

REPUBLIC OF KENYA



OFFICE OF THE AUDITOR-GENERAL

Enhancing Accountability

THE NATIONAL ASSEMBLY
PAPERS LAID

DATE: 02 DEC 2024

DAY:
MONDAY

REPORT

TABLED
BY:

HON. NAOMI WAQO, MP
DEPUTY MAJORITY WHIP

CLERK-AT
THE-TABLE:

KATHER NGINYO

OF

PARLIAMENT
OF KENYA
LIBRARY

THE AUDITOR-GENERAL

ON

KIVANI SECONDARY SCHOOL

**FOR THE SIX (6) MONTHS' PERIOD ENDED
30 JUNE, 2021**

MACHAKOS COUNTY



Revised 30th June 2021



**KIVANI SECONDARY SCHOOL
PUBLIC SECONDARY SCHOOL**

ANNUAL REPORT AND FINANCIAL STATEMENTS

**FOR THE FINANCIAL YEAR ENDED
30th June 2021**

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

KIVANI SECONDARY SCHOOL, PUBLIC SECONDARY SCHOOL
Annual Reports and Financial statements for the year ended 30th June 2021

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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 Makueni County, Makueni Sub-County

The school was registered in 02/06/1975 under registration number 2404 and is currently categorized as a Sub-County public school established, owned or operated by the Government.

The school is a day school and had 509 number of students as at 30th June 2021. It had three streams and 26 teachers of which 4 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 | Jonathan M. Mbului | Chairman | 17/4/2019 |
| 2 | Evans N. Mbuva | V/Chairman | 17/4/2019 |
| 3 | John K. Kitema | Secretary - Principal | 17/1/2020 |
| 4 | Everlyne M Mumina | V/s Sec- D/ Principal | 17/4/2019 |
| 5 | David N. Kilonzo | Member | 17/4/2019 |
| 6 | Evans N. Kyule | Member | 17/4/2019 |
| 7 | Dorothy N. Muindi | Member | 17/4/2019 |
| 8 | Rachael N. Kiio | Member | 17/4/2019 |
| 9 | Julius M. Mulili | Member | 17/4/2019 |
| 10 | Peninnah K. Kimeu | Member | 17/4/2019 |
| 11 | Nicholus M. Kyuli | Member – Rep CEB | 17/4/2019 |
| 12 | Salome M. Malombe | Member Rep Teachers | 17/4/2019 |
| 13 | Johnstone M. Waita | Sponsor -Member | 17/4/2019 |
| 14 | Pius Wambua | Sponsor -Member | 17/4/2019 |
| 15 | Paul Malonza | Sponsor -Member | 17/4/2019 |
| 16 | Francis Kanyaa | Member - Community | 17/4/2019 |
| 17 | Anthony M. Mwau | MemberSpecial Needs | 17/4/2019 |
| 18 | Charles Kisoi | Rep Students | 17/4/2019 |

KEY SCHOOL INFORMATION AND MANAGEMENT (Continued)

The function of the School Board of Management include:

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

(c) Committees of the Board

| Ref: | Name of Committee | Names of Members | Designation | Number of meetings attended during the year |
|----------|----------------------------|--------------------|---------------------|---|
| 1 | Executive Committee | | | |
| 1 | | Jonathan M. Mbului | chairman | 2 |
| 2 | | John Kitema | Principal/Secretary | 2 |
| 3 | | Julius Mulili | PA Chairman | 2 |
| 4 | | Dorothy N. Muindi | Member | 2 |
| 5 | | Rachael N. Kiio | Member | 2 |

| Ref: | Name of Committee | Names of Members | Designation | Number of meetings attended during the year |
|----------|--|--------------------|-------------|---|
| 2 | Finance, procurement and general purposes | | | |
| 1 | | Jonathan M. Mbului | Chairman | 1 |
| 2 | | Julius Mulili | PA Chairman | 1 |
| 3 | | Everlyne Mumina | Member | 1 |
| 4 | | David N. Kilonzo | Member | 1 |
| 5 | | Evans N. Kyule | Member | 1 |

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| Ref: | Name of Committee | Names of Members | Designation | Number of meetings attended during the year |
|----------|---------------------------|-------------------|-------------|---|
| 3 | Academic Committee | | | |
| 1 | | John Kitema | Chairman | 0 |
| 2 | | Everlyne Mumina | Member | 0 |
| 3 | | Peninnah K. Kimeu | Member | 0 |
| 4 | | Evans N. Mbuva | Member | 0 |
| 5 | | Julius Mulili | PA Chairman | 0 |
| | | | | 0 |

| Ref: | Name of Committee | Names of Members | Designation | Number of meetings attended during the year |
|----------|----------------------------------|--------------------|---------------------|---|
| 4 | Development/SIC Committee | | | |
| 1 | | CDE/SDCE | Chairman | 1 |
| 2 | | John Kitema | Principal/Secretary | 1 |
| 3 | | Jonathan M. Mbului | Member | 1 |
| 4 | | Evans N. Mbuva | Member | 1 |
| 5 | | Anthony M. Mwau | Member | 1 |
| | | David N. Kilonzo | Member | 1 |

| Ref: | Name of Committee | Names of Members | Designation | Number of meetings attended during the year |
|----------|---|--------------------|--------------|---|
| 5 | Discipline, Ethics & Integrity Committee | | | |
| 1 | | Jonathan M. Mbului | Chairman | 0 |
| 2 | | Everlyne Mumina | Bom Chairman | 0 |
| 3 | | Salome M. Malombe | D/Principal | 0 |
| 4 | | Julius Mulili | PA Chairman | 0 |
| 5 | | John Kitema | Member | 0 |

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| Ref: | Name of Committee | Names of Members | Designation | Number of meetings attended during the year |
|----------|------------------------|--------------------|-------------|---|
| 6 | Audit committee | | | |
| 1 | | Jonathan M. Mbului | Chairman | 0 |
| 2 | | John Kitema | Member | 0 |
| 3 | | David N. Kilonzo | Member | 0 |
| 4 | | Anthony M. Mwau | Member | 0 |
| 5 | | Dorothy N. Muindi | Member | 0 |
| | | | | 0 |

| Ref: | Name of Committee | Names of Members | Designation | Number of meetings attended during the year |
|----------|---------------------------------------|--------------------|--------------|---|
| 7 | Welfare/Human rights committee | | | |
| | | Jonathan M. Mbului | Chairman | 0 |
| | | John Kitema | Member | 0 |
| | | Anthony M. Mwau | Member | 0 |
| | | Peninnah K. Kimeu | Member | 0 |
| | | Rachael N. Kiio | Member | 0 |
| | | Charles Kisoi | Students rep | 0 |

(d) School operation Management

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

| Ref: | Designation | Name | TSC Number |
|------|------------------|-------------------|-----------------|
| 1 | Principal | John K. Kitema | 364851 |
| 2 | Deputy Principal | Everlyne M Mumina | 415026 |
| 3 | School Bursar | Damaris Muteti | ID NO. 25422036 |
| | | | |

KEY SCHOOL INFORMATION AND MANAGEMENT (Continued)

(e) Schools contacts

Post Office Box: 88-90108 KOLA MACHAKOS
Telephone: 0721851419
E-mail: kivanisecschoolmakueni@gmail.com
Website: N/A
Twitter: N/A
Facebook: N/A

(f) School Bankers

The school operated 5 bank accounts in the following banks:

1. NAME OF BANK: STANDARD CHARTERED BANK
ACCOUNT: OPERATIONS
BRANCH: MACHAKOS BRANCH
ACCOUNT NUMBER: 0102065725102

2. NAME OF BANK: STANDARD CHARTERED BANK
ACCOUNT: TUITION
BRANCH: MACHAKOS BRANCH
ACCOUNT NUMBER: 0102065725101

3. NAME OF BANK: STANDARD CHARTERED BANK
ACCOUNT: INFRASTRUCTURE
BRANCH: MACHAKOS BRANCH
ACCOUNT NUMBER: 0102865725104

4. NAME OF BANK: KCB BANK
ACCOUNT: LUNCH PROGRAMME
BRANCH: MACHAKOS BRANCH
ACCOUNT NUMBER: 1131777050

5. NAME OF BANK: STANDARD CHARTERED BANK
BRANCH: MACHAKOS BRANCH
ACCOUNT NUMBER: 0102865725103 (SAVINGS)

6. MPESA LIPA KARO.Account number 35846k businessnumber522123linked to 1131777050 bank account

(g) Independent Auditors

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

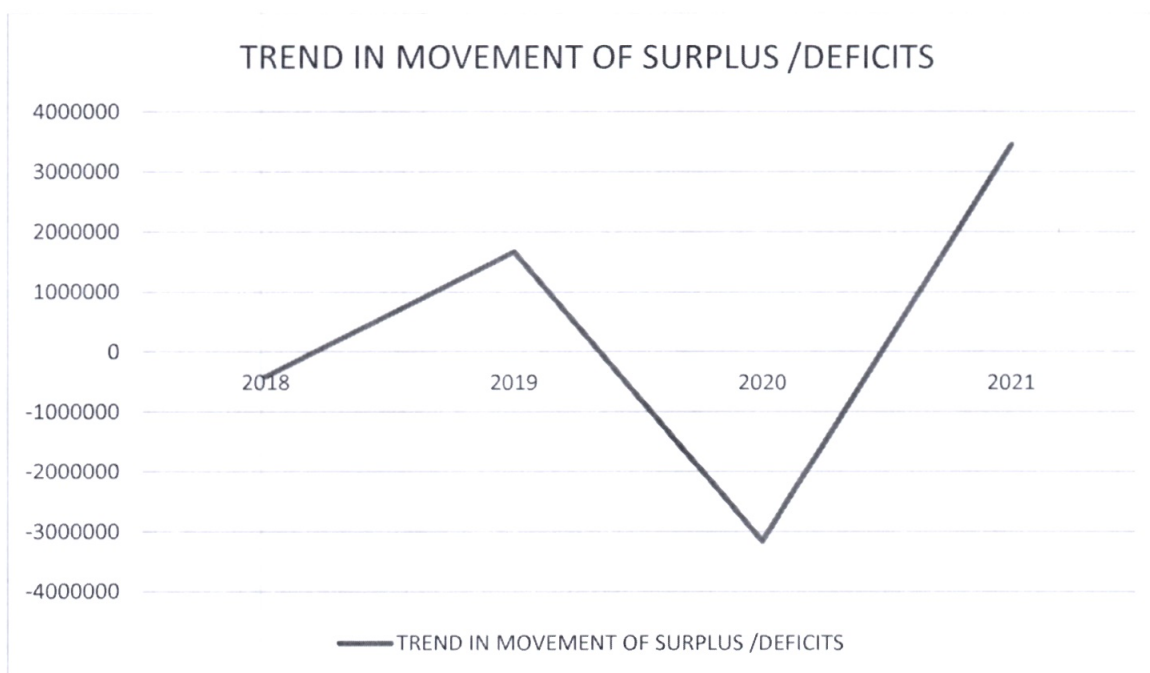
II. SUMMARY REPORT OF PERFORMANCE OF THE SCHOOL

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

a) Financial performance:

i) Surplus/ deficit for the year and a comparison of the same for the last three years

| S/N | ACCOUNT | 2021 Kshs | 2020 Kshs | 2019 Kshs | 2018 Kshs |
|-----|--------------------------------|---------------------|----------------------|---------------------|--------------------|
| 1 | BOARDING ACCOUNT | 845,937.00 | -292,143.00 | 150,182.00 | -781,415.00 |
| 2 | OPERATIONS ACCOUNT | 758,142.00 | 1,008,770.00 | -940,856.00 | 323,835.00 |
| 3 | TUITION ACCOUNT | -52,334.00 | -814,027.00 | -950,791.00 | 47,674.00 |
| 4 | INFRASTRUCTURE ACCOUNT | 0.00 | 1,800,990.00 | 3,000,000.00 | 0.00 |
| | TOTAL | 1,551,745.00 | 1,898,390.00 | 1,258,535.00 | -409,906.00 |
| | INCREMENTAL SURPLUS/DEF | 3,450,135.00 | -3,156,925.00 | 1,668,441.00 | -409,906.00 |

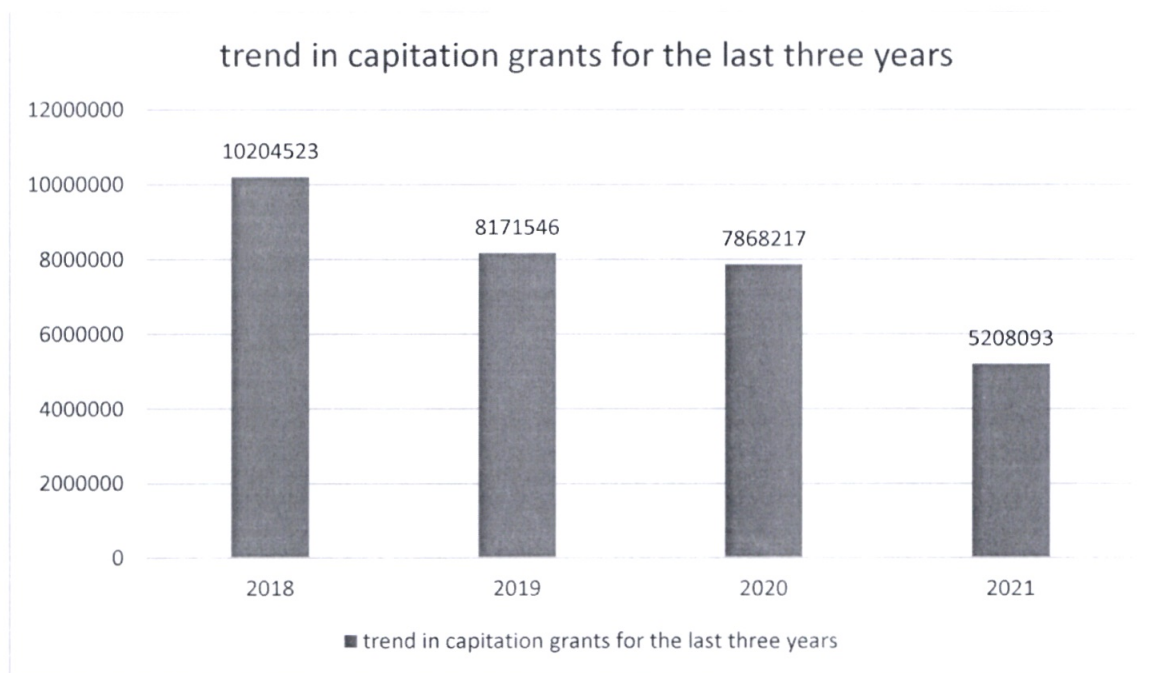


The cumulative school financial performance for in the year 2018 stood at kshs. (409,906.00). this increased by 407.03% in the preceding year to a cumulative total of kshs. 1,258,535.00. after which the performance took adownward turn in the year 2020 of 250.84% to a low of kshs. (1,898,390.00)and in the current year under review performance grew by a margin of kshs. 3,450,135.00 To reach a high of kshs. 1,551,745.00

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ii) Capitation grants from the Ministry of Education for the last three years

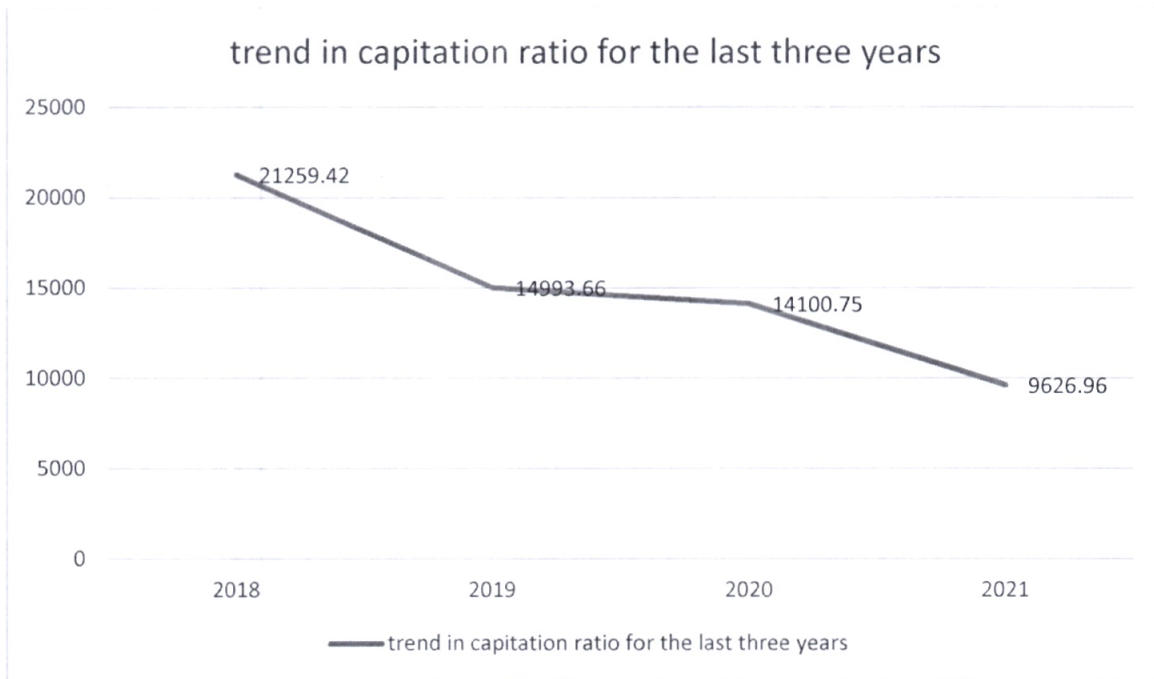
| S/N | ACCOUNT | 2021 Kshs | 2020 Kshs | 2019 Kshs | 2018 Kshs |
|-----|--------------------|---------------------|---------------------|---------------------|----------------------|
| 1 | OPERATIONS ACCOUNT | 4,498,428.00 | 6,870,525.00 | 6,745,160.00 | 7,765,075.00 |
| 2 | TUITION ACCOUNT | 709,665.00 | 997,692.00 | 1,426,386.00 | 2,439,448.00 |
| | TOTAL | 5,208,093.00 | 7,868,217.00 | 8,171,546.00 | 10,204,523.00 |



Capitation in the year 2018 stood at kshs. 10,204,523.00, capitation funding gradually reduced over the years in consideration to kshs. 8,171,546.00, 7,868,217.00 and 5,208,093.00 in the years 2019, 2020 and 2021 respectively.

iii) Ratio of capitation grant per student over the last three years

| S/N | ACCOUNT | 2021 Kshs | 2020 Kshs | 2019 Kshs | 2018 Kshs |
|-----|--------------------|---------------------|---------------------|---------------------|----------------------|
| 1 | OPERATIONS ACCOUNT | 4,498,428.00 | 6,870,525.00 | 6,745,160.00 | 7,765,075.00 |
| 2 | TUITION ACCOUNT | 709,665.00 | 997,692.00 | 1,426,386.00 | 2,439,448.00 |
| | TOTAL | 5,208,093.00 | 7,868,217.00 | 8,171,546.00 | 10,204,523.00 |
| | SCHOOL ENROLLMENT | 541 | 558 | 545 | 480 |
| | CAPITATION RATIO | 9,626.79 | 14,100.75 | 14,993.66 | 21,259.42 |
| | Incremental ratios | -4,473.96 | -892.91 | -6,265.76 | 0 |

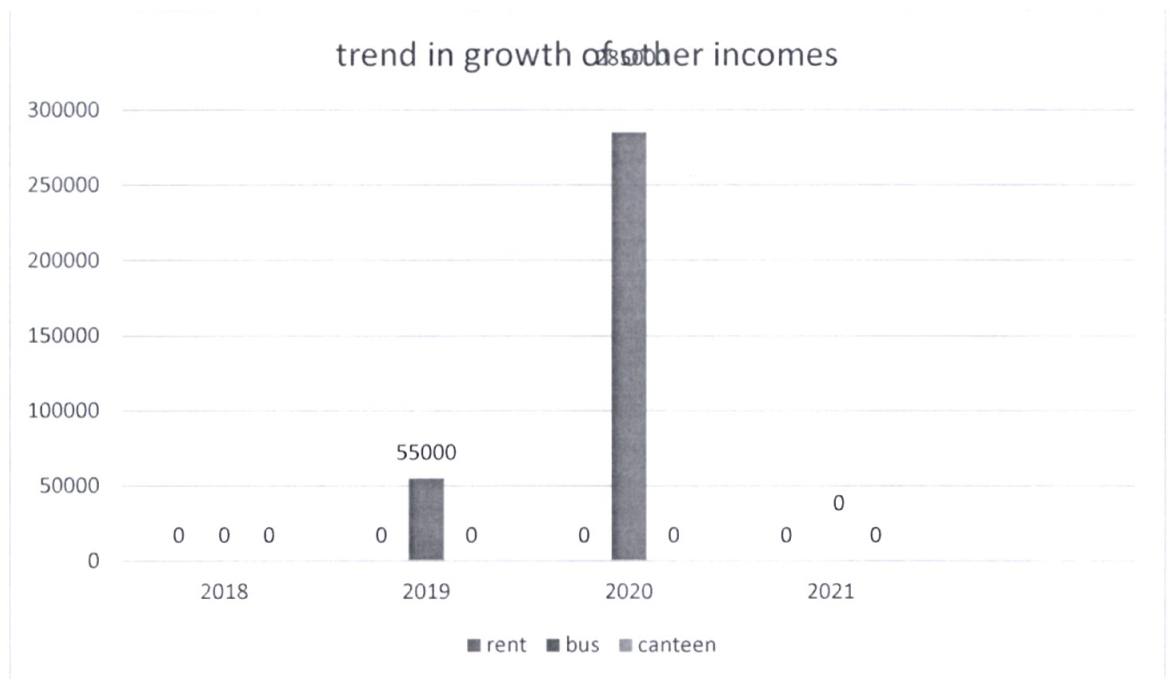


Just like the capitation, the capitation ratio has been gradually reducing over time and below the normal free day secondary funding (22,244.00) because of un-updated enrolment data in the ministry. In the year 2018 the capitation ratio was 1:21,259.42 which declined to 1:9,626.96 in the current year under review due to effects of covid-19.

iv) A three-year overview of growth of other income(s) earned by the school.

| S/N | TYPE OF INCOME | 2021 Kshs | 2020 Kshs | 2019 Kshs | 2018 Kshs |
|-----|-----------------|-----------|-----------|------------|-----------|
| 1 | RENTAL INCOME | 0.00 | 0.00 | 0.00 | 0.00 |
| 2 | SCHOOL CANTEEN | 0.00 | 0.00 | 0.00 | 0.00 |
| 3 | SCHOOL BUS HIRE | 0.00 | 55,000.00 | 285,000.00 | 0.00 |
| | TOTAL | 0.00 | 55,000.00 | 285,000.00 | 0.00 |

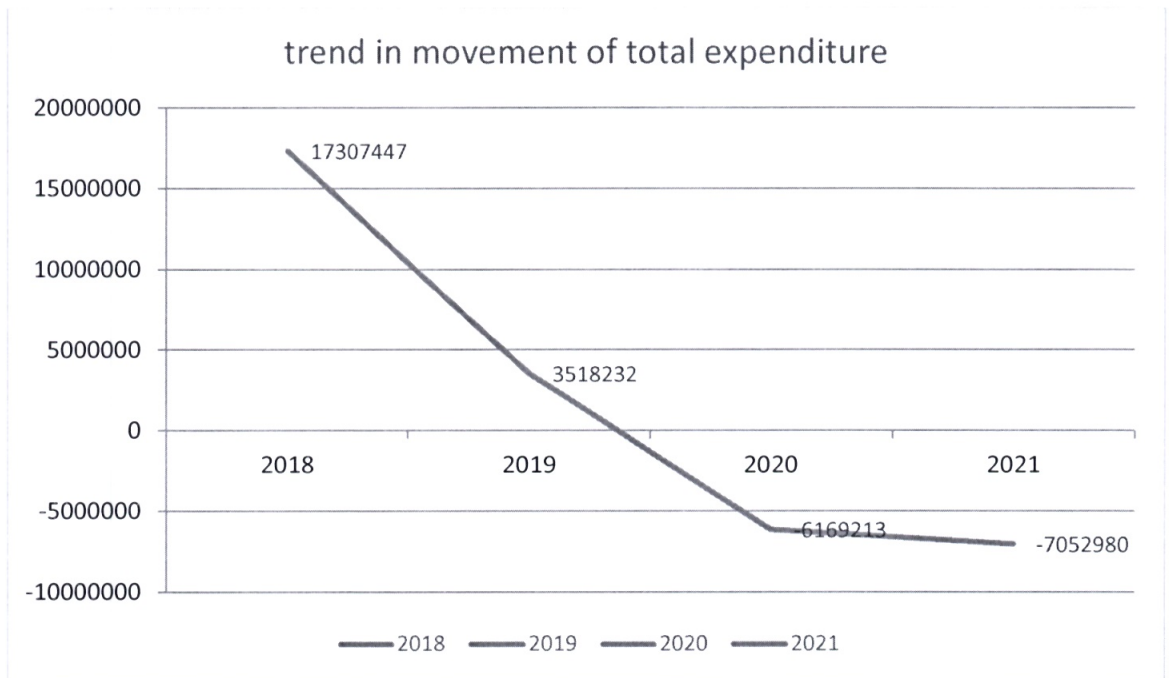
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The school had only one other income i.e school bus hire out. The institution only realised some income in the year 2019 and 2020 which were kshs. 55,000.00 And 285,000.00 in the years 2020 and 2019 respectively. This was low due to the ministry directive not to hire out school vehicles for non-academic/school purposes and also night movement of school vehicles

v) *A three-year overview of growth in expenditure of the schools*

| S/N | ACCOUNT | 2021 Kshs | 2020 Kshs | 2019 Kshs | 2018 Kshs |
|-----|--------------------------------|----------------------|----------------------|----------------------|----------------------|
| 1 | BOARDING ACCOUNT | 3,101,201.00 | 3,082,092.00 | 7,762,486.00 | 7,474,433.00 |
| 2 | OPERATIONS ACCOUNT | 2,544,076.00 | 5,861,755.00 | 7,686,016.00 | 7,441,240.00 |
| 3 | TUITION ACCOUNT | 761,999.00 | 1,811,719.00 | 2,377,177.00 | 2,391,774.00 |
| 4. | INFRASTRUCTURE A/C | 1,196,210.00 | 3,900,900.00 | 3,000,000.00 | 0.00 |
| | TOTAL | 7,603,486.00 | 14,656,466.00 | 20,825,679.00 | 17,307,447.00 |
| | <i>Incremental expenditure</i> | -7,052,980.00 | -6,169,213.00 | 3,518,232.00 | 17,307,447.00 |

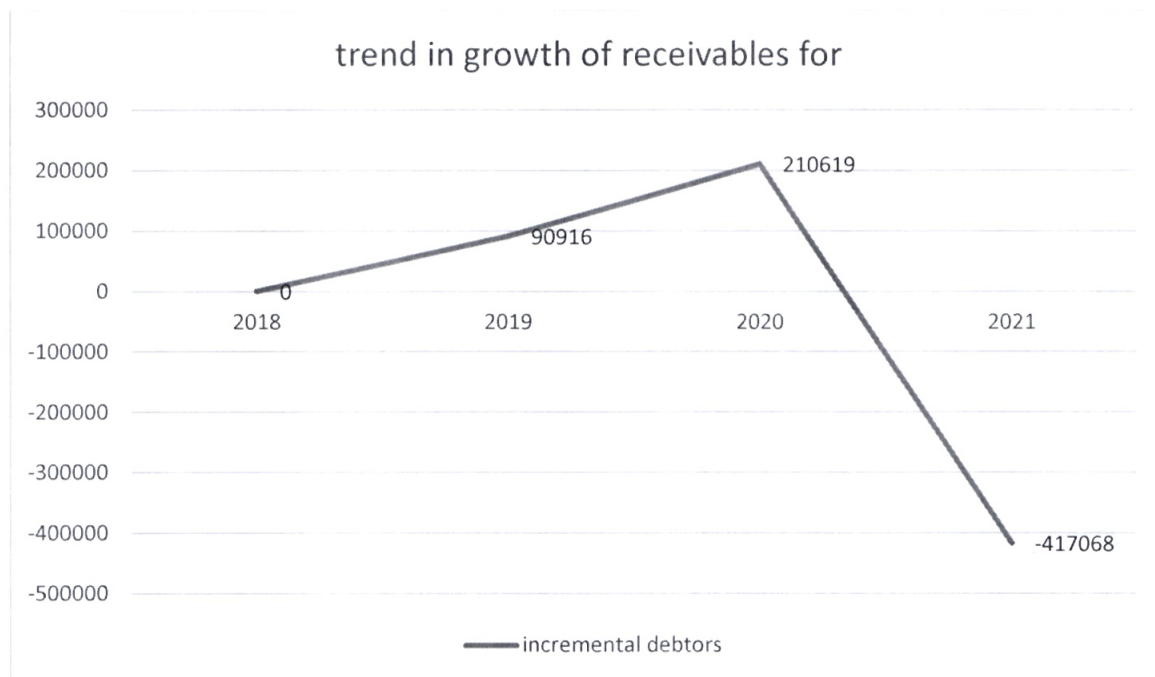


In the year 2018 total expenditure stood at kshs. 17,307,447.00, this grew by 20.33% in the year 2019 to hit a high of kshs. 20,825,679.00, this reduced by 29.62% and 48.12% in the years 2020 and 2021 respectively. This was majorly due to low spending during the covid-19 period and closing of schools for the better part of year 2020.

vi) Movement of debtors of the school over the last three years

| S/N | ACCOUNT | 2021 Kshs | 2020 Kshs | 2019 Kshs | 2018 Kshs |
|-----|--------------------------|--------------------|-------------------|------------------|--------------|
| | <i>BOARDING ACCOUNT</i> | | | | |
| 1 | <i>FEES DEBTORS</i> | 4,998,809.00 | 5,415,877.00 | 5,205,258.00 | 5,114,342.00 |
| | TOTAL | 4,998,809.00 | 5,415,877.00 | 5,205,258.00 | 5,114,342.00 |
| | INCREASE/DECREASE | -417,068.00 | 210,619.00 | 90,916.00 | 0.00 |

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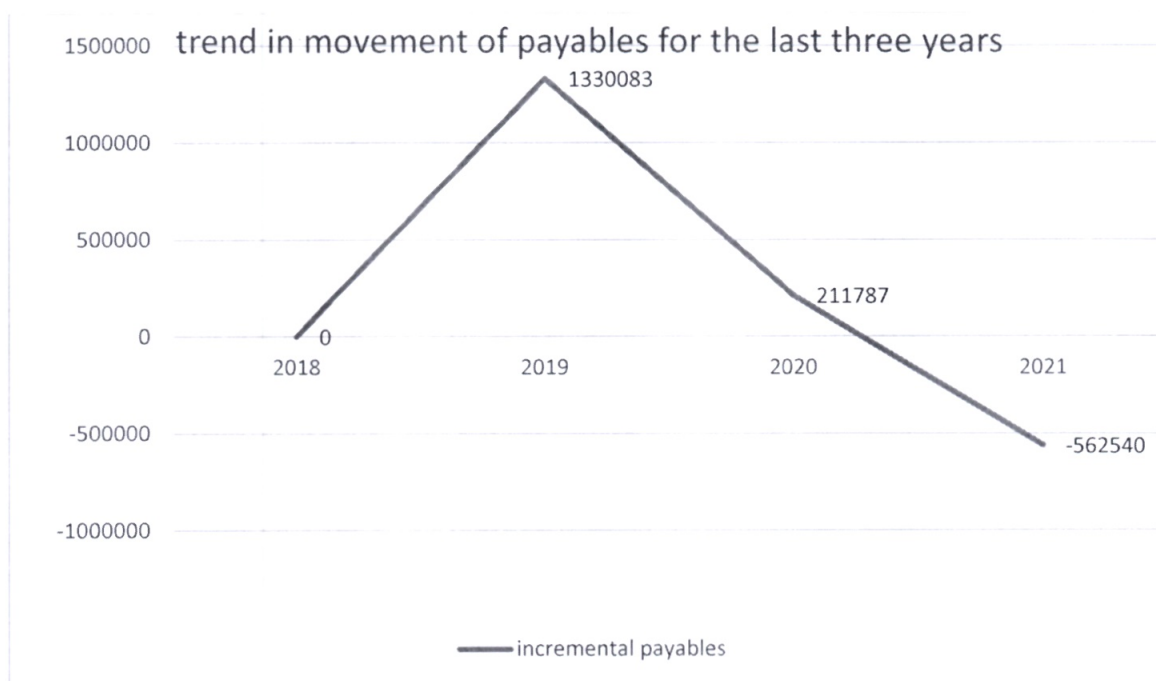


There has been steady growth in receivables from the year 2018 to 2020 due to poor fees payment by parents and emphases by government that no student should be sent home for fees, however in the current period the institution's recovery rate improved due to good fees recovery strategies, a reduction in receivables of kshs. 417,068.00 was noted.

vii) Movement of creditors of the school over the last three years

| S/N | ACCOUNT | 2021 Kshs | 2020 Kshs | 2019 Kshs | 2018 Kshs |
|-----|--------------------------|---------------------|---------------------|---------------------|-------------------|
| 1 | TRADE PAYABLES | 1,769,285.00 | 2,331,825.00 | 2,120,038.00 | 789,955.00 |
| | TOTAL | 1,769,285.00 | 2,331,825.00 | 2,120,038.00 | 789,955.00 |
| | INCREASE/DECREASE | -562,540.00 | 211,787.00 | 1,330,083.00 | 0.00 |

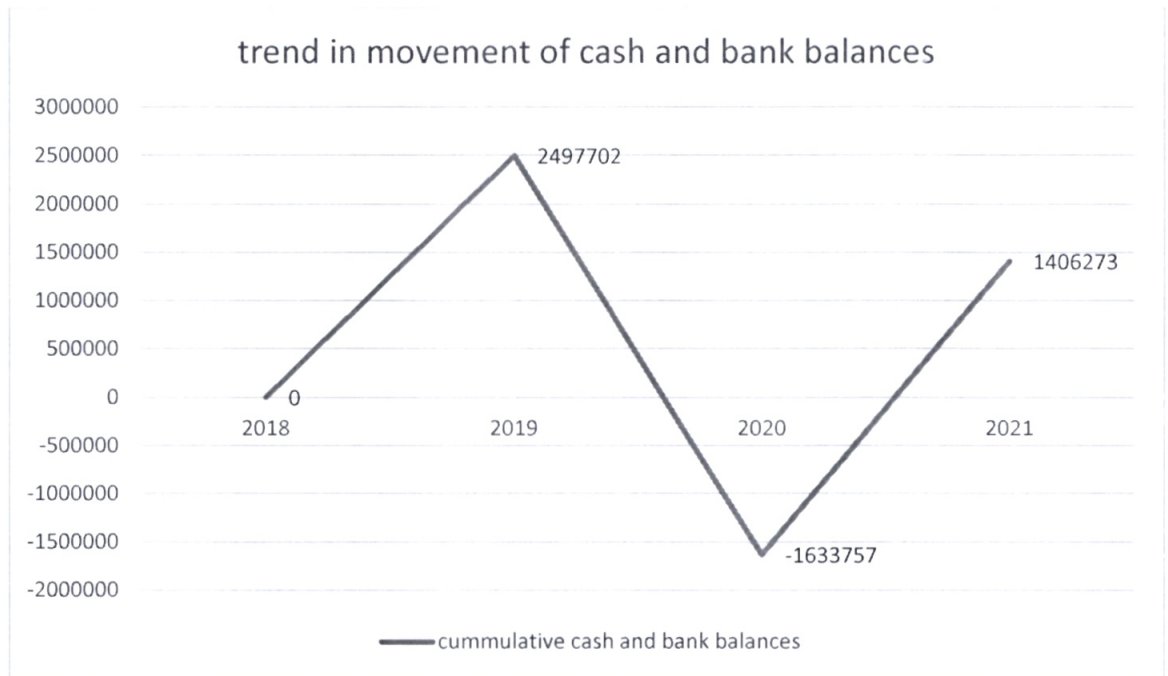
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Payables stood at kshs. 789,955.00 in the financial period 2017/2018, in the year 2018/2019 payables grew by 168.37% to a high of kshs. 2,120,038.00. in the year 2020 and increment of kshs. 211,787.00 was noted, however in the current period payables reduced by kshs. 562,540.00

viii) Movement of cash and bank balances over the last three years

| S/N | ACCOUNT | 2021 Kshs | 2020 Kshs | 2019 Kshs | 2018 Kshs |
|-----|--------------------------|---------------------|----------------------|---------------------|-------------------|
| 1 | BOARDING ACCOUNT | 955,522.00 | 118,607.00 | 181,444.00 | 297,753.00 |
| 2 | OPERATIONS ACCOUNT | 428,952.00 | 526,950.00 | 171,668.00 | 659,371.00 |
| 3 | TUITION ACCOUNT | 313.00 | 9,647.00 | 134,859.00 | 33,145.00 |
| 4. | INFRASTRUCTURE A/C | 1,875,700.00 | 1,199,010.00 | 3,000,000.00 | 0.00 |
| | TOTAL | 3,260,487.00 | 1,854,214.00 | 3,487,971.00 | 990,269.00 |
| | INCREASE/DECREASE | 1,406,273.00 | -1,633,757.00 | 2,497,702.00 | 0.00 |



In the year 2018 cash and bank balances asset stood at kshs. 990,269.00, this was a growth of kshs. 2,497,702.00 From the previous financial period. The balances declined by 46.84% to kshs. 1,854,214.00 In the year 2020. A growth in the asset was noted in the current period.

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j) **Teacher Student ratio:**

| <i>S/N</i> | <i>ACCOUNT</i> | <i>2021</i> | <i>2020</i> |
|------------|--------------------------------------|-------------|-------------|
| 1 | <i>TSC TEACHERS</i> | 22 | 22 |
| 2 | <i>BOM TEACHERS</i> | 5 | 3 |
| 3 | <i>NUMBER OF STUDENTS</i> | 541 | 558 |
| 4 | <i>TEACHER STUDENT RATIO</i> | 1:20 | 1:22 |
| 5 | <i>NO. OF TEACHERS RECRUITED</i> | 0 | 0 |
| 6 | <i>NUMBER OF TEACHERS TRANSFERED</i> | 0 | 0 |
| 7 | <i>NUMBER OF TEACHERS RETIRED</i> | 0 | 0 |
| 8 | <i>TEACHER SHORTAGE</i> | 5 | 5 |
| | <i>TOTAL</i> | 27 | 25 |
| | <i>INCREASE/DECREASE</i> | 2 | 0 |

i) **Mean score and number of candidates in the last three years(KCSE):2018, 2019, 2020**

| YEAR | KCSE Candidates | No. Transiting to university | School Mean score | Target Mean(TM) | Deviation from TM | % Deviation from TM |
|------|-----------------|------------------------------|-------------------|-----------------|-------------------|---------------------|
| 2018 | 121 | 7 | 3.41 | 4.80 | -1.39 | -28.90 |
| 2019 | 118 | 10 | 3.99 | 4.80 | -0.81 | -16.83 |
| 2020 | 118 | 16 | 3.93 | 4.80 | -0.87 | -18.08 |

Kcse performance for the year 2018 stood at 3.41 against a target mean of 4.8, we missed the target mean by 1.39 points representing 28.9%, however, the mean improved by 0.58 in 2019 to 3.99 representing 17.01% improvement but the target mean was missed by 0.81 points. In the year 2020 the school mean score dropped by 0.06 representing 1.5% drop and target mean missed by 0.87 points. This drop was majorly due to the impact of covid-19

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i) **Capacity of the school:**

| <i>s/n</i> | <i>SCHOOL FACILITIES</i> | | <i>NO. OF STUDENTS</i> | <i>REMARK</i> |
|------------|--------------------------|---------------|------------------------|----------------|
| | <i>FACILITY</i> | <i>NUMBER</i> | 541 | |
| 1 | CLASSROOMS | 13 | 541 | SUFFICIENT |
| 2 | LABORATORIES | 2 | 541 | SUFFICIENT |
| 4 | LATRINES | 30 | 541 | SUFFICIENT |
| 5 | DINING HALL | 1 | 541 | NOT SUFFICIENT |
| 6 | COMPUTER LAB | 1 | 541 | SUFFICIENT |
| 7 | SCHOOL BUS | 1 | 541 | GOOD |
| 8 | WATER RESOURCES | 2 | 541 | ENOUGH |

b) DEVELOPMENT PROJECTS CARRIED OUT BY THE SCHOOL:

| <i>DEVELOPMENT PROJECTS</i> | <i>SOURCES OF FUNDS</i> | <i>COMPLETION COST</i> |
|---------------------------------------|-------------------------|------------------------|
| <i>CONSTRUCTION OF TWO CLASSROOMS</i> | <i>MOE (RMI)</i> | <i>3,812,027.00</i> |
| <i>LOCKERS AND CHAIRS</i> | <i>M& I FUNDS</i> | <i>110,000.00</i> |
| <i>BOYS URINAL</i> | <i>M& I FUNDS</i> | <i>30,000.00</i> |
| <i>STAFF TOILETS</i> | <i>PARENTS</i> | <i>152,725.00</i> |
| | | |

Principal
KIVANI SECONDARY SCHOOL
P. O. Box 88-90108,
KCSA

Sign.....
School Principal


III. STATEMENT OF SCHOOL MANAGEMENT RESPONSIBILITY

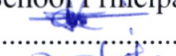
Section 81 (1) of the Public Finance Management Act, 2012 requires that, at the end of each financial year, each National Government School shall prepare financial statements in respect of that school. Section 81 (3) requires the financial statements so prepared to be in a form that complies with relevant 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.

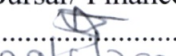
The Board of Management of *Kivani Secondary School* accepts responsibility for the school's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS).

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, 2021, and of the school's financial position as at that date.

Name: Jonathan M. Mbului
Designation: Chairman, School Board of Management
Sign: 
Date: 29/5/2023

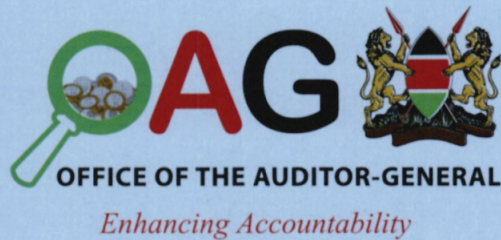
Name: John K. Kitema
Designation: School Principal & Secretary to Board of Management
Sign: 
Date: 29/5/2023

PRINCIPAL
A.I.C KIVANI SECONDARY SCHOOL
P. O. Box 8890108,
K.C.A

Name: Damaris Muteti
Designation: Bursar/ Finance Officer
Sign: 
Date: 29/5/2023

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 KIVANI SECONDARY SCHOOL FOR THE SIX (6) MONTHS' PERIOD ENDED 30 JUNE, 2021 - MACHAKOS

PREAMBLE

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

1. 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.
2. 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 the Government achieves value for money and that such funds are applied for intended purpose.
3. Report on the Effectiveness of Internal Controls, Risk Management and Governance which considers how the entity has instituted checks and balances to guide internal operations. This responds to the effectiveness of the governance structure, risk management environment and internal controls, developed and implemented by those charged with governance for orderly, efficient and effective operations of the entity.

An unmodified opinion does not necessarily mean that an entity has complied with all relevant laws and regulation and that its internal controls, risk management and governance systems are properly designed and were working effectively in the financial period 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 Kivani Secondary School – Machakos County set out on pages 1 to 18, which comprise of the statement of assets

Report of the Auditor-General on Kivani Secondary School for the Six (6) Months' period ended 30 June, 2021 – Machakos County

and liabilities as at 30 June, 2021, the statement of receipts and payments, statement of cash flows and statement of budgeted versus actual amounts for the six (6) months' period 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 Kivani Secondary School - Machakos County as at 30 June, 2021 and of its financial performance and its cash flows for the period then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply the Public Finance Management Act, 2012 and the Basic Education Act, 2013.

Basis for Qualified Opinion

1. Inaccuracies in the Financial Statements

Review of the financial statements revealed the following anomalies;

- i. The statement of cash flows reflects school fund income parents' contributions of Kshs.4,364,206 while Note 3 to the financial statements reflects Kshs.3,947,138 resulting unexplained variance of Kshs.417,068.
- ii. The statement of cash flows reflects payment of tuition of Kshs.718,999 while Note 5 to the financial statements reflects Kshs.761,999 resulting unexplained variance of Kshs.43,000.
- iii. The statement of cash flows reflects payment of operations of Kshs.2,669,925 while Note 6 to the financial statements reflects Kshs.3,686,685 resulting unexplained variance of Kshs.1,016,760.
- iv. The statement of cash flows reflects Boarding and school fund payments of Kshs.3,527,291 while Note 7 to the financial statements reflects Kshs.3,101,201 resulting unexplained variance of Kshs.156,090.
- v. The statement of cash flows reflects cash and cash equivalent of Kshs.3,260,487 whereas the statement of financial assets and financial liabilities reflects a cash and cash equivalent balance of Kshs.3,261,387 resulting unexplained variance of Kshs.900.
- vi. The statement of cash flows reflects school fund income parents' contributions of Kshs.2,615,228 in respect to the previous year (2019/2020) while Note 3 to

the financial statements reflects Kshs.2,734,947 resulting unexplained variance of Kshs.119,719.

- vii. The statement of cash flows reflects payment of tuition of Kshs.1,122,904 in respect of the previous year (2019/2020) while Note 5 to the financial statements reflects Kshs.1,811,719 resulting unexplained variance of Kshs.688,815.
- viii. The statement of cash flows reflects payment of operations of Kshs.4,015,243 in respect to the previous year (2019/2020) while Note 6 to the financial statements reflects Kshs.7,262,745 resulting unexplained variance of Kshs.3,247,502.
- ix. The statement of budgeted versus actual amounts reflects actual capitation grant on operations under other vote-heads of Kshs.2,594,928 while Note 2 to the financial statements reflects Kshs.2,541,327 resulting unexplained variance of Kshs.53,601
- x. The statement of budgeted versus actual amounts reflects actual Fees charged on parents of Kshs.4,806,641, while Note 3 reflects Kshs.3,947,138 resulting unexplained variance of Kshs.859,503.
- xi. The statement of budgeted versus actual amounts does not include budgeted and actual total income and total expenditures amounts.
- xii. The statement of cash flows reflects cash and cash equivalents at the end of the current year and the previous year(2019/2020) of Kshs.3,260,487 and Kshs.1,854,214 respectively while the statement of financial assets and liabilities reflects Kshs.3,261,387 and Kshs.1,855,114 respectively resulting unexplained variances of Kshs.900 for each of the financial years.

In the circumstances, the accuracy and completeness of the statement of cash flows, statement of budgeted versus actual amounts and the statement of financial assets and liabilities could not be confirmed.

2. Long Outstanding Accounts Receivable

The statement of financial assets and financial liabilities reflects receivables balance of Kshs.4,998,809 in respect of fees arrears as disclosed in Note 11 to the financial statements. However, included in the balance are receivables amounting to Kshs.4,456,770 which had been outstanding for more than two (2) years.

In the circumstances, the accuracy, completeness and recoverability of the receivables balance of Kshs.4,189,286 could not be confirmed.

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

Emphasis of Matter

Budgetary Control and Performance

The statement of budgeted versus actual amounts for the year ended 30 June, 2021 reflects computed final receipts budget and actual on comparable basis of Kshs.14,553,038 and Kshs.10,014,734 respectively resulting to an under-funding of Kshs.4,538,304. However, the School spent a computed balance of Kshs.7,610,868 against actual computed receipts of Kshs.10,014,734 resulting to an under-utilization of Kshs.2,403,866 or 24% of the receipts.

In the circumstances the underfunding and underperformance affected the planned activities and may have impacted negatively on service delivery to the School activities and may have impacted negatively on service delivery to the School.

My opinion is not modified in respect to this matter.

Key Audit Matters

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

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

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

Basis for Conclusion

1. Late Submission of Financial Statements to the Auditor-General

The financial statements for the year ended 30 June, 2021 were submitted on 15 June, 2023 instead of the statutory deadline of 30 September, 2021. This was contrary

to the Ministry of Education Circular Ref.No:MOE/DSAS/FIN/17/1/17 dated 19 August, 2021 which stated that the School's financial statements should be ready by 30 September, 2021 in compliance which Section 81 of the Public Finance Management Act, 2012 on preparation of the financial statements.

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

2. Long Outstanding Accounts Payable

The statement of financial assets and financial liabilities reflects accounts payable balance of Kshs.1,769,285 as disclosed in Note 12 to the financial statements. Included in balance is a trade payables balance that had been outstanding for more than two (2) years of Kshs.522,570. This was contrary to Section 53(8) of the Public Procurement and Asset Disposal Act, 2015 which states that 'an Accounting Officer shall not commence any procurement proceedings until satisfied that sufficient funds to meet the obligations of the resulting contract (s) are reflected in approved budget estimates'.

In the circumstances, the School Management was in breach of the law and there is risk loss of public funds through litigations, interests and penalties.

3. Transfer of Funds to Kenya Secondary Schools Heads Association (KESSHA)

The statement of receipts and payments reflects boarding and school fund payments amount of Kshs.3,101,201 as disclosed in Note to the financial statements. Included in the expenditure is an amount of Kshs.61,000 transferred to 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.61,000 could not be confirmed.

4. Irregular Virement of Funds

During the financial year 2020/2021, the School transferred Kshs.400,000 from its infrastructure account to the operations account on 5 August, 2020 without necessary approvals.

In the circumstances, diverting infrastructure funds to other activities may impair infrastructure development plans.

5. Failure to Transfer Infrastructure Funds from the Operations Bank Account

The School received operations capitation grants of Kshs.5,763,469.65 during the financial year 2020/2021. Included in the amount is Kshs.2,174,500 in respect of

infrastructure which was to be transferred to the infrastructure account for maintenance and improvement of school facilities. However only Kshs.1,903,500 was transferred account leaving a balance of Kshs.271,000 as at 30 June, 2021. This was contrary to the Ministry of Education Circular Ref No:MOE.HQS/3/13/3 dated 16 June, 2021 that directed that infrastructure funds and maintenance funds should be transferred to the School infrastructure account within fifteen days upon receipt of the operations account funds.

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

6. Unconfirmed Student Enrollment Data

The statement of receipts and payments reflects capitation grants for tuition, capitation grants for operations and infrastructure grants totalling Kshs.9,101,630. Comparison of data from National Education Management and information System (NEMIS) with records from the school revealed that during the financial period 2021, NEMIS reported a total number of between 542 to 546 students while the enrolment record provided by the Kivani Secondary School indicated a total of between 537 to 544 students. As a result, the School was over funded by Kshs.55,181 during the period ended 30 June, 2021. This was contrary to the Ministry of Education Circular No:MOE.HQS/3/13/3 dated 13 June, 2021 on implementation of Free Day Secondary Education (FDSE) which requires all learners be registered in NEMIS and the principals to ensure their records are accurate.

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

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

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

Conclusion

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

Basis for Conclusion

1. Lack of Ownership Documents

Annex 2 to the financial statements reflects a summary of fixed assets register with a historical total value of Kshs.82,848,036 which includes two (2) parcels of land which are 3.5HA and a value of Kshs.7,600,000. However, land ownership documents and motor vehicle log books were not provided for audit.

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

2. Lack of Internal Audit Function and Audit Committee

During the period under review, the School had not constituted an audit committee and 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 School did not benefit from the oversight role and advice from the audit committee and the internal audit function.

3. Lack of an Imprests Register

The statement of receipts and payments reflects boarding and school fund payments of Kshs.3,101,201 as disclosed in Note 7 to the financial statements. However, it was noted that the School did not maintain an imprest register for temporary imprests or a memorandum cash book for standing imprests. Consequently, it was not possible to confirm whether the imprests issued during the financial year were fully accounted for and surrendered within the timelines set out in the law.

In the circumstances, the existing internal controls on cash management cannot provide assurance on effective imprest management.

The audit was conducted in accordance with the International Standards for Supreme Audit Institutions (ISSAI's) 2315 and 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 the Board of Management

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

In preparing the financial statements, Management is responsible for assessing the School's ability to sustain services, disclosing, as applicable, matters related to sustainability of services and using the applicable basis of accounting unless Management is aware of the intention to terminate the School or to cease its operations. Management is also responsible for the submission of the financial statements to the Auditor-General in accordance with the provisions of Section 47 of the Public Audit Act, 2015.

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

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

Auditor-General's Responsibilities for the Audit

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

In addition to the audit of the financial statements, a compliance audit is planned and performed to express a conclusion about whether, in all material respects, the activities, financial transactions and information reflected in the financial statements are in

compliance with the authorities that govern them and that public resources are applied in an effective way, in accordance with the provisions of Article 229(6) of the Constitution and submit the audit report in compliance with Article 229(7) of the Constitution.

Further, in planning and performing the audit of the financial statements and audit of compliance, I consider internal control in order to give an assurance on the effectiveness of internal controls, risk management and governance processes and systems in accordance with the provisions of Section 7(1)(a) of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. My consideration of the internal control would not necessarily disclose all matters in the internal control that might be material weaknesses under the ISSAIs. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

Because of its inherent limitations, internal controls may not prevent or detect misstatements and instances of noncompliance. Also, projections of any evaluation of effectiveness to future periods are subject to the risk that controls may become inadequate because of changes in conditions, or that the degree of compliance with the policies and procedures may deteriorate.

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by Management.
- Conclude on the appropriateness of Management's use of 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 sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the School to cease to sustain its services.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the School to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

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

I also provide Management with a statement that I have complied with relevant ethical requirements regarding independence and 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

12 November, 2024

IV. REPORT OF THE INDEPENDENT AUDITORS ON THE ANNUAL FINANCIAL STATEMENTS OF KIVANI SECONDARY SCHOOL OF THE YEAR ENDING 30TH JUNE 2021

To be attached

V. STATEMENT OF RECEIPTS AND PAYMENTS PERIOD TO 30TH JUNE 2021

| DESCRIPTION OF VOTE HEAD | Note | 2020-2021 Kshs | 2019-2020 Kshs |
|---|------|---------------------|----------------------|
| RECEIPTS | | | |
| Capitation grants for tuition | 1 | 709,665.00 | 997,692.00 |
| Capitation grants for operations | 2 | 4,444,827.00 | 6,470,525.00 |
| School Fund Income- Parents' Contributions | 3 | 3,947,138.00 | 2,734,945.00 |
| School Fund Income- Other receipts-Bus Hire | 4 | 0.00 | 55,000.00 |
| Proceeds from borrowings | | 0.00 | 0.00 |
| TOTAL RECEIPTS | | 9,101,630.00 | 10,258,162.00 |
| PAYMENTS | | | |
| Payments for Tuition | 5 | 761,999.00 | 1,811,719.00 |
| Payments for operations | 6 | 3,686,685.00 | 7,262,745.00 |
| Boarding and school fund payments | 7 | 3,101,201.00 | 3,082,088.00 |
| TOTAL PAYMENTS | | 7,549,885.00 | 12,156,552.00 |
| SURPLUS/DEFICIT | | 1,551,745.00 | -1,898,390.00 |

The school financial statements were approved on 29/5/2023 2022 and signed by:

JONATHAN MBULUI

Chair BOM

Sign 

Date 29/5/2023

JOHN KITEMA


Secretary to BOM

Sign 

Date 29/5/2023

DAMARIS MUTETI

Finance Officer

Sign 

Date 29/5/2023

PRINCIPAL
A.I.C KIVANI SECONDARY SCHOOL
P. O. Box 88-90108,
KOLA

VI. STATEMENT OF FINANCIAL ASSETS AND FINANCIAL LIABILITIES AS AT 30TH JUNE 2021

| | Note | 2020-2021 | 2019-2020 |
|---------------------------------------|------|---------------------|---------------------|
| | | Kshs | Kshs |
| FINANCIAL ASSETS | | | |
| Cash and Cash Equivalents | | | |
| Bank Balances | 8 | 3,212,017.00 | 1,854,878.00 |
| Cash Balances | 9 | 49,370.00 | 236.00 |
| Short term Investment | 10 | 0.00 | 0.00 |
| Total Cash and cash equivalent | | 3,261,387.00 | 1,855,114.00 |
| Account's receivables | 11 | 4,998,809.00 | 5,415,877.00 |
| TOTAL FINANCIAL ASSETS | | 8,260,196.00 | 7,270,991.00 |
| FINANCIAL LIABILITIES | | | |
| Accounts Payables | 12 | 1,769,285.00 | 2,331,825.00 |
| NET FINANCIAL ASSETS | | 6,490,911.00 | 4,939,166.00 |
| REPRESENTED BY | | | |
| Accumulated Fund b/fwd | 13 | 4,939,166.00 | 6,837,556.00 |
| Surplus/Deficit for the year | | 1,551,745.00 | -1,898,390.00 |
| NET FINANCIAL POSITION | | 6,490,911.00 | 4,939,166.00 |

The School's financial statements were approved on 29/5 2022 and signed by:

JONATHAN M MBULUI

BOM CHAIRMAN

SIGN.....

DATE.....29/5/2023

JOHN KITEMA

BOM SECRETARY

SIGN.....

DATE.....29/5/2023

DAMARIS MUTETI

FINANCE OFFICER

SIGN.....

DATE.....29/5/2023

2
PRINCIPAL
 A.I.C KIVANI SECONDARY SCHOOL
 P. O. Box 88-90108
 KCS

VII. STATEMENT OF CASH FLOWS FOR THE PERIOD ENDED 30TH JUNE 2021

| | | 2020-2021 | 2019-2020 |
|--|---|----------------------|----------------------|
| | | Kshs | Kshs |
| Receipts for operating income | | | |
| Capitation grants for tuition | 1 | 709,665.00 | 997,692.00 |
| Capitation grants for operations | 2 | 4,444,827.00 | 6,470,525.00 |
| School fund income- Parents contributions/ fees | 3 | 4,364,206.00 | 2,615,228.00 |
| School fund income- other receipts(Bus hire) | 4 | 0.00 | 55,000.00 |
| Total receipts | | 9,518,698.00 | 10,138,445.00 |
| Payments | | | |
| Payments for Tuition | | 718,999.00 | 1,122,904.00 |
| Payments for operations | | 2,669,925.00 | 4,015,243.00 |
| Boarding and school fund payments | | 3,527,291.00 | 2,996,530.00 |
| Total payments | | 6,916,215.00 | 8,134,677.00 |
| Net cash flow from operating activities | | 2,602,483.00 | 2,003,768.00 |
| CASHFLOW FROM INVESTING ACTIVITIES | | | |
| Proceeds from Sale of Assets | | 0.00 | 0.00 |
| Acquisition of Assets | | -1,196,210.00 | -3,900,990.00 |
| Proceeds from investments | | 0.00 | 0.00 |
| Purchase of investments | | 0.00 | 0.00 |
| Net cash flows from Investing Activities | | -1,196,210.00 | -3,900,990.00 |
| CASHFLOW FROM BORROWING ACTIVITIES | | | |
| Proceeds from borrowings/ loans | | 0.00 | 0.00 |
| Repayment of principal borrowings | | 0.00 | 0.00 |
| Net cash flow from financing activities | | 0.00 | 0.00 |
| NET INCREASE IN CASH AND CASH EQUIVALENTS | | 1,406,273.00 | -1,897,222.00 |
| Cash and cash equivalent at Beginning of the year | | 1,854,214.00 | 3,751,436.00 |
| Cash and cash equivalent at END of the year | | 3,260,487.00 | 1,854,214.00 |

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 cash-flow as recommended by PSASB.

VIII. STATEMENT OF BUDGETED VERSUS ACTUAL AMOUNTS FOR THE YEAR ENDED 30TH JUNE 2021

| Receipt/expenses Item | Original Budget | Adjustments | 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 | | | | | | |
| <i>(1) CAPITATION GRANT ON TUITION</i> | | | | | | |
| Textbooks and reference materials | - | - | - | - | - | - |
| Exercise books | - | - | - | - | - | - |
| Laboratory equipment | - | - | - | - | - | - |
| Internal exams | - | - | - | - | - | - |
| Teaching / learning materials | 709,665.00 | 0.00 | 709,665.00 | 709,665 | 0.00 | 100% |
| Chalks | - | - | - | - | - | - |
| Exams and assessment | - | - | - | - | - | - |
| Teachers guides | - | - | - | - | - | - |
| | - | - | - | - | - | - |
| <i>(2) CAPITATION GRANT ON OPERATIONS</i> | | | | | | |
| Personnel emoluments | - | - | - | - | - | - |
| Repairs and maintenance | 1,903,500.00 | 0.00 | 1,903,500.00 | 1,903,500.00 | 0.00 | 100% |
| Local transport / travelling | - | - | - | - | - | - |
| Electricity and water | - | - | - | - | - | - |
| Medical and insurance | 110,800.00 | 0.00 | 110,800.00 | 0.00 | 0.00 | 0.00 |
| Administration costs | - | - | - | - | - | - |
| Activity | - | - | - | - | - | - |
| Gratuity | - | - | - | - | - | - |
| SMASSE | - | - | - | - | - | - |
| Other voteheads | 2,594,928.00 | 0.00 | 2,594,928.00 | 2,594,928.00 | 0.00 | 100% |

KIVANI SECONDARY SCHOOL, PUBLIC SECONDARY SCHOOL
Annual Reports and Financial statements for the year ended 30th June 2021

| Receipt/expenses Item | Original Budget | Adjustments | 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 |
| materials | | | | | | |
| Exercise books | - | - | - | - | - | - |
| Laboratory equipment | - | - | - | - | - | - |
| Internal exams | - | - | - | - | - | - |
| Teaching / learning materials | 820,000.00 | - | 820,000.00 | 761,999.00 | 58,001.00 | 92.9% |
| Chalks | - | - | - | - | - | - |
| Exams and assessment | - | - | - | - | - | - |
| Teachers guides | - | - | - | - | - | - |
| Administration costs | - | - | - | - | - | - |
| Bank Charges | 7,372.00 | - | 7,372.00 | 7,372.00 | 0.00 | 100% |
| | | | | | | |
| (2) EXPENDITURE FOR OPERATIONS | | | | | | |
| Personnel emoluments | - | - | - | - | - | - |
| Repairs, maintenance & improvements | 1,903,500.00 | - | 1,903,500.00 | 1,325,120.00 | 478,380.00 | 69.61% |
| Local transport / travelling | - | - | - | - | - | - |
| Electricity, water and conservancy | - | - | - | - | - | - |
| Medical | 504,000.00 | - | 504,000.00 | 61,654.00 | 442,346.00 | 12.2% |
| Administration costs | - | - | - | - | - | - |
| Activity Expenses | 378,000.00 | - | 378,000.00 | 85,500.00 | 292,500.00 | 22.6% |
| Gratuity | - | - | - | - | - | - |
| Other vote-heads | 3,819,062.00 | - | 3,819,062.00 | 2,268,012.00 | 1,551,050.00 | 59.39% |
| Bank charges | - | - | - | - | - | - |
| (3) EXPENDITURE FOR SCHOOL FUND | | | | | | |
| Personnel emoluments | - | - | - | - | - | - |

KIVANI SECONDARY SCHOOL, PUBLIC SECONDARY SCHOOL
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| Receipt/expenses Item | Original Budget | Adjustments | 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 |
| Repairs, maintenance and improvements | 152,735.00 | - | 152,735.00 | 152,735.00 | 0.00 | 100% |
| Local transport / travelling | - | - | - | - | - | - |
| Electricity, water and conservancy | - | - | - | - | - | - |
| Medical Expenses | - | - | - | - | - | - |
| Administration costs | - | - | - | - | - | - |
| Activity | - | - | - | - | - | - |
| Gratuity | - | - | - | - | - | - |
| Lunch programme | - | - | - | - | - | - |
| Boarding Equipment and Stores | 3,947,138.00 | - | 3,947,138.00 | 2,100,376.00 | 1,846,762.00 | 53.21% |
| Expenditure for Income Generating Activity | - | - | - | - | - | - |
| Insurance costs | 70,000.00 | - | 70,000.00 | 70,000.00 | 0.00 | 100% |
| Examination | - | - | - | - | - | - |
| Bank Charges | - | - | - | - | - | - |
| Loan Interest Repayment | - | - | - | - | - | - |
| Loan Principal Repayment | - | - | - | - | - | - |
| Acquisition of Assets | - | - | - | - | - | - |
| Other vote-heads | 778,100.00 | - | 778,100.00 | 778,100.00 | 0.00 | 100% |
| TOTALS | - | - | - | - | - | - |

- i. There was underutilization in boarding equipment and stores and some vote heads of operation. This was due to poor fees payment and delays in release of FDSE funds.
- ii. No overutilization was realised.

IX. 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 a significant impact on the financial statements for the year ended 30th June 2022.

X. NOTES TO THE FINANCIAL STATEMENTS

1 CAPITATION GRANT FOR TUITION

| | 2020-2021 | 2019-2020 |
|-----------------------------------|-------------------|-------------------|
| | Kshs | Kshs |
| Textbooks and reference materials | 0.00 | 0.00 |
| Exercise books | 0.00 | 0.00 |
| Laboratory equipment | 0.00 | 0.00 |
| Internal exams | 0.00 | 0.00 |
| Teaching / learning materials | 709,665.00 | 997,692.00 |
| Chalks | 0.00 | 0.00 |
| Exams and assessment | 0.00 | 0.00 |
| Teachers guides | 0.00 | 0.00 |
| Total | 709,665.00 | 997,692.00 |

2 CAPITATION GRANT FOR OPERATIONS

| | 2020-2021 | 2019-2020 |
|------------------------------|---------------------|---------------------|
| | Kshs | Kshs |
| Personnel emoluments | 0.00 | 0.00 |
| Repairs and maintenance | 1,903,500.00 | 2,427,000.00 |
| Local transport / travelling | 0.00 | 0.00 |
| Electricity and water | 0.00 | 0.00 |
| Medical and Insurance | 0.00 | 107,800.00 |
| Administration costs | 0.00 | 0.00 |
| Activity | 0.00 | 215,600.00 |
| Other vote-heads | 2,541,327.00 | 3,720,125.00 |
| Total | 4,444,827.00 | 6,470,525.00 |

3 PARENTS CONTRIBUTION/FEES - SCHOOL FUND ACCOUNT

| | 2020-2021 | 2019-2020 |
|------------------------------|---------------------|---------------------|
| | Kshs | Kshs |
| Lunch programme | 3,947,138.00 | 2,734,947.00 |
| Personnel emoluments | 0.00 | 0.00 |
| Repairs and maintenance | 0.00 | 0.00 |
| Local transport / travelling | 0.00 | 0.00 |
| Electricity and water | 0.00 | 0.00 |
| Medical | 0.00 | 0.00 |
| Administration costs | 0.00 | 0.00 |
| Activity | 0.00 | 0.00 |
| Total | 3,947,138.00 | 2,734,947.00 |

NOTES TO THE FINANCIAL STATEMENTS (Continued)**4 OTHER RECEIPTS – SCHOOL FUND ACCOUNT**

| | 2020-2021 | 2019-2020 |
|--------------------------------------|-------------|------------------|
| | Kshs | Kshs |
| Fee on Boarding Equipment and Stores | 0.00 | 0.00 |
| Rent income | 0.00 | 0.00 |
| Income from farming activities | 0.00 | 0.00 |
| Insurance compensation | 0.00 | 0.00 |
| Income from Posho mill | 0.00 | 0.00 |
| Income from Bus Hire | 0.00 | 55,000.00 |
| Fee for hire of ground and equipment | 0.00 | 0.00 |
| Income from grants and donations* | 0.00 | 0.00 |
| Interest income | 0.00 | 0.00 |
| Dividends income | 0.00 | 0.00 |
| Total | 0.00 | 55,000.00 |

5 PAYMENTS FOR TUITION

| | 2020-2021 | 2019-2020 |
|-----------------------------------|-------------------|---------------------|
| | Kshs | Kshs |
| Textbooks and reference materials | 0.00 | 0.00 |
| Exercise books | 0.00 | 0.00 |
| Laboratory equipment | 0.00 | 0.00 |
| Internal exams | 0.00 | 0.00 |
| Teaching / learning materials | 754,627.00 | 1,798,580.00 |
| Chalks | 0.00 | 0.00 |
| Exams and assessment | 0.00 | 0.00 |
| Teachers guides | 0.00 | 0.00 |
| Bank Charges | 7,372.00 | 13,139.00 |
| Total | 761,999.00 | 1,811,719.00 |

NOTES TO THE FINANCIAL STATEMENTS (Continued)

6 PAYMENTS FOR OPERATIONS

| | 2020-2021 | 2019-2020 |
|--|---------------------|---------------------|
| | Kshs | Kshs |
| Personnel emoluments | 0.00 | 0.00 |
| Service Gratuity | 0.00 | 0.00 |
| Administration Cost | 30,000.00 | 0.00 |
| Repairs and maintenance & improvements | 98,310.00 | 323,698.00 |
| Local transport / travelling | 0.00 | 0.00 |
| Electricity and water | 0.00 | 0.00 |
| Medical/ Insurance | 61,654.00 | 201,654.00 |
| Activity Expenses | 85,500.00 | 451,740.00 |
| Other vote-heads | 2,214,411.00 | 2,384,663.00 |
| Bank Charges | 600.00 | 0.00 |
| Acquisition of Assets | 1,196,210.00 | 3,900,990.00 |
| TOTAL | 3,686,685.00 | 7,262,745.00 |

7 BOARDING AND SCHOOL FUND PAYMENTS

| | 2020-2021 | 2019-2020 |
|--|---------------------|---------------------|
| | Kshs | Kshs |
| Personnel emoluments | 0.00 | 0.00 |
| Service Gratuity | 0.00 | 0.00 |
| Repairs and maintenance & Improvements | 152,725.00 | 85,500.00 |
| Local transport / travelling | 0.00 | 0.00 |
| Electricity and water | 0.00 | 0.00 |
| Medical Expenses | 0.00 | 0.00 |
| Administration costs | 0.00 | 0.00 |
| Examination | 0.00 | 0.00 |
| Bank Charges | 0.00 | 0.00 |
| Lunch programme | 2,100,376.00 | 2,443,017.00 |
| Rent Expenses | 0.00 | 0.00 |
| Insurance Cost (Life Property) | 70,000.00 | 0.00 |
| Acquisition of Assets | 0.00 | 0.00 |
| Other vote-heads | 778,100.00 | 553,571.00 |
| TOTAL | 3,101,201.00 | 3,082,088.00 |

NOTES TO THE FINANCIAL STATEMENTS (Continued)

8 BANK ACCOUNTS

| Name of Bank, Account No. & currency | Bank Account Number | 2020-2021 | 2019-2020 |
|--------------------------------------|---------------------|---------------------|---------------------|
| | | Kshs | Kshs |
| Tuition Account | 0102065725101 | 313.00 | 9,647.00 |
| Operations Account | 0102065725102 | 424,907.00 | 526,820.00 |
| School Fund Account/Boarding | 1131777050 | 910,197.00 | 118,501.00 |
| Savings Account | 0102865725103 | 900.00 | 900.00 |
| Parent Association Develop Account | - | 0.00 | 0.00 |
| Income generating activities Account | - | 0.00 | 0.00 |
| Infrastructural Account | 0102865725104 | 1,875,700.00 | 1,199,010.00 |
| Total | | 3,212,017.00 | 1,854,878.00 |

9 CASH IN HAND

| Description | 2020-2021 | 2019-2020 |
|---------------------|------------------|---------------|
| | Kshs | Kshs |
| Tuition Account | 0.00 | 0.00 |
| Operation Account | 4,045.00 | 130.00 |
| School Fund account | 45,325.00 | 106.00 |
| Total | 49,370.00 | 236.00 |

10 SHORT TERM INVESTMENTS

| Description | 2020-2021 | 2019-2020 |
|--------------------|-------------|-------------|
| | Kshs | Kshs |
| Cooperative shares | 0.00 | 0.00 |
| Treasury Bills | 0.00 | 0.00 |
| Fixed deposit | 0.00 | 0.00 |
| Equity stock | 0.00 | 0.00 |
| Other investments | 0.00 | 0.00 |
| Total | 0.00 | 0.00 |

NOTES TO THE FINANCIAL STATEMENTS (Continued)

11 ACCOUNTS RECEIVABLE

| Description | 2020-2021 | 2019-2020 |
|----------------------------|---------------------|---------------------|
| | Kshs | Kshs |
| Fees arrears | 4,998,809.00 | 5,415,877.00 |
| Other non-fees receivables | 0.00 | 0.00 |
| Salary advances | 0.00 | 0.00 |
| Imprest | 0.00 | 0.00 |
| Total | 4,998,809.00 | 5,415,877.00 |

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

| Description | 2020-2021 | 2019-2020 |
|---|---------------------|---------------------|
| | Kshs | Kshs |
| Fees arrears for current year | 442,435.00 | 492,669.00 |
| Fees arrears for the previous year | 99,604.00 | 429,604.00 |
| Fees arrears for prior periods (over two years) | 4,456,770.00 | 4,493,604.00 |
| Total | 4,998,809.00 | 5,415,877.00 |

12 ACCOUNTS PAYABLE

| Description | 2020-2021 | 2019-2020 |
|---|---------------------|---------------------|
| | Kshs | Kshs |
| Trade creditors (See ageing below and appendix 1) | 1,769,285.00 | 2,331,825.00 |
| Prepaid fees | 0.00 | 0.00 |
| Retention monies | 0.00 | 0.00 |
| Total | 1,769,285.00 | 2,331,825.00 |

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

| Description | 2020-2021 | 2019-2020 |
|--|---------------------|---------------------|
| | Kshs | Kshs |
| Trade creditors for current year | 400,325.00 | 846,390.00 |
| Trade creditors for the previous year | 846,390.00 | 1,485,435.00 |
| Trade creditors for prior periods (over two years) | 522,570.00 | 0.00 |
| Total | 1,769,285.00 | 2,331,825.00 |

NOTES TO THE FINANCIAL STATEMENTS (Continued)

13 FUND BALANCE BROUGHT FORWARD

| Description | 2020-2021 | 2019-2020 |
|------------------------|---------------------|---------------------|
| | Kshs | Kshs |
| Bank balances | 1,854,878.00 | 3,751,548.00 |
| Cash balances | 236.00 | 788.00 |
| Short Term Investments | 0.00 | 0.00 |
| Receivables | 5,415,877.00 | 5,205,258.00 |
| Payables | -2,331,825.00 | -2,120,038.00 |
| Total | 4,939,166.00 | 6,837,556.00 |

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.

14 Non-current Liabilities Summary

| Description | 2020-2021 | 2019-2020 |
|------------------------------|-----------|-----------|
| | Kshs | Kshs |
| Bank loan(s) | 0 | 0 |
| Outstanding Leases | 0 | 0 |
| Hire purchase | 0 | 0 |
| Gratuity and leave provision | 0 | 0 |
| Total | 0 | 0 |

15 Biological assets

| Description | Numbers | 2020-2021 | 2019-2020 |
|--------------------------|---------|-----------|-----------|
| | | Kshs | Kshs |
| Cattle | | 0 | 0 |
| Goats | | 0 | 0 |
| Trees | | 55,000.00 | 72,000.00 |
| Coffee or tea plantation | | 0 | 0 |
| Poultry | | 0 | 0 |
| Total | | 0 | 0 |

16 Borrowings

| Description | 2020-2021 | 2019-2020 |
|------------------------------------|-----------|-----------|
| | KShs | KShs |
| a) Borrowings | | |
| Borrowing at beginning of the year | 0 | 0 |
| Borrowings during the year | 0 | 0 |
| Repayments of during the year | 0 | 0 |
| Balance at end of the year | 0 | 0 |

Other important disclosure notes

17 Stock/ Inventory

| Description | 2021-2022 | Jan-June 2021 |
|--|-------------------|----------------------|
| | KShs | KShs |
| b) Borrowings | | |
| Stock/ inventory at beginning of the year | 217,488.00 | 477,778.00 |
| Stock/ inventory purchased during the year | 2,100,376.00 | 3,470,530.00 |
| Stock/ inventory issued during the year | 2145,356.00 | 3,730,820.00 |
| Balance at end of the year | 172,508.00 | 217,488.00 |

18 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) |
|----------------|--|----------------------------|--|---|
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |

ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

| Supplier of Goods or Services | Original Amount | Date Contracted | Amount Paid To-Date | Outstanding Balance 2021 | Outstanding Balance 2020 | Comments |
|----------------------------------|---------------------|-----------------|---------------------|--------------------------|--------------------------|----------|
| | a | b | c | d=a-c | | |
| | Kshs | Kshs | Kshs | Kshs | Kshs | |
| Construction of buildings | | | | | | |
| 1. | | | | | | |
| Sub-Total | 0 | 0 | 0 | 0 | 0 | |
| Supply of goods | | | | | | |
| 2. Cylva-lab & school solutions | 193,000.00 | 2021 | 0.00 | 193,000.00 | 0.00 | |
| 3. New mark agencies limited | 130,585.00 | 2021 | 0.00 | 130,585.00 | 0.00 | |
| 4. Kyandumbi water | 8,400.00 | 2021 | 0.00 | 8,400.00 | 0.00 | |
| 5. Alfred Masai Yona | 12,140.00 | 2021 | 0.00 | 12,140.00 | 0.00 | |
| 6. Euty chus Muli Mutuku | 12,200.00 | 2021 | 0.00 | 12,200.00 | 0.00 | |
| 7. Kimtech | 44,000.00 | 2021 | 0.00 | 44,000.00 | 0.00 | |
| 8. East Kenya supplies | 846,390.00 | 2020 | 0.00 | 846,390.00 | 846,390.00 | |
| 9. Trim tab | 110,300.00 | 2019 | 0.00 | 110,300.00 | 110,300.00 | |
| 10. Ngerry engineering | 201,130.00 | 2019 | 0.00 | 201,130.00 | 201,130.00 | |
| 11. Top grade promotions | 45,000.00 | 2019 | 0.00 | 45,000.00 | 45,000.00 | |
| 12. Evervictory | 103,500.00 | 2019 | 0.00 | 103,500.00 | 103,500.00 | |
| 13. Daniel m. Amandi | 40,140.00 | 2019 | 0.00 | 40,140.00 | 40,140.00 | |
| 14. Nyapenjo | 22,500.00 | 2019 | | 22,500.00 | 22,500.00 | |
| Sub-Total | 1,769,285.00 | | 0.00 | 1,769,285.00 | 1,368,960.00 | |
| Supply of services | | | | | | |
| 15. | | | | | | |
| Sub-Total | | | | | | |
| Grand Total | 1,769,285.00 | | 0.00 | 1,769,285.00 | 1,368,960.00 | |

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 2021 |
|--|-----------------------|-----------------|--|---|---|---|
| Land 1 | 1973 | kivani | 4,000,000.00 | | | 4,000,000.00 |
| Land 2 | 2018 | kivani | 3,600,000.00 | | | 3,600,000.00 |
| Buildings and structures | 1973 | Kivani | 36,268,935.00 | 1,196,210.00 | | 37,465,145.00 |
| Motor vehicles | 2012 | Kivani | 7,000,000.00 | | | 7,000,000.00 |
| Office equipment, furniture and fittings | 1973 | Kivani | 3,645,500.00 | | | 3,645,500.00 |
| ICT Equipment, and Other ICT Assets | 1973 | Kivani | 1,300,000.00 | | | 1,300,000.00 |
| Tools and apparatus | 1973 | Kivani | 16,717,573.00 | | | 16,717,573.00 |
| Textbooks | 1973 | Kivani | 8,205,318.00 | | | 8,205,318.00 |
| Other Machinery and Equipment | 1973 | Kivani | 204,500.00 | | | 204,500.00 |
| Heritage and cultural assets | N/A | Kivani | | | | |
| Intangible assets- soft ware | | kivani | 710,000.00 | | | 710,000.00 |
| Total | 1973 | kivani | | | | |
| | 1973 | | 81,651,826.00 | 1,196,210.00 | | 82,848,036.00 |

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

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SCHOOL ASSETS

LAND

| S/N | NAME | QUANTITY |
|-----|--------|----------|
| 1 | LAND 1 | 2 HA |
| 2 | LAND 2 | 1.5HA |

BUILDING AND STRUCTURES

| S/N | NAME | QUANTITY |
|-----|-----------------|----------|
| 1 | CLASSROOMS | 13 |
| 2 | SCIENCE LAB | 1 |
| 3 | COMPUTER LAB | 1 |
| 4 | KICHEN | 1 |
| 5 | KITCHEN STORE | 1 |
| 6 | STORE | 1 |
| 7 | GARAGE HOUSE | 1 |
| 8 | GATEMAN'S HOUSE | 2 |
| 9 | STUDENTS TOILET | 18 |
| 10 | TEACHERS TOILET | 4 |
| 11 | | |
| 12 | | |
| 13 | | |

MOTOR VEHICLE

| S/N | NAME | QUANTITY |
|-----|------------|----------|
| 1 | SCHOOL BUS | 1 |

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OFFICE EQUIPMENTS, FURNITURE AND FITTINGS

| S/N | NAME | QUANTITY |
|-----|--------------------------|----------|
| 1 | STUDENTS' LOCKERS | 545 |
| 2 | STUDENTS' CHAIRS | 545 |
| 3 | TEACHERS' LOCKERS | 27 |
| 4 | TEACHERS' CHAIRS | 27 |
| 5 | CABINETS | 3 |
| 6 | WALL UNITS | 1 |
| 7 | CUPBOARDS | 2 |
| 8 | WALL CLOCKS | 8 |
| 9 | SCHOOL PHONE | 1 |
| 10 | TV SET | 1 |
| 11 | TROPHIES | 9 |
| 12 | TABLE(PRINCIPALS OFFICE) | 2 |
| 13 | OFFICE SET (OFFICE SET) | 1 |
| 14 | METALLIC SOFA 5 SEATER | 1 |
| 15 | OFFICE TABLE (BURSAR) | 1 |
| 16 | FLATFORM FUNITURE | 3 |
| 17 | COMPUTER TABLES | 4 |
| 18 | STAPPLER | 6 |
| 19 | PAPER PUNCH | 2 |
| 20 | CALCULATOS | 2 |
| 21 | STAMPS | 4 |

ICT EQUIPMENTS AND OTHER ICT ASSETS

| S/N | NAME | QUANTITY |
|-----|---------------------|----------|
| 1 | PRINTER | 2 |
| 2 | PHOTOCOPING MACHINE | 2 |
| 3 | LAPTOP | 1 |
| 4 | TYPE WRITER | 1 |

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| | | |
|----|---------------------|----|
| 5 | DUPLICATING MACHINE | 1 |
| 6 | DESKTOPS COMPUTERS | 12 |
| 7 | | |
| 8 | | |
| 9 | | |
| 10 | | |

TOOLS AND APPARATUS

| NAME | QUANTITY |
|---------------------|-----------------|
| MICROSCOPES | 9 |
| RHETORT STANDS | 45 |
| ELECTRONIC BALANCE | 2 |
| GOLD LEAF | 1 |
| GLASS BLOCKS | 18 |
| LENSES | 10 |
| CURVED MIRRORS | 40 |
| PLAIN MIRROR | 15 |
| MILIAMMETERS | 15 |
| AMMETERS | 22 |
| VOLTMETERS | 23 |
| GALVANOMETERS | 20 |
| EUREKA CANS | 2 |
| SPRING BALANCES | 10 |
| SPRINGS | 15 |
| METER RULES | 17 |
| HALFMETER RULES | 28 |
| SWITCHES | 18 |
| 100CM WINDING RULES | 20 |
| BULB HOLDERS | 10 |
| VARIABLE REISTORS | 4 |
| FIXED RESISTORS | 40 |
| MAGNETS | 6 |

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| | |
|-------------------------------|-----|
| STOP WATCHES | 45 |
| SOFT BOARDS | 18 |
| PENDULUM BOB | 16 |
| PRISM GLASS BLOCS | 10 |
| LENS HOLDERS | 18 |
| GAS JARS | 2 |
| THERMOMETERS | 55 |
| WHITE TILES | 34 |
| SPATULAS | 40 |
| MEASURING CYLINDERS (1000mls) | 1 |
| MEASURING CYLINDERS (100mls) | 20 |
| MEASURING CYLINDERS (25mls) | 15 |
| MEASURING CYLINDERS (50mls) | 15 |
| MEASURING CYLINDERS (10mls) | 50 |
| FILTER FUNNELS | 45 |
| BOILING TUBES | 90 |
| TEST TUBES | 300 |
| GLASS RODS | 10 |
| PIPETTE FILLERS | 30 |
| TEST TUBE HOLDERS | 38 |
| TRIPOD STANDS | 14 |
| VOLUMETRIC FLASKS (1000ml) | 2 |
| “ (500ml) | 1 |
| “ (250mls) | 40 |
| POTABLE GAS BURNERS | 24 |
| GAS CONTAINERS | 2 |
| DISTILLED WATER CANS | 3 |
| BEAKER (1000ml) | 8 |
| “ (500ml) | 18 |
| “ (250ml) | 80 |
| “ (100ml) glass | 20 |
| “ (100ml) plastic | 100 |
| “ (50mls) | 40 |
| CAPACITOR | 8 |

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| | |
|------------------------------|-----|
| POTENTIOMETER | 8 |
| VERNIER CALLIPERS | 6 |
| MICROMETER SCREW GAUGE | 14 |
| MARBLES | 20 |
| DROPPERS | 100 |
| STOPPERED CONTAINERS | 300 |
| CONICAL FLASK (250mls) | 60 |
| WASH BOTTLES | 60 |
| KNIFE EDGE | 10 |
| SOFT BOARDS WITH CROSS WIRES | 15 |
| CELL HOLDERS | 18 |
| WIRE GAUGE | 14 |
| TEST TUBES RACKS | 50 |
| BURETTES | 55 |
| MORTAR AND PESTLES | 15 |

TEXTBOOKS

| SUBJECT | BOOK TITLE | FORM 1 | FORM 2 | FORM 3 | FORM 4 |
|----------------|-------------------|---------------|---------------|---------------|---------------|
| `MATHS | KLB | 75 | 75 | 80 | 285 |
| | ADVANCING | 5 | 5 | 0 | 0 |
| | DISCOVERING | 343 | 172 | 172 | 0 |
| | QUICK READING | 0 | 0 | 0 | 4 |
| | SPEARSHARP | 0 | 0 | 0 | 3 |
| | TOPGRADE | 0 | 0 | 0 | 1 |
| | PYRAMID | 0 | 0 | 0 | 1 |
| | MIRROR | 0 | 0 | 0 | 2 |
| MADE FAMILIAR | 0 | 0 | 0 | 2 | |

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| SUBJECT | BOOK TITLE | FORM 1 | FORM 2 | FORM 3 | FORM 4 |
|-----------|--------------------|--------|--------|--------|--------|
| ENGLISH | EXCELLING IN ENGL. | 343 | 343 | 347 | 40 |
| | HEAD START | 60 | 60 | 70 | 40 |
| | NEW HORIZONS | 0 | 0 | 0 | 205 |
| | INTERGRATED | 0 | 0 | 0 | 20 |
| SUBJECT | BOOK TITLE | FORM 1 | FORM 2 | FORM 3 | FORM 4 |
| KISWAHILI | UHONDO | 343 | 0 | 0 | 0 |
| | CHEMCHEMI | 30 | 80 | 40 | 30 |
| | KITUKUZWE | 0 | 343 | 347 | 30 |
| | FASAHA | 0 | 0 | 0 | 172 |
| | KURUZI | 0 | 0 | 0 | 1 |
| | SPEARSHARP | 0 | 0 | 0 | 5 |
| | GOLDEN TIPS | 0 | 0 | 0 | 2 |
| | KIOO | 0 | 0 | 0 | 2 |
| | VICTORIAN | 0 | 0 | 0 | 1 |
| | PYRAMID | 0 | 0 | 0 | 1 |
| | TOP GRADE | 0 | 0 | 0 | 1 |
| | MARUDIO (Fasih) | 0 | 0 | 0 | 1 |

| SUBJECT | BOOK TITLE | FORM 1 | FORM 2 | FORM 3 | FORM 4 |
|--------------|-----------------------|--------|--------|--------|--------|
| BIOLOGY | KLB | 368 | 311 | 50 | 197 |
| | CERTIFICATE | 0 | 0 | 267 | 0 |
| | GOLDEN TIPS | 0 | 0 | 0 | 8 |
| | PRINCIPLES OF BIOLOGY | 0 | 0 | 0 | 10 |
| | TOP MARK | 0 | 0 | 0 | 1 |
| | SPOT LIGHT | 0 | 0 | 0 | 10 |
| | MIRROR | 0 | 0 | 0 | 1 |
| | GET IT RIGHT | 0 | 0 | 0 | 12 |
| | SPEAR SHARP | 0 | 0 | 0 | 13 |
| | BREAK THROUGH | 0 | 0 | 0 | 8 |
| | CONFIDENCE PI | 0 | 0 | 0 | 5 |
| | TEST IT FIX IT | 0 | 0 | 0 | 2 |
| MASTER PIECE | 0 | 0 | 0 | 10 | |

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| SUBJECT | BOOK TITLE | FORM 1 | FORM 2 | FORM 3 | FORM 4 |
|---------|----------------|--------|--------|--------|--------|
| PHYSICS | KLB | 30 | 373 | 13 | 10 |
| | MORAN | 343 | 0 | 362 | 62 |
| | LONGHORN | 0 | 0 | 0 | 7 |
| | SPEARSHARP | 0 | 0 | 0 | 22 |
| | REVISION GUIDE | 0 | 0 | 0 | 7 |
| | TOP GRADE | 0 | 0 | 0 | 4 |
| | VICTORIAN | 0 | 0 | 0 | 3 |
| | PYRAMID | 0 | 0 | 0 | 3 |
| | HOW TO PASS | 0 | 0 | 0 | 1 |
| | HOW TO SUCCEED | 0 | 0 | 0 | 1 |
| | GOLDEN TIPS | 0 | 0 | 0 | 2 |
| | | | | | |

| SUBJECT | BOOK TITLE | FORM 1 | FORM 2 | FORM 3 | FORM 4 |
|-----------|--------------------|--------|--------|--------|--------|
| CHEMISTRY | KLB | 358 | 444 | 357 | 275 |
| | LONGHORN | 15 | 0 | 0 | 0 |
| | GOLDEN TIPS | 0 | 0 | 0 | 14 |
| | GOLDEN TIPS PRACT. | 0 | 0 | 0 | 14 |
| | MASTERING | 0 | 0 | 0 | 3 |
| | MASTER PIECE | 0 | 0 | 0 | 7 |
| | TEST IT FIX IT | 0 | 0 | 0 | 15 |
| | MIRROR | 0 | 0 | 0 | 5 |
| | SPEARSHARP | 0 | 0 | 0 | 14 |

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| SUBJECT | BOOK TITLE | FORM 1 | FORM 2 | FORM 3 | FORM 4 |
|---------|-------------|--------|--------|--------|--------|
| HISTORY | KLB | 364 | 327 | 187 | 216 |
| | HOW TO PASS | 0 | 0 | 0 | 3 |
| | ACCESS | 0 | 0 | 0 | 3 |
| | PYRAMID | 0 | 0 | 0 | 2 |
| | SPEARSHARP | 0 | 0 | 0 | 6 |
| | TOP GRADE | 0 | 0 | 0 | 1 |
| | TOP MARK | 0 | 0 | 0 | 2 |

| SUBJECT | BOOK TITLE | FORM 1 | FORM 2 | FORM 3 | FORM 4 |
|-----------|-------------|--------|--------|--------|--------|
| GEOGRAPHY | KLB | 244 | 333 | 49 | 49 |
| | CERTIFICATE | 0 | 0 | 10 | 5 |
| | SPEARSHARP | 0 | 0 | 0 | 11 |
| | TOP GRADE | 0 | 0 | 0 | 2 |

| SUBJECT | BOOK TITLE | FORM 1 | FORM 2 | FORM 3 | FORM 4 |
|---------|--------------------|--------|--------|--------|--------|
| C.R.E. | KLB | 360 | 303 | 40 | 258 |
| | LIVING THE PROMISE | 0 | 1 | 0 | 0 |
| | FOUNDATION | 0 | 0 | 318 | 0 |
| | MIRROR | 0 | 0 | 0 | 1 |
| | TOP GRADE | 0 | 0 | 0 | 3 |
| | SPEARSHARP | 0 | 0 | 0 | 2 |
| | GOLDEN TIPS | 0 | 0 | 0 | 2 |
| | MASTER PIECE | 0 | 0 | 0 | 1 |
| | GEORGIAN | 0 | 0 | 0 | 1 |

| SUBJECT | BOOK TITLE | FORM 1 | FORM 2 | FORM 3 | FORM 4 |
|-----------|-----------------|--------|--------|--------|--------|
| B/STUDIES | TRENDY | 334 | 284 | 47 | 0 |
| | INVENTOR | 80 | 15 | 20 | 10 |
| | LONGMAN EXPLORE | 0 | 0 | 0 | 18 |
| | SPEARSHARP | 0 | 0 | 0 | 7 |

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| | | | | | |
|--|----------------|---|---|---|---|
| | TOP GRADE | 0 | 0 | 0 | 4 |
| | HIGH FLYER | 0 | 0 | 0 | 2 |
| | PYRAMID | 0 | 0 | 0 | 1 |
| | TEST IT FIX IT | 0 | 0 | 0 | 1 |
| | VICTORIAN | 0 | 0 | 0 | 1 |

| SUBJECT | BOOK TITLE | FORM 1 | FORM 2 | FORM 3 | FORM 4 |
|-------------|----------------|--------|--------|--------|--------|
| AGRICULTURE | KLB | 308 | 270 | 156 | 164 |
| | GET IT RIGHT | 0 | 0 | 0 | 3 |
| | TOP MARK | 0 | 0 | 0 | 5 |
| | GOLDEN TIPS | 0 | 0 | 0 | 2 |
| | BREAK THROUGH | 0 | 0 | 0 | 3 |
| | TOP GRADE | 0 | 0 | 0 | 2 |
| | TEST IT FIX IT | 0 | 0 | 0 | 4 |

| SUBJECT | BOOK TITLE | FORM 1 | FORM 2 | FORM 3 | FORM 4 |
|----------|------------|--------|--------|--------|--------|
| COMPUTER | LONGHORN | 164 | 120 | 140 | 42 |

OTHER MACHINERY AND EQUIPMENT

| S/N | NAME | QUANTITY |
|-----|---------------|----------|
| 1 | SCHOOL BELL | 2 |
| 2 | ELECTRIC BELL | 1 |
| 3 | SICKLE | 1 |
| 4 | SLASHER | 4 |
| 5 | PANGA | 1 |
| 6 | GENERATOR | 1 |
| 7 | WHEELBARROW | 2 |

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KITCHEN UTENCILS

| S/N | NAME | QUANTITY |
|-----|-----------------|----------|
| 1 | BOILERS BIG | 2 |
| 2 | BOILERS SMALL | 2 |
| 3 | SUFURIAS BIG | 2 |
| 4 | SUFURIAS MEDIUM | 4 |
| 5 | SUFURIAS SMALL | 6 |
| 6 | SERVING SPOONS | 8 |
| 7 | TEASPOONS | 5 |
| 8 | TABLE SPOONS | 34 |
| 9 | SERVING DISHES | 7 |
| 10 | TEA CUPS | 52 |
| 11 | PLATES | 60 |
| 12 | WATER GLASSES | 20 |
| 13 | THERMOS | 5 |
| 14 | GAS COOKER | 1 |