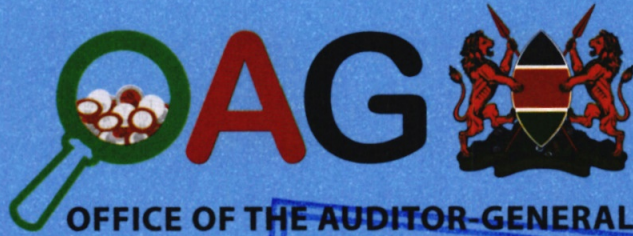


REPUBLIC OF KENYA



Enhancing Accountability

PARLIAMENT
OF KENYA
LIBRARY

REPORT

THE NATIONAL ASSEMBLY
PAPERS LAID

DATE: 07 DEC 2024

DAY:

MONDAY

TABLED
BY:

Hon. NADMI WAGDO, MP

OF

CLERK-AT
THE-TABLE:

DEPUTY MAGISTRATE W/HP

FUTHER NGWITO

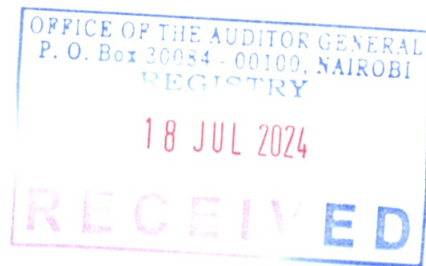
THE AUDITOR-GENERAL

ON

**DEVKI RUIRU TOWNSHIP
SECONDARY SCHOOL**

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

KIAMBU COUNTY



DEVKI RUIRU TOWNSHIP SECONDARY 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)

DEVKI RUIRU TOWNSHIP SECONDARY SCHOOL
Annual Report and Financial Statements
For the year ended 30th June 2022

Acronyms and Glossary of Terms

BOM Board of Management

IPSAS International Public Sector Accounting Standards

MOE Ministry of Educations

ICT Information and Communication

DEVKI RUIRU TOWNSHIP SECONDARY SCHOOL
Annual Report and Financial Statements
For the year ended 30th June 2022

KEY SCHOOL INFORMATION AND MANAGEMENT

(a) Background information

(b)

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

The school was re-registered as a double stream on 7th January 2016 under registration number 22S00300146 and is currently categorized as a *Sub County* public school established, owned or operated by the Government.

The school is a day/boarding school and had 613 students as at 30th June 2022 It has 3 stream and 23 Tsc teachers and 4 employed by the School Board of Management. The school has 9 non-teaching staff as at 30th June 2022.

(c) 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	Dr. Jane Wanjiku Kamau	Chairlady	07/03/2022
2	Mr. Joseph Kiiru	Secretary - Principal	07/03/2022
3	Dr. Peter Kariuki Kamau	Member-Rep CEB	07/03/2022
4	Mr. Antony Nyururu Kiarie	Member -Community	07/03/2022
5	Dr. Peter Mbugua Kinyua	Member -Community	07/03/2022
6	Mr. Eric Kanuri Kibue	Member--Community	07/03/2022
7	Rev-James Muhia	Member--Community	07/03/2022
8	Ms Fresiah Waithaka	Member -Community	07/03/2022
9	Dr. Michael Karanja	Member - Community	07/03/2022
10	Mr Fredrick Njuguna	Co-Opted Member	07/03/2022
11	Ms. Grace Kamoni	Co-Opted Member	07/03/2022
12	Mrs. Janeffer Wangui Muchiri	Member Rep Teachers	07/03/2022
13	Mr. Joseph Gakunji Murumuri	Member- Sponsor	07/03/2022
14	Mr. George Njoroge Mbugua	Member-Sponsor	07/03/2022
15	Ms. Monicah Wangari Kungu	Member-Special Needs	07/03/2022
16	Ms. Nancy Kariuki	Member-Special Groups	07/03/2022
17	Paul Irungu	Rep Student	07/03/2022

DEVKI RUIRU TOWNSHIP SECONDARY SCHOOL
Annual Report and Financial Statements
For the year ended 30th June 2022

(e) 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	Mr. Joseph Kiiru	434159
2	Deputy Principal	Mrs. Janeffer Muchiri	352798
3	School Bursar	Ms. Racheal Mumbi	30387989

KEY SCHOOL INFORMATION AND MANAGEMENT (Continued)

(f) Schools contacts

Post Office Box: 2002-00232

Telephone: 0703348460/0723284797

E-mail: ruirotownshipsecondary@gmail.com

Website:

Facebook

Twitter:

(g) School Bankers

The following school operated 3 bank accounts in the following banks:

Name of Bank:	Account Number	Type of Account
1. National Bank Ruiru	01025092087501	Operation Account
2. National Bank Ruiru	01025092087500	Tuition Account
3. National Bank Ruiru	01022244667300	Infrastructure Account
4. KCB Bank Ruiru	1180293851	School fund Account

(g). Independent Auditors

Office of the Auditor General

Anniversary Towers, University Way

P.O. Box 30084

GPO 00100

DEVKI RUIRU TOWNSHIP SECONDARY SCHOOL
Annual Report and Financial Statements
For the year ended 30th June 2022

(d) 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	1. Dr. Jane Wanjiku 2. Mr. Joseph Kiiru 3. Dr. Peter Kariuki Kamau 4. Antony Nyururu Kiarie 5. Ms. Fresiah Waithaka	Chairlady Secretary/Principal Member Member Member	1 out of 1 1 out of 1 1 out of 1 1 out of 1 1 out of 1
2	Audit Committee	1. Dr. Michael Karanja 2. Mr Joseph Kiiru 3. Mr Eric Kanuri Kibue 4. Ms Monicah Wangari	Chair Man Member Member Member	0 0 0 0
3	Finance, procurement and general purposes Committee	1. Mr Joseph Kiiru 2. Mr. Anthony Kiarie 3. Ms. Grace Kamoni	Member Member Member	0 0 0
4	Academic Discipline & Students' Welfare Committee	1. Dr. Peter Mbugua Kinyua 2. Mr. Joseph Kiiru 3. Madam Fresiah Waithaka	Chairman Member Member	0 0 0
5	Development Committee	1. Dr. Peter Kariuki Kamau 2. Mr Joseph Kiiru 3. Mrs. Janeffer Muchiri 4. Mr. Peter Njaramba	Chairman Principal Secretary Member	0 0 0 0

DEVKI RUIRU TOWNSHIP SECONDARY SCHOOL

Annual Report and Financial Statements

For the year ended 30th June 2022

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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.

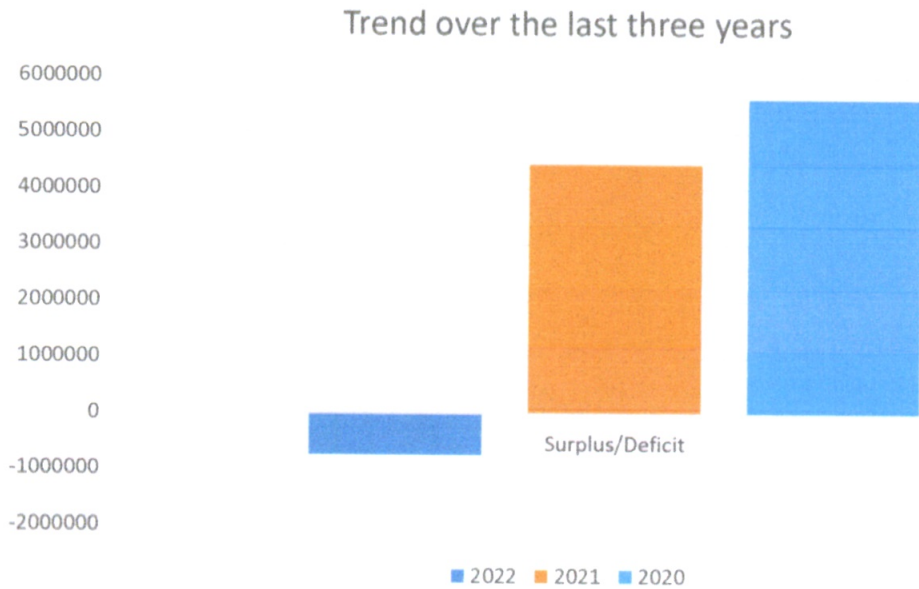
DEVKI RUIRU TOWNSHIP SECONDARY SCHOOL
Annual Report and Financial Statements
For the year ended 30th June 2022

Nairobi, Kenya

SUMMARY REPORT PERFORMANCE OF THE SCHOOL

SURPLUS/DEFICIT

Year	2022	2021	2020
Surplus/Deficit	(749,130,60)	4,423,604.5	5,621,202

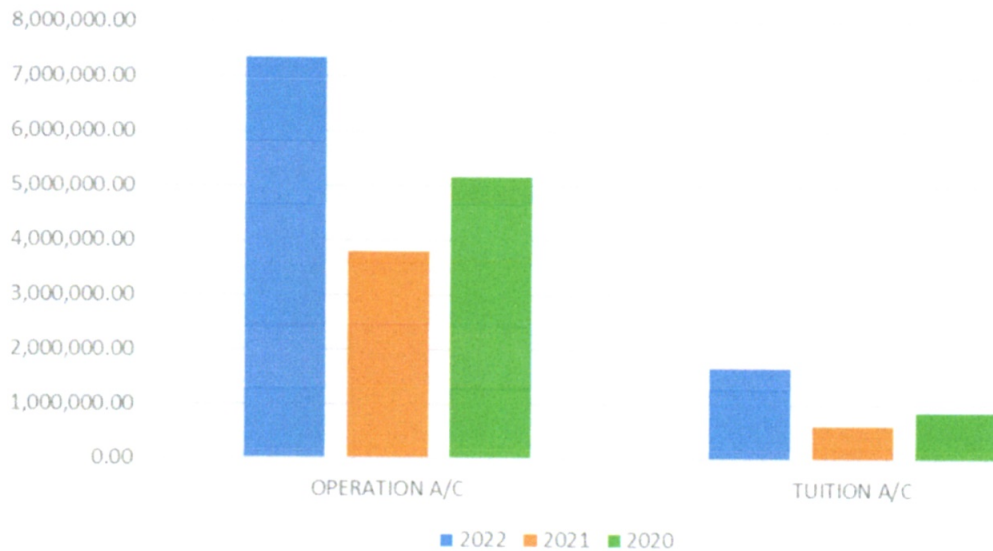


DEVKI RUIRU TOWNSHIP SECONDARY SCHOOL
Annual Report and Financial Statements
For the year ended 30th June 2022

SUMMARY REPORT PERFORMANCE OF THE SCHOOL (CONTINUED)
CAPITATION GRANTS

S/NO	ACCOUNTS	2022	2021	2020
2	OPERATION A/C	7,335,556.90	3,808,878,.55	5,172,000.00
3	TUITION A/C	1,682,302.50	610,124.00	858,909.00
TOTAL		9,017,859.40	4,419,002.55	6,030,909.00

TREND OVER THE LAST THREE YEARS

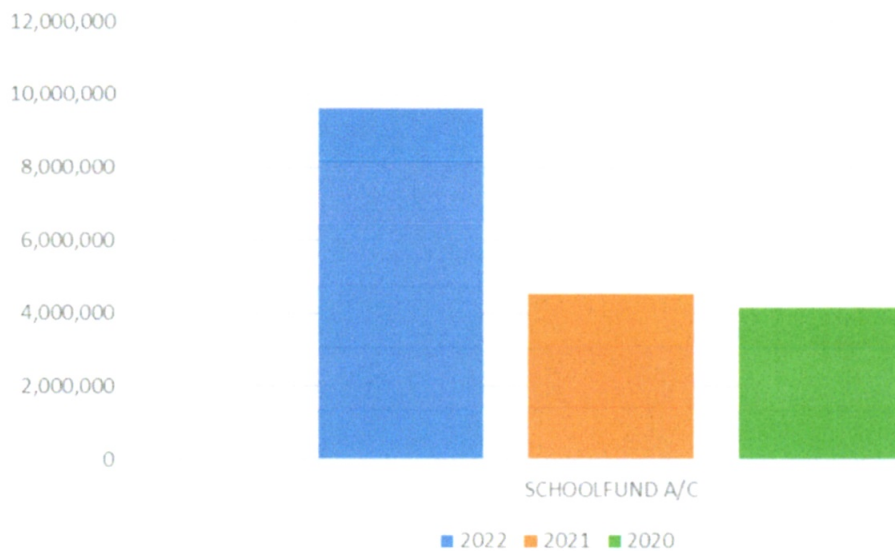


DEVKI RUIRU TOWNSHIP SECONDARY SCHOOL
Annual Report and Financial Statements
For the year ended 30th June 2022

**SUMMARY REPORT PERFORMANCE OF THE SCHOOL (CONTINUED
 FEES COLLECTION OVER THE LAST THREE YEARS**

S/NO	ACCOUNTS	2022	2021	2020
1	SCHOOLFUND A/C	9,619,987.00	4,554,131.00	4,161,386.00

TREND OVER THE LAST THREE YEARS

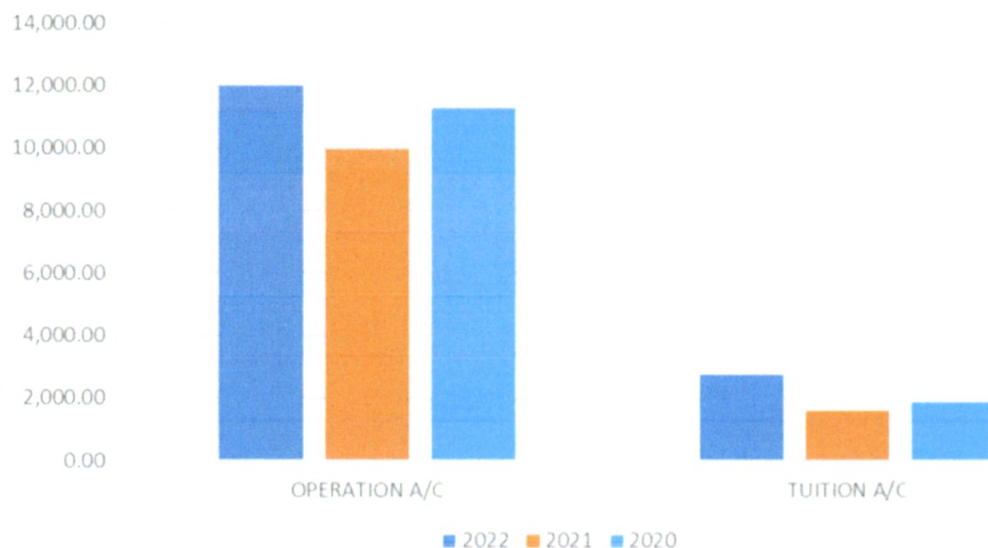


DEVKI RUIRU TOWNSHIP SECONDARY SCHOOL
Annual Report and Financial Statements
For the year ended 30th June 2022

SUMMARY REPORT PERFORMANCE OF THE SCHOOL (CONTINUED)
RATIO OF CAPITATION GRANT PER STUDENT

S/NO	ACCOUNTS	2022	2021	2020
1	OPERATION A/C	11,966.65	9,944.85	11,267.97
2	TUITION A/C	2,744.38	1,593.01	1,871.26

TREND OVER THE LAST THREE YEARS

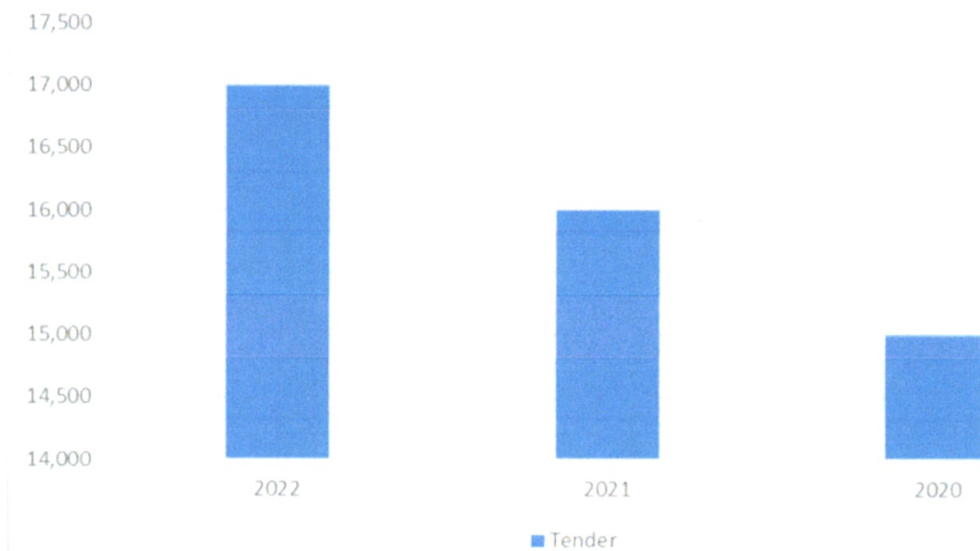


DEVKI RUIRU TOWNSHIP SECONDARY SCHOOL
Annual Report and Financial Statements
For the year ended 30th June 2022

SUMMARY REPORT PERFORMANCE OF THE SCHOOL (CONTINUED)
OVERVIEW OF NET GROWTH OF OTHER INCOME (S)

S/NO	ACCOUNTS	2022 (KSHS)	2021 (KSHS)	2020 (KSHS)
1.	Tenders	17,000	16,000	15,000

TREND OVER THE LAST THREE YEARS

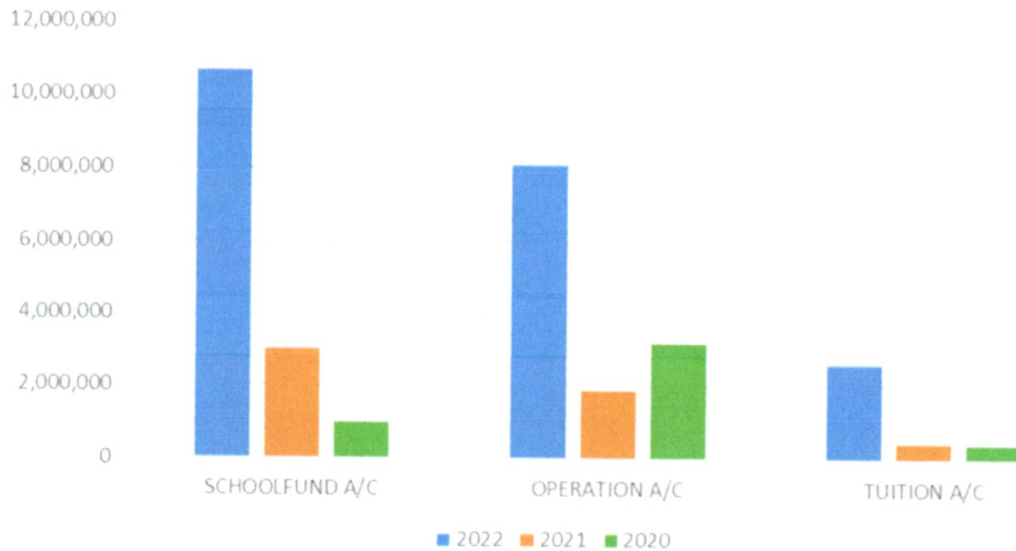


DEVKI RUIRU TOWNSHIP SECONDARY SCHOOL
Annual Report and Financial Statements
For the year ended 30th June 2022

SUMMARY REPORT PERFORMANCE OF THE SCHOOL (CONTINUED)
OVERVIEW OF NET GROWTH IN EXPENDITURE

S/NO	ACCOUNTS	2022	2021	2020
1	SCHOOLFUND A/C	10,684,049	2,991,680	980,376
2	OPERATION A/C	8,096,670	1,865,562	3,188,137
3	TUITION A/C	2,585,058	447,290	402,580
TOTAL		21,365,777	5,304,532	4,571,093

TREND OVER THE LAST THREE YEARS

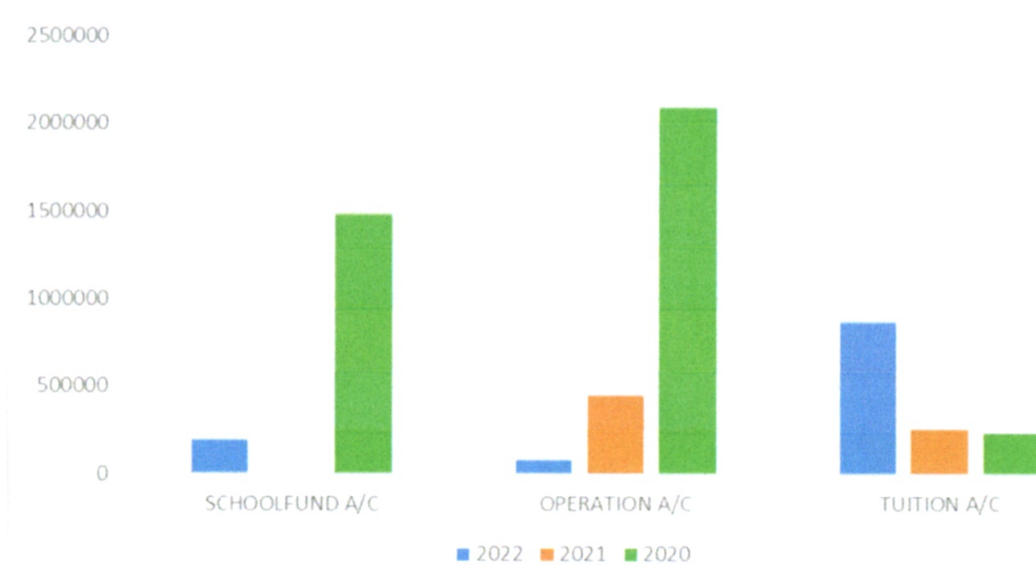


DEVKI RUIRU TOWNSHIP SECONDARY SCHOOL
Annual Report and Financial Statements
For the year ended 30th June 2022

SUMMARY REPORT PERFORMANCE OF THE SCHOOL (CONTINUED)
MOVEMENT OF CREDITORS

S/NO	ACCOUNTS	2022	2021	2020
1	SCHOOLFUND A/C	190,360		1,478,510
2	OPERATION A/C	76,040	445,100	2,088,297
3	TUITION A/C	866,100	257,000	233,460
TOTAL		1,132,500	702,100	3,800,267

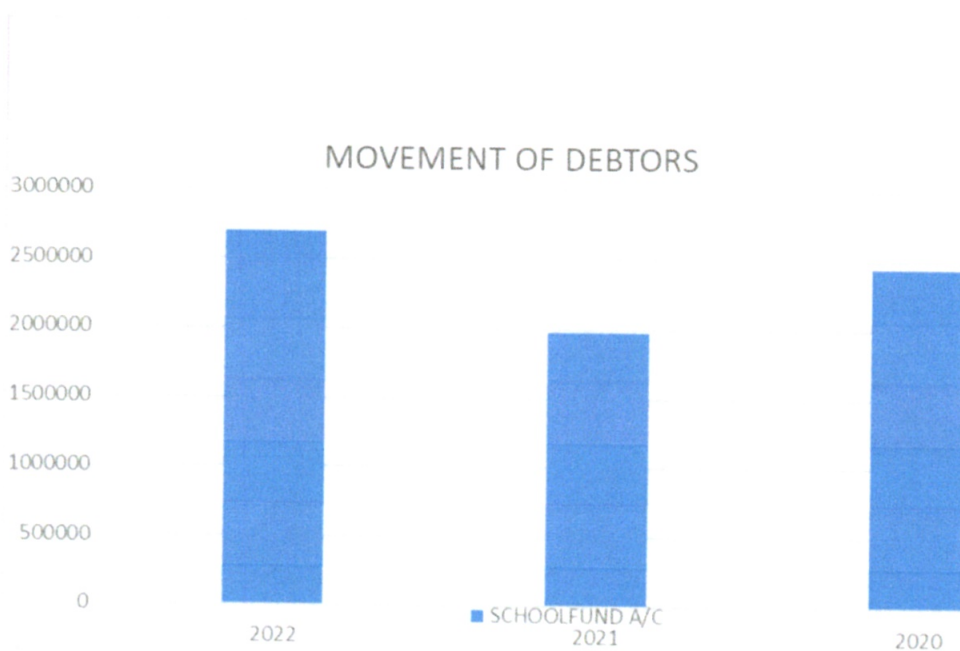
TREND OF CREDITORS OVER THE LAST THREE YEARS



DEVKI RUIRU TOWNSHIP SECONDARY SCHOOL
Annual Report and Financial Statements
For the year ended 30th June 2022

SUMMARY REPORT PERFORMANCE OF THE SCHOOL (CONTINUED)
MOVEMENT OF DEBTORS

S/NO	ACCOUNTS	2022	2021	2020
1	SCHOOLFUND A/C	2,696,590	1,976,659	2,447,265



DEVKI RUIRU TOWNSHIP SECONDARY SCHOOL
Annual Report and Financial Statements
For the year ended 30th June 2022

SUMMARY REPORT PERFORMANCE OF THE SCHOOL (CONTINUED)
MOVEMENT OF CASH AND BANK BALANCES

S/NO	ACCOUNT	PARTICULARS	2022	2021	2020
1.	SCHOOLFUND A/C	CASH	6,180	709	
		BANK	167,263	339,273	170,228
		TOTAL	173,443	339,982	170228
2.	OPERATION A/C	CASH	8000		
		BANK	39,710.55	732,783.65	6,377.10
		TOTAL	47,710.55	732,783.65	6,377.10
3.	TUITION A/C	BANK	174,063	210,718.50	785

TREND OVER THE LAST THREE YEARS



DEVKI RUIRU TOWNSHIP SECONDARY SCHOOL
Annual Report and Financial Statements
For the year ended 30th June 2022

PERFORMANCE OF THE SCHOOL OVER THE LAST THREE YEARS		
YEAR	NO. OF CANDIDATES	SCHOOL MEAN
2022	128	2.4031D-
2021	88	1.9810 D-
2020	72	2.0272 D-

TRANSITION TO INSTITUTIONS OF HIGHER LEARNING

YEAR	ENTRY	MEAN SCORE	UNIVERSITY A TO C+	DIPLOMA C TO C-	CERTIFICATE D+ TO D	CRAFT AND ARTISAN D- TO E
2022	129	2.4031	3	7	24	94
2021	88	1.9810 D-		1	14	63
2020	72	2.0272 D-	1		14	57

DEVKI RUIRU TOWNSHIP SECONDARY SCHOOL
Annual Report and Financial Statements
For the year ended 30th June 2022

TEACHER /STUDENT RATIO

Available	Required	Transferred	Retired	Shortage	T/S Ratio
23	33	1	0	10	1:24

SUBJECT	NO. PRESENT	NO. REQUIRED	SHORTAGE
Maths	5	5	-
English	4	4	-
Kiswahili	4	5	1
Chemistry	3	6	3
Biology	5	6	1
Physics	2	3	1
Agriculture	2	3	1
Business Studies	3	3	0
History	4	5	1
Geography	4	5	1
Cre	5	5	-
Building & Construction	0	1	1

NUMBER OF STUDENTS IN THE SCHOOL VS THE FACILITIES

FACILITIES	NO. PRESENT	CAPACITY	NO. REQUIRED	SHORTAGE
CLASSROOMS	11	1:45	14	3
DINING HALL	NIL		1	1
LABORATORY	2	1:250	3	1
TOILETS	GIRLS-12	1:25	14	2
	BOYS—4 & 1 URINAL	1:30	6	4

DEVKI RUIRU TOWNSHIP SECONDARY SCHOOL
Annual Report and Financial Statements
For the year ended 30th June 2022

a) Development projects carried out by the school

S/NO	PROJECT	STATUS	SOURCE OF FUNDS	COST
1	CONSTRUCTION OF PREP ROOM \$ INSTALLATION OF SCHOOL LABORATORY	COMPLETE	MOE FUNDS	2,005,265
2	CONSTRUCTION OF FOOD STORE	COMPLETE	MOE FUNDS	300,000
3	DIGGING OF WELL	ONGOING	SCHOOL FUND A/C	100,000
4	RENOVATIONS OF WASHROOMS	COMPLETE	MOE FUNDS	126,950
5	PAVEMENT	COMPLETE	MOE FUNDS \$ SCHOOL FUND A/C	334,000
6	PURCHASE OF FURNITURES	ONGOING	MOE FUNDS	859,400

Sign 
PRINCIPAL
 DEVKI RUIRU TOWNSHIP
 SECONDARY SCHOOL
 P. O. Box 12002-00232, RUIRU
 Tel: 0798 593 187

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

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

Dr. Peter Kamau
Chairman BOM

.....
Sign

.....
Date

Mr Joseph Kiiru
Principal/Sec BOM


.....
Sign

PRINCIPAL
DEVKI RUIRU TOWNSHIP
SECONDARY SCHOOL
P.O. Box 2002-00232, RUIRU
TEL: 0798 593 187
17/7/2022
Date

Ms. Racheal Mumbi
Bursar/Finance Officer

.....
Sign

.....
Date

DEVKI RUIRU TOWNSHIP SECONDARY SCHOOL

Annual Report and Financial Statements

For the year ended 30th June 2022

REPORT OF THE INDEPENDENT AUDITORS ON THE ANNUAL FINANCIAL
STATEMENTS OF DEVKI RUIRU TOWNSHIP SECONDARY SCHOOL OF THE YEAR
ENDING 30TH JUNE 2022

To be attached

DEVKI RUIRU TOWNSHIP SECONDARY SCHOOL
Annual Report and Financial Statements
For the year ended 30th June 2022

STATEMENT OF SCHOOL MANAGEMENT RESPONSIBILITY


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Dr. Peter Kamau
Chairman BOM


.....
Sign


.....
Date

Mr Joseph Kiiru
Principal/Sec BOM


.....
Sign


.....
Date

PRINCIPAL
DEVKI RUIRU TOWNSHIP
SECONDARY SCHOOL
P. O. Box 2002-00232, RUIRU
Tel: 0798 593 187

Ms. Racheal Mumbi
Bursar/Finance Officer

.....
Sign

.....
Date

DEVKI RUIRU TOWNSHIP SECONDARY SCHOOL
Annual Report and Financial Statements
For the year ended 30th June 2022

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6	PURCHASE OF FURNITURES	ONGOING	MOE FUNDS	859,400

Sign

School Principal

PRINCIPAL
DEVKI RUIRU TOWNSHIP
SECONDARY SCHOOL
 Box 2002-00232, RUIRU
 Tel: 0798 593 187

DEVKI RUIRU TOWNSHIP SECONDARY SCHOOL
Annual Report and Financial Statements
For the year ended 30th June 2022

STATEMENT OF SCHOOL MANAGEMENT RESPONSIBILITY

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Dr. Peter Kamau
Chairman BOM


.....
Sign


.....
Date

Mr Joseph Kiiru
Principal/Sec BOM


.....
Sign


.....
Date

PRINCIPAL
DEVKI RUIRU TOWNSHIP
SECONDARY SCHOOL
P.O. Box 2002-00232, F
Tel: 0798 593 187

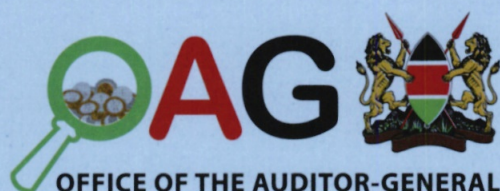
Ms. Racheal Mumbi
Bursar/Finance Officer


.....
Sign


.....
Date

REPUBLIC OF KENYA

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



Enhancing Accountability

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

REPORT OF THE AUDITOR-GENERAL ON DEVKI RUIRU TOWNSHIP SECONDARY SCHOOL FOR THE YEAR ENDED 30 JUNE, 2022 - KIAMBU 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 Control, 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 Devki Ruiru Township Secondary School - Kiambu County set out on pages 1 to 18, which comprise of the statement of financial assets and liabilities as at 30 June, 2022, and the statement of

Report of the Auditor-General on Devki Ruiru Township Secondary School for the year ended 30 June, 2022- Kiambu County

receipts and payments, statement of cash flows and the summary statement of appropriation 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 Devki Ruiru Township Secondary School - Kiambu County as at 30 June, 2022, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Basic Education Act, 2013 and the Public Finance Management Act, 2012.

Basis for Qualified Opinion

1.0 Inaccuracies/Variations in the Financial Statements

Review of the financial statements presented for audit revealed errors, omissions and misstatements in presentation as follows:

1.1 The statement of cashflows and the Notes to the financial statements had unexplained variances totalling Kshs.4,013,932 as shown below;

Item	As per the Cashflow Statement (Kshs.)	As per the Notes to the Financial Statement (Kshs.)	Unexplained Variance (Kshs.)
School Fund Income	6,738,795	9,619,987	(2,881,192)
Payments for Tuition	1,718,958	2,585,058	(866,100)
Payments for Operations	8,020,630	8,096,670	(76,280)
Boarding School and Fund Payments	10,493,689	10,684,049	(190,360)
Total			(4,013,932)

1.2 The following variances of Kshs.2,606,793 were observed between opening/comparative balances in the 2021-2022 financial statements and actual audited balances in the 2020-2021 financial statements.

Item	Opening/Comparative Balance 2021-2022 (Kshs.)	Closing/Audited Balance 2020-2021 (Kshs.)	Unexplained Variance (Kshs.)
School Fund Income - Parents as per the Cashflow Statement	3,572,774	2,444,042	1,128,732
School Fund Income - Other Receipts as per the Cashflow Statement	0	755,003	(755,003)
Administration Costs Under Note 2	929,645	206,587	723,058
Total (Absolute)			2,606,793

1.3 Variances totalling Kshs.4,521,295 were observed between the balances in the ledgers and the Notes to the financial statements as shown below.

Variances Between the Ledgers and the Financial Statements

Item	As per the Ledger (Kshs.)	As per Notes to the Financial Statement (Kshs.)	Variance (Kshs.)
Payments for Tuition			
Laboratory Items	154,392.00	875,492.00	(721,100.00)
Teaching Materials	1,089,636.00	1,508,556.00	(418,920.00)
Bank Charges (Payment for Tuition)	0	360	(360)
Payments for Operations			
Personnel Emoluments	1,024,820.00	1,580,570.00	(555,750.00)
Administration	1,257,345	1,580,570.00	(323,225.00)
Repairs, Maintenance and improvements	2,865,445.00	3,924,195.00	(1,058,750.00)
Loal Travel and Repairs	412,000	443,500	(31,500.00)
Electricity and Water	198,520	564,410.00	(365,890.00)
Bank Charges (Payment for Operations)	-	2,050.00	(2,050.00)
Boarding and School Fund Payments			
Uniform	-	317,430.00	(317,430.00)
Development	102,700.00	211,150.00	(108,450.00)
Lunch	9,537,599	10,155,469.00	(617,870.00)

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

2.0 Unsupported Payments

The statement of receipts and payments reflects payments for tuition of Kshs.2,585,058 as disclosed in Note 6 to the financial statements. However, examination of payment vouchers amounting to Kshs.875,492 and Kshs.1,508,556 relating to laboratory equipment and teaching materials, respectively revealed that Management made payments without proper support documents such as bid documents, invoices and inspection committee reports confirming delivery.

In the circumstances, the regularity, accuracy and completeness of tuition expenses amounting to Kshs.2,585,058 could not be confirmed.

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

Key Audit Matters

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

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution and based on the audit procedures performed, except for the matter(s) 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 Financial Statements for Audit

During the year under review, Management submitted the financial statements to the Auditor-General on 10 July, 2023 instead of the statutory deadline of 30 September 2022. This was contrary to the Section 68(K) of the Public Finance Management Act, 2012 that requires financial statements to be submitted within a period of three months after the financial year ends.

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

2. Failure to Transfer Infrastructure Funds from Operations Bank Account

The statement of receipts and payments reflects capitation grants for operations of Kshs.7,335,556 as disclosed in Note 2 to the financial statements from the Ministry of Education credited in the operations bank account. Included in this item is Kshs.2,543,500 in respect of infrastructure grants which were to be transferred to infrastructure bank account for maintenance and improvement of the School's facilities that was earmarked for infrastructure as per the circulars received from the Ministry of Education and which ought to have been transferred to the infrastructure account within 15 days of receipt. However, the funds were not transferred to the infrastructure account and, therefore, the funds were not used on the School's infrastructure as intended contrary to Regulation 48(1)(d) and (e) of PFM Regulations, 2015 requiring allocations earmarked by the National Treasury for a specific purpose not to be used for other purposes.

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

3. Non-Appointment of Tender Opening and Evaluation Committees

The statement of receipts and payments reflects boarding and school fund payments of Kshs.10,684,049 as disclosed in Note 9 to the financial statements. Included in this component is Kshs.10,155,469 for the lunch programme. Review of procurement documents revealed that the Accounting Officer did not appoint tender evaluation and tender opening committees contrary to Section 46(1) and Section 78(1) of Public Procurement and Asset disposal Act, 2015 that requires appointment of the committees for every tender evaluation process.

In the circumstances, the probity and value for money for the lunch programme could not be established.

4. Failure to Surrender Safari Imprest

The statement of receipts and payments reflects boarding and school funds payments of Kshs.10,684,049 as disclosed in Note 9 to the financial statements. Included in this component is Kshs.10,155,469 for lunch programme out of which Kshs.525,000 relates to travel expenses incurred in travel imprest as tabulated below.

Un-Surrendered Imprest

Date	P.V No.	Details	Amount (Kshs.)
16 August, 2021	123	Travel Expenses	50,000
28 September, 2021	156	Travel Expenses	35,000
10 July, 2021	165	Travel Expenses	40,000

Date	P.V No.	Details	Amount (Kshs.)
11 March, 2021	183	Travel Expenses	15,000
20 December, 2021	223	Travel Expenses	30,000
01 December, 2022	16	Travel Expenses	20,000
25 January, 2022	34	Travel Expenses	30,000
16 February, 2022	54	Travel Expenses	25,000
21 February, 2022	63	Travel Expenses	25,000
28 February, 2022	74	Travel Expenses	10,000
16 March, 2022	86	Travel Expenses	40,000
22 April, 2022	94	Travel Expenses	20,000
05 September, 2022	116	Travel Expenses	30,000
19 May, 2022	130	Travel Expenses	40,000
06 March, 2022	147	Travel Expenses	45,000
20 June, 2022	171	Travel Expenses	30,000
28 June, 2022	188	Travel Expenses	40,000
Total			525,000

The imprests were not surrendered within seven days on return to the School contrary to Section 95(5) of Public Finance Management (National Government) Regulations, 2015 - guidelines on surrender of temporary imprest upon returning to the duty station.

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

The audit was conducted in accordance with ISSAIs 3000 and ISSAIs 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 THE EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

As required by Section 7(1)(a) of the Public Audit Act, 2015 and based on the audit procedures performed, except for the matters described in the Basis for Conclusion on the 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 Approved Human Resource Policy

Management did not provide an approved human resource policy, procedure manual, staff establishment, scheme of service and salary structure for the financial year ending 30 June, 2022. In the absence of the above, it was unclear how vacancies were identified and filled.

In the absence of a human resource policy the School's staff may lack basic guidelines and expectation on service delivery, compensation, career progression and personnel management.

2. Manual System in the Management of Bursary Funds

The statement of receipts and payments reflects miscellaneous incomes – school fund account of Kshs.1,978,800. During the year, the School through the school fund account received a total of Kshs.166,400, Kshs.1,114,100 and Kshs.120,100 in respect of student bursaries from various County Governments, National Government Constituencies Development Fund (NGCDF) and other sponsors/well-wishers, respectively. It was, however, noted that the School maintains hard copy of handwritten lists of beneficiaries and students fees registers. This is because the School lacks a centralized bursary management information system to store and manage beneficiary's data.

The above exposes information to unauthorised editing of figures and in the event of a disaster, there may be permanent loss of bursaries information.

3. Lack of Disclosures and Controls of Inventory in the School

Note 18 to the financial statements indicates nil balances of all categories of inventory at the School. This, however, is not the actual position of inventories following a physical visit to the School's stores that revealed the presence of store ledger cards with stocks of various items of foods stuffs and stationery. The value of these items could not be determined as the store cards did not have the prices of the items per unit. The stores also lacked an annual stock take report done by the Board of Management or a responsible official at the close of the financial year.

In the circumstances, the existence, valuation and actual position of the inventories of the School could not be confirmed.

The audit was conducted in accordance with the ISSAIs 2315 and ISSAIs 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 control, 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 operations.

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

In addition to the audit of the financial statements, a compliance audit is planned and performed to express a conclusion about whether, in all material respects, the activities, financial transactions and information reflected in the financial statements are in compliance with the authorities that govern them and that public resources are applied in

an effective way, in accordance with the provisions of Article 229(6) of the Constitution and submit the audit report in compliance with Article 229(7) of the Constitution.

Further, in planning and performing the audit of the financial statements and audit of compliance, I consider internal controls in order to give an assurance on the effectiveness of internal controls, risk management and overall governance processes and systems in accordance with the provisions of Section 7(1)(a) of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. My consideration of the internal controls would not necessarily disclose all matters in the internal control that might be material weaknesses under the ISSAIs. A material weakness is a condition in which the design or operation of one or more of the internal 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 controls may not prevent or detect misstatements and instances of non-compliance. Also, projections of any evaluation of effectiveness to future periods are subject to the risk that controls may become inadequate because of changes in conditions, or that the degree of compliance with the 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 the Management.
- Conclude on the appropriateness of the Management's use of the applicable basis of accounting and based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the School's ability to continue to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the School to cease to continue to sustain its services.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the School to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

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

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



FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

20 September, 2024

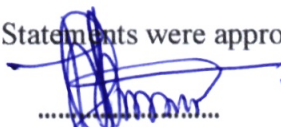
DEVKI RUIRU TOWNSHIP SECONDARY SCHOOL
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STATEMENT OF RECEIPTS AND PAYMENTS PERIOD TO 30TH JUNE 2022

DESCRIPTION OF VOTE HEAD	Note	2021- 2022	2020-2021
		KShs	KShs
RECEIPTS			
Capitation grants for tuition	1	1,682,302.50	610,124
Capitation grants for operations	2	7,335,556.90	3,808,878.55
School Fund Income- Parents' Contributions	4	9,619,987.00	4,554,131
Miscellaneous Incomes	5	1,978,800.00	755,003.00
Proceeds from borrowings			
TOTAL RECEIPTS		20,616,646.40	9,728,136.55
PAYMENTS			
Payments for Tuition	6	2,585,058.00	447,290
Payments for operations	7	8,096,670.00	1,865,562
Boarding and school fund payments	9	10,684,049.00	2,991,680
TOTAL PAYMENTS		21,365,777.00	5,304,532.00
SURPLUS/DEFICIT		(749,130.60)	4,423,604.55

The School's Financial Statements were approved on2022 And signed by:

Dr. Peter Kamau
Chairman BOM


.....
Sign

17/7/2024
.....
Date

Mr Joseph Kiiru
Principal/Sec BOM


.....
Sign

17/07/2024
.....
Date

Ms. Racheal Mumbi
Bursar/Finance Officer


.....
Sign

17/7/2024
.....
Date

DEVKI RUIRU TOWNSHIP SECONDARY SCHOOL
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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	10	381,036.55	1,282,775.15
Cash Balances	11	14,180.00	709.00
Short term Investment	12		-
Total Cash and cash equivalent		395,216.55	1,282,775.15
Account's receivables	13	10,398,275.00	9,188,864.00
TOTAL FINANCIAL ASSETS		10,793,491.55	10,472,348.15
FINANCIAL LIABILITIES			
Accounts Payables	14	3,473,993.00	2,403,719.00
NET FINANCIAL ASSETS		7,319,498.55	8,068,629.15
REPRESENTED BY			
Accumulated Fund b/fwd.	15	8,068,629.15	3,645,024.60
Surplus/Deficit for the year		(749,130.60)	4,423,604.55
NET FINANCIAL POSITION		7,319,498.55)	8,068,629.15

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

Dr. Peter Kamau
Chairman BOM


.....
Sign


.....
Date

Mr Joseph Kĩru
Principal/Sec BOM


.....
Sign


.....
Date

Ms. Racheal Mumbi
Bursar/Finance Officer

.....
Sign

.....
Date

DEVKI RUIRU TOWNSHIP SECONDARY SCHOOL
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STATEMENT OF CASH FLOWS FOR THE PERIOD ENDED 30TH JUNE 2022

		2021-2022	2020-2021
		Kshs	Kshs
Receipts for operating income			
Capitation grants for tuition	1	1,682,302.50	610,124
Capitation grants for operations	2	7,335,556.90	3,808,878.55
School fund income- Parents contributions/ fees	3	6,738,795.00	3,572,774
School fund income- other receipts	4	3,588,355.00	
Total receipts		19,345,009.40	7,991,776.55
Payments			
Payments for Tuition	5	1,718,958.00	400,190
Payments for operations	6	8,020,630.00	2,882,472
Boarding and school fund payments	7	10,493,689.00	3,603,020
Total payments		20,233,277.00	6,885,682
Net cash flow from operating activities		(888,267.60)	1,106,094.55
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets			
Acquisition of Assets			
Proceeds from investments			
Purchase of investments			
Net cash flows from Investing Activities			
CASHFLOW FROM BORROWING ACTIVITIES			
Proceeds from borrowings/ loans			
Repayment of principal borrowings			
Net cash flow from financing activities			
NET INCREASE IN CASH AND CASH EQUIVALENTS		(888,267)	1,106,094.55
Cash and cash equivalent at BEGINNING of the year		1,283,484.15	177,389.60
Cash and cash equivalent at END of the year		395,216.55	1,283,484.15

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.

DEVKI RUIRU TOWNSHIP SECONDARY SCHOOL
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STATEMENT OF BUDGETED VERSUS ACTUAL AMOUNTS FOR THE YEAR ENDED 30TH JUNE 2022

Receipt/expense s 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						
Textbooks and reference materials						
Exercise books						
Laboratory equipment						
Internal exams						
Teaching / learning materials	2,072,000		2072000	1,682,302.50	389,697.50	81.2%
Chalks						
Exams and assessment						
Teachers guides						
(2) CAPITATION GRANT ON OPERATIONS						
Other Vote heads	4,700,000		4,700,000	4,783,447.67	-83,447.67	101.8%
Personnel emoluments						
Repairs and maintenance	2,500,000		2,500,000	2,552,109.23	-52,109.23	102.1%
Local transport / travelling						
Electricity and water						
Medical						
Administration costs						
Activity	200,000		200,000		200,000	0%
Gratuity						
SMASSE						
(3) FEES						

DEVKI RUIRU TOWNSHIP SECONDARY SCHOOL

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For the year ended 30th June 2022

Receipt/expense s 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
CHARGED ON PARENTS						
Lunch Programme	9,250,000		9,250,000	9,619,987.00	-369,987	103.9%
Personnel emoluments						
Repairs and maintenance						
Local transport / travelling						
Electricity and water						
Medical						
Administration costs						
Activity						
SMASSE						
Fee on Boarding Equipment and Stores						
OTHER INCOME						
Uniform	1,023,800.00		1,023,800.00	1,009,300.00	14,500.00	98.6%
Income from farming activities						
Insurance compensation						
Income from Posho mill						
Income from Bus Hire						
Fee for hire of ground and equipment						
Interest income						
Income from any other investment						
TOTAL INCOME	19,745,800.00		19,745,800.00	19,647,146.40	-98653.6	99.5%
(I) EXPENDITURE FOR TUITION						
Textbooks and reference materials						

DEVKI RUIRU TOWNSHIP SECONDARY SCHOOL
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Receipt/expense s 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
Exercise books	250,0000		250,0000	200,650.00	49,350	80.26%
Laboratory equipment	900,000.00		900,000.00	875,492.00	22,508.00	97.3%
Internal exams						
Teaching / learning materials	892,000		892,000	1,508,556.00	-616556	169.1%
Chalks						
Exams and assessment						
Teachers guides						
Administration costs						
Bank Charges						
(2) EXPENDITUR E FOR OPERATIONS						
Personnel emoluments	2,628,000.00		2,628,000	1,580,570.00	1,047,430	60.1%
Repairs, maintenance & improvements	3,545,500.00		3,545,500.00	3,924,195.00	(378,695.00)	111%
Local transport / travelling	480,000.00		480,000.00	443,500.00	36,500.00	92%
Electricity, water and conservancy	570,000.00		570,000.00	564,410.00	5,590.00	99%
Medical	104,000.00		100,000.00		100,000.00	
Administration costs	1,625,000.00		1,625,000.00	1,581,945.00	43,055.00	97%
Activity Expenses						
Gratuity						
\$MASSE						
(3) EXPENDITUR E FOR SCHOOL FUND						
Lunch Program						
Personnel emoluments						
Repairs, maintenance and						

DEVKI RUIRU TOWNSHIP SECONDARY SCHOOL
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Receipt/expense s 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
improvements						
Local transport / travelling						
Electricity, water and conservancy						
Medical Expenses						
Administration costs						
Activity						
Gratuity						
Lunch programme	15,095,125.00		15,095,125	10,155,469.00	4,939,656.0 0	67%
Boarding Equipment and Stores						
Expenditure for Income Generating Activity						
Insurance costs						
Other expenses on investments						
Rent Expenses						
Bank Charges						
Loan Interest Repayment						
Loan Principal Repayment						
Acquisition of Assets						
TOTALS	24,049,757.0 0		24,049,757.0 0	20,834,787.0 0	3,214,970	86.6%

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

DEVKI RUIRU TOWNSHIP SECONDARY SCHOOL
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Below 90% of utilization for Lunch Programme is due to Non-Payment of Fees

Below 90% of utilization For Activity ----- No activities held in the financial year

ii. Over 100% of utilization (payments) for- Teaching & Learning Materials is due to retention of MOE Funds

- Repair and Maintenance is due to lack of MOE Funds

DEVKI RUIRU TOWNSHIP SECONDARY SCHOOL
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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

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

6. Accounts Payable

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

7. Non-current assets

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

8. Budget

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

9. Comparative figures

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

10. Subsequent events

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended 30th June 2022

NOTES TO THE FINANCIAL STATEMENTS

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1. GOVERNMENT GRANTS FOR TUITION

	2021-2022	2020-2021
	Kshs	Kshs
Textbooks and reference materials		
Exercise books	269,534.10	183,037.00
Laboratory equipment	190,960.00	305,062.00
Internal exams		
Teaching / learning materials	1,221,808.40	122,025.00
Chalks		
Exams and assessment		
Teachers guides		
Total	1,682,302.50	610,124.00

2. GOVERNMENT GRANTS FOR OPERATIONS

	2022-2023	2021-2022
	Kshs	Kshs
Personnel emoluments	1,912,098.87	619,763.55
Repairs and maintenance	2,552,109.23	1,743,000.04
Local transport / travelling	575,007.96	309,881.78
Electricity and water	674,698.96	206,587.85
Medical		
Administration costs	1,621,641.88	929,645.33
Activity		
Total	7,335,556.90	3,808,878.55

3. GOVERNMENT GRANTS FOR INFRASTRUCTURE

	2021-2022	2020-2021
	Kshs	Kshs
Maintenance & Improvements		
Transition Infrastructure grants		
Administration Block		
Economic stimulus grants		
Other (specify) NGCDF and County govt		
Total		

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4. PARENTS CONTRIBUTION/FEES - SCHOOL FUND ACCOUNT

	2021-2022	2020-2021
	Kshs	Kshs
Lunch Programme	9,619,987.00	4554,131.00
Personnel emoluments		
Repairs and maintenance		
Local transport / travelling		
Electricity and water		
Medical		
Administration costs		
Activity		
Total	9,619,987.00	4554,131.00

NOTES TO THE FINANCIAL STATEMENTS (Continued)

5. MISCELLANEOUS INCOMES

	2021-2022	2020-2021
		Kshs
Uniform	1,009,300.00	293,700.00
Desk/Chair	298,500.00	101,900.00
Development	671,000.00	359,403.00
Fee on Boarding Equipment and Stores		
Rent income		
Income from farming activities		
Insurance compensation		
Income from Posho mill		
Income from Bus Hire		
Fee for hire of ground and equipment		
Income from grants and donations*		
Interest income		
Dividends income		
Total	1,978,800.00	755,003.00

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(Include an explanation on the kind and source of grants/ donations received by the school.)

6. PAYMENTS FOR TUITION

	2021-2022	2020-2021
	Kshs	Kshs
Textbooks and reference materials		
Exercise books	200,650.00	190,290.00
Laboratory equipment	875,492.00	257,000.00
Internal exams		
Teaching / learning materials	1,508,556.00	
Chalks		
Exams and assessment		
Teachers guides		
Administration Costs		
Bank Charges	360.00	
Total	2,585,058.00	447,290.00

NOTES TO THE FINANCIAL STATEMENTS (Continued)

7. PAYMENTS FOR OPERATIONS

	2021-2022	2020-2021
	Kshs	Kshs
Other Vote heads		
Personnel emoluments	1,580,570.000	385,550.00
Service Gratuity		
Administration Cost	1,581,945.00	599,462.00
Repairs and maintenance & improvements	3,924,195.00	718,570.00
Local transport / travelling	443,500.00	98,000.00
Electricity and water	564,410.00	63,980.00
Medical		
Activity Expenses		
SMASSE		
Insurance Cost		
Bank Charges	2,050.00	
Acquisition of Assets		

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TOTAL	8,096,670.00	1,865,562.00

8. PAYMENTS FOR INFRASTRUCTURE

	2021-2022	2020-2021
	Kshs	Kshs
Construction of Classrooms		
Construction of Laboratory		
Construction of Dormitory		
Purchase of Furniture		
Purchase of Equipment		
Purchase of Apparatus		
Drilling of boreholes		

9. BOARDING AND SCHOOL FUND PAYMENTS

	2021-2022	2020-2021
	Kshs	Kshs
Uniform	317,430.00	468,250.00
Desk/Chair		114,000
Development	211,150.00	168,900
Personnel emoluments		
Service Gratuity		
Repairs and maintenance & Improvements		
Local transport / travelling		
Electricity and water		
Medical Expenses		

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Administration costs		
Lunch Programme	10,155,469.00	2,240,530.00
Bank Charges		
Expenses on Income Generating Activities		
Rent Expenses		
Insurance Cost (Life Property)		
Acquisition of Assets		
TOTAL	10,684,049.00	2,991,680.00

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.

NOTES TO THE FINANCIAL STATEMENTS (Continued)

10. BANK ACCOUNTS

Name of Bank, Account No. & currency	2021-2022	2020-2021
	Kshs	Kshs
Tuition Account No. 01025092087500, National Bank	174,063.00	210,718.50
Operations Account No.01025092087501 National Bank	39,710.55	732,783.65
School Fund Account/Boarding No.1180293851 KCB Bank	167,263.00	339,273.00
Savings Account		
Parent Association Development Account		
Income generating activities Account		
Infrastructural Account		
Total	381,036.55	1,282,775.15

11. CASH IN HAND

Description	2021-2022	2020-2021
	Kshs	Kshs
Tuition Account		
Operation Account	8,000.00	
School Fund account	6,180.00	709.00
Total	14,180.00	709.00

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12. SHORT TERM INVESTMENTS

Description	2021-2022	2020-2021
	Kshs	Kshs
Cooperative shares		
Treasury Bills		
Fixed deposit		
Equity stock		
Other investments		
Total		

13. ACCOUNTS RECEIVABLES

Description	2021-2022	2020-2021
	Kshs	Kshs
Fees Arrears	10,398,275.00	9,188,864.00
Other Non-Fees Receivables		
Salary Advances (list/schedule attached)		
Imprest (list/schedule attached)		
Rent arrears (list/schedule attached)		
Total	10,398,275.00	9,188,864.00

12 b Ageing Analysis of Accounts Receivable

Description	2021-2022		2020-2021	
	Kshs	% of the total	Kshs	% of the total
Less than 1 year	2,696,590.00	26%	1,976,659.00	21.5%
Between 1- 2 years	1,976,659.00	19%	2,258,138.00	24.5%
Between 2-3 years	5,725,026.00	55%	4,954,067.00	54%
Over 3 years				
Total (should tie to note 13 a)	10398275.00	100%	9,188,864.00	100%

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14. ACCOUNTS PAYABLES

Description	2021-2022	2020-2021
	Kshs	Kshs
Trade Creditors (See Ageing Below and Appendix 1)	3,351,617.00	2,219,117.00
Prepaid Fees	122,376.00	184,602.00
Retention Monies		
Unpaid salaries and statutory deductions		
Total	3,473,993.00	2,219,117.00

Notes to the Financial Statements (continued)

14 b. Ageing Analysis of Accounts Payable

Description	2021-2022		2020-2021	
	Kshs		Kshs	
	2021-2022	% of the total	2020-2021	% of the total
Less than 1 year	1,132,500.00	34%	702,100.00	32%
Between 1- 2 years	702,100.00	21%	1,517,017.00	68%
Between 2-3 years	1,517,017.00	45%		
Over 3 years				
Total	3,351,617.00	100%	2,219,117.00	100%

NOTES TO THE FINANCIAL STATEMENTS (Continued)

15. FUND BALANCE BROUGHT FORWARD

Description	2021-2022	2020-2021
	Kshs	Kshs
Bank balances	1,282,775.15	177,389.60
Cash balances	709.00	
Short Term Investments		
Receivables	9,188,864.00	7,401,332.00

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Payables	(2,403,719.00)	(3,933,697.00)
Total	8,068,629.15	3,645,024.60

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.

16.NON-CURRENT LIABILITIES SUMMARY

Description	2021-2022	2020-2021
	Kshs	Kshs
Bank loan(s)		
Outstanding Leases		
Hire purchase		
Gratuity and leave provision		
Total		

17.BIOLOGICAL ASSETS

Description	Numbers	2021-2022	2020-2021
		Kshs	Kshs
Cattle			
Goats			
Big Trees	116		
Small Trees	200		
Coffee or tea plantation			
Poultry			
Total			

18.BORROWINGS

Description	2021-2022	2020-2021
	KShs	KShs
a) Borrowings		
Borrowing at beginning of the year		
Borrowings during the year		
Repayments of during the year		

DEVKI RUIRU TOWNSHIP SECONDARY SCHOOL
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Balance at end of the year		
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Other important disclosure notes

19.STOCK/INVENTORY

Description	2021-2022	2020-2021
	KShs	KShs
b) Borrowings		
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		

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)

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ANNEXES 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

SUPPLIER/CONTRACTOR	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance JUNE 2022	Outstanding Balance June 2021	Comments
	a	b	c	d=a-c		
	Kshs	Kshs	Kshs	Kshs		
SUPPLY OF UNIFORMS						
1. Johalimo Supplier-uniforms	1,117,020	2020	295,500	821,520	917,020	Non-Payment of Fees
2. Melhouse Ventures--Uniforms	145,350	2021	120,500	24,850	-	Non-Payment of Fees
3. Lawaja Enterprises	278,427	2021	50,000	228,427	-	Non-Payment of Fees
Sub -Total	1,540,797		466,000	1,074,797	917,020	
CONSTRUCTION OF BUILDINGS						
4. Lehid Ltd—library construction	1,681,250	2019	1,000,250	681,000	681,000	Lack of Funds
Sub-Total	1,681,250		1,000,250	681,000	681,000	
SUPPLY OF GOODS						
5. Pengu Traders-Stationeries	189,247	2021	133,482	55,765	55,765	Retention MOE Funds
6. Chem-Equip Enterprises-Lab items	721,100	2021	0	721,100	141,632	Retention MOE Funds
7. Teachers@large concepts-White board Ink and pens	144,000	2020	0	144,000	144,000	Retention MOE Funds
8. Rabiga Enterprises--Foodstuffs	73,110	2022	0	73,110	-	Retention MOE Funds
9. Shakaina Enterprises--Foodstuffs	184,595	2022	0	184,595	-	Non-Payment of Fees
10. Kinjwaki Enterprises---Cabbages	25,500	2022	0	25,500	-	Non-Payment of Fees
Sub-Total	1,337,552		133,482	1,204,070	341,397	
SUPPLY OF SERVICES						
11. Harmony comp services-Binding books	543,200	2020	349,490	193,710	279,700	Lack Of Funds
12. Pamatech---Electrical works	53,640	2022		53,640	-	Lack Of Funds
13. Amicell- Sanitary Bins	22,400	2022		22,400	-	Lack Of Funds

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SUPPLIER/CONTRACTOR	Original Amount	Date Contracted	Amount Paid To-Date	Outstandi ng Balance JUNE 2022	Outstanding Balance June 2021	Commei
Services						Funds
14. Mfi-Documents-Printer Services	122,000			122,000	-	Lack Of Funds
Sub-Total	741,240		349,490	391,750	279,700	
Grand Total	5,300,839		1,949,222	3,351,617	2,219,117	

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ANNEX 2 – SUMMARY OF FIXED ASSETS REGISTER

Asset class	Date purchased	Location	Historical Cost b/f (Kshs) 1st July 2021	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost c/f (Kshs) 30th June 2022
Land 1						
Land 2						
Buildings and structures						
Motor vehicles						
Office equipment, furniture and fittings						
ICT Equipment, and Other ICT Assets						
Tools and apparatus						
Textbooks						
Other Machinery and Equipment						
Heritage and cultural assets						
Intangible assets- soft ware						
Total						

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

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1 ANNEX 2 – SUMMARY OF FIXED ASSETS REGISTER

S/NO	Asset class	Quantity
1.	Land	2 acres
2.	MOTOR VEHICLES	NIL
	BUILDINGS AND STRUCTURES	
3.	Classrooms	9
4.	Classrooms	3
5.	Staffroom	1
6.	Laboratory 1	1
7.	Laboratory \$ Prep Room	1
8.	Kitchen	1
9.	Gate, Guard room \$ Canteen	1
10.	Well	1
11.	Toilets (Staff)	3
12.	Toilets (Boys \$ Girls) \$ Urinal	9
13.	Toilets (Girls)	8
14.	Incinerator	1
	OFFICE EQUIPMENTS, FURNITURE AND FITTINGS	
15.	Students' lockers \$ Chairs	590
16.	Office Desks	6
17.	Staff Chairs	30
18.	Staff desks	18
19.	Tables	16

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S/NO	Asset class	Quantity
20.	Office Cabinet	1
21.	Files Cabinet	2
22.	Display Boards	2
23.	White Boards	8
24.	Service Charter	1
25.	Board of honour	1
26.	Wall Clocks	8
27.	Grid Boards	6
28.	Public Address System	1
29.	Curtains \$ Sheers	6
	ICT EQUIPMENTS AND OTHER ICT ASSETS	
30.	Computers(Desktops)	5
31.	Staff Attendance System	1
32.	Landlines Phones	5
33.	Fiber Internet	1
34.	Projector	1
35.	Printers	3
36.	Television Sets	2
37.	DVDS	2
	TOOLS AND APPARATUS	
38.	Rakes	5
39.	Slashers	10
40.	Panga	15
41.	Jembes	20

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S/NO	Asset class	Quantity
42.	Hoes	5
43.	Fork Jembes	20
44.	Hammer	1
45.	Files	1
46.	Wheelbarrow	1
47.	Pliers	1
48.	Crowbar	1
49.	Spade	2
50.	Hedge Shear	1
51.	Watering Cans	10
52.	Water tanks	5
	GAMES ITEMS	
53.	Footballs	3
54.	Volley Balls	2
55.	Volley ball Nets	1
56.	Badminton Net	1
57.	Badminton Balls	10
58.	Rackets	2
59.	Hand-Ball	4
60.	Jbs Accounts Software	1
61.	Samis Academics Software	1
	KITCHEN ITEMS	
62.	Boilers	7
63.	Water Purifier	1
64.	Sufurias	2

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S/NO	Asset class	Quantity
65.	Plates	35
66.	Cups	40
67.	Hotpots	6
68.	Preparation Table	1
69.	Thermos Flask	6
70.	Tea urns	2
71.	Spoons	30
72.	Tea Spoons	12
73.	Serving Spoons	15
74.	Fork spoons	12
75.	Glasses	10
76.	Knives	3
77.	Trays	8
78.	Washing Basins	7
79.	Stainless basins	6
80.	Mwikos	2
81.	6kg Pro gas Meko	1
82.	Cereal Sieve	1
83.	Cooking pan	1
84.	Sauce Pan	12
85.	Buckets	4
86.	Heritage and cultural Assets	Nil
87.	Other Machinery & Equipment	Nil

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TEXTBOOKS (GOVT DELIVERIES)

Publisher	Book Title	No Of Copies
KLB	KLB SECONDARY MATH FORM4 S/B	130
	KLB SECONDARY MATH FORM 4 T/G	3
	KLB SECONDARY CHEM FORM 4 SB	130
	KLB SEC CHEM FORM 4 T/G	3
	KLB SEC BIO FORM 4 S/B	117
	KLB SEC BIO FORM 4 T/G	3
KLB	KLB SEC EXCELLING IN ENGLISH FORM 2 S/B	130
	KLB SEC EXCELLING IN ENGLISH FORM 2 S/B	3
	KLB SEC KISWAHILI FORM 2 S/B	130
	KLB SEC KISWAHILIFORM 2 T/G	3
	KLB SEC CHEMISTRY FORM 2 S/B	130
	KLB SEC CHEMISTRY FORM 2 T/G	3
	KLB SEC BIOLOGY FORM 2 S/B	130
	KLB SEC BIOLOGY FORM 2 T/G	3
	KLB SEC PHYSICS FORM 2 S/B	130
	KLB SEC PHYSICS FORM 2 T/G	3
OXFORD UNIVERSITY	DISCOVERING SEC MATH PUBLICATION BOOK	137
MORAN PUBLISHER LTD	UHONDO WA KISWAHILI KIDATO CHA 1	137
	SECONDARY PHYSICS STUDENT'S BOOK 1	137
KLB	SECONDARY BIOLOGY FORM I SB	137
	SECONDARY CHEMISTRY FORM I SB	137
Publisher	Book Title	No Of

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	KLB SECONDARY CHEMISTRY FORM 3 SB	141
	KLB SECONDARY MATHS FORM 4 SB	21
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	TRENDY B/S STUDIES STUDENT BOOK 3	85
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	KLB SECONDARY CRE FORM 1 SB	14
	KLB SECONDARY GEOGRAPHY FORM 3 TG	1
	KLB SECONDARY HIST \$ GOVT FORM 1 SB	139
	KLB SECONDARY GEOGRAPHY FORM 1 SB	139
	KLB SECONDARY CRE FORM 1 SB	146
	KLB SECONDARY AGRICULTURE FORM 1 SB	120
KLB	KLB SECONDARY HIST \$ GOVT FORM 2 SB	168
	KLB SECONDARY GEOGRAPHY FORM 2 SB	172
	KLB SECONDARY CRE FORM 2 SB	171
	KLB SECONDARY AGRICULTURE FORM 2 SB	133
	KLB SECONDARY HIST \$ GOVT FORM 4 SB	19
	KLB SECONDARY GEOGRAPHY FORM 4 SB	7
	KLB SECONDARY CRE FORM	28

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	4 SB	
	KLB SECONDARY AGRICULTURE FORM 4 SB	12
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	KLB SECONDARY GEOGRAPHY FORM 3 SB	40
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	BLOSSOMS OF SAVANNA SB 4	125
	INHERITANCE -SB 4	125
	TUMBO LISILOSHIBA SB 4	125
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PUBLISHER	FLOATING WORLD FORM 3	
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	K.C.S.E KISWAHILI 1-4	3
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	K.C.S.E GEOGRSPHY 1-4	3
	K.C.S.E CHEMIISTRY 1-4	3
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