REPUBLIC OF KENYA

REPUBLIC OF KENYA

OFFICE OF THE AUDITOR-GENERAL

Enhancing Accountability

REPORT

OF

THE AUDITOR-GENERAL

ON

GATUE MIXED DAY SECONDARY SCHOOL

FOR THE YEAR ENDED 30 JUNE, 2022

THARAKA NITHI COUNTY

GATUE MIXED DAY 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)

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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 **THARAKA NITHI** County, **THARAKA NORTH** Sub-County

The school was registered in **29/03/2012** under registration number **0/7742/12** and is currently categorized as a ***DAY SECONDARY*** **SCHOOL** established, owned or operated by the Government.

The school is a day school and had **108 number** of students as at ***30th June 2022***. It has **ONE** stream and **10** teachers of which **ONE OF THE** 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	MITAMBO NTHIGA	Chairperson	01/07/2019
2	MINNIE WANGARI	Secretary - Principal	01/07/2019
3	KANYARU KAIBIRU	B.O.M vice chair	01/07/2019
4	STEPHEN NJERU	Member	01/07/2019
5	JULIA KATHUURU	P.A Chair	01/07/2019
6	JAPHET KATHENYA	Member	01/07/2019
7	MARY MURITHI	Member	01/07/2019
8	MOSES NYAGA	Member	01/07/2019
9	RUTH MARIGU	Teachers Rep	01/07/2019
10	MUCHIRI RUKENYA	Deputy Principal	01/07/2019
11	JUDITH KAREA	Member	01/07/2019
12	JANET KAIRO	Member	01/07/2019
13	PETER MAGWANTHI	Member	01/07/2019

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 paragraph 21 and 23 of the Basic Education Act, 2013.

(c) Committees of the Board

Ref:	Name of Committee	Name of Members	Designation	No.of meetings attended during the year
		Mitambo Nthiga	Chair Person	3/3
		Minnie Wangari	Secretary	3/3
		Kanyaru Kaibiru	Member	3/3
1	Executive Committee	Julia Kathuuru	Member	3/3
		Judith Karia	Chair person	1/1
		Julia Kathuuru	Member	1/1
		Moses Nyaga	Secretary	1/1
2	Audit Committee	Stephen Njeru	Member	1/1
		Mitambo Nthiga	Chair Person	3/3
		Minnie Wangari	Secretary	3/3
		Kanyaru Kaibiru	Member	3/3
	Finance,Procurement	Peter Magwanthi	Member	2/3
	and General Purpose	Janet Kanario	Member	2/3
3	committee	Ruth Marigu	Member	3/3
		Minnie Wangari	Chair Person	2/2
		Ruth Marigu	Secretary	2/2
		Juria Kathuuru	Member	2/2
		Moses Nyaga	Member	2/2
4	Academic Committee	Janet Kanario	Member	2/2
		Mitambo Nthiga	Chair Person	1/1
		Minnie Wangari	Member	1/1
		Julia Kathuuru	Member	1/1
	Development	Muchiri Rukenya	Secretary	1/1
5	Committee	Judith Karia	Member	1/1

6	Discipline & Welfare Committiee	Muchiri Rukenya Kanyaru Kaibiru Peter Magwanthi Janet Kanario Mary Murithi	Chair Person Secretary Member Member Member	2/2 2/2 2/2 2/2 2/2
7	Adhoc Committee	None	None	No Meeting held

(d) School operation Management

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

Ref:	Designation	Name	TSC Number
1	Principal	MINNIE WANGARI MUTURI	292817
2	Deputy Principal	MUCHIRI M. RUKENYA	374380
3	School Bursar	N/A	

(e) Schools contacts

Post Office Box: 23-60215 MARIMANTI
Telephone: NO TELEPHONE LINE.
E-mail: gatueday@gmail.com
Website: NO WEBSITE PAGE.
Facebook: NO FACEBOOK PAGE
Twitter: NO TWITTER PAGE

(f) School Bankers

The following school operated **3 number** of bank accounts in the following banks:

1. Name of Bank: TUTION A/C
   Branch: CO-OPERATIVE BANK -CHUKA
   Account Number: 01134058324400

2. Name of Bank: OPERATIONS A/C
   Branch: CO-OPERATIVE BANK -CHUKA
   Account Number: 01100058324400

3. Name of Bank: TRANS NATION SACCO
   Branch: GATUNGA
   Account Number: 68260900066801

(g) Independent Auditors

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

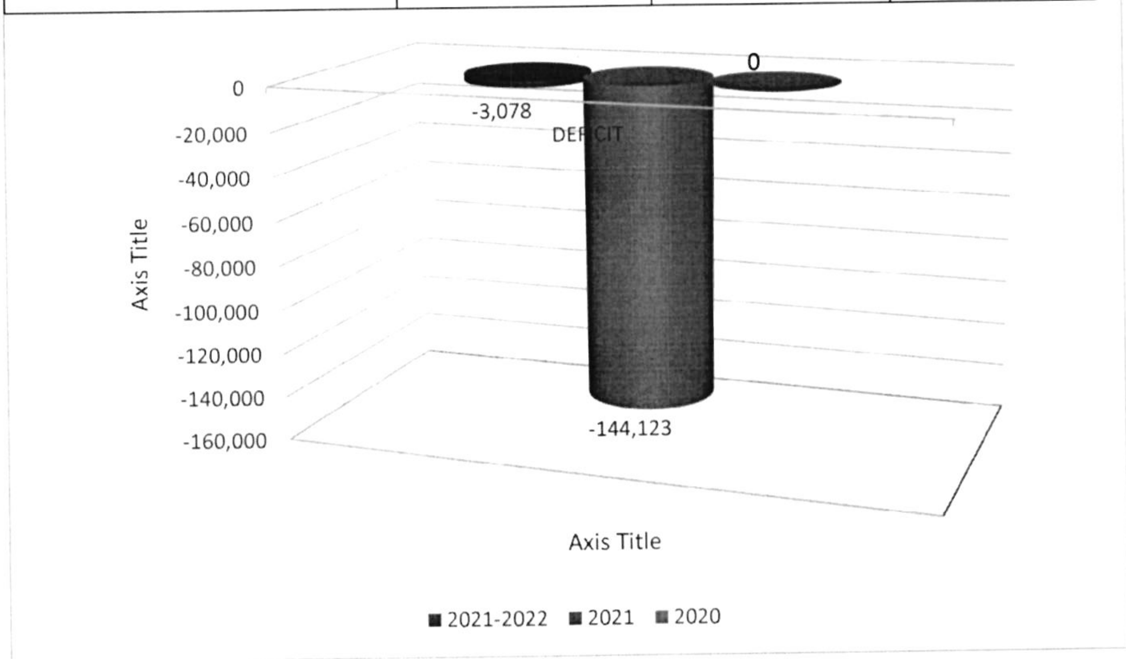
II. Summary Report Of Performance Of The School

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

a) **Financial performance:**

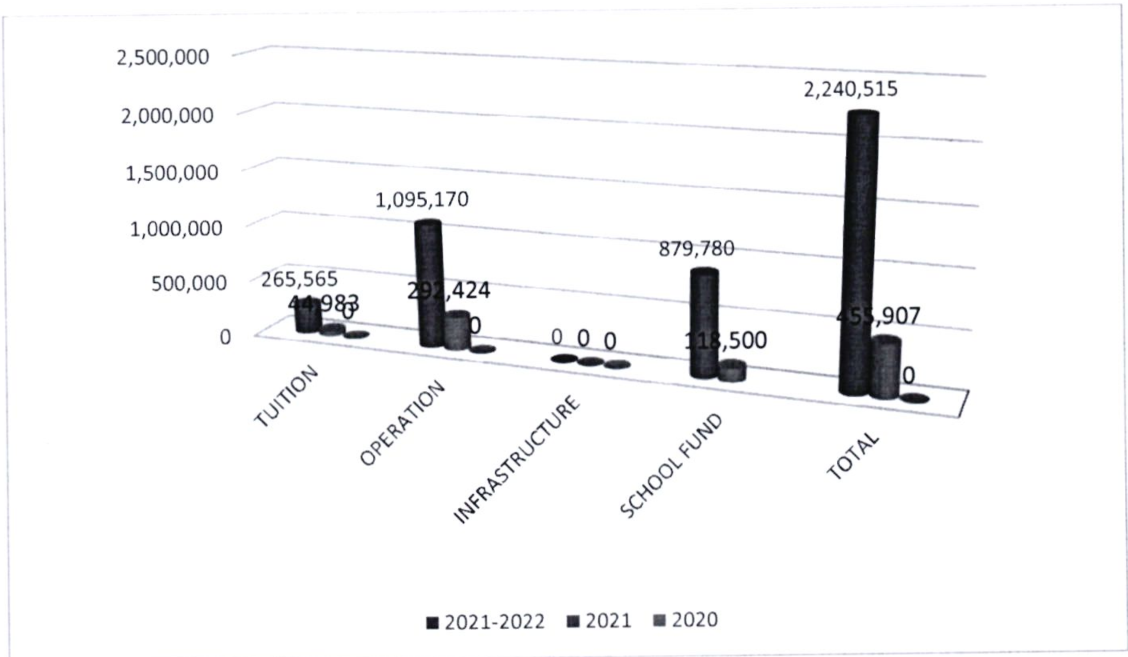
SURPLUS/ DEFICIT FOR THE YEAR AND A COMPARISON OF THE SAME FOR THE LAST THREE YEARS

	2021-2022	2021	2020
SURPLUS	-3,078	-144,123	0



CAPITATION GRANTS FROM THE MINISTRY OF EDUCATION FOR THE LAST THREE YEARS

	2021-2022	2021	2020
TUITION	265,565	44,983	0
OPERATION	1,095,170	292,424	0
INFRASTRUCTURE	0	0	0
SCHOOL FUND	879,780	118,500	
TOTALS	**2,240,515**	**455,907**	**0**



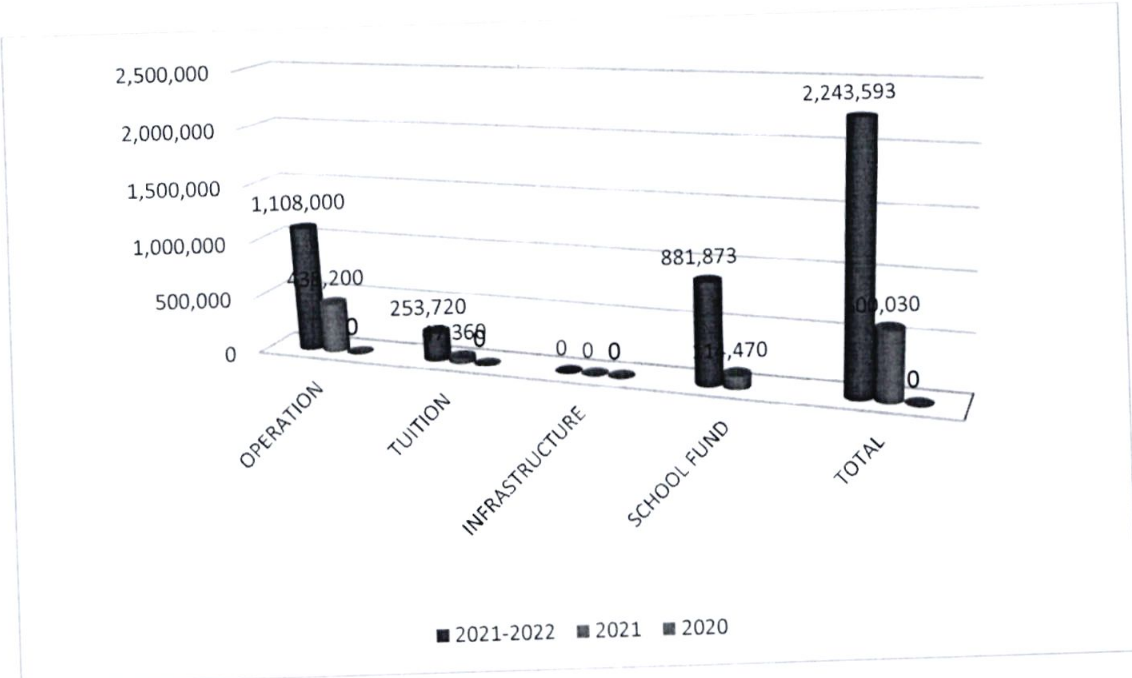
- RATIO OF CAPITATION GRANT PER STUDENT OVER THE LAST THREE YEARS

YEAR	TUITION	OPERATION	INFRASTRUCTURE	SCHOOL FUND	TOTAL	NO. OF STUDENTS	RATIO
2021-2022	265,565	1,095,170	0	879,780	2,243,593	108	20,774

2021	44,983	292,424	0	118,500	455,907	97	4,700
2020	0	0	0	0	0	0	0

A THREE-YEAR OVERVIEW OF GROWTH IN EXPENDITURE OF THE SCHOOL

	2021-2022	2021	2020
OPERATION	1,108,000	438,200	0
TUITION	253,720	47,360	0
SCHOOL FUND	881,873	114,470	0
INFRASTRUCTURE	0	0	0
TOTAL	**2,243,593**	**600,030**	**0**

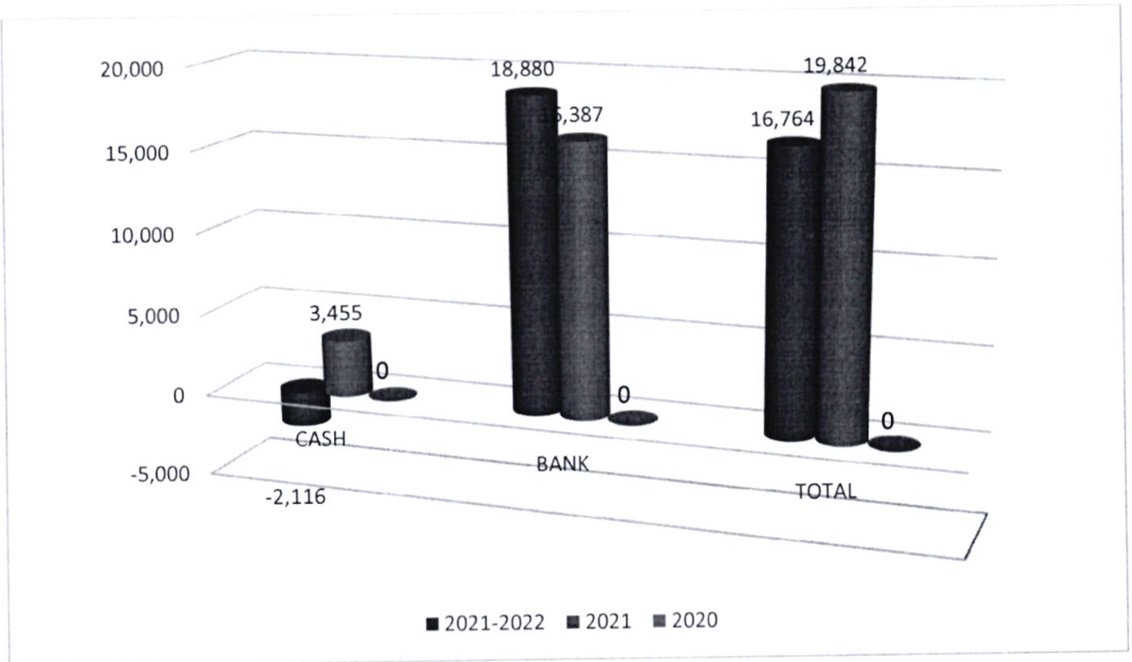


MOVEMENT OF DEBTORS

YEAR	2021-2022	2021	2020
TOTAL	1,425,421	616,516	0

MOVEMENT OF CASH AND BANK BALANCES OVER THE LAST THREE YEARS

	2021-2022	2021	2020
CASH	-2,116	3,455	0
BANK	18,880	16,387	0
TOTAL	**16,764**	**19,842**	**0**



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

a)Teacher Student ratio:

Teacher to student ratio	*108:10*
No.of teachers recruited and posted to school	*10*
No.of teachers transferred/retired	*0*
No of teachers employed by TSC	*9*
No of teachers employed by B.O.M	*1*

b)The mean score in the *2025K*CSE:

YEAR	**2021-2022**	**2021**	**2020**
MEAN SCORE	2.7	2.063	2.411

c)Number of Candidates in the 2025 KCSE:

2021-2022	**2021**	**2020**
33	16	17

b) **Capacity of the school:**

Facility	***No.of Learners***	***Available***	***Optimum required***	***Variance***	***Remarks***
Classrooms	*108*	*4*	*4*	*0*	*Adequate*
Toilet Girls	*48*	*2*	*4*	*4*	*2Required*
Toilet Boys	*60*	*2*	*4*	*2*	*2Required*
Dormitory	*108*	*0*	*2*	*2*	*2Required*
Dinning Hall	*108*	*0*	*1*	*1*	*1Required*
Laboratory	*108*	*1*	*1*	*1*	*Adequate*
Library	*108*	*0*	*1*	*1*	*1Required*

Summary Report of the Performance of the School (Continued)

c) **Development projects carried out by the school:**

NAME OF THE PROJECT	***School kitchen***	
Source of funds	*Parents Contribution*	
Estimated BQ	*150,000*	
Contract Type	*Labour only*	
Start Date	*January 2021*	
Project Status	*Complete*	
Amount spent	*139,100*	
Comment on the project:success/challenges	*Project completed and the kitchen is in use*	

Sign ....

22-4-2026

THE PRINCIPAL
GATUE DAY SEC. SCH.
P. O. BOX 23 MARIMANTI

School Principal/Headteacher

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 (PSASB) of Kenya from time to time.

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

The Board of Management of ***GATUE MIXED DAY 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: Julia Katrumu
Designation: Chairman, School Board of Management
Sign:________________________

Date: 22-4-2026

Name: MINNIE WANGARI MUTURI
Designation: School Principal& Secretary to Board of Management
Sign:________________________

Date: 22-4-2026

THE PRINCIPAL
GATUE DAY SEC. SCH.
P.O. BOX 23 MARIMANTI

Name: MIA
Designation: Bursar/ Finance Officer
Sign:________________________

Date:________________________

REPUBLIC OF KENYA

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

REPUBLIC OF KENYA
OFFICE OF THE AUDITOR-GENERAL
Enhancing Accountability

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

REPORT OF THE AUDITOR-GENERAL ON GATUE MIXED DAY SECONDARY SCHOOL FOR THE YEAR ENDED 30 JUNE, 2022 - THARAKA NITHI COUNTY

PREAMBLE

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

A. Report on 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 the 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; and,

C. Report on Effectiveness of Internal Controls, Risk Management and Governance which considers how the entity has instituted checks and balances to guide internal operations. This responds to the effectiveness of the governance structure, risk management environment and internal controls, developed and implemented by those charged with governance for orderly, efficient and effective operations of the entity.

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

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of Gatue Mixed Day Secondary School set out on pages 16 to 32, which comprise the statement of financial assets and financial liabilities as at 30 June, 2022, and the statement of receipts and payments, statement of cash flows and statement of budgeted versus actual amounts for the year then ended and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of Gatue Mixed Day 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 Basic Education Act, 2013 and the Public Finance Management Act, 2012.

Basis for Qualified Opinion

1. Inaccuracies in Capitation Grants

The statement of receipts and payments reflects capitation grants for tuition and operations amounts of Kshs.265,565 and Kshs.1,095,170 respectively, all totalling to Kshs.1,360,735 as disclosed in Notes 1 and 2 to the financial statements. Review of the capitation to the school totalled to Kshs.1,360,736 whereas the NEMIS reflects capitation amount of Kshs.1,650,600 resulting in an unexplained variance of Kshs.289,864.

In the circumstances, the accuracy and completeness of capitation grants for tuition and operations amounting to of Kshs.265,565 and Kshs.1,095,170 respectively, could not be confirmed.

2. Unsupported Cash and Cash Equivalents

The statement of financial assets and financial liabilities reflects cash and cash equivalents balance of Kshs.16,764 as disclosed in Note 10 and Note 11 to the financial statements. Included in the balance is a negative cash balance of Kshs.2,116 which was not supported by a board of survey certificate.

In the circumstances, the accuracy, completeness, existence of negative cash balance of Kshs.2,116 could not be confirmed.

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

Key Audit Matters

Key audit matters are those matters that, in my professional judgement, are of most significance in the audit of the financial statements. Except for the effect of the matters discussed in the Basis for Qualified Opinion section, I have determined that there are no key audit matters to report in the year under review.

Other Information

Management is responsible for the other information set out on page 2 to 14 which comprise of the School's Information and Management, Summary Report of School Performance and the Statement of School's Management Responsibility. The other information does not include the financial statements and my audit report thereon.

In connection with my audit on the school's transitional IPSAS financial statements, my responsibility is to read the other information and in doing so, consider whether the other information is materially inconsistent with the financial statements or my knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work I have performed, I conclude that there is a material misstatement of this other information and I am required to report that fact. I have nothing to report in this regard.

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

REPORT ON LAWFULNESS AND EFFECTIVENESS IN THE USE OF PUBLIC RESOURCES

Conclusion

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

Basis for Conclusion

1. Late Submission of Financial Statements for Audit

During the year under review, Management submitted the financial statements to the Auditor-General on 5 August, 2025, two and a half years late, instead of the statutory deadline of 30 September, 2022. 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 which Section 81 of the Public Finance Management Act, 2012 on preparation of the financial statements.

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

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

The statement of receipts and payments reflects payment for operations amount of Kshs.1,108,000 as disclosed in Note 7 to the financial statements. Included in the expenditure is an amount of Kshs.354,300 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, the value for money transferred to KESSHA amounting to Kshs.354,300 could not be confirmed.

3. Excess Supply of Text Books

The Ministry of Education had distributed textbooks to the school through the Kenya Institute of Curriculum Development (KICD) in the financial year 2021/2022. Examination of records revealed that the Institute distributed 2514 books to the school while only 631 books were issued to the students, resulting to excess 1883 text books in the school store. Further, some books issued in the financial year 2019/2020 were still lying in the store as they were no longer in use.

In the circumstances, value for money on the excess text books could not be confirmed.

4. Non-Compliance with Law on Budget Preparation

Review of the budget revealed that the School Management did not prepare budget estimates for both revenue and non-revenue transactions. This is contrary to Regulations 31 (1) of the Public Finance Management (National Government) Regulations, 2015 which states that the Accounting Officer shall ensure that the draft estimates relating to her or his department are prepared in conformity with the Constitution, the Act and these Regulations.

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

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

In addition, review of records revealed that the school was significantly underfunded relative to its operational and infrastructure needs. The school has not received any infrastructure grant from the Government for the last five consecutive financial years.

In the circumstances, Management was in breach of the law and critical infrastructure projects have stalled and existing facilities continue to deteriorate due to lack of funding.

6. Irregularities in Procurement Processes

Review of the School's procurement processes revealed the following irregularities;

6.1 Lack of Inspection and Acceptance Committee Reports

Review of payments made revealed that the Accounting Officer did not appoint the inspection and acceptance committee as required in Section 48. (1) of PPADA, 2015 and therefore there was no inspection and acceptance report for the goods and services paid during the financial year.

6.2 Lack of a Functional Procurement Unit

The school did not have an established procurement function managed by qualified procurement professional as required under Section 47(2) of the Public Procurement and Asset Disposal Act, 2015 and Regulation 33 of the Public Procurement and Asset Disposal Regulations, 2020. Procurement activities were undertaken by individuals lacking the requisite qualifications.

6.3 Lack of a Procurement Plan

The statement of receipts and payments for the year ended 30th June, 2022 reflects amounts of Kshs.2,240,515 and Kshs.2,243,593 in respect of total receipts and payments respectively. However, during the year, Management did not prepare an annual procurement plan as part of the annual budget preparation process. This was contrary to Regulation 40 of the Public Procurement and Asset Disposal Regulations, 2020 which states that 'a procuring entity prepare a procurement plan for each financial year as part of the annual budget preparation process'.

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

The audit was conducted in accordance with ISSAI 3000 and ISSAI 4000. The standards require that I comply with ethical requirements and plan and perform the audit to obtain assurance about whether the activities, financial transactions and information reflected in the financial statements comply, in all material respects, with the authorities that govern them. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

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

Conclusion

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

Basis for Conclusion

1. Non-Maintenance of Buildings

Examination of records provided for audit revealed that the school has five (5) classrooms with one (1) laboratory and a Kitchen. However, physical inspection of the five (5) classrooms in the month of March 2026 revealed that most classes were dilapidated with leaky roofs. The laboratory and kitchen construction were incomplete and in use.

Physical inspection done in the month March 2026 revealed that the school did not have a defined fence hence vulnerable to trespassers and intruders.

In the circumstances, the student's learning condition is wanting and the school compound is exposed to trespassers and intruders.

2. Absence of Electricity Connection at the School

The school operated without electricity in the period under review, since it is not connected to the national power grid and other options as solar has not been explored. The lack of electrical power has negative impact on teaching and learning including; inability to use computers and ICT equipment, no access to digital learning platforms or internet resources, Difficulty conducting science practical's requiring electrical equipment, Inadequate security lighting within the school compound especially at night.

In the ccircumstances, the effectiveness of the school operations could not be confirmed.

3. Unconfirmed Land Ownership and Asset Register

Annex 2 to the financial statements reflects summary of fixed assets balance of Kshs.23,750,000 which includes land, buildings and structures, office equipment, furniture & fittings with a balance of Kshs.20,000,000, Kshs.3,000,000 and Kshs.600,000 respectively. However, the land referenced, P/N.1249 – Gatunga adjudication section – Gatue Day Mixed Secondary school revealed that the school owned 40 acres of land. However, the land has a pending dispute under land suit No. 1249 with an injunction of processing of the land title. The basis of valuation of the assets was also not provided. Further, Management did not prepare an updated fixed assets register and several assets at the school were not tagged.

In the circumstances, the ownership, valuation and existence of effective measures in the management of assets could not be confirmed.

4. Failure to Prepare Annual Reports on Governance

The Board of Management failed to prepare annual reports on governance as required in section 60 of the Basic Education Act, 2013 which states Every public school or institution of basic education shall, submit on an annual basis a report to the Director of Basic Education.

In the circumstances, the Board might not have effectively handled its mandate and responsibilities

5. Lack of Audit Committee

During the year under review, the school had not constituted an audit committee as required by Section 73 (5) of the Public Finance Management, 2012 which states that, every national government public entity shall establish an audit committee whose composition and functions shall be as prescribed by the regulations.

In the circumstances, the effectiveness of internal controls could not be confirmed.

6. Weaknesses in The Board of Management

The School Board of Management is constituted by the County Director of Education/secretary. However, gazette notices for the appointment were not provided. Further, attendance register and minutes of meetings attended were not provided.

In the circumstances, the Board might not have effectively handled its mandate and responsibilities.

7. Poor Evaluation of Board of Management Employees

The statement of receipts and payments and as disclosed in Note 7 to the financial statements reflects Kshs.1,108,000 in respect to payments for operation. Included is an amount of Kshs.448,500 for personnel emoluments. Management had engaged two (2) BOM teachers and one (1) casual worker. However, review of the expenditure related to personnel emoluments revealed that, contracts and muster rolls for all the staff engaged were not provided and annual staff appraisals and trainings for the school staff was not done.

In the circumstances, , the efficiency and effectiveness of the teaching and non-teaching staff could not be confirmed.

8. Lack of Risk Management Policy

During the year under review, the school did not have an approved Risk Management Policy and a Risk Register to document risks emanating from the users and the mitigation factors in place to minimize the risks. In the circumstances, the risk management strategies, which includes fraud prevention mechanism and a system of risk management and internal control that builds robust business operations could not be confirmed.

In the circumstances, the effectiveness of internal controls could not be confirmed and the Management was in breach of the law.

9. Effectiveness in Management of Text books

Management did not maintain a lost book register to track lost textbooks books that had been distributed to students over the years and are now lost. Additionally, the school's management did not set up any internal controls to ensure that lost books are recovered within the appropriate time and how to prevent losses for the text books in the future. The school management has also not adopted a text book register or an electronic recording, accounting and processing in the management of books, for the effective, efficient and transparent movement and use of the textbooks supplied by the national government.

In the circumstances, the effectiveness of internal controls on textbooks could not be confirmed.

10. Poor Inventory Management

During the financial year ended 30 June, 2022, Management did not conduct stock take for inventories at the school. Further, audit revealed that the hospital did not have proper inventory management system and stores were not properly maintained contrary to Section 162(1) of the Public Assets Disposal Act, 2015. In addition, inventory was not disclosed under other disclosures in the financial statements.

In the circumstances, the effectiveness of internal controls on stock could not be confirmed.

11. Lack of Segregation of Duties

The statement of receipts and payments reflects total revenues and expenditures amounting to Kshs.2,240,515 and Kshs.2,243,593 respectively. However, it was noted that there was no segregation of duties in both revenue collection and Purchase/procurement of item. Further, review revealed that the same person receives revenue, issues receipts and carries out the banking of revenue. In addition, procurement/purchases and receiving of items are done by the same person. This is contrary to Regulation 64. (1 (a)) of the Public Finance Management (National Government) Regulations, 2015 which states that an accounting officer and a receiver of revenue are personally responsible for ensuring that— (a) adequate safeguards exist and are applied for the prompt collection and proper accounting for, all national government revenue and other public moneys relating to their Ministries, departments or agencies.

In the circumstances, the effectiveness of internal controls could not be confirmed and Management was in breach of the law.

12. Long Outstanding Accounts Receivables

The statement of financial assets and financial liabilities reflects accounts receivables balance of Kshs.1,425,421 in respect of fees arrears as disclosed in Note 13 to the financial statements. Included in the balance are receivables amounting to Kshs.103,840 which had been outstanding more than two (2) years and Kshs.616,516 which have been outstanding for between one to two (1-2) years. However, there was no policy on the impairment of long outstanding fees arrears casting doubt on full recoverability of the accounts receivables balance.

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

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

Responsibilities of the Management and those Charged with Governance

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

In preparing the financial statements, Management is responsible for assessing the School's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern 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.

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

My responsibility is to conduct an audit of the financial statements in accordance with Article 229(4) of the Constitution, Section 35 of the Public Audit Act, 2015 and the International Standards for Supreme Audit Institutions (ISSAIs). The standards require that, in conducting the audit, I obtain reasonable assurance about whether the financial statements as a whole are free from material misstatements, whether due to fraud or error and to issue an auditor's report that includes my opinion in accordance with Section 48 of the Public Audit Act, 2015. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with IFPP will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

In conducting the audit, Article 229(6) of the Constitution also requires that I express a conclusion on whether or not in all material respects, the activities, financial transactions and information reflected in the financial statements are in compliance with the authorities that govern them and that public resources are applied in an effective way. In addition, I consider the entity's control environment in order to give an assurance on the effectiveness of internal controls, risk management and governance processes and systems in accordance with the provisions of Section 7 (1) (a) of the Public Audit Act, 2015.

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

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

FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

19 May, 2026

V. Statement Of Receipts And Payments For The Period Ended 30th June 2022

Description Of Vote Head	Note	2021-2022 Ksh	2021 Ksh
Receipts			
Government grants for tuition	1	265,565	44,983
Government grants for operations	2	1,095,170	292,424
Government Grants for infrastructure	3	0	0
School fund income- Parents contribution	4	879,780	118,500
Miscellaneous income	5	0	0
Total Receipts		**2,240,515**	**455,907**
Payments			
Payments for tuition	6	253,720	47,360
Payments for operations	7	1,108,000	438,200
Payments for infrastructure	8	0	0
Boarding and school fund payments	9	881,873	114,470
Total Payments		**2,243,593**	**600,030**
Surplus		**-3,078**	**-144,123**

The school financial statements were approved on ___________ 2022 and signed by:

Name: Julia Kathuuru	**Name:** Minnie W. Muturi	**Name:** H IA
Chair BOM	**School Principal/ Secretary to**	**Bursar/ Finance Officer**
Sign: ____________	**Sign:** ____________	**Sign** ____________
Date: 22-4-2026	**Date:** 22/4/2026	**Date:** ____________

THE PRINCIPAL
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P. O. BOX 23 MARIMANTI

VI. Statement Of Financial Assets And Financial Liabilities As At 30th June 2022

Description	Note	2021-2022 Ksh	2021 Ksh
Financial Assets			
Cash and cash equivalents			
Bank balances	10	18,880	16,387
Cash balances	11	-2,116	3,455
Short term investment	12	0	0
Total cash and cash equivalent		**16,764**	**19,842**
Account's receivables	13	1,425,421	616,516
Total financial assets		**1,442,185**	**636,358**
Financial liabilities			
Accounts payables	14	0	0
Net financial assets		**1,442,185**	**636,358**
Represented by			
Accumulated fund b/fwd	15	1,445,263	780,481
Surplus/deficit for the year		**-3,078**	**-144,123**
Net financial position		**1,442,185**	**636,358**

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

Name: Julia Katrowu	**Name:** MINNIE ·W· MUTURI	**Name:** N/A
Chair BOM	**School Principal/ Secretary to**	**Bursar/ Finance Officer**
Sign: JK	**Sign:** MM	**Sign:**________________
Date: 22-4-2026	**Date:** 22-4-2026	**Date:**________________

THE PRINCIPAL
GATUE DAY SEC...
P. O. BOX 23 MARIMANTI

VII. Sstatement of Cash Flows for The Period Ended 30th June 2022

Description	Notes	2021-2022 Ksh	2021 Ksh
Operating activities			
Receipts			
Government grants for tuition	1	265,565	44,983
Government grants for operations	2	1,095,170	292,424
Government grants for infrastructure	3	0	0
School fund income- parents contributions/ fees	4	879,780	118,500
Other income	5	0	0
Total receipts		**2,240,515**	**455,907**
Payments			
Payments for tuition	6	253,720	47,360
Payments for operations	7	1,108,000	438,200
Payments for Infrastructure	8	0	0
Boarding and school fund payments	9	881,873	114,470
Total payments		**2,243,593**	**600,030**
Net cash flow from operating activities		**-3,078**	**-144,123**
Cash flow from investing activities			
Proceeds from sale of assets		0	0
Acquisition of assets		0	0
Proceeds from investments		0	0
Purchase of investments		0	0
Net cash flows from investing activities		**0**	**0**
Cash flow from financing activities			
Proceeds from borrowings/ loans		0	0
Repayment of principal borrowings		0	0
Net cash flow from financing activities		**0**	**0**
Net increase in cash and cash equivalents		**-3,078**	**-144,123**
Cash and cash equivalent at beginning of the year		**19,842**	**163,965**
Cash and cash equivalent at end of the year(Total notes 10,11,&12)		**16,764**	**19,842**

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 %
	Ksh	Ksh			Ksh	Ksh
Receipts						
(1) Capitation Grant on Tuition						
Laboratory Materials	53,113	0	53,113	53,113	0	100%
Exercise Books	127,472	0	127,472	127,472	0	100%
Teaching & Learning Materials	42,490	0	42,490	42,490	0	100%
Internal Exams	26,556	0	26,556	26,556	0	100%
Reference & Library Materials	15,934	0	15,934	15,934	0	100%
(2) Capitation Grant on Operations						
Administration Cost	120,469	0	120,469	120,469	0	100%
Repairs And Maintenance	65,710	0	65,710	65,710	0	100%
Activity	98,565	0	98,565	98,565	0	100%
Local Transport And Travel	65,710	0	65,710	65,710	0	100%
Medical & Insurance	43,807	0	43,807	43,807	0	100%
Personal emolument	602,344	0	602,344	602,344	0	100%
EW&C	98,565		98,565	98,565	0	100%
FDSE Parents Contribution						
Lunch	879,780	0	879,780	879,780	0	0%
Repairs And Maintenance	0	0	0	0	0	0%
Administration Cost	0	0	0	0	0	0%
Personal Emoluments	**0**	**0**	**0**	**0**	**0**	0%

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 %
	Ksh	Ksh			Ksh	Ksh
Local Transport & Travel	0	0	0	0	0	0%
Total Income	**2,240,515**	**0**	**2,240,515**	**2,240,515**	**0**	**100%**
(7) Expenditure For Tuition						
Laboratory Materials	53,113	0	53,113	130,000	-76,887	245%
Exercise Books	127,472	0	127,472	53,000	74,472	42%
Teaching & Learning Materials	42,490	0	42,490	10,000	32,490	24%
Internal Exams	26,556.	0	26,556	60,000	-33,444	226%
Reference & Library Materials	15,934	0	15,934	0	15,934	0%
Bank Charges	0		0	720	-720	0%
(7) Expenditure For Operations						
Administration Cost	120,469	0	120,469	356,890	-236,421	296%
Repairs And Maintenance	65,710	0	65,710	94,740	-29,030	144%
Activity	98,565	0	98,565	29,000	69,565	29%
Local Transport And Travel	65,710	0	65,710	147,700	-81,990	225%
Medical & Insurance	43,807	0	43,807	0	43,807	0%
Personal emolument	602,344	0	602,344	448,500	153,844	74%
EW&C	98,565	0	98,565	16,05	82,515	16%
Stationery	0		0	12,000	-12,000	0%
Bank Charges	0	0	0	3,120	-3,120	0%
FDSE Parents Contribution						
Lunch	879,780	0	879,180	712,608	166,572	81%

Receipt/Expenses Item	Original Budget a Ksh	Adjustments b Ksh	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilization Difference e=c-d Ksh	% of Utilization f=d/c % Ksh
Repairs And Maintenance	0	0	0	15,200.	-15,200	0%
Administration Cost	0	0	0	60,683	-60,683	0%
Personal Emoluments	**0**	**0**	**0**	0	0	0%
Local Transport & Travel	**0**	**0**	**0**	6,100	-6,100	0%
Activity	0	0	0	84,000	-84,000	0%
Bank Charges	0	0	0	3,282	-3,282	0%
Totals	**2,240,515**	0	**2,240,515**	**2,243,593**	**-3,078**	**100%**

comments

1)Budget were prepared on the funds availed.
2)Policies necessary for the funds utilization were not yet put in place by the end of June.
3)Financial management trainings on the funds utilization were still on going.
4)There were no clear guidelines on the expenditures.

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 imp rest, salary advances and other receivables and) 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 Government Grant for Tuition

Description	2021-2022 Ksh	2021 Ksh
Laboratory Materials	53,113	8,996
Exercise Books	127,472	21,592
Reference & Library Materials	15,934	2,699
Internal Exams	26,556	4,498
Teaching & learning Materials	42,490	7,198
Total	**265,565**	**44,983**

2 Government Grant for Operations

Description	2021-2022 Ksh	2021 Ksh
Administrative cost	120,469	31,286
Repairs And Maintenance	65,710	25,066
Personal Emoluments	602,344	156,433
Activity	98,565	25,597
Local transport and Travel	65,710	17,066
Medical & Insurance	43,807	11,378
EW&C	98,565	25,598
Total	**1,095,170**	**292,424**

3 Government Grant for Infrastructure

Description	2021-2022 Ksh	2021 Ksh
Repairs And Maintenance	0	0
Transitional infrastructure grants	0	0
Administration Block	0	0
Economic stimulus grants	0	0
Other	0	0
Total	**0**	**0**

4 Parents Contribution/Fees - School Fund Account

Description	2021-2022 Ksh	2021 Ksh
Fees on Boarding Equipment And Stores	879,780	118,500
Personnel emoluments	0	0
Local transport / travelling	0	0
Electricity and water	0	0
Medical	0	0
Administration costs	0	0
Activity	0	0
Repairs and maintenance	0	0
Total	**879,780**	**118,500**

Notes To The Financial Statements (Continued)

5 Miscellaneous Income

Description	2021-2022 Ksh	2021 Ksh
Rent Income	0	0
Income From Farming Activities	0	0
Income From Bus Hire	0	0
Fee For Hire of Ground and Equipment	0	0
Income From Grants and Donations*	0	0
Interest Income	0	0
Total	**0**	**0**

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

6 Payments For Tuition

Description	2021-2022 Ksh	2021 Ksh
Laboratory Materials	130,000	32,000
Internal Exams	60,000	15,000
Exercise Books	53,000	0
Reference & Library Materials	0	0
Teaching & Learning Materials	10,000	0
Bank Charges	720	360
Total	**253,720**	**47,360**

Notes To The Financial Statements (Continued)

7 Payments For Operations

Description	2021-2022 Ksh	2021 Ksh
Administrative cost	356,890	176,900
Personnel Emoluments	448,500	182,500
Repairs And Maintenance & Improvements	94,740	9,550
Local Transport / Travelling	147,700	60,500
Electricity And Water	16,050	6,950
Medical	0	0
Activity Expenses	29,000	0
Infrastructure	0	0
stationery	12,000	
Bank Charges	3,120	1,800
Total	**1,108,000**	**438,200**

8 Payments For Infrastructure

Description	2021-2022 Ksh	2021 Ksh
Renovation of classrooms	0	0
Desk repairs	0	0
Purchase of furniture	0	0
Purchase of equipment	0	0
Purchase of apparatus	0	0
Drilling of Boreholes	0	0
Bank Charges	0	0
Total	**0**	**0**

Notes To The Financial Statements (Continued)

9 Boarding And School Fund Payments

Description	2021-2022 Ksh	2021 Ksh
Personnel Emoluments	0	36,500
Lunch	712,608	54,095
Repairs And Maintenance & Improvements	15,200	7,910
Local Transport / Travelling	6,100	14,000
Electricity And Water	0	0
Medical Expenses	0	0
Administration Costs	60,683	5,665
ACTIVITY	84,000	0
Bank Charges	3,282	0
Total	**881,873**	**118,170**

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

Notes To The Financial Statements (Continued)

10 Bank Accounts

Name Of Bank, Account No. & Currency	Bank Account Number	2021-2022 Ksh	2021 Ksh
Tuition Account		14,411	2,566
Operations Account		1,171	10,121
School Fund Account/Boarding		3,298	3,700
Savings Account		0	0
Parent Association Development Account		0	0
Income Generating Activities Account		0	0
Infrastructural Account		0	0
Total		**18,880**	**16,387**

11 Cash In Hand

Description	2021-2022 Ksh	2021 Ksh
School Fund Account	94	1,785
Infrastructure Account	0	0
Operation Account	-2,210	1,670
Tuition account	0	0
Total	**-2,116**	**3,455**

12 Short Term Investments

Description	2021-2022 Ksh	2021 Ksh
Cooperative Shares	0	0
Treasury Bills	0	0
Fixed Deposit	0	0
Equity Stock	0	0
Other Investments	0	0
Total	**0**	**0**

Notes To The Financial Statements (Continued)

13 Accounts Receivable

Description	2021-2022 Ksh	2021 Ksh
Fees Arrears	1,425,421	616,516
Other Non-Fees Receivables	0	0
Salary Advances	0	0
Imprest	0	0
Rent arrears	0	0
Total	**1,425,421**	**616,516**

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

Description	2021-2022 Ksh	% of the total	2021	% of the total
Fees Arrears For Current Year(less than 1 year)	705,065			616,516
Fees Arrears For The Previous Year(1-2 years)	616,516			0
Fees Arrears For Prior Periods (2-3 Years)	103,840			0
3 years and above	0			0

Total	**1,425,421**			**616,516**

14 Accounts Payable

Description	2021-2022 Ksh	2021 Ksh
Trade Creditors (See Ageing Below and Appendix 1)	0	0
Prepaid Fees	0	0
Retention Monies	0	0
Unpaid salaries and statutory deductions	0	0
Caution money	0	0
Total	**0**	**0**

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

Description	2021-2022	% of the total	2021	% of the total
Trade Creditors for Current Year(1 year)	0	0		0
Trade Creditors for The Previous Year(1-2 years)	0	0		0
Trade Creditors for Prior Periods (2- 3 Years)	0	0		0
Over 3 years	**0**	**0**		**0**
Total	**0**	**0**		**0**

Notes To The Financial Statements (Continued)

15 Fund Balance Brought Forward-Opening balances

Description	2021-2022 Ksh	2021 Ksh
Bank Balances	16,387	154,940
Cash Balances	3,455	9,025
Short Term Investments	0	0
Receivables	1,425,421	616,516
Payables	0	0
Total	**1,445,263**	**780,481**

Other important disclosure notes

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

16 Non-current Liabilities Summary

Description	2021-2022 Ksh	2021 Ksh
Bank Loan(S)	0	0
Outstanding Leases	0	0
Hire Purchase	0	0
Gratuity And Leave Provision	0	0
Total	**0**	**0**

17 Biological assets

Description	Numbers	2021-2022 Ksh	2021 Ksh
Cattle		0	0
Goats	5	35,000	35,000
Trees	200	200,000	200,000
Coffee Or Tea Plantation		0	0
Poultry		0	0
Total		**235,000**	**235,000**

18 Borrowings

Description	2021-2022 Ksh	2021 Ksh
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

19 Stock/ Inventory

Description	2021-2022 Ksh	2021 Ksh
b) Inventory		
Foodstuff	0	0
Lab Consumables	0	0
Medication	0	0
Construction Materials	0	0
Stationery	0	0
Balance at end of the year	**0**	**0**

20 Progress On Follow Up Of Auditor Recommendations

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

Ref No.	Issue / Observations from Auditor	Management comments	Status: *(Resolved / Not Resolved)*	Timeframe: *(Put a date when you expect the issue to be resolved)*

22-4-2026

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Sign and Date
Principal/Headteacher

Annex 1 - Analysis Of Pending Accounts Payable

Supplier Of Goods Or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 20XX	Outstanding Balance 20XX-1	Comments
	a	b	C	d=a-c		
	Ksh	Ksh	Ksh	Ksh	Ksh	
Construction Of Buildings						
1.	0				0	
2.	0				0	
3.	0				0	
Sub-Total						
Supply Of Goods						
4.	0				0	
5.	0				0	
6.	0				0	
Sub-Total	**0**				**0**	
Supply Of Services						
7.	0				0	
	0				0	
8.	0				0	
Sub-Total						
Grand Total	**0**				**0**	

Annex 2 – Summary Of Fixed Assets Register

Asset Class	Historical Cost b/f (Ksh) 30th June 2022	Additions during the year (Ksh)	Disposals during the year (Ksh)	Historical Cost c/f (Ksh) 30th June 2022
Land 1	20,000,000	0	0	20,000,000
Buildings And Structures	3,000,000	0	0	3,000,000
Motor Vehicles	0	0	0	0
Office Equipment, Furniture And Fittings	600,000	0	0	600,000
ICT Equipment, And Other ICT Assets	0	0	0	0
Tools And Apparatus	50,000	0	0	50,000
Textbooks	100,000	0	0	100,000
Other Machinery And Equipment	0	0	0	0
Heritage And Cultural Assets	0	0	0	0
Intangible Assets- Soft Ware	0	0	0	0
Total	**23,750,000**	**0**	**0**	**23,750,000**

TRIAL BALANCES CONTINUED
OPERATIONS ACCOUNT

TRIAL BALANCE AS AT 30/06/2022

							Adjustments		Final trial balance	
VOTE HEADS	LF	Approved estimates	DR	CR	Commitment	Balance	DR	CR	DR	CR
Opening balances -Bank		-	0	10,121		-	-	-	0	10,121
Cash		-	0	1,670		-	-	-	0	1,670
Administration cost			356,890	120,469			-	-	356,890	120,469
Repairs Maintenance & Improvement			94,740	65,710			-	-	94,740	65,710
Activity			29,000	98,565			-	-	29,000	98,565
Local Transport & Travel			147,700	65,710			-	-	147,700	65,710
Medical & Insurance			0	43,807			-	-	0	43,807
Personal Emoluments		-	448,500	602,344					448,500	602,344
EW&C			16,050	98,565					16,050	98,565
Infrastructure			0	0					0	0
Stationery			12,000	0					12,000	0
Bank charges		-	3,120	0		-	-	-	3,120	0
closing balances -Bank		-	1,171	0		-	-	-	1,171	0
-Cash		-	0	2,210		-	-	-	0	2,210
TOTAL			1,109,171	1,109,171			-	-	1,109,171	1,109,171

Prepared by; MINNIE.W. MUTURI
Name---**date**-22-4-2026-----------------------------**signature**-----------------------------------
Principal/B.O.M Secretary

Approved by; Julia Katwuru
Name---**date**-22-4-2026-----------------------------**signature**-----------------------------------
B.O.M Chair.

THE PRINCIPAL
GATUE DAY SEC. SCH.
P. O. BOX 23 MARIMANTI

TRIAL BALANCES CONTINUED
TUITION ACCOUNT

TRIAL BALANCE AS AT 30/06/2022

							Adjustments		Final trial balance	
VOTE HEADS	LF	Approved estimates	DR	CR	Commitment	Balance	DR	CR	DR	CR
Opening balances -Bank		-	0	2,566		-	-	-	0	2,566
-Cash		-	0	0		-	-	-	0	0
Laboratory Materials			130,000	53,113			-	-	130,000	53,113
Exercise Books			53,000	127,472			-	-	53,000	127,472
Teaching & learning Materials			10,000	42,490			-	-	10,000	42,490
Internal Exams			60,000	26,556			-	-	60,000	26,556
Reference & Library Materials			0	15,934					0	15,934
Bank charges		-	720	0			-	-	720	0
Closing balances -Bank		-	14,411	0		-	-	-	14,411	0
-Cash		-	0	0		-	-	-	0	0
TOTAL			268,131	268,131			-	-	268,131	268,131

Prepared by;
Name---Minnie . W Mutua---**date**---22/4/2026---**signature**---
Principal/B.O.M Secretary

Approved by;
Name---Julia Kathuuru---**date**---22-4-2026---**signature**---
B.O.M Chair.

THE PRINCIPAL
GATUE DAY SEC. SCH.
P.O. BOX ... MANTI

TRIAL BALANCES CONTINUED
SCHOOL FUND ACCOUNT

TRIAL BALANCE AS AT 30/06/2022

								Adjustments		Final trial balance	
VOTE HEADS		**LF**	**Approved estimates**	**DR**	**CR**	**Commitment**	**Balance**	**DR**	**CR**	**DR**	**CR**
Opening balances	-Bank		-	0	3,700		-	-	-	0	3,700
	-Cash		-	0	1,785		-	-	-	0	1,785
Lunch				712,608	879,780			-	-	712,608	879,780
RMI				15,200	0			-	-	15,200	0
Administration Cost				60,683	0					60,683	0
Personal Emoluments				0	0					0	0
LT&T				6,100	0					6,100	0
Activity				84,000	0					84,000	0
Bank charges			-	3,282	0			-	-	3,282	0
Closing balances	-Bank		-	3,298	0		-	-	-	3,298	0
	-Cash		-	94	0		-	-	-	94	0
TOTAL				**885,265**	**885,265**			-	-	**885,265**	**885,265**

Prepared by; Name---MINNIE W. MUTURI---**date**---22-4-2026---**signature**---
Principal/B.O.M Secretary

Approved by; Name---Juia Keathuru---**date**---22-4-2026---**signature**---
B.O.M Chair.

THE PRINCIPAL
GATUE DAY SEC. SCH.
P. O. BOX 23 MARIMANTI