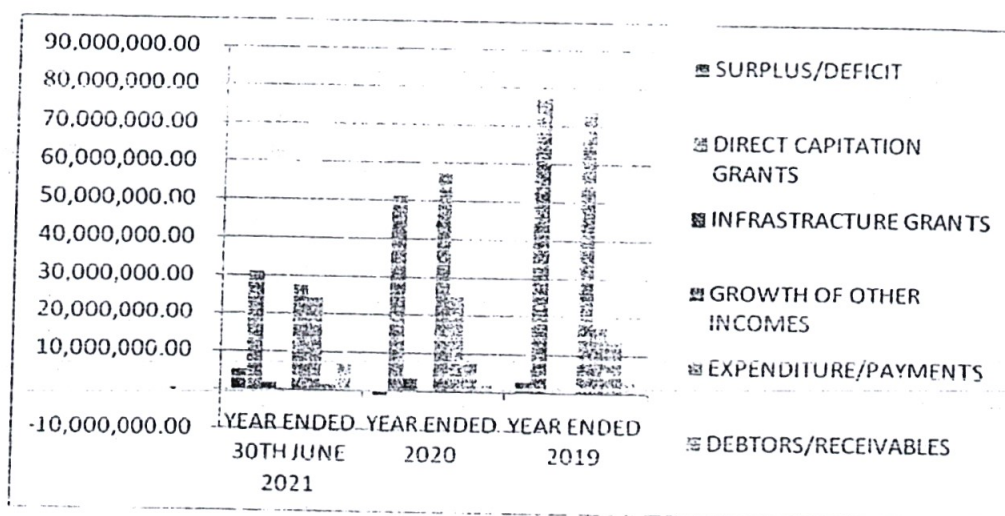
e) **Capacity of the school:**

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

NJABINI BOYS HIGH SCHOOL
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For the year ended 30th June 2022

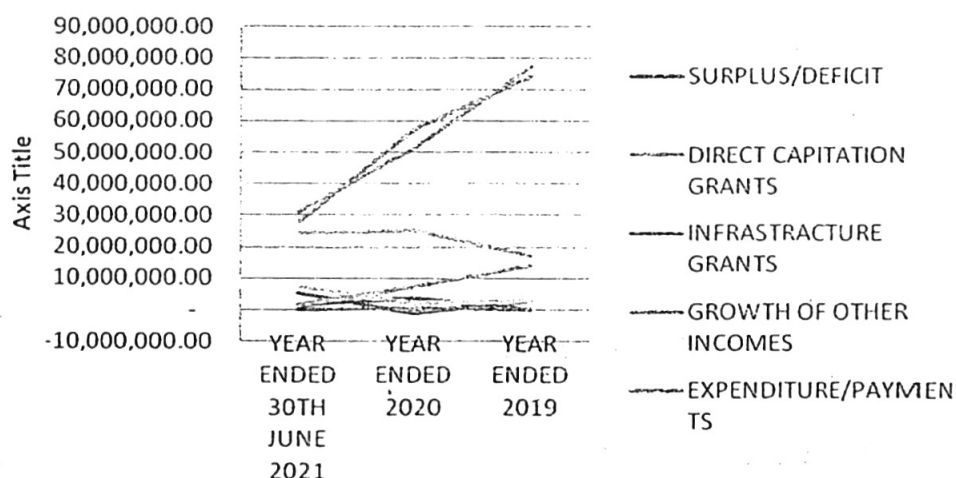
S/NO	PERFORMANCE	YEAR ENDED 30TH JUNE 2022	YEAR ENDED 30TH JUNE 2021	YEAR ENDED 2020
1	FINANCIAL			
	SURPLUS/DEFICIT	-4,237,778	5,438,385	-1,123,309
	DIRECT CAPITATION TUITION	2,843,141	1,182,001	1,680,644
	DIRECT CAPITATION OPERATION	12,061,379	7,640,501	10,639,800
	SCHOOL FUND - PARENTS	69,506,618	22,490,709	39,758,047
	INFRASTRUCTURE GRANTS	4,700,000	1,816,000	3,602,000
	GROWTH OF OTHER INCOMES	352,680	89,321	550,200
	EXPENDITURE/PAYMENTS- TUITION	3,705,355	306,970	1,680,045
	EXPENDITURE/PAYMENTS-OPERATION	15,660,457	3,986,695	10,643,833
	EXPENDITURE/PAYMENTS- SCHOOL FUND	70,122,649	21,686,483	41,459,712
	INFRASTRUCTURE	4,661,265	1,800,000	3,570,410
	DEBTORS/RECEIVABLES	21,757,474	24,249,048	25,015,103
	CREDITORS/PAYABLES	256,043	1,756,043	7,475,050
	CASH AND CASH EQUIVALENTS	3,176,886	7,414,665	1,976,280

SUMMARY REPORT OF THE SCHOOL FINANCIAL PERFORMANCE 2021 - 2022

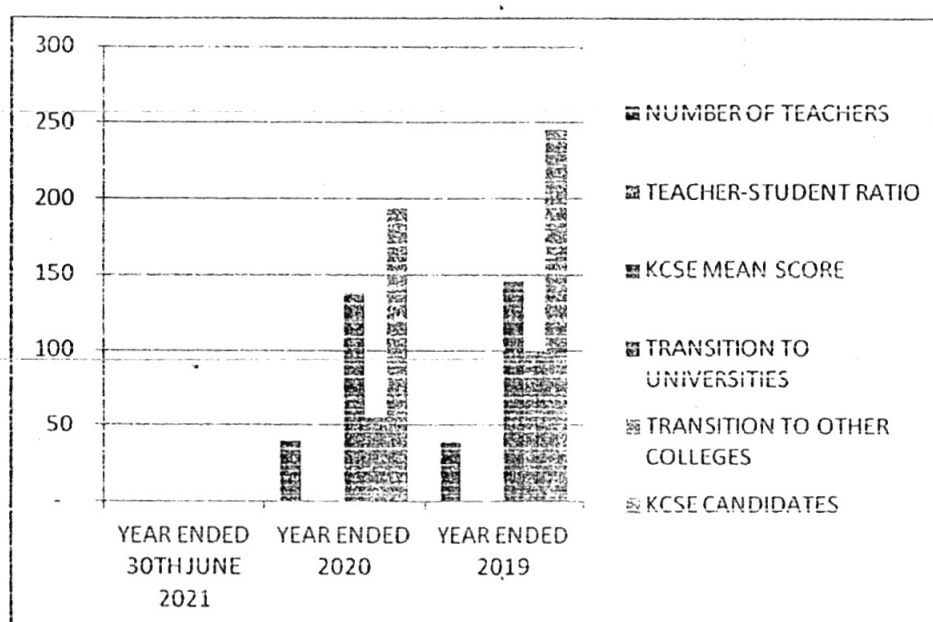


NJABINI BOYS HIGH SCHOOL
PUBLIC SECONDARY SCHOOL
Annual Report and Financial Statements
For the year ended 30th June 2022

SUMMARY REPORT OF THE SCHOOL FINANCIAL PERFORMANCE
2019 TO 2021



2 NON-FINANCIAL	YEAR ENDED 30TH JUNE 2022	YEAR ENDED 30TH JUNE 2021	YEAR ENDED 2020
ENROLLED STUDENTS	920	918	920
NUMBER OF TEACHERS	30	35	40
TEACHER-STUDENT RATIO	01:31	01:27	01:23
KCSE MEAN SCORE	-	7.685	7.579
TRANSITION TO UNIVERSITIES	-	156	138
TRANSITION TO OTHER COLLEGES	-	60	56
KCSE CANDIDATES	-	218	194



NJABINI BOYS HIGH SCHOOL
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CAPACITY OF THE SCHOOL	YEAR ENDED 30TH JUNE JUNE 2022	YEAR ENDED 30TH JUNE 2021	YEAR ENDED 2020
CLASSROOMS (Stone Building)	17	17	17
BOOK STORE	1	1	1
ADMINISTRATION BLOCK	1	1	1
LIBRARY BLOCK	1	1	1
LABORATORIES	3	3	3
DORMITORIES	10	10	10
DINING HALLS	1	1	1
ABLUTION BLOCKS	2	2	2
STAFF HOUSES /BLOCK (Stone Building)	5	5	5
LAND WITH LEGAL OWNERSHIP	14 ACRES	14 ACRES	14 ACRES

NJABINI BOYS HIGH SCHOOL
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For the year ended 30th June 2022

f) Development projects carried out by the school:

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

Sno.	Project	Year	Status	Amount	Fund Source
1	3 Classes & Office	2021-2022	On-going	4,661,265.00	PA Contributions

Sign

School Principal


11/03/2022

III. STATEMENT OF SCHOOL MANAGEMENT RESPONSIBILITY

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

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

The Board of Management of *Njabini boys*, 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).

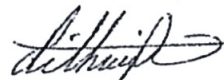
The Board of Management is of the opinion that the school's financial statements give a true and fair view of the state of the school's transactions during the financial year ended 30th June, 2022, and of the school's financial position as at that date.

Name: FR. PETER MBAARO
Designation: Chairman, School Board of Management

Sign: 

Date: 11/3/2026

Name: PAUL G WAINAINA
Designation: School Principal & Secretary to Board of Management

Sign: 

Date: 11/03/2026

Name: GLADYS W NDUNG'U
Designation: Bursar/ Finance Officer

Sign: 

Date: 11/03/2026

REPUBLIC OF KENYA

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



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

REPORT OF THE AUDITOR-GENERAL ON NJABINI BOYS HIGH 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; and,
- 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.

A Qualified Opinion is issued when the Auditor-General concludes that, except for material misstatements noted, the financial statements are fairly presented in accordance with the applicable financial reporting framework. The Report on Financial Statements should be read together with the Report on Lawfulness and Effectiveness in the Use of Public Resources, and the Report on Effectiveness of Internal Controls, Risk Management and Governance.

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 Njabini Boys High School set out on pages 1 to 13, which comprise the statement of financial assets and financial 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 Njabini Boys High School 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. Inaccuracies of the Financial Statements

Review of the financial statements revealed the following inaccuracies:

1.1 Unsupported Decrease in Receivables and Payables

The statement of financial assets and financial liabilities reflects a decrease in receivables balance of Kshs.2,491,574 and a decrease in payables balance of Kshs.1,500,000 which were not supported or explained resulting in misstatement of the net financial position.

1.2 Variances in School Fund Income

The statement of receipts and payments reflects school fund income-parents contribution of Kshs.69,506,618 as disclosed in Note 3 to the financial statements. However, the ledger reflects an amount of Kshs.69,871,618 resulting in an unexplained variance of Kshs.365,000.

1.3 Variances in Boarding and School Fund Payments

The statement of receipts and payments reflects boarding and school fund payments of Kshs.70,122,649 as disclosed in Note 7 to the financial statements. However, the ledger reflects an amount of Kshs.89,018,517 resulting in an unexplained variance of Kshs.18,895,868. Further, Note 7 to the financial statements on boarding and school fund payments reflects prior year comparative amount of Kshs.15,967,476, which varies from the amount reflected in the statement of receipts and payments of Kshs.21,686,483, resulting in an unexplained variance of Kshs.5,719,007.

1.4 Variances in Payments for Operations

The statement of receipts and payments reflects payments for operations of Kshs.15,660,447 as disclosed in Note 6 to the financial statements. However, the ledger reflects an amount of Kshs.18,651,443 resulting in an unexplained variance of Kshs.2,990,996. Further, Note 6 to the financial statements on payment for operations reflects prior year amount of Kshs.3,970,695, which varies from the amount reflected in

the statement of receipts and payments of Kshs.3,986,696, resulting in an unexplained variance of Kshs.16,000.

1.5 Variances in Payments for Infrastructure

The statement of receipts and payments reflects payments for infrastructure of Kshs.4,661,265. However, the amount varies with the ledger amount of Kshs.4,372,200 resulting in an unexplained variance of Kshs.289,065. Further, the Infrastructure component in the statement of receipts and payments has not been referenced to the Notes to the financial statements.

In the circumstances, the accuracy and completeness of the financial statements could not be confirmed.

2. Unsupported Cash and Bank Balances

The statement of financial assets and financial liabilities reflects cash and cash equivalents bank balance of Kshs.3,176,866 as disclosed in Note 8 to the financial statements. However, the reported balance was based on bank balances rather than updated cashbook balances. Further, Management did not prepare monthly bank reconciliation statements for all the School bank accounts and the cashbooks were not balanced in to facilitate reconciliation. In addition, the reported balance of Kshs. 3,176,866 differs from the trial balance amount of Kshs.3,090,561 resulting in an unexplained variance of Kshs.86,326.

In the circumstances, the accuracy, existence and completeness of cash and cash equivalents balance of Kshs.3,176,886 could not be confirmed.

3. Unsupported Accounts Payables

The statement of financial assets and financial liabilities reflects payables balance of Kshs.256,043. However, a creditors schedule indicating the particulars of creditors, opening balances, accrued payables and payables settled during the year to arrive at the closing balance were not provided for audit.

In the circumstances, the accuracy, existence and completeness of accounts payables balance of Kshs.256,043 could not be confirmed.

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

Key Audit Matters

Key audit matters are those matters that, in my professional judgment, are of most significance in the audit of the financial statements. Except for the effect of the matters

described in the Basis for Qualified Opinion section, I have determined that there are no other key audit matters to communicate in my report.

Other Information

The Management is responsible for the Other Information set out on page ii to xi which comprise of Key School Information and Management, Summary Report of Performance of the School and Statement of Management Responsibilities. The Other Information does not include the financial statements and my audit report thereon.

In connection with my audit on Njabini Boys High School financial statements, my responsibility is to read the Other Information and in doing so, consider whether the Other Information is materially inconsistent with the financial statements or my knowledge obtained in the audit or otherwise appears to be materially misstated. If based on the work I have performed, I conclude that there is a material misstatement of this Other Information, I am required to report that fact. I have nothing to report in this regard.

My opinion on the financial statements does not cover the Other Information and accordingly, I do not express an audit opinion or any form of assurance thereon.

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 effect of the matters described in the Basis for Conclusion on Lawfulness and Effectiveness in the 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. Failure to Prepare 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 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 guidelines.

2. Irregular Transfer of Funds to Kenya Secondary Schools Heads Association

The statement of receipts and payments reflects boarding and school fund payments of Kshs.70,122,649 as disclosed in Note 7 to the financial statements. Included in the expenditure is an amount of Kshs.2,884,350 transferred to the Kenya Secondary Schools

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 transferred to KESSHA amounting to Kshs.2,884,350 could not be confirmed.

The audit was conducted in accordance with ISSAI 3000 and ISSAI 4000. The standards require that I comply with ethical requirements and plan and perform the audit to obtain assurance on whether the activities, financial transactions and information reflected in the financial statements are in compliance, in all material respects, with the authorities which 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 effect of 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 an Internal Audit Function

During the year under review, the School had not constituted an internal audit unit as required by Regulation 166 (1) and (2) of the Public Finance Management (National Government), 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 existence of an effective oversight mechanisms could not be confirmed.

2. Long Outstanding Accounts Receivables

The statement of financial assets and financial liabilities reflects accounts receivables balance of Kshs.21,757,474. The amount comprises of student fee balances due from continuing students of Kshs.4,523,659 and Kshs.17,233,815 from students who had already completed their studies at the time of reporting. However, there was no policy on the impairment of long outstanding fees arrears casting doubt on full recoverability of the accounts receivables balance.

In the circumstances, the existence of effective mechanisms for debt management could not be confirmed.

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

Responsibilities of Management and those Charged with Governance

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

In preparing the financial statements, the Management is responsible for assessing the School's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Management is aware of the intention to cease operations.

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

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

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

Auditor-General's Responsibilities for the Audit

My responsibility is to conduct an audit of the financial statements in accordance with Article 229(4) of the Constitution, Section 35 of the Public Audit Act, 2015 and the International Standards of Supreme Audit Institutions (ISSAIs). The standards require that, in conducting the audit, I obtain reasonable assurance about whether the financial statements as a whole are free from material misstatements, whether due to fraud or error and to issue an auditor's report that includes my opinion in accordance with Section 48 of the Public Audit Act, 2015. 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 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 conducting the audit, Article 229(6) of the Constitution also requires that I express a conclusion on whether or not 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 addition, I also consider the entity's control environment 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.

Further, I am required to submit the audit report in accordance with Article 229(7) of the Constitution.

Detailed description of my responsibilities for the audit is located at the Office of the Auditor-General's website at: <https://www.oagkenya.go.ke/auditor-generals-responsibilities-for-audit/>. This description forms part of my auditor's report.


FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

29 April, 2026

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

	Note	2021-2022	2020-2021
		Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	8	3,176,886	7,414,665
Cash Balances	9	-	-
Short term Investment	10	-	-
Total Cash and cash equivalent		3,176,886	7,414,665
Account's receivables	11	21,757,474	24,249,049
TOTAL FINANCIAL ASSETS		24,934,361	31,663,713
FINANCIAL LIABILITIES			
Accounts Payables	12	(256,043)	(1,756,043)
NET FINANCIAL ASSETS		24,678,317	29,907,670
REPRESENTED BY			
Accumulated Fund b/fwd	13	29,907,670	24,469,285
Surplus/Deficit for the year		(4,237,778)	5,438,385
Decrease in receivables		(2,491,574)	
Decrease in payables		1,500,000	
NET FINANCIAL POSSITION		24,678,317	29,907,670

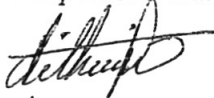
The School's financial statements were approved on _____ and signed by:

Name: FR PETER MBAARO
Chairman, BoM

Sign: 

Date: 11/3/2026

Name PAUL G. WAINAINA
School Principal/Secretary to BoM

Sign: 

Date: 11/03/026

Name: GLADYS WANJIRU
Bursar/Finance

Sign: 

Date: 11/03/2026

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V. STATEMENT OF RECEIPTS AND PAYMENTS PERIOD TO 30TH JUNE 2022

DESCRIPTION OF VOTE HEAD	Note	2021 - 2022	2020 - 2021
		Kshs	Kshs
RECEIPTS			
Capitation grants for tuition	1	2,843,141	1,182,001
Capitation grants for operations	2	12,061,379	7,640,501
School Fund Income- Parents' Contributions	3	69,506,618	22,490,709
School Fund Income- Other receipts	4	800,800	89,321
Infrastructure	4b	4,700,000	1,816,000
TOTAL RECEIPTS		89,911,938	33,218,533
PAYMENTS			
Payments for Tuition	5	3,705,355	306,970
Payments for operations	6	15,660,447	3,986,695
Boarding and school fund payments	7	70,122,649	21,686,483
Infrastructure		4,661,265	1,800,000
TOTAL PAYMENTS		94,149,716	27,780,148
SURPLUS/DEFICIT		(4,237,778)	5,438,385

The school financial statements were approved on and signed by:

Sign:



Name: FR. PETER MBAARO
Chair BOM

Date 11/3/2026

Sign



Name: PAUL G. WAINAINA
School Principal/
Secretary to BOM

Date 11/08/2026

Sign



Name: GLADYS WANJIRU
Bursar
Finance Officer

Date 11/03/2026

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VII STATEMENT OF CASH FLOWS FOR THE PERIOD ENDED 30TH JUNE 2022

		2021 - 2022 Kshs	2020 - 2021 Kshs
	2		
Receipts from operating activities			
Capitation grants for tuition	1	2,843,141	1,182,001
Capitation grants for operations	2	12,061,379	7,640,501
School fund income- Parents contributions/ fees	3	69,506,618	22,490,709
School fund income- Other receipts(farm)	4	800,800	89,321
Infrastructure	4b	4,700,000	1,816,000
Total receipts		89,911,938	33,218,533
Payments			
Payments for Tuition	6	3,705,355	306,970
Payments for operations	7	15,660,447	3,986,695
Boarding and school fund payments	8	70,122,649	21,686,483
Infrastructure	9	4,661,265	1,800,000
Total Payments		94,149,716	27,780,148
Net cash flow from operating activities	a	(4,237,778)	5,438,385
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets		-	-
Purchase of Investments			
Net cash flows from Investing Activities	b	-	-
NET CASHFLOW FROM FINANCING ACTIVITIES			
Proceeds from borrowings/ loans			
Net cash flows from Investing Activities	c	-	
NET INCREASE IN CASH AND CASH EQUIVALENT		(4,237,778)	5,438,385
Cash and cash equivalent at BEGINNING of the year		7,414,665	1,976,280
Cash and cash equivalent at END of the year		3,176,88	7,414,665

The above presentation of cash flow statement uses the direct method of cash flow presentation which is encouraged under IPSAS. Schools' should therefore adopt the direct method of cashflow as recommended by PSASB.

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CONSOLIDATED TRIAL BALANCE AS AT 30TH JUNE 2022			
		DR	CR
Cash and Cash equivalents			
	Bank Balances	3,090,561	
	Cash Balances	-	
	Short term investments	-	
	Receivables	21,757,474	
Payments			
	Payments for Tuition	3,705,355	
	Payments for operations	15,660,447	
	Boarding and school fund payments	70,122,649	
Receipts			
	Capitation grants for tuition		2,843,141
	Capitation grants for operations		12,061,379
	School Fund Income- Parents' Contributions		70,307,418
	School Fund Income- Other receipts		448,120
	Proceeds from borrowings		
	Payables		256,043
Prior Year Adjustment			
Fund Balance b/f			28,420,386
TOTAL		114,336,487	114,336,487

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VII. STATEMENT OF BUDGETED VERSUS ACTUAL AMOUNTS FOR THE YEAR ENDED 30TH JUNE 2022

Receipt/expenses Item	Original Budget	Adjustment s	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
	Kshs	Kshs			Kshs	Kshs
RECEIPTS						
(1) CAPITATION GRANT ON TUITION						
Teaching / learning materials	2,843,141	-	2,843,141	2,843,141	-	100%
(2) CAPITATION GRANT ON OPERATIONS						
Infrastracure(Repairs and maintenance)	4,077,000	-	4,077,000	4,054,990	-	100%
Other – LT&T,EWC,PE,AdminC	11,605,457	-	11,605,457	8,006,389	-	69%
	15,682,457		15,682,457	12,061,379		
Activity						
(3) FEES CHARGED ON PARENTS						
Repairs and maintenance	1,219,900		1,219,900	1,219,900		100%
Other – LT&T,EWC,PE,AdminC	22,651,148		22,651,148	22,651,148		100%
Activity	1,048,500		1,048,500	1,048,500		
Fee on Boarding Equipment and Stores	43,786,270	-	43,786,270	43,786,270		100%
OTHER INCOME	0		0	0		
Income from farming activities	800,800	-	800,800	800,800		100%
	69,506,618		69,506,618	69,506,618		
(1) EXPENDITURE FOR TUITION						
Teaching / learning materials	2,843,141	-	2,843,141	3,705,355	-	130%
(2) EXPENDITURE FOR OPERATIONS						
Infrastracure(Repairs and maintenance)	4,077,000	-	4,077,000	4,661,265		114%
Other – LT&T,EWC,PE,AdminC	11,605,457	-	11,605,457	15,660,447		135%
	15,682,457		15,682,457	20,321,712		130%
(3) EXPENDITURE FOR SCHOOL FUND						
Repairs, maintenance and improvements	1,219,900		1,219,900	1,219,900		100%
Other – LT&T,EWC,PE,AdminC	22,651,148		22,651,148	22,651,148		100%
Activity	1,048,500		1,048,500	1,048,500		100%
Boarding Equipment and Stores	43,786,270	-	43,786,270	44,402,301		100.8%
Income from farming activities	800,800		800,800	800,800		
	69,506,618		69,506,618	70,122,649		100.8%

Expenditure for Operation.

(I) Infrastructure (Repairs and maintenance) - 114%-The over expenditure was due to high cost of construction materials compared to the budgeted prices.

(II) Other votes – (LT&T,EWC,PE,AdminC) 135%- budget difference – The over expenditure was due to high cost of commodities

The high actual expenditure in tuition account is due to high cost of commodities

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SIGNIFICANT ACCOUNTING POLICIES

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

1) Statement of compliance and basis of preparation

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

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

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

2) Recognition of receipts and payments

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

3) In-kind contributions

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

4) Cash and cash equivalents

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

SIGNIFICANT ACCOUNTING POLICIES (Continued)

5) Accounts Receivable

For the purposes of these financial statements, imprests and advances to authorised public officers and/or institutions which were not surrendered or accounted for at the end of the financial year are treated as receivables. This is in recognition of the government practice where the imprest payments are recognized as expenditure when fully accounted for by the imprest or AIE holders. This is an enhancement to the cash accounting policy. Other accounts receivables are disclosed in the financial statements.

6) Accounts Payable

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

7) Non-current assets

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

8) Budget

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

9) Comparative figures

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

10) Subsequent events

There have been no events subsequent to the financial year end with

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VIII. NOTES TO THE FINANCIAL STATEMENTS

1	CAPITATION GRANT FOR TUITION		2021-2022 Kshs.	2020-2021 Kshs.
	Teaching / learning materials		2,843,141	1,182,001
	Total		2,843,141	1,182,001
2	CAPITATION GRANT FOR OPERATIONS			
	Repairs Maintenance and Improvements		4,077,000	3,515,500
	Others(LT&T,EWC,Admin C,PE)		7,984,379	4,125,001
	Medical			
	Activity			
	Total		12,061,379	7,640,501
3	PARENTS CONTRIBUTION/FEES - SCHOOL FUND ACCOUNT			
	Fee on Boarding Equipment and Stores		44,430,657	12,985,422
	Others(LT&T,EWC,Admin C,PE)		22,651,148	7,476,480
	Repairs and maintenance		1,219,900	1,233,025
	Activity		1,048,500	29,727
	Fees Arrears		156,433	766,055
	Total		69,506,618	22,490,709
4	OTHER RECEIPTS - SCHOOL FUND ACCOUNT			
	Income from farming activities		800,800	89,321
	Total		800,800	89,321
4b	Infrastructure		4,700,000	1,816,000

5	PAYMENTS FOR TUITION		2021-2022 Kshs.	2020-2021 Kshs.
	Teaching / learning materials		3,703,450	306,490
	Bank charges		1,905	480
	Total		3,705,355	306,970
6	PAYMENTS FOR OPERATIONS			
	Others(LT&T,EWC,Admin C,PE)		11,599,952	1,616,910
	Repairs Maintenance and Improvements		4,054,990	1,800,000
	Activity			484,000
	Bank charges		5,505	4,230
	Medical			65,555
	TOTAL		15,660,447	3,970,695

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NOTES TO THE FINANCIAL STATEMENTS (continued)				
7	BOARDING AND SCHOOL FUND PAYMENTS		2021-2022 Kshs.	2020-2021 Kshs.
	Fee on Boarding Equipment and Stores		38,080,733	6,916,723.30
	Others(LT&T,EWC,Admin C,PE)		20,606,633	7,408,108.00
	Repairs and maintenance		8,516,851	1,624,195.00
	Activity		1,017,400	10,000.00
	Bank charges		48,352	8,450.00
	Uniform			
	personal items			
	Payment to creditors		1,500,000	
	Expenses on income generating activities- Farm		352,680	
	Fees arrears adjusted			
	TOTAL		70,122,649	15,967,476.30
7b	Infrastructure		4,661,265	1,800,000.00
	<i>Expenses on income generating activities** should include all costs relating to the school earnings on other receipts as recorded in note 4. These costs should include farm maintenance, posho mill maintenance, ground maintenance and costs incurred during hire of school bus among others.</i>			
8	BANK ACCOUNTS	Bank Account Number	2021-2022 Kshs.	2020-2021 Kshs.
	Name of Bank, Account No. & currency		Kshs	Kshs
	Tuition Account	1104334631	14,183	876,398
	Operations Account	1104334569	56,248.1	3,655,316
	School Fund Account/Boarding-KCB	1104327333	3,020,130	2,835,361
	Infrastructure Account	1270348191	86,325.1	47,590
	Total		3,176,886	7,414,665
9	CASH IN HAND		2021-2022	2020-2021
	Description		Kshs	Kshs
	Tuition Account		-	-
	Operation Account		-	-
	Infrastructure Account		-	-
	School Fund account		-	-
	Total		-	-

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NOTES TO THE FINANCIAL STATEMENTS (continued)

10	SHORT TERM INVESTMENTS		2021-2022 Kshs.	2020-2021 Kshs.
	Description			
			-	-
			-	-

11	ACCOUNTS RECEIVABLE		2021-2022 Kshs	2020-2021 Kshs.
	Description			
	Fees arrears		25,186,874	20,819,648
	Other non-fees receivables		(3,429,400)	3,429,400
	Total		21,757,474	24,249,048
	[Include an ageing of the fees arrears below]		2021-2022 Kshs	2020-2021 Kshs.
	Description			
	Fees arrears for current year		4,523,659	-
	Fees arrears for the previous year		4,246,724	4,246,724
	Fees arrears for prior periods (over two years)		16,572,924	16,572,924
	Less recoveries 2020/2021		(156,433)	
	Total		25,186,874	20,819,648
12	ACCOUNTS PAYABLE		2021-2022 Kshs.	2020-2021 Kshs.
	Description			
	Trade creditors (See ageing below and appendix 1)			1,500,000
	Prepaid fees			-
	Caution Money		256,043	256,043
	Total		256,043	1,756,043

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

	Description		2021-2022 Kshs	2020-2021 Kshs.
	Trade creditors for current year		-	-
	Trade creditors for the previous year		1,500,000	1,500,000
	Trade creditors for prior periods (over two years)		(1,500,000)	-
	Total		-	1,500,000

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NOTES TO THE FINANCIAL STATEMENTS (continued)

13	FUND BALANCE BROUGHT FORWARD			
	Description		2021-2022 Kshs.	2020-2021 Kshs.
	Bank balances		7,414,665	1,976,280
	Cash balances		-	-
	Short Term Investments		-	-
	Receivables		24,249,048	25,015,103
	Payables		(1,756,043)	(7,475,050)
	Total		29,907,670	19,516,33

Other important disclosure notes

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

	Other important disclosure notes			
14	Non-current Liabilities Summary			
	Description		2021-2022 Kshs.	2020-2021 Kshs.
	Bank loan(s)		-	-
	Total		-	-
15	Biological assets	Numbers	2021-2022 Kshs.	2020-2021 Kshs.
	Description			
	Cattle	2	160,000	180,000
	Trees	5990	2,360,000	2,400,000
	Total		2,520,000	2,580,000.00
16	Borrowings			
	Description			
	a) Borrowings			
	Borrowing at beginning of the year			
	Borrowings during the year			
	Repayments of during the year			
	Balance at end of the year			

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NOTES TO THE FINANCIAL STATEMENTS (continued)

Other important disclosure notes

17	1 Stock/ Inventory		2021-2022 Kshs.	2020-2021 Kshs
	Description		-	-
	Stock/Inventory		-	-
	Stock/ inventory at beginning of the year		-	-
	Stock/ inventory purchased during the year		-	-
	Stock/ inventory issued during the year		-	-
	Balance at end of the year		-	-

*Expenses on income generating activities** should include all costs relating to the school earnings on other receipts as recorded in note 4. These costs should include farm maintenance, posho mill maintenance, ground maintenance and costs incurred during hire of school bus among others.*

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IX. 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)

