


REPUBLIC OF KENYA



Enhancing Accountability



REPORT

| | |
|---|---------------------------------------|
|  THE NATIONAL ASSEMBLY PAPERS LAID | |
| DATE: 04 MAR 2025 | DAY: Tuesday |
| TABLED BY: | Deputy chief whip Hon. Naomi Jilto |
| CLERK-AT-THE-TABLE: | Benson Inzofu |

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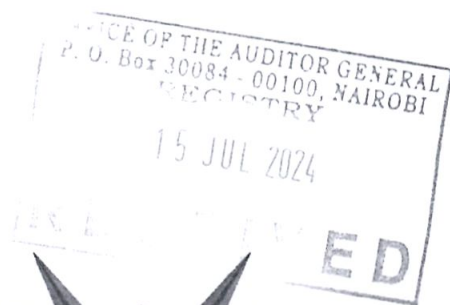
THE AUDITOR-GENERAL

ON

GATHANJI SECONDARY SCHOOL

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

KIAMBU COUNTY



**GATHANJI 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)**

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

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I. KEY SCHOOL INFORMATION AND MANAGEMENT

(a) Background information

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

The school was registered in 03/2015 under registration number 22S00300058 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 228 number of students as at 30th June 2022. It has Two streams and 15 teachers of which no teacher is 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 | Joel Kangethe | Chairman | 10th May, 2022 |
| 2 | Charles Gitau Gatherere | Secretary- Principal | 10th May, 2022 |
| 3 | John Wairumbi | P.A Rep | 10th May, 2022 |
| 4 | Grace Mwihaki | Member | 10th May, 2022 |
| 5 | Peter Mathu | MemberSpecial Needs | 10th May, 2022 |
| 6 | Samuel Kiiru | Member – Rep CEB | 10th May, 2022 |
| 7 | David Njenga | Member Rep Teachers | 10th May, 2022 |
| 8 | Sheila Wanjiku | 3 Members - Sponsor | 10th May, 2022 |
| 9 | Rev. Simon Githiora | „ | 10th May, 2022 |
| 10 | George Wakayu | „ | 10th May, 2022 |
| 11 | Samuel Mukua | Member - Community | 10th May, 2022 |
| 12 | Paul Mubaiya | „ | 10th May, 2022 |
| 13 | Damaris Wairimu | „ | 10th May, 2022 |
| 14 | Peter Thuri | Rep Students | 10th May, 2022 |

KEY SCHOOL INFORMATION AND MANAGEMENT (Continued)

The function of the School Board of Management includes:

- 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 part 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 | Joel Kangethe Sheila Wanjiku John Wairumbi Charles Gitau Peter Mathu | Chair BOM Vice Chair BOM P.A Chair Secretary BOM Member | |
| 2 | Audit Committee | | | |
| 3 | Finance, procurement and general purposes Committee | Paul Mubaiya Sheila Wanjiku Samuel Mukua George Wakayu | Chair Member Member Member | |
| 4 | Academic Committee | Peter Mathu Damaris Wairimu John Wairumbi David Njenga | Chair Member Member Dean | |
| 5 | Development Committee | | | |
| 6 | Discipline and welfare Committee | Grace Mwihi Samuel Kiiru Hannah Mwangi Samuel Wanjema | Chair Member Deputy Principal | |
| 7 | Adhoc Committee (if any during the year) | | | |

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(d) School operation Management

For the financial year ended 30th June 2022 the School day-to-day management was under the following persons:

| Ref: | Designation | Name | TSC Number | ID.NO. |
|-------------|--------------------|--------------------------|-------------------|---------------|
| 1 | Principal | Charles Gitau Gatherer | 371640 | 11332263 |
| 2 | Deputy Principal | Hannah Wambui Mwangi | 387737 | 11272801 |
| 3 | School Bursar | Margaret wangari Wanjiru | None | 14656712 |
| | | | | |

KEY SCHOOL INFORMATION AND MANAGEMENT (Continued)

(e) Schools contacts

Post Office Box: 68 Githunguri
Telephone: 0795691488
E-mail: gathanjisec@gmail.com
Website:
Facebook:
Twitter:

(f) School Bankers

The following school operated 4 numbers of bank accounts in the following banks: (Ensure all accounts including CDF accounts are included)

1. Name of Bank: KCB
Branch: GITHUNGURI
Account Number: 1105023346
SCHOOL FUND ACCOUNT
2. Name of Bank: KCB
Branch: GITHUNGURI
Account Number: 1105030598
OPERATION ACCOUNT
3. Name of Bank: KCB
Branch: GITHUNGURI
Account Number: 1105032027
TUITION ACCOUNT
4. Name of Bank: KCB
Branch: GITHUNGURI
Account Number: 1282875035
INFRASTRUCTURE ACCOUNT
5. MPESA Pay Bill No. 38793K attached to KCB bank account 1105023346

(g) Independent Auditors

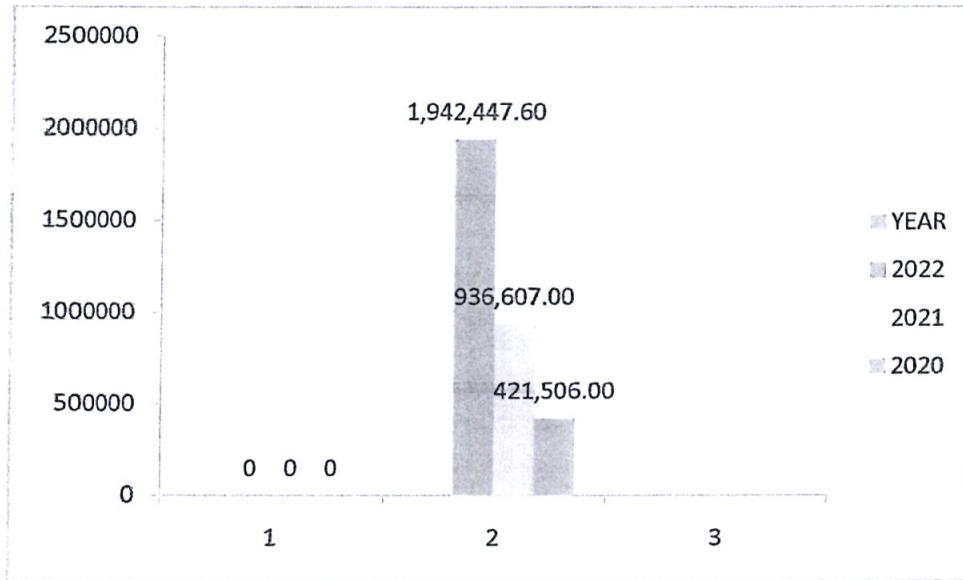
Office of the Auditor General
Anniversary Towers, University Way
P.O. Box 30084
GPO 00100
Nairobi, Kenya

II. SUMMARY REPORT OF PERFORMANCE OF THE SCHOOL

a) **Financial performance:**

- *Surplus/ deficit for the year and a comparison of the same for the last three year*

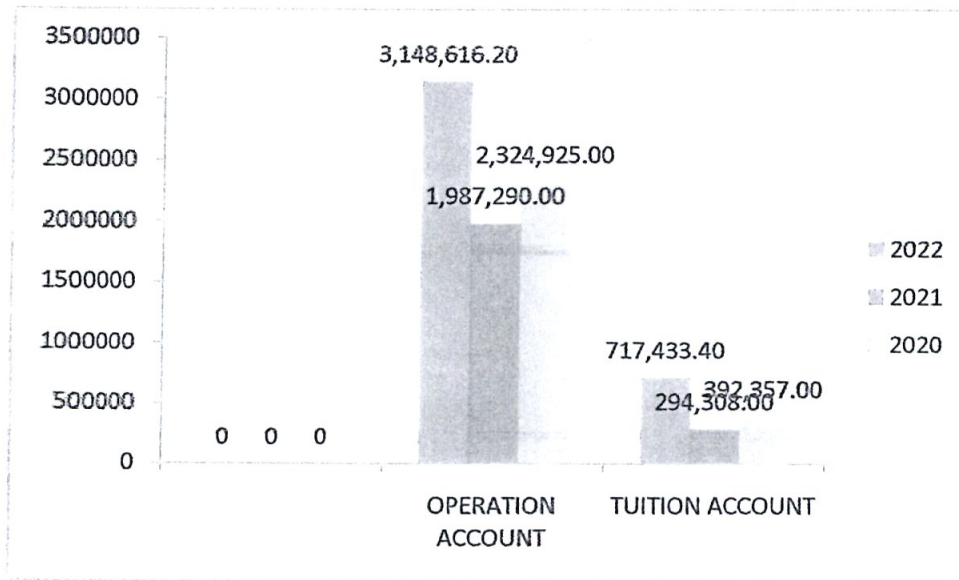
| YEAR | 2022 | 2021 | 2020 |
|------------------------|--------------|-------------|-------------|
| | KSH. | KSH. | KSH. |
| SURPLUS/DEFICIT | 1,942,447.60 | 936,607.00 | 421,506.00 |



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- *Capitation grants from the Ministry of Education for the last three years*

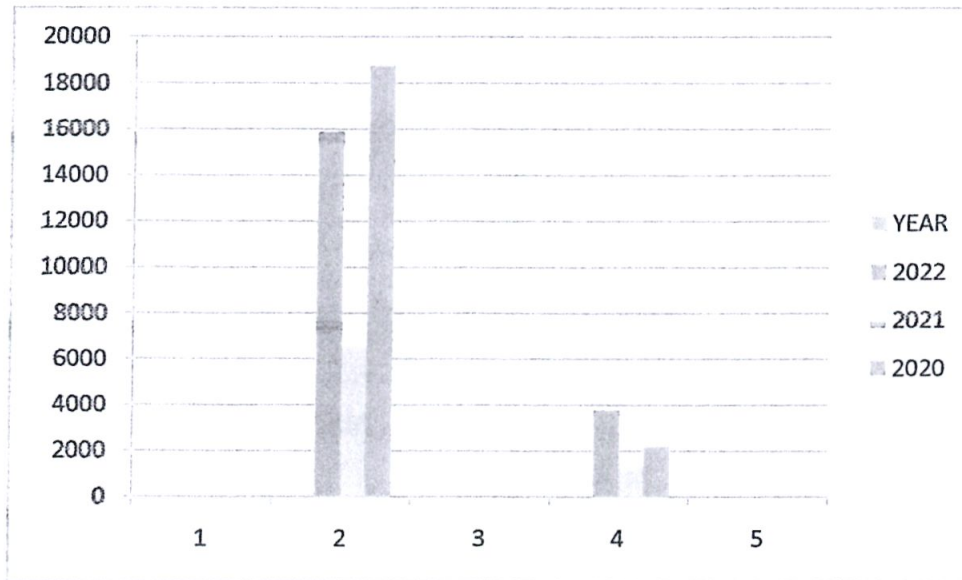
| YEAR | 2022 KSH. | 2021 KSH. | 2020 KSH. |
|-------------------|--------------|--------------|--------------|
| OPERATION ACCOUNT | 3,148,616.20 | 1,987,290.00 | 2,324,925.00 |
| TUITION ACCOUNT | 717,433.40 | 294,308.00 | 392,357.00 |



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-Ratio of capitation grant per student over the last three years

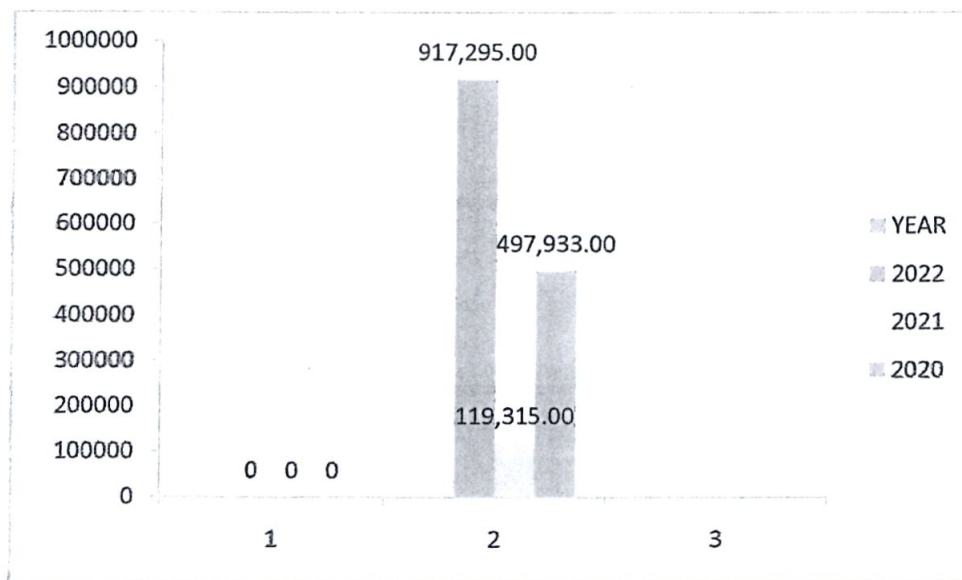
| YEAR | 2022 KSH. | 2021 KSH. | 2020 KSH. |
|-------------------|--------------|--------------|--------------|
| OPERATION ACCOUNT | 1: 15888.69 | 1: 6566.00 | 1: 18772.5 |
| TUITION ACCOUNT | 1: 3754.85 | 1: 1312.75 | 1: 2197.00 |



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

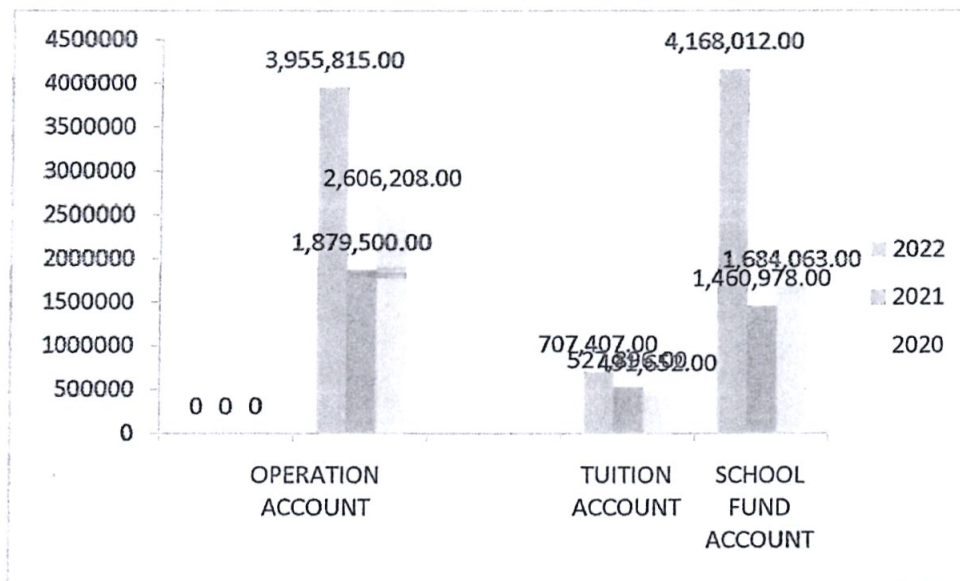
| YEAR | 2022 KSH. | 2021 KSH. | 2020 KSH. |
|-----------------|----------------------|----------------------|----------------------|
| OTHER INCOME(S) | 917,295.00 | 119,315.00 | 497,933.00 |



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- A three-year overview of growth in expenditure of the school

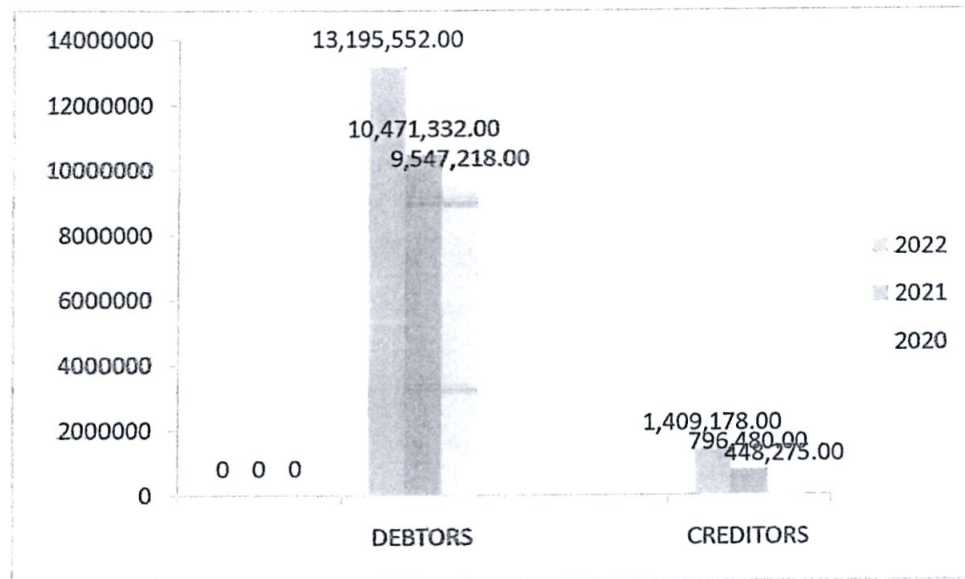
| YEAR | 2022 KSH. | 2021 KSH. | 2020 KSH. |
|---------------------|--------------|--------------|--------------|
| OPERATION ACCOUNT | 3,955,815.00 | 1,879,500.00 | 2,606,208.00 |
| TUITION ACCOUNT | 707,407.00 | 527,896.00 | 491,652.00 |
| SCHOOL FUND ACCOUNT | 4,168,012.00 | 1,460,978.00 | 1,684,063.00 |



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- *Movement of debtors and creditors of the school over the last three years*

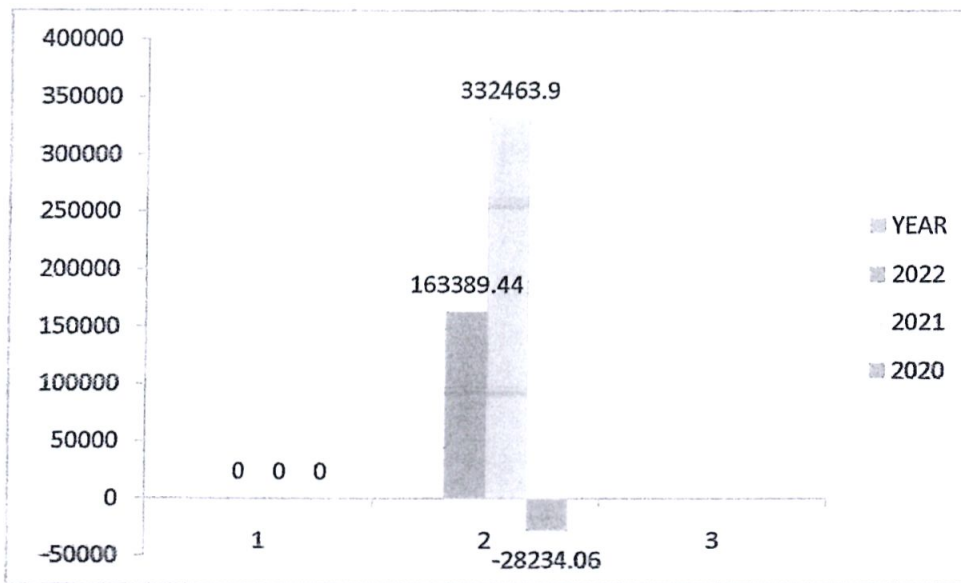
| YEAR | 2022 KSH. | 2021 KSH. | 2020 KSH. |
|-----------|---------------|---------------|--------------|
| DEBTORS | 13,195,552.00 | 10,471,332.00 | 9,547,218.00 |
| CREDITORS | 1,409,178.00 | 796,480.00 | 448,275.00 |



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- *Movement of cash and bank balances over the last three years*

| YEAR | 2022 KSH. | 2021 KSH. | 2020 KSH. |
|-----------------------------------|----------------------|----------------------|----------------------|
| CASH AND BANK BALANCES | 163389.44 | 332463.90 | -28234.06 |



b) Teacher Student ratio:

| <i>Teacher to student ratio</i> | <i>No. Of teachers recruited</i> | <i>No. Of teachers transferred/retired</i> | <i>No. Of teachers employed by TSC</i> | <i>No. Of teachers employed by BOM</i> | | | |
|---------------------------------|----------------------------------|--|--|--|--|--|--|
| 1:16 | None | None | 15 | None | | | |
| | | | | | | | |

c) Mean score in the 2021 KCSE:

| Year | Year 2022 | Year 2021 | Year 2020 |
|---|------------------|------------------|------------------|
| No. Of students transitioned to institutions of higher learning | | 0 | 1 |
| Mean Score | 2.4182 | 2.4286 | 2.9130 |
| Set Score | 4.0 | 3.2 | 3.2 |
| Rise/Drop | -0.0104 | -0.7714 | -0.287 |

d) Number of Candidates in the 2022 KCSE:

NUMBER OF KCSE CANDIDATES OVER THE LAST THREE YEARS

| Year | 2022 | 2021 | 2020 |
|-------------------|-------------|-------------|-------------|
| No. Of candidates | 56 | 56 | 46 |
| | | | |

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e) Capacity of the school:

| Facilities/ No. Of students | Dining hall | Laboratories | Toilets |
|-----------------------------|-------------|--------------|---------|
| 228 | 1:228 | 1:228 | 1:26 |

f) Development projects carried out by the school:

There was no project

Sign:
Mary Mathe
School Principal



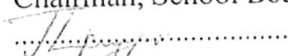
III. STATEMENT OF SCHOOL MANAGEMENT RESPONSIBILITY

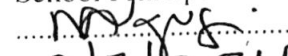
Section 81 (1) of the Public Finance Management Act, 2012 requires that, at the end of each financial year, each National Government School shall prepare financial statements in respect of that school. Section 81 (3) requires the financial statements so prepared to be in a form that complies with relevant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

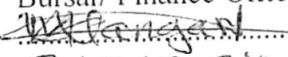
Schedule 4 (Section 23) of the Education Act, 2013 requires the Board of Management of a public institution of basic education to be keep all proper books and records of accounts of the income, expenditure and assets of the institution.

The Board of Management of *Gathanji 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.

Name: Joel Kangethe
Designation: Chairman, School Board of Management
Sign: 
Date: 31/7/2024

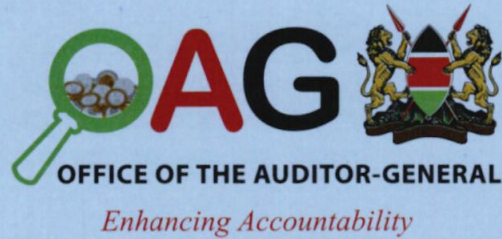
Name: Mary Mathe
Designation: School Principal & Secretary to Board of Management
Sign: 
Date: 31/7/2024

Name: Margaret Wangari
Designation: Bursar/ Finance Officer
Sign: 
Date: 31.7.2024



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

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

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of Gathanji Secondary School Kiambu County set out on pages 17 to 48, which comprise of the statement of financial assets and financial liabilities as at 30 June, 2022, and the statement of receipts and payments, statement of cash flows and the summary statement of appropriation for the

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

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 Gathanji Secondary School as at 30 June, 2022, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Public Finance Management Act, 2012 and the Basic Education Act, 2013.

Basis for Qualified Opinion

1. Inaccuracies/Variations in the Financial Statements

The financial statements submitted for audit contained the following inaccuracies:

- i. Capitation grant for operation in the cashflow statement amounts to Kshs.3,861,616 has wrongly included Kshs.713,000 borrowed from school fund account.
- ii. The statement of cashflow reflect other receipts of Kshs.Nil, while the statement of receipts and payments has the same balance as Kshs.917,295. The resultant variance was not explained or reconciled.
- iii. The cashflow statement reflects payment for operations, and boarding and school fund payments of Kshs.3,975,352 and Kshs.5,148,237 while the statement of receipts and payments has the same balances as Kshs.3,955,815 and Kshs.4,168,012, respectively. The resultant variances were not explained or reconciled.
- iv. The statement of budget versus actual reflects total income of Kshs.7,601,283 while that statement of receipts and payments has total receipts of Kshs.10,773,682, leading to unexplained variance of Kshs.3,172,398.
- v. The statement of budget versus actual reflects total actual expenses of Kshs.7,964,252, while statement of receipts and payment has this amount as Kshs.8,831,234, leading to unexplained variance of Kshs.866,982
- vi. The statement of financial assets and financial liabilities reflects Fund balance brought forward as disclosed in Note 13 as Kshs.9,070,709 for the previous year and Kshs.10,007,315 for the year while the recalculated balances are Kshs.11,600,275.94 and Kshs.14,768,119.44 respectively.

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

2. Accounts Receivable

2.1 Unsupported Accounts Receivable

The statement of financial assets and liabilities reflects accounts receivables amounting to Kshs.13,195,552 as disclosed in Note 11 being fee arrears. However, Management did not provide list of students indicating the students details of name, admission dates, amount owed and the students debtors aging analysis.

In the circumstances, the accuracy and completeness of the current receivables of Kshs.13,195,552 could not be confirmed.

2.2 Long Outstanding Receivables

The statement of financial assets and financial liabilities reflects accounts receivables balance of Kshs13,190,552 in respect of fees arrears as disclosed in Note 11 to the financial statements. Included in the balance are receivables amounting to Kshs9,050,019 which had been outstanding for more than two (2) years. However, there was no policy on the impairment of long outstanding fees arrears casting doubt on the fair statement of the accounts receivables balance.

In the circumstances, the accuracy and full recoverability of the outstanding receivables balance of Kshs13,190,552 could not be confirmed.

3. Unsupported Pending Bills

The statement of financial assets and financial liabilities reflect accounts payable amounting to Kshs.1,409,178 as disclosed in Note 12, which include trade creditors of Kshs.1,364,713. However, Management did not provide detailed list of trade creditors indicating the supplier's name, contract date, contract sum, description of the goods supplied/service offered, order number, date service or good were supplied and the payables aging analysis for audit review. Management did not provide procurement files containing records such as budgets, procurement plan, requisitions, tender advertisement/request for quotation, appointment of tender opening and evaluation committees, committees' minutes, professional opinions, award, acceptance and regret letters, contract agreement.

In the circumstances, the authenticity, accuracy and completeness of the pending bills of Kshs.1,409,178 could not be confirmed.

4. Unsupported Payments

The statement of receipts and payments for the year ended June 30, 2022 reflects Payments for operations Kshs.3,955,815 as disclosed in Note 6 of the financial statement. Examination of payment vouchers amounting to Kshs.1,184,340 revealed that these payments were not supported with relevant, appropriate and sufficient documentation that includes;

- i. Requisitions for the purchased goods, services and travels.

- ii. Payments orders, invoices, delivery notes and inspection and acceptance committee report.
- iii. Payment vouchers signed by the preparer.
- iv. Procurement files and tender documents.
- v. Payment voucher supported by evidence of travel which includes; bus tickets/ taxi receipts/ work tickets to and from the destination.
- vi. School list of registered suppliers.

In the circumstances, the accuracy and validity of Kshs.1,184,340 incurred under operations expenditure could not be confirmed.

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

Emphasis of Matter

Budgetary Control and Performance

The statement of budgeted versus actual amounts reflects final revenue budget and actual on comparable basis of Kshs.7,334,525 and Kshs.7,601,283 respectively, resulting to over-collection of Kshs.266,758, or 3.6% of the budget. However, the school spent 8,831,234, against actual receipts of Kshs.10,773,682 , resulting to an under absorption of Kshs.1,942,448, or 18% of the actual receipts.

The number of meetings and attendances of the Committees of the Board during the year was not indicated under-utilization affected the planned activities and may have impacted negatively on service delivery to the students.

My opinion is not modified in respect of this matter.

Key Audit Matters

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

Other Matter

Unresolved Prior Year Matters

In the audit report of the previous year, several issues were raised under the Report on Financial Statements, Report on Lawfulness and Effectiveness in use of Public Resources, and Report on Effectiveness of Internal Controls, Risk Management and Governance. However, Management had not resolved the issues as at 30 June, 2024.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

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

Basis for Conclusion

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

The statement of receipts and payments reflects boarding and school fund payments amount of Kshs3,955,815 as disclosed in Note 6 to the financial statements. Included in the expenditure is an amount of Kshs.670,680 transferred to Kenya Secondary School Heads Association (KESSHA). However, KESSHA is a welfare organization that draws its membership from School Principals only. The organization is not defined in Government Funding system and there is no assurance that it has implemented effective, efficient, and transparent financial management and internal control systems to manage the funds transferred by schools.

In the circumstances, value for money transferred to KESSHA amounting to Kshs.67,680 could not be confirmed.

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

The statement of receipts and payments reflects operations grants amount of Kshs3,148,616 as disclosed in Note 2 to the financial statements from the Ministry of Education credited in the operations bank account. Included in the amount is Kshs1,067,000 in respect of infrastructure grants which were to be transferred to infrastructure bank account for maintenance and improvement of the School's facilities. However, only Kshs100,000 was transferred to infrastructure account, leaving a balance of Kshs.967,000 as at 30 June, 2022. This was contrary to The Ministry of Education Circular Ref. MOE.HQS/3/13/3 dated 16 June, 2021 which directed that infrastructure grants as well as maintenance and improvement funds should be transferred to the school infrastructure account fifteen (15) days upon receipt of the funds in the operations account.

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

3. Failure to Prepare School Improvement Plan

During the year/period under review, the School did not have an approved School Improvement plan, contrary to Section 2.2 of the Ministry of Education Operation Manual for Utilization of Learner Capitation Grant and Other School Funds, which requires schools to identify in every three-year school improvement planning cycle, one priority area in each of the four key areas which include curriculum implementation, foundational

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

literacy and numeracy outcomes, an enabling environment for learning and parental involvement and community engagement for implementation.

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

4. Late Submission of Financial Statements for Audit

During the year under review, Management submitted the financial statements to the Auditor-General on 14 April, 2023 instead of the statutory deadline of 30 September 2021/2022/2023. This was contrary to the Ministry of Education circular Ref. MOE/DSAS/FIN/17/1/17 dated 19 August, 2021 which stated that the School's financial statements should be ready by 30 September, 2021 in compliance with Section 81 of the Public Finance Management Act, 2012 on preparation of the financial statements.

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

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Basis for Conclusion

1. Failure to Establish Mandatory Board Committees

Examination of the board of management meeting minutes provided for audit and discussion with Management revealed that the board of management failed to establish an audit committee. It was also noted that the Discipline and Welfare committees were merged into a single committee rather than separate committees. This violates section 61(2) of the Basic Education Act, 2013, which requires mandatory establishment and distinction of committees.

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

2. Unsupported Qualifications of Board of Management Members

Included in the Key school information and management are fifteen (15) board members. Examination of the thirteen out of the fifteen board of management personal files revealed that necessary academic certificates required to meet the minimum qualifications for the Chairman and Board members were not attached. These qualifications include a degree from a university recognized in Kenya for the Chairman and KCSE certificates for members, as outlined by Regulation 6 of the Basic Education Regulations, 2015.

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

3. Lack of Ownership Documents

Annex 2 to the financial statements reflects summary of fixed assets register in respect of fixed assets which includes land approximated at 4.2 Acres. However, land ownership documents were not provided for audit.

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

The audit was conducted in accordance with ISSAI 2315 and ISSAI 2330. The Standards require that I plan and perform the audit to obtain assurance about whether effective processes and systems of internal 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 Board of Management

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 overall 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 cease operations.

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

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

Those charged with governance are responsible for overseeing the School's financial reporting process, reviewing the effectiveness of how Management monitors compliance

with relevant legislative and regulatory requirements, ensuring that effective processes and systems are in place to address key roles and responsibilities in relation to governance and risk management, and ensuring the adequacy and effectiveness of the control environment.

Auditor-General's Responsibilities for the Audit

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

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

Further, in planning and performing the audit of the financial statements and audit of compliance, I consider internal control in order to give an assurance on the effectiveness of internal controls, risk management and 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 control would not necessarily disclose all matters in the internal control that might be material weaknesses under the ISSAIs. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

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

16 January, 2025

**GATHANJI SECONDARY SCHOOL
PUBLIC SECONDARY SCHOOL
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V. STATEMENT OF RECEIPTS AND PAYMENTS PERIOD TO 30TH JUNE 2022

| DESCRIPTION OF VOTE HEAD | Note | 2022-2021 | 2020-2021 |
|--|------|----------------------|---------------------|
| | | Kshs | Kshs |
| RECEIPTS | | | |
| Capitation grants for tuition | 1 | 717,433.40 | 294,308.00 |
| Capitation grants for operations | 2 | 3,148,616.20 | 1,987,290.00 |
| School Fund Income- Parents' Contributions | 3 | 5,990,337.00 | 2,404,218.00 |
| School Fund Income- Other receipts | 4 | 917,295.00 | 119,315.00 |
| Proceeds from borrowings | | | 0.00 |
| TOTAL RECEIPTS | | 10,773,681.60 | 4,805,131.00 |
| PAYMENTS | | | |
| Payments for Tuition | 5 | 707,407.00 | 527,896.00 |
| Payments for operations | 6 | 3,955,815.00 | 1,879,500.00 |
| Boarding and school fund payments | 7 | 4,168,012.00 | 1,460,978.00 |
| TOTAL PAYMENTS | | 8,831,234.00 | 3,868,374.00 |
| SURPLUS/DEFICIT | | 1,942,447.60 | 936,607.00 |

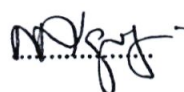
The school financial statements were approved on 14th February 2023 and signed by:

Sign: 

Name Joel Kangethe

Chair BOM

Date 

Sign 

Name Mary Mathe

School Principal/
Secretary to BOM

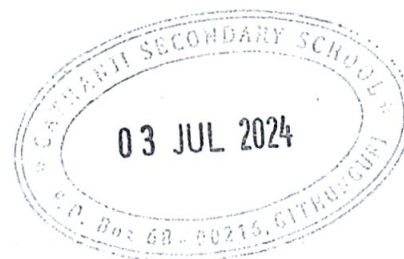
Date 3/7/2024

Sign 

Name Margaret Wangari

Bursar/
Finance Officer

Date 3/7/2024



GATHANJI SECONDARY SCHOOL
PUBLIC SECONDARY SCHOOL
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VI. STATEMENT OF FINANCIAL ASSETS AND FINANCIAL LIABILITIES AS AT 30TH JUNE 2022

| | Note | 2021 - 2022 | 2020 - 2021 |
|--|------|----------------------|----------------------|
| | | Kshs | Kshs |
| FINANCIAL ASSETS | | | |
| Cash and Cash Equivalents | | | |
| Bank Balances | 8 | 162,706.54 | 333,235.04 |
| Cash Balances | 9 | 682.90 | (771.10) |
| Short term Investment | 10 | - | - |
| Total Cash and Cash Equivalents | | 163,389.44 | 332,463.94 |
| Account's receivables | 11 | 13,195,552.00 | 10,471,332.00 |
| TOTAL FINANCIAL ASSETS | | 13,358,941.44 | 10,803,795.94 |
| FINANCIAL LIABILITIES | | | |
| Accounts Payable | 12 | 1,409,178.00 | 796,480.00 |
| NET FINANCIAL SSETS | | 11,949,763.44 | 10,007,315.94 |
| REPRESENTED BY | | | |
| Fund balance b/fwd 1st July... | 13 | 10,007,315.94 | 9,070,709.00 |
| Surplus/Deficit for the year | | 1,942,447.60 | 936,607.00 |
| NET FINANCIAL POSITION | | 11,949,763.54 | 10,007,316.00 |
| | | 0.10 | 0.06 |

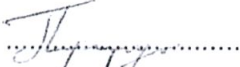
The School's financial statements were approved on 14th February 2023

and signed by:


Name: Joel Kangethe
 Chairman, BOM

Name: Mary Mathe
 School Principal/Secretary
 to BOM

Name: Margaret Wangari
 Bursar/Finance

Sign: 

Sign: 

Sign: 

Date: 3/2/2023

Date: 3/7/2024

Date: 3/7/2024



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

| | NOTE | 2021 - 2022 | 2020 - 2021 |
|--|-----------|---------------------|---------------------|
| | | Kshs | Kshs |
| Receipts from operating activities | | | |
| Capitation grants for tuition | 1 | 717,433.40 | 294,308.00 |
| Capitation grants for operations | 2 | 3,861,616.20 | 2,212,506.00 |
| School fund income- Parents contributions/ fees | 3 | 5,082,871.00 | 1,976,574.00 |
| School fund income- other receipts | 4 | - | |
| Total receipts | | 9,661,920.60 | 4,483,388.00 |
| Payments | | | |
| Payments for Tuition | 5 | 707,406.00 | 275,496.00 |
| Payments for operations | 6 | 3,975,352.00 | 1,987,300.00 |
| Boarding and school fund payments | 7 | 5,148,237.00 | 1,859,894.00 |
| | | 9,830,995.00 | 4,122,690.00 |
| Net cash flow from operating activities | | (169,074.40) | 360,698.00 |
| CASHFLOW FROM INVESTING ACTIVITIES | | | |
| Proceeds from Sale of Assets | | - | - |
| Acquisition of Assets | | - | - |
| Proceeds from investments | | - | - |
| Net cash flows from Investing Activities | | - | - |
| NET CASHFLOW FROM BORROWING ACTIVITIES | | | |
| Proceeds from borrowings/ loans | | | |
| Repayment of principal borrowings | | | |
| Net cash flows from Investing Activities | | - | |
| NET INCREASE IN CASH AND CASH EQUIVALENT | | (169,074.40) | 360,698.00 |
| Cash and cash equivalent at BEGINNING of the year | 10 | 332,464.00 | (28,234.00) |
| Cash and cash equivalent at END of the year | | 163,389.60 | 332,464.00 |
| | | - | - |

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

| 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 | 0.00 | | 0.00 | | | |
| Exercise books | 158,700.00 | | 158,700.00 | 29,641.00 | 129,059.00 | 18.7% |
| Laboratory equipment | 126,960.00 | | 126,960.00 | 68,718.00 | 58,242.00 | 54.1% |
| Internal exams | 63,480.00 | | 63,480.00 | 41,541.00 | 21,939.00 | 65.4% |
| Teaching / learning materials | 63,480.00 | | 63,480.00 | 518,251.00 | (454,771.00) | 816.4% |
| Chalks | 31,740.00 | | 31,740.00 | 29,641.00 | 2,099.00 | 93.4% |
| RIF/Library | 31,740.00 | | 31,740.00 | 29,641.00 | 2,099.00 | 93.4% |
| Exams and assessment | | | | | | |
| Teachers guides | | | | | | |
| TOTAL | | | | 717,433.00 | (717,433.00) | |
| <i>(2) CAPITATION GRANT ON OPERATIONS</i> | | | | | | |
| Personnel emoluments | 1,562,850.00 | | 1,562,850.00 | 991,748.00 | 571,102.00 | 63.5% |
| Repairs and maintenance | 1,150,000.00 | | 1,150,000.00 | 1,069,500.00 | 80,500.00 | 93.0% |
| Local transport / travelling | 625,140.00 | | 625,140.00 | 240,142.00 | 384,998.00 | 38.4% |
| Electricity and water | 312,570.00 | | 312,570.00 | 341,788.30 | (29,218.30) | 109.3% |
| Medical | 0.00 | | 0.00 | 43,800.00 | (43,800.00) | |
| Administration costs | 625,140.00 | | 625,140.00 | 461,637.00 | 163,503.00 | 73.8% |
| Activity | | | | | | |
| Gratuity | | | | | | |
| TOTAL | | | | 3,148,615.30 | | |

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| Receipt/expenses Item | Original Budget a Kshs | Adjustments b Kshs | Final Budget c=a+b | Actual on Comparable Basis d | Budget Utilization Difference e=c-d Kshs | % of Utilization f=d/c % Kshs |
|--------------------------------------|------------------------------|--------------------------|-----------------------|---------------------------------|--|-------------------------------------|
| (3) FEES CHARGED ON PARENTS | | | | | | |
| Personnel emoluments | | | | | | |
| Repairs and maintenance | | | | | | |
| Local transport / travelling | | | | | | |
| Electricity and water | | | | | | |
| Medical | | | | | | |
| Administration costs | | | | | | |
| Activity | | | | | | |
| Uniform | | | | | | |
| Lunch Programme | 512,725.00 | | 512,725.00 | 900,895.00 | (388,170.00) | 175% |
| OTHER INCOME | 2,070,000.00 | | 2,070,000.00 | 2,834,340.00 | (764,340.00) | 136.9% |
| Rent income | | | | | | |
| 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 | | | | 7,601,283.30 | | |

ST. MARY'S 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=e-d | f=d/c % |
| | Kshs | Kshs | | | Kshs | Kshs |
| (1) EXPENDITURE FOR TUITION | | | | | | |
| Textbooks and reference materials | | | | | | |
| Exercise books | 158,700.00 | | | | | |
| Laboratory equipment | 126,960.00 | | 158,700.00 | 13,720.00 | 144,980.00 | 8.65% |
| Internal exams | 63,480.00 | | 126,960.00 | 368,370.00 | (241,410.00) | 290.15% |
| Teaching / learning materials | 63,480.00 | | 63,480.00 | 63,000.00 | 480.00 | 99.24% |
| Chalks | 31,740.00 | | 63,480.00 | 162,087.00 | (98,607.00) | 255.34% |
| Library | 31,740.00 | | 31,740.00 | 17,520.00 | 14,220.00 | 55.20% |
| Administration costs | | | 31,740.00 | 82,710.00 | (50,970.00) | 260.59% |
| Bank Charges | | | | | | |
| Total | | | | 707407.00 | | |
| (2) EXPENDITURE FOR OPERATIONS | | | | | | |
| Personnel emoluments | 1,562,850.00 | | | | | |
| Repairs, maintenance & improvements | 1,150,000.00 | | 1,562,850.00 | 1,034,519.00 | 528,331.00 | 66.19% |
| Local transport / travelling | 625,140.00 | | 1,150,000.00 | 154,410.00 | 995,590.00 | 13.43% |
| Electricity, water and conservancy | 312,570.00 | | 625,140.00 | 578,200.00 | 46,940.00 | 92.49% |
| Medical | 0.00 | | 312,570.00 | 195,170.00 | 117,400.00 | 62.44% |
| Administration costs | 625,140.00 | | 0.00 | 2,856.00 | | |
| Activity Expenses | | | 625,140.00 | 1,003,093.00 | (377,953.00) | 160.46% |
| Gratuity | | | | 534,850.00 | | |

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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 |
| Total | | | | 3,503,098.00 | | |
| (3) EXPENDITURE FOR SCHOOL FUND | | | | | | |
| Personnel emoluments | | | | | | |
| Repairs, maintenance and improvements | | | | | | |
| Administration costs | | | | | | |
| Uniform | 512,725.00 | | 512,725.00 | 314,250.00 | (198,475.00) | 61.3% |
| Gratuity | | | | | | |
| Lunch programme | 2,070,000.00 | | 2,070,000.00 | 3,439,497.00 | 1,369,497.00 | 166.2% |
| Boarding Equipment and Stores | | | | | | |
| Expenditure for Income Generating Activity | | | | | | |
| Insurance costs | | | | | | |
| Bank Charges | | | | | | |
| Acquisition of Assets | | | | | | |
| TOTALS | | | | 3,753,747.00 | | |

- i. The under utilization below 90% on Personal emoluments is because the salaries remained constant throughout the year
- ii. The over utilization above 100% on lunch programme, stationery and lab equipments and chemicals is due to increase cost on food items, stationery and laboratory equipments and chemicals during the year.

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

| | JULY 2021 - JUNE 2022 | JAN - JUNE 2021 |
|-----------------------------------|--------------------------|-------------------|
| | Kshs | Kshs |
| Textbooks and reference materials | - | - |
| Exercise books | 29,641.00 | 51,035.00 |
| Laboratory equipment | 68,718.00 | 103,460.00 |
| Internal exams | - | - |
| Teaching / learning materials | 518,251.40 | 68,497.00 |
| Chalks | 29,641.00 | 21,569.00 |
| Exams and assessment | 41,541.00 | 37,555.00 |
| Library and reference | 29,641.00 | 12,192.00 |
| Total | 717,433.40 | 294,308.00 |

2. CAPITATION GRANT FOR OPERATIONS

| | JULY 2021 - JUNE 2022 | JAN - JUNE 2021 |
|------------------------------|--------------------------|---------------------|
| | Kshs | Kshs |
| Personnel emoluments | 991,748.00 | 558,503.00 |
| Local transport / travelling | 240,142.90 | 214,223.00 |
| Electricity and water | 341,788.30 | 138,652.00 |
| RMI | 1,069,500.00 | 882,000.00 |
| Medical | 43,800.00 | - |
| Administration costs | 461,637.00 | 193,912.00 |
| Activity | - | - |
| Total | 3,148,616.20 | 1,987,290.00 |

3 PARENTS CONTRIBUTION/FEES - SCHOOL FUND ACCOUNT

| | JULY 2021 - JUNE 2022 | JAN - JUNE 2021 |
|------------------------------|--------------------------|---------------------|
| | Kshs | Kshs |
| other voteheads | | |
| lunch programme | 5,977,337.00 | 2,404,068.00 |
| Repairs and maintenance | - | - |
| Local transport / travelling | - | - |
| Electricity and water | - | - |
| infrastructure | - | - |
| courses | - | - |
| losses/damages | - | - |
| Activity | - | - |
| Total | 5,977,337.00 | 2,404,068.00 |

4 OTHER RECEIPTS – SCHOOL FUND ACCOUNT

| | JULY 2021 - JUNE 2022 | JAN - JUNE 2021 |
|---------------------------------|--------------------------|-------------------|
| | Kshs | Kshs |
| clubs and societies | - | - |
| Income from farming activities | - | - |
| Administration costs | 13,000.00 | - |
| exams | 16,400.00 | 6,100.00 |
| uniform | 900,895.00 | 113,215.00 |
| Income from Bus and ground Hire | - | - |
| Tenders | - | - |
| Total | 930,295.00 | 119,315.00 |

The Tuition and Operation account receive funds from the Government. The school fund is funded by the parents and bursary funds from CDF & MCA.

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5 PAYMENTS FOR TUITION

| | JULY 2021 - JUNE 2022 | JAN - JUNE 2021 |
|-----------------------------------|-----------------------|-------------------|
| | Kshs | Kshs |
| Textbooks and reference materials | - | - |
| Exercise books | 13,720.00 | 41,240.00 |
| Laboratory equipment | 368,370.00 | 305,990.00 |
| Internal exams | - | - |
| Teaching / learning materials | 162,087.00 | 180,666.00 |
| Chalks | 17,520.00 | - |
| Exams and assessment | 63,000.00 | - |
| Teachers guides | 82,710.00 | - |
| Administration Costs | - | - |
| Bank Charges | - | - |
| Total | 707,407.00 | 527,896.00 |

6 PAYMENTS FOR OPERATIONS

| | JULY 2021 - JUNE 2022 | JAN - JUNE 2021 |
|--|-----------------------|---------------------|
| | Kshs | Kshs |
| Personnel emoluments | 1,283,982.00 | 620,667.00 |
| Service Gratuity | - | - |
| Administration Cost | 1,003,093.00 | 579,413.00 |
| Repairs and maintenance & improvements | 154,410.00 | 11,500.00 |
| Local transport / travelling | 578,200.00 | 286,330.00 |
| Electricity and water | 195,170.00 | 248,250.00 |
| Medical | 2,856.00 | 3,630.00 |
| Activity Expenses | 534,850.00 | 128,500.00 |
| insurance | - | - |
| gratuity | - | - |
| Infrastructure | 203,254.00 | 1,210.00 |
| Bank Charges | - | - |
| Acquisition of Assets | - | - |
| TOTAL | 3,955,815.00 | 1,879,500.00 |

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Cash flow payment for Operation Account

| | |
|---------------------------------|---------------------|
| Activity | 534,850.00 |
| Maintenance & Improvement | 154,410.00 |
| Administration cost | 1,003,093.00 |
| E.W.C | 195,170.00 |
| Medical | 2,856.00 |
| L.T.T | 578,200.00 |
| Infrastructure Account Expenses | 203,254.00 |
| Personnel Emoluments | 1,034,519.00 |
| School fund account | 269,000.00 |
| | 3,975,352.00 |

7 BOARDING AND SCHOOL FUND PAYMENTS

| | JULY 2021- JUNE 2022 | JAN- JUNE 2021 |
|-----------------------------------|-----------------------------|-----------------------|
| | kshs | kshs |
| other voteheads | | |
| lunch programme | 3,486,687.00 | 1,262,178.00 |
| Repairs and maintenance | | |
| Local transport / travelling | | - |
| Electricity and water | | - |
| Administration costs | | - |
| Activity | | |
| medical | | - |
| exam | 29,300.00 | - |
| PA donations | | - |
| Income from Posho mill | | - |
| uniform | 652,025.00 | 198,800.00 |
| Income from grants and donations* | | - |
| Interest income | | - |
| loan | | - |
| Bank charges | | - |
| TOTAL | 4,168,012.00 | 1,460,978.00 |

Cash flow payment for school fund account

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| School fund payments | |
|-----------------------------|---------------------|
| Prepayments | 47,190.00 |
| Operations account | 713,000.00 |
| Chaplain fund | 2,500.00 |
| Uniform | 314,250.00 |
| Lunch Programme | 3,439,497.00 |
| KNEC Repeaters | 29,300.00 |
| Bursary | 602,500.00 |
| | 5,148,237.00 |

8 BANK ACCOUNTS

| Name of Bank, Account No. & currency | Bank Account Number | JULY 2021 - JUNE 2022 | JAN - JUNE 2021 |
|--------------------------------------|---------------------|-----------------------|-------------------|
| | | Kshs | Kshs |
| Tuition Account | 1105032027 | 47,243.30 | 37,216.90 |
| Operations Account | 1105030598 | 9,750.24 | 120,671.04 |
| School Fund Account/Boarding | 1105023346 | 10,177.00 | 76,557.10 |
| Savings Accounts(schedule attached) | | - | - |
| Saving van Account | | - | - |
| Income generating activities Account | | - | - |
| Infrastructural Account | 1282875035 | 95,536.00 | 98,790.00 |
| Total | | 162,706.54 | 333,235.04 |

9 CASH IN HAND

| Description | | JULY 2021 - JUNE 2022 | JAN - JUNE 2021 |
|---------------------|------------|-----------------------|-----------------|
| | | Kshs | Kshs |
| Tuition Account | 1105032027 | - | - |
| Operation Account | 1105030598 | 107.00 | (332.00) |
| School Fund account | 1105023346 | 575.90 | (439.10) |
| Total | | 682.90 | (771.10) |

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10 SHORT TERM INVESTMENTS

| Description | JULY 2021 - JUNE 2022 | | JAN - JUNE 2021 | |
|--------------------|-----------------------|----------|-----------------|----------|
| | Kshs | | Kshs | |
| Cooperative shares | 0 | 0 | 0 | 0 |
| Treasury Bills | 0 | 0 | 0 | 0 |
| Fixed deposit | 0 | 0 | 0 | 0 |
| Equity stock | 0 | 0 | 0 | 0 |
| Total | 0 | 0 | 0 | 0 |

11 ACCOUNTS RECEIVABLE

| Description | JULY 2021 - JUNE 2022 | | JAN - JUNE 2021 | |
|----------------------------|-----------------------|----------------------|-----------------|---|
| | Kshs | | Kshs | |
| Fees arrears | 13,190,552.00 | 10,466,332.00 | - | - |
| Other non-fees receivables | - | - | - | - |
| Salary advances | - | - | - | - |
| Imprest | 5,000.00 | 5,000.00 | - | - |
| Total | 13,195,552.00 | 10,471,332.00 | | |

| Description | JULY 2021 - JUNE 2022 | | JAN - JUNE 2021 | |
|---|-----------------------|----------------------|-----------------|---|
| | Kshs | | Kshs | |
| Fees arrears for current year | 3,123,991.00 | 1,416,313.00 | - | - |
| Fees arrears for the previous year | 1,016,542.00 | 706,540.00 | - | - |
| Fees arrears for prior periods (over two years) | 9,050,019.00 | 8,343,479.00 | - | - |
| Total | 13,190,552.00 | 10,466,332.00 | | |

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12 ACCOUNTS PAYABLE

| Description | | JULY 2021 - | JAN - JUNE |
|---|--|---------------------|-------------------|
| | | JUNE 2022 | 2021 |
| | | Kshs | Kshs |
| Trade creditors (See ageing below and appendix 1) | | 1,364,713.00 | 777,475.00 |
| Prepaid fees | | 30,365.00 | 19,005.00 |
| pocket money | | 0.00 | 0.00 |
| LOAN | | | |
| Retention monies(chaplain fund) | | 14,100.00 | |
| Total | | 1,409,178.00 | 796,480.00 |

| Description | | JULY 2021 - | JAN - JUNE |
|--|--|---------------------|-------------------|
| | | JUNE 2022 | 2021 |
| | | Kshs | Kshs |
| Trade creditors for current year | | 1,035,513.00 | 329,200.00 |
| Trade creditors for the previous year | | 329,200.00 | 0.00 |
| Trade creditors for prior periods (over two years) | | 0.00 | 0.00 |
| Total | | 1,364,713.00 | 777,475.00 |

13 FUND BALANCE BROUGHT FORWARD

| Description | | JULY 2021 - | JAN - JUNE |
|------------------------|--|----------------------|----------------------|
| | | JUNE 2022 | 2021 |
| | | Kshs | Kshs |
| Bank balances | | 162,706.54 | 333,235.04 |
| Cash balances | | 682.90 | -771.10 |
| Short Term Investments | | 0.00 | 0.00 |
| Receivables | | 13,195,552.00 | 10,471,332.00 |
| Payables | | 1,409,178.00 | 796,480.00 |
| Total | | 11,949,763.44 | 10,007,315.94 |

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Other important disclosure notes

14 Non-current Liabilities Summary

| Non-current Liabilities Summary | | | |
|--|--|------------------|-------------------|
| Description | | JULY 2021 | JAN - JUNE |
| | | JUNE 2022 | 2021 |
| | | Kshs | Kshs |
| Bank loan(s) | | 0 | |
| Outstanding Leases | | 0 | 0 |
| Hire purchase | | 0 | 0 |
| Gratuity and leave provision | | 0 | 0 |
| Total | | | |

15 Biological assets

| Description | Numbers | 2020-2021 | 2019-2020 |
|--------------------------|----------------|------------------|------------------|
| | | Kshs | Kshs |
| Cattle | | 0 | 0 |
| Goats | | 0 | 0 |
| Trees | | 0 | 0 |
| 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 |

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17 Stock/ Inventory

| ITEM | OPENING STOCK | STOCK PURCHASED | STOCK ISSUED | CLOSING STOCK |
|-----------------------|---------------|-----------------|--------------|---------------|
| KITCHEN ITEMS | | | | |
| Bar soap | 19pcs | 14 | 33 | 0 |
| Salt | 0 | 8 bale | 7bales | 1 bale |
| Beans | 4 bags | 33bags | 32 bags | 5 bags |
| Maize | 5bags | 20 bags | 22 bags | 3 bags |
| Porridge flour | 0 | 700kg | 700kg | 0 |
| Maize flour | 0 | 6 bales | 6 bales | 0 |
| Rice | 3 Bags | 87 Bags | 90 Bags | 0 |
| Sugar | 2 Bags | 16 Bags | 18Bags | 0 |
| Cooking fat | 20 ltrs | 180 Ltrs | 190 Ltrs | 10 ltrs |
| Tea leaves | 500gms | 8000gms | 8000gms | 500gms |
| Tissue papers | 0 | 3 Gross | 2 Gross | 0 |
| STATIONERY | | | | |
| Chalks | 4 Gross | 19 Gross | 19 Gross | 4 Gross |
| Printing papers | 3 cartons | 20 Cartons | 22 Cartons | 1 Cartons |
| Foolscaps | 10 reams | 34 reams | 44 reams | 0 |
| Pencils | 4pcs | 72 Pcs | 34 pcs | 42 pcs |
| Counter books | 0 | 26 Pcs | 26 Pcs | 0 |
| White out | 2 pcs | 3Pcs | 3 Pcs | 2 Pcs |
| Chalk duster | 2pcs | 12 | 14 | 0 |
| Cell tape | 16pcs | 0 | 12 | 4 |
| Masking tape | 12pcs | 3 | 15 | 0 |
| Ball pens | 63pens | 450pens | 460pens | 53pens |
| Exercise books | 0 | 1848 bks | 640bks | 1208bks |
| Manilla paper | 0 | 50pcs | 21pcs | 29pcs |
| White board mark pens | 10pens | 24pens | 25pens | 9pens |
| Permanent mark pens | 9pens | 12pens | 19pens | 2pens |
| White board ink | 20bottles | 12 bottles | 18 bottles | 14 bottles |
| Spring files | 0 | 158pcs | 126pcs | 32pcs |
| Staple pins | 3pkts | 10pkts | 13 pkts | 0 |
| Class registers | 0 | 12pcs | 11pcs | 1pcs |

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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ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

| ACCOUNT PAYABLES/ PENDING BILLS JUNE 2022 | | | | | | |
|--|-----------------|---------------------------|--------------|-----------------------------|-----------------------------|---|
| SUPPLIER OF GOODS OR SERVICES | ORIGINAL AMOUNT | ADDITIONS DURING THE YEAR | TOTAL AMOUNT | DATE CONTRACTED OR SUPPLIED | AMOUNT PAID DURING THE YEAR | OUTSTANDING BALANCE AS AT 30TH JUNE, 2021 |
| NJEMTEX TAILOR | 48800 | 207450 | | 2.8.2021 | | |
| | | 54000 | | 2.8.2021 | | |
| | | 20400 | | 7.8.2021 | | |
| | | 2100 | | 6.9.2021 | | |
| | | 104000 | | 27.9.2021 | | |
| | | 392100 | | 19.5.2022 | | |
| | | 117000 | 945850 | 31.5.2022 | 536750 | 409100 |
| KUKITECH | 28000 | 96000 | | 2.11.021 | | |
| | | 108000 | 232000 | 28.2.2022 | 204000 | 28000 |
| KABWAN OFFICE EQUIPMENTS & STATIONERY SERVICES | 46620 | 18970 | | 3.8.2.2021 | | |
| | | 114530 | | 12.8.2021 | | |
| | | 5710 | | 17.08.2021 | | |
| | | 18960 | | 14.9.2021 | | |
| | | 61115 | | 14.10.2021 | | |
| | | 104550 | | 22.10.2021 | | |
| | | 32170 | | 9.12.2021 | | |
| | | 61460 | | 14.1.2022 | | |
| | 30320 | | 11.5.2022 | | | |

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| | | | | | | |
|------------------------|---------------|--------|--------|------------|--------|----------------|
| | | 112640 | | 16.5.2022 | | |
| | | 42900 | | 3.6.2022 | | |
| | | 603325 | 649945 | | 307735 | 342210 |
| FICUS MEDICAL SUPPLIES | 119570 | 2400 | | 27.9.2021 | | |
| | | 113740 | | 26.10.2021 | | |
| | | 319800 | 555510 | 8.3.2022 | 219570 | 335940 |
| JOYCE WANJIRU NJOROGE | | 139188 | | 31.1.2021 | 50000 | 89188 |
| NUNDU WAIHAKA | | 160275 | | 15.10.2021 | | 160275 |
| TOTAL | 242990 | | | | | 1364713 |

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ANNEX 2 - SUMMARY OF FIXED ASSETS REGISTER

| Asset class | Date purchased | Location | Historical Cost b/f (Kshs) 1 st July 2021 | Additions during the year (Kshs) | Disposals during the year (Kshs) | Historical Cost c/f (Kshs) 30 th June 2022 |
|---|----------------|---------------------------|---|--|--|--|
| Land 1 | 4.2 Acres | <i>Gathanji</i> | | | | |
| Buildings and structures | | <i>School compound</i> | | | | |
| 9 classrooms | | | | | | |
| 1 Dining hall | | | | | | |
| 1 Administration block with staff toilets | | | | | | |
| 1 Kitchen | | | | | | |
| A well | | | | | | |
| 2 wooden stores | | | | | | |
| 2 Staff pit latrines | | | | | | |
| 9 Student Pit latrines & 2 Urinals | | | | | | |
| Office equipment, furniture and fittings | | <i>Principal's Office</i> | | | | |
| Board's room table with 15 chairs | | | 200000 | | | 200000 |
| Principal's Desk and chair | | | | | | |
| Principal's Chair | | | 13000 | | | 13000 |

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| Asset class | Date purchased | Location | Historical Cost b/f (Kshs) 1 st July 2021 | Additions during the year (Kshs) | Disposals during the year (Kshs) | Historical Cost c/f (Kshs) 30 th June 2022 |
|----------------------|----------------|--|---|--|--|--|
| 2 Built in cupboards | | | | | | |
| 1 Table | | | | | | |
| 1 cabinet | | | | | | |
| 1 computer | | | | | | |
| | | <i>Deputy Principal's Office</i> | | | | |
| 2 Tables | | | | | | |
| 3 chairs | | | | | | |
| 1 Built in cupboard | | | | | | |
| | | <i>Secretary's Office</i> | | | | |
| 3 Tables | | | | | | |
| 1 Built in cupboard | | | | | | |
| 2 Photo copiers | | | | | | |
| 1 Epson Printer | | | | | | |
| 1 Typewriter | | | | | | |
| 2 coffee tables | | | | | | |

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| Asset class | Date purchased | Location | Historical Cost b/f (Kshs) 1 st July 2021 | Additions during the year (Kshs) | Disposals during the year (Kshs) | Historical Cost c/f (Kshs) 30 th June 2022 |
|---------------------------|----------------|------------------|---|--|--|--|
| 1 Computer | | | | | | |
| 2 chairs | | | | | | |
| 1 Cupboard | | | | | | |
| | | <i>Staffroom</i> | | | | |
| 14 staff desks and chairs | | | | | | |
| 1 big table | | | | | | |
| 1 water Dispenser | | | | | | |
| 1 computer | | | | | | |
| | | | | | | |
| | | | | | | |
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| | | | | | | |

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| Asset class | Date purchased | Location | Historical Cost b/f (Kshs) 1 st July 2021 | Additions during the year (Kshs) | Disposals during the year (Kshs) | Historical Cost c/f (Kshs) 30 th June 2022 |
|------------------------|----------------|------------------------|--|----------------------------------|----------------------------------|---|
| | | <i>Dean's Office</i> | | | | |
| 1 Tables | | | | | | |
| 2 chairs | | | | | | |
| 1 Built in cupboard | | | | | | |
| 1 computer | | | | | | |
| | | <i>H.O.D'S Office</i> | | | | |
| 4 Tables | | | | | | |
| 1 Built in cupboard | | | | | | |
| 1 computer | | | | | | |
| 4 chairs | | | | | | |
| | | <i>Accounts Office</i> | | | | |
| 2 Tables | | | | | | |
| 1 Built in cupboard | | | | | | |
| 1 computer | | | | | | |
| 1 HP Laser jet printer | | | | | | |
| 2 Plastic chairs | | | | | | |

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| Asset class | Date purchased | Location | Historical Cost (Kshs) 1 July 2021 | Additions during the year (Kshs) | Disposals during the year (Kshs) | Net book value (Kshs) 30 June 2022 |
|--|----------------|---|--|--|--|--|
| 1 office chair | | | | | | |
| | | <i>HOD Guidance & Counselling</i> | | | | |
| 2 Tables | | | | | | |
| 2 Chairs | | | | | | |
| 1 Built in cupboard | | | | | | |
| ICT Equipment, and Other ICT Assets | | | | | | |
| 1 Projector | | <i>DEAN'S office</i> | | | | |
| speakers | | | | | | |
| 1 laptop | | | | | | |
| Tools and apparatus | | | | | | |
| 42 Ammeters | | | | | | |
| 2 Accumulators | | | | | | |
| 40 Battery holders | | | | | | |
| 500 Boiling tubes | | | | | | |
| 2 Bee Hive | | | | | | |
| 154 Burettes | | | | | | |

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| Asset class | Date purchased | Location | Historical Cost b/f (Kshs) 1 st July 2021 | Additions during the year (Kshs) | Disposals during the year (Kshs) | Historical Cost c/f (Kshs) 30 th June 2022 |
|-----------------------------|----------------|----------|---|--|--|--|
| 35 Burners | | | | | | |
| 100 Beakers 250ml (Plastic) | | | | | | |
| 135 Beakers 100ml (Plastic) | | | | | | |
| 70 Beakers 50ml (Plastic) | | | | | | |
| 100 Beakers 250ml (Glass) | | | | | | |
| 153 Beakers 100ml (Glass) | | | | | | |
| 2 Adaptors | | | | | | |
| 5 Beam Balance | | | | | | |
| 4 Clay Triangles | | | | | | |
| 166 conical flask | | | | | | |
| 16 Density bottles | | | | | | |
| 100 Crocodile clips | | | | | | |
| 300 droppers | | | | | | |
| 5 Deflagrating spoon | | | | | | |
| 15 Evaporating dishes | | | | | | |
| 2 Electrical balance | | | | | | |
| 30 Hand lens | | | | | | |
| 10 Mortars | | | | | | |

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| Asset class | Date purchased | Location | Historical Cost KSh (Kshs) 1 st July 2021 | Additions during the year (Kshs) | Disposals during the year (Kshs) | Historical Cost KSh (Kshs) 30 th June 2022 |
|------------------------------------|----------------|----------|---|--|--|--|
| 1 Microscope | | | | | | |
| 100 Measuring cylinders 100ml | | | | | | |
| 50 Measuring cylinders 50ml | | | | | | |
| 30 Measuring cylinders 100ml | | | | | | |
| 50 Magnifiers | | | | | | |
| 30 Micrometer screw gauge | | | | | | |
| 2 Minimum and maximum thermometers | | | | | | |
| 69 Convex mirrors | | | | | | |
| 60 Concave mirrors | | | | | | |
| 30 Plane mirrors | | | | | | |
| 10 Pestle | | | | | | |
| 1 Power Packer | | | | | | |
| 60 Pipette | | | | | | |
| 3 Pipette fillers | | | | | | |
| 50 Petri dish | | | | | | |
| 104 Reagent bottles 250ml | | | | | | |
| 30 reagent bottles 60ml | | | | | | |

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| Asset class | Date purchased | Location | Historical Cost b/f (Kshs) 1 st July 2021 | Additions during the year (Kshs) | Disposals during the year (Kshs) | Historical Cost c/f (Kshs) 30 th June 2022 |
|----------------------|----------------|----------|---|--|--|--|
| 30 Resistors | | | | | | |
| 50 Tripod stands | | | | | | |
| 72 Rulers 1m | | | | | | |
| 12 Tongs | | | | | | |
| 102 Thermometers | | | | | | |
| 42 Test tube holders | | | | | | |
| 43 funnels | | | | | | |
| 2 Gas Cylinders 3kg | | | | | | |
| 1 Gas Cylinder 1kg | | | | | | |
| 5 Glass blocks 15 kg | | | | | | |
| 30 Galvanometers | | | | | | |
| 5 Gas Jars | | | | | | |
| 46 Tiles | | | | | | |
| 40 Stop watches | | | | | | |
| 84 spatulas | | | | | | |
| 20 spirit lamps | | | | | | |
| 23 spring balances | | | | | | |
| 20 switch 1 way | | | | | | |

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| Asset class | Date purchased | Location | Historical Cost b/f (Kshs) 1 st July 2021 | Additions during the year (Kshs) | Disposals during the year (Kshs) | Historical Cost c/f (Kshs) 30 th June 2022 |
|--------------------------------------|----------------|--------------------|---|--|--|--|
| | | | | | | |
| | | <i>Dining hall</i> | | | | |
| 35 Benches | | | | | | |
| 20 Stainless steel tables | | | | | | |
| TEXTBOOKS | | | | | | |
| English 429 Copies | | | | | | |
| Kiswahili 392 Copies | | | | | | |
| Mathematics 502 Copies | | | | | | |
| Biology 500 Copies | | | | | | |
| Physics 268 Copies | | | | | | |
| Chemistry 400 Copies | | | | | | |
| Geography 300 Copies | | | | | | |
| History 400 Copies | | | | | | |
| CRE 500 Copies | | | | | | |
| Agriculture 168 Copies | | | | | | |
| Business 400 copies | | | | | | |
| Other Machinery and Equipment | | | | | | |

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| Asset class | Date purchased | Location | Historical Cost b/f (Kshs) 1 st July 2021 | Additions during the year (Kshs) | Disposals during the year (Kshs) | Historical Cost c/f (Kshs) 30 th June 2022 |
|---------------------|----------------|---|---|--|--|--|
| Two water pumps | | One in the well & Booster pump in the old kitchen | | | | |
| Lawn Mower | | Adm. store | | | | |
| Power saw | | Adm. store | | | | |
| 1 wheel barrow | | old Kitchen store | | | | |
| 1 Folk jembe | | | | | | |
| 1 Panga | | | | | | |
| 2 Hose pipes | | | | | | |
| 1 Hack saw | | | | | | |
| 1 Hand saw | | | | | | |
| 1 Hammer | | | | | | |
| 1 Pair of pliers | | | | | | |
| 1 Pair of secateurs | | | | | | |
| 1 Knapsack sprayer | | | | | | |
| 1 Mattock | | | | | | |

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| Asset class | Date purchased | Location | Historical Cost b/f (Kshs) 1 st July 2021 | Additions during the year (Kshs) | Disposals during the year (Kshs) | Historical Cost c/f (Kshs) 30 th June 2022 |
|-------------------------------------|----------------|----------|--|----------------------------------|----------------------------------|---|
| Intangible Assets | | | | | | |
| Schaces Accounting programme | | | | | | |
| Zeraki analytics | | | | | | |
| | | | | | | |
| | | | | | | |
| Heritage and cultural assets | | | | | | |
| None | | | | | | |
| Total | | | | | | |
| | | | | | | |

