

REPUBLIC OF KENYA



Enhancing Accountability



REPORT

THE NATIONAL ASSEMBLY
PAPERS LAID

DATE: 04 MAR 2025

DAY:
Tuesday

OF

TABLED
BY:

Deputy chief whip
Majority Party
Hon-Naomi Gillo

CLERK-AT
THE-TABLE:

Benson Inzoge

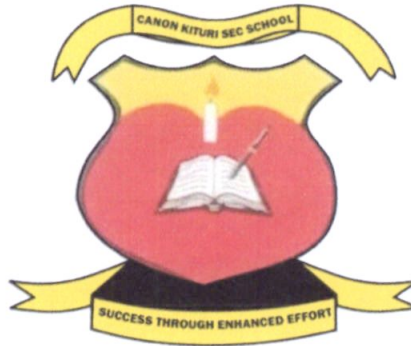
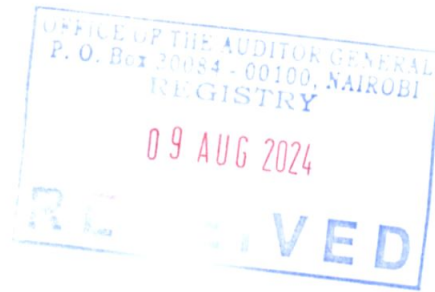
THE AUDITOR-GENERAL

ON

CANON KITURI SECONDARY SCHOOL

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

TAITA/TAVETA COUNTY



CANON KITURI SECONDARY SCHOOL

ANNUAL REPORT AND FINANCIAL STATEMENTS

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

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

CANON KITURI SECONDARY SCHOOLS
Reports and Financial Statements
For the year ended 30th June 2021

1. KEY SCHOOL INFORMATION AND MANAGEMENT

[Customise the details in this section to suit your School]

(a) Background information

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

The school was registered in 1970 under registration number PU/5/3/277/13 and is currently categorized as an Extra County public school established, owned or operated by the Government.

The school is a day/boarding school and had 803 number of students as at 30th June 2021 It has 19 streams and 34 teachers of which 8 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:

1	Peter Kidan	Chairman/Sponsor Member	18 th June, 2019.
2	Mrs Grace Mwawasi	Principal /Secretary	”
3	Carol Mwadime Mjomba	Member	”
4	Esther M. Mwanyumba	Member	”
5	Beatrice Sau Maghanga	Member	”
6	Simon Mwachia	Member	”
7	Rev. Granville Mwashako	Member	”
8	Brian Lewela	Member – Rep CEB	”
9	Crispus .M. Mwakazi	Member Rep Teachers	”
10	Florah Mshila Mwanyuma	Member	”
11	Leonard Mwasaru Ngeti	Member	”
12	Mrs Martha Chanya Lundi	Member	”
13	Lewis Mghendi Simwichi	Member	”
14	Selina W. Machango, Dr. Dafton Mwaengo	2 Members - Sponsor	”
15	Bryson Nyambu Kimbio	Member - Community	”
16	Elistone Mwamutungu	Member Special Needs	”
17	Roman Mwasigwa	School president	

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KEY SCHOOL INFORMATION AND MANAGEMENT (Continued)

The function of the School Board of Management include:

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

(c) Committees of the Board

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

1	Executive Committee	M.Peter Kidan Mr.Leonard Mwasaru Mr.Lewis Mghendi Mrs. Grace Mwawasi Ven.Japhet Kidoghosi Mr.Godfrey Lumula Mr. Moses Kilambo Ms.Selina Mwagala Ms.Esther Mwanyumba Granville Mwashako	Bom chair PA chair SIC chair Principal Sponsor D/Principal D/Principal Bom Member Bom Member Bom Member	7 times per year
	Audit Committee	Mr. Peter Kidan Mr. Leonard Mwasaru Mr. Lewis Mghendi Ms. Selina Mwagala Mr. Brian Lewela	Bom chair PA chair SIC chair Bom Member Bom member	2 per year

	Finance, procurement and general purposes Committee	Md. Grace mwawasi Mr. Godfrey Lumula Mr. Moses Kilambo Mrs. Annah Doluma Ms. Agatha Mshai Ms. Terezi Wamola Mr. Peter Kidan Mr. Leonard Mwasaru Mr. Lewis Mghendi	Principal D/Principal D/Principal Bursar Teacher Storekeeper Bom Chair PA chair SIC chair	5 times per year
4	Academic Committee	Mr. Brian Lewela Ms. Martha Lundi Ms. Cecilia Mshai Mrs. Grace Mwawasi Mr. Moses Kilambo Mr. Muthama Joseph	Bom Member Bom Member SQASO Principal D/Principal Teacher	3 times per year
5	Development Committee	Mr. Peter Kidan Mr. Leonard Mwasaru Mr. Lewis Mghendi Mrs. Grace Mwawasi Ven. Japhet Kidoghosi Mr. Godfrey Lumula Mr. Moses Kilambo Ms. Martha Lundi Granville Mwashako	Bom Chair PA chair SIC chair Principal Sponsor D/Principal D/Principal Bom Member Bom Member	10 times per year
6	Discipline and welfare Committee	Granville Mwashako Mr. Leonard Mwasaru Mrs. Grace Mwawasi Mr. Geoffrey Lumula Mr. Moses Kilambo Ven. Japhet Kidoghosi	Bom Member Bom Member Principal D/Principal D/Principal Sponsor	3 times per year
	Adhoc Committee (if any during the year)	Mrs. Grace Mwawasi Mr. Leonard Mwasaru Ms. Martha Lundi Mr. Geoffrey Lumula Mr. Moses Kilambo Bryson Kimbio Mr. Peter Kidan	Principal PA chair Bom Member D/Principal D/Principal Bom Member Bom Chair	3 times per year

(d) School operation Management

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

Ref:	Designation	Name	TSC Number
1	Principal	Grace K. Mwawasi	240039
2	Deputy Principal	Moses Kilambo	634195
3	School Bursar	Annah W. Doluma	BOM/022
4	Deputy Principal	Godfrey Lumula	462678

KEY SCHOOL INFORMATION AND MANAGEMENT (Continued)

(e) Schools contacts

Post Office Box: 1009-80304 WUNDANYI
Telephone: 0715812377/ 0748361120
E-mail: canonkituri@gmail.com
Website: -
Facebook: -
Twitter: -

(f) School Bankers

The following school operated 7 number of bank accounts in the following banks: (Ensure all accounts including CDF accounts are included)

1. Name of Bank: Kcb Main account
Branch: Wundanyi
Account Number: 1103808044
2. Name of Bank: Kcb Operation Account
Branch: Wundanyi
Account Number: 1103800159
3. Name of Bank: Kcb Tuition Account
Branch: Wundanyi
Account Number: 1103791834
4. Name of Bank: Kcb Service Gratuity Account
Branch: Wundanyi
Account Number: 1125274123
5. Name of Bank: Kcb Bus A/C
Branch: Wundanyi
Account Number: 1103203371
6. Name of Bank: Kcb PA A/C
Branch: Wundanyi
Account Number: 1134603924
7. Name of Bank: Kcb Infrastructure A/C
Branch: Wundanyi
Account Number: 1232498114

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8. MPESA Pay Bill No. 522123 attached to 1103808044 bank account

(Ensure all bank accounts operated by the school are disclosed and that all Pay Bill Numbers are also disclosed)

(g) Independent Auditors

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

2. SUMMARY REPORT OF PERFORMANCE OF THE SCHOOL

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

a) **Financial performance:**

Under this section, the following information should be given:

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

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

b) **Teacher Student ratio:**

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

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

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

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

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

e) **Capacity of the school:**

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

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f) Development projects carried out by the school:

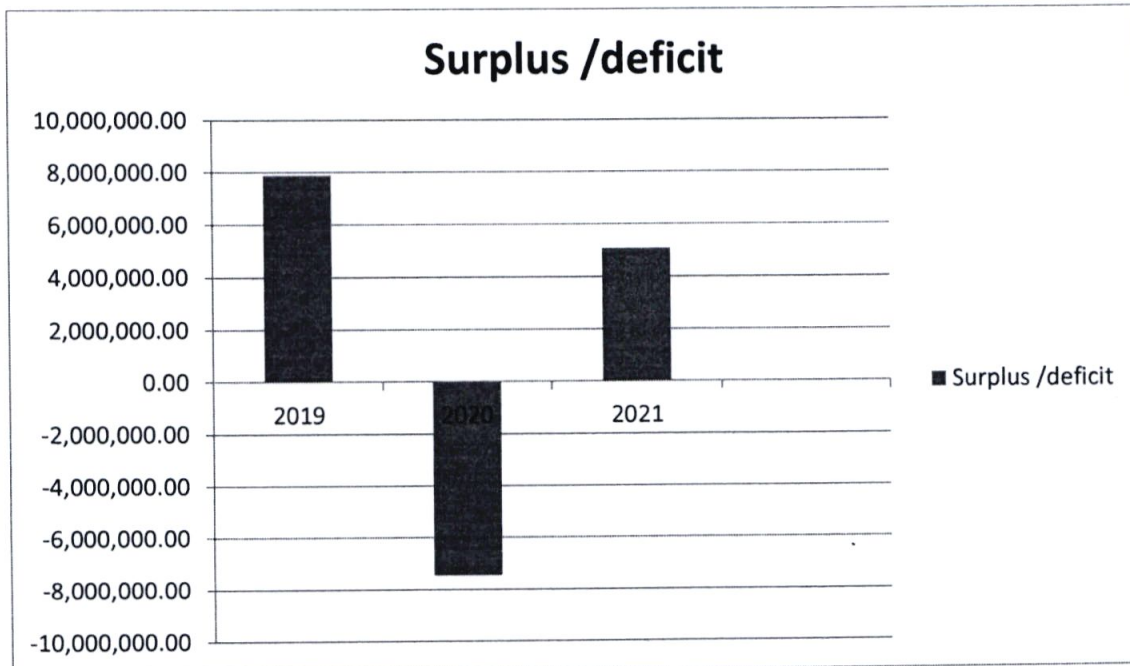
Development projects carried out in the year and ongoing projects including a disclosure of project fund sources in a tabular format

<i>DEVELOPMENT PROJECT</i>	<i>FUNDED BY</i>	<i>2021</i>	<i>2020</i>	<i>2019</i>
<i>1. 80 Bed girls dormitory</i>	<i>Parents & IMF</i>		<i>4,063,163.96</i>	<i>826,170.00</i>
<i>2. Storey Tuition block & offices</i>	<i>IMF</i>	<i>625,258.70</i>	<i>9930,603.14</i>	
<i>3. School gate</i>	<i>CAKIA, parents & IMF</i>	<i>268,000</i>	<i>532,000 .00</i>	
<i>4. slab</i>	<i>IMF</i>	<i>45,000.00</i>		
<i>TOTAL</i>		<i>938,258.70</i>	<i>14,525,767.10</i>	<i>826,170.00</i>

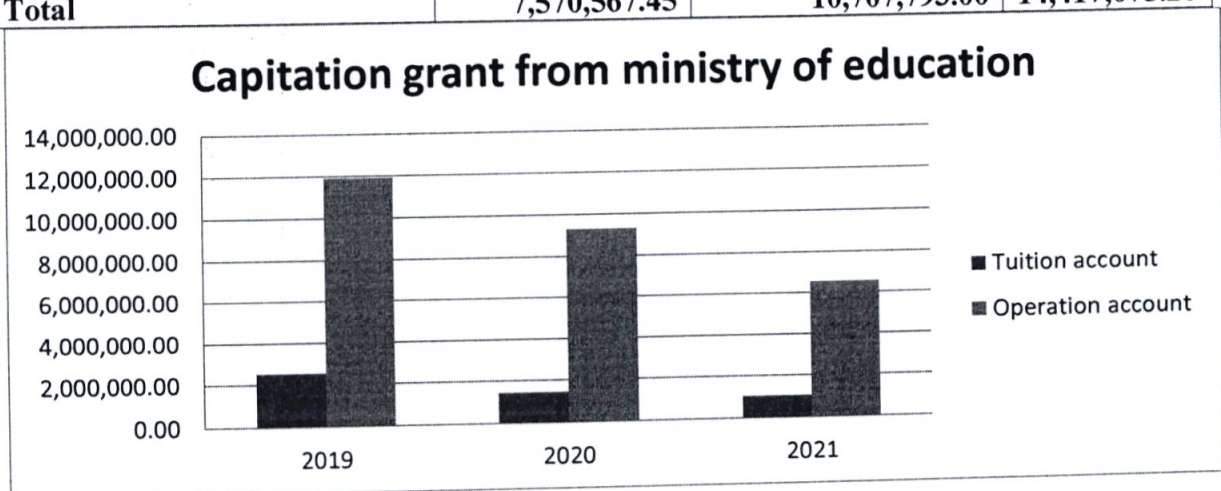
William Mwandigha
School Principal

CANON KITURI SEC SCHOOL
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Finacial performance	2021	2020	2019
Surplus /deficit			
Surplus /Deficit	5,064,316.75	(5,789,435.78)	7,883,657.17



Capitation grant from ministry of education	2021	2020	2019
Tuition account	1,037,318.00	1,419,743.00	2,516,574.70
Operation account	6,533,249.45	9,288,050.00	11,900,500.50
Total	7,570,567.45	10,707,793.00	14,417,075.20

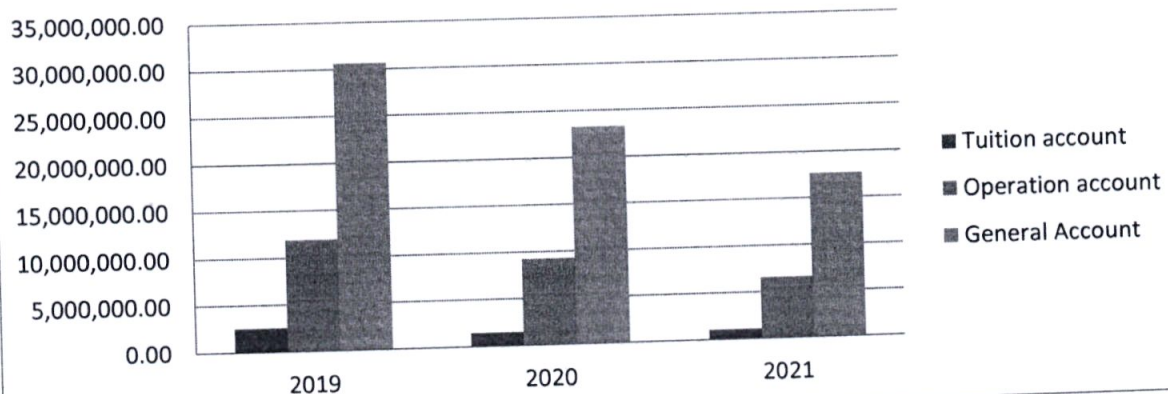


Caption ratio per student	2021	2020	2019
Tuition account			

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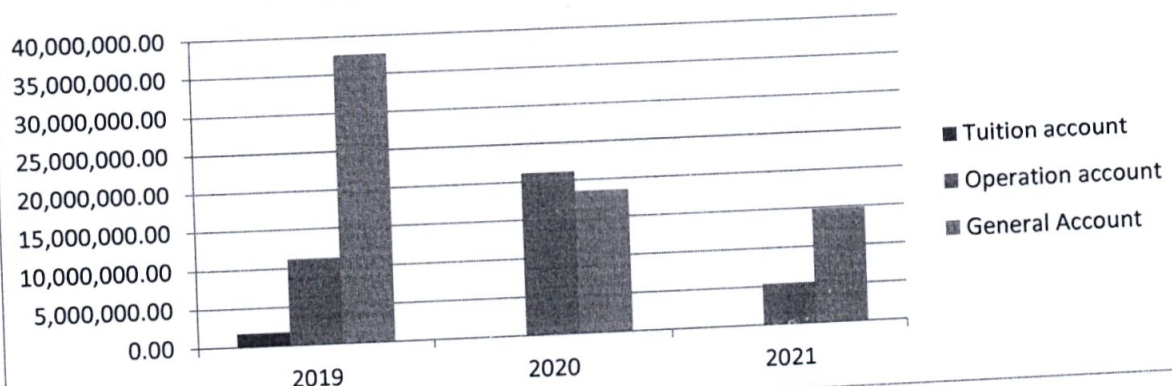
	2021	2020	2019
Operation account			
Overview of growth in income			
Tuition account	1,037,318.00	1,419,743.00	2,516,574.70
Operation account	6,533,249.45	9,228,050.00	11,900,500.50
General Account	17,619,228.00	23,255,020.20	30,589,863.00
Total	25,261,795.45	33,902,813.20	45,006,938.20

Overview of growth in income

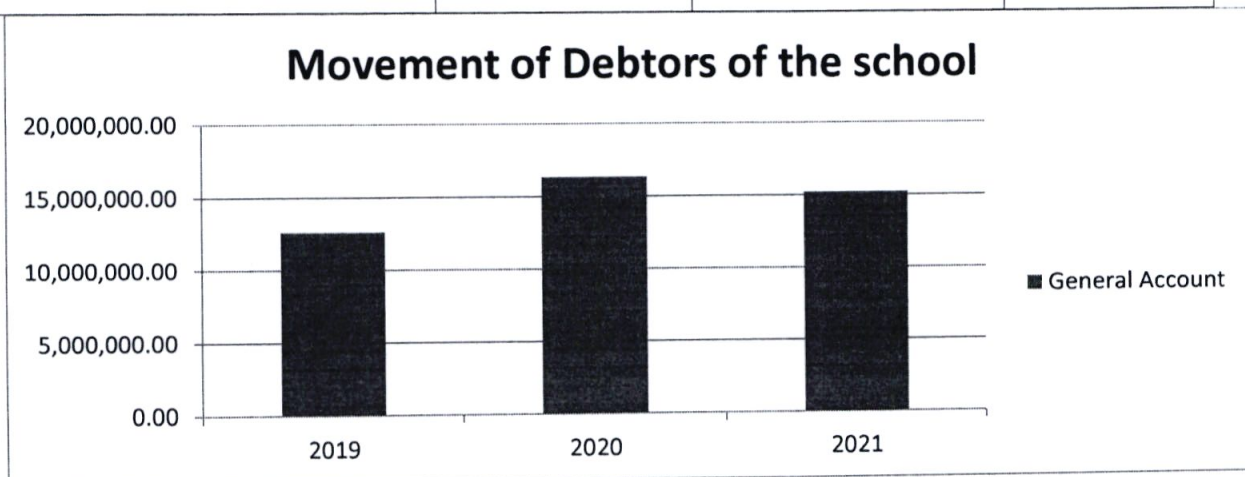


	2021	2020	2019
Overview of growth in expenditure			
Tuition account	1356.00	1745614.00	2670457.00
Operation account	4,963,101.70	19,445,839.10	11219919.35
General Account	15,265,021.00	18500795.88	37572058.00
Total	20,229,478.70	41,362,248.88	51,462,434.35

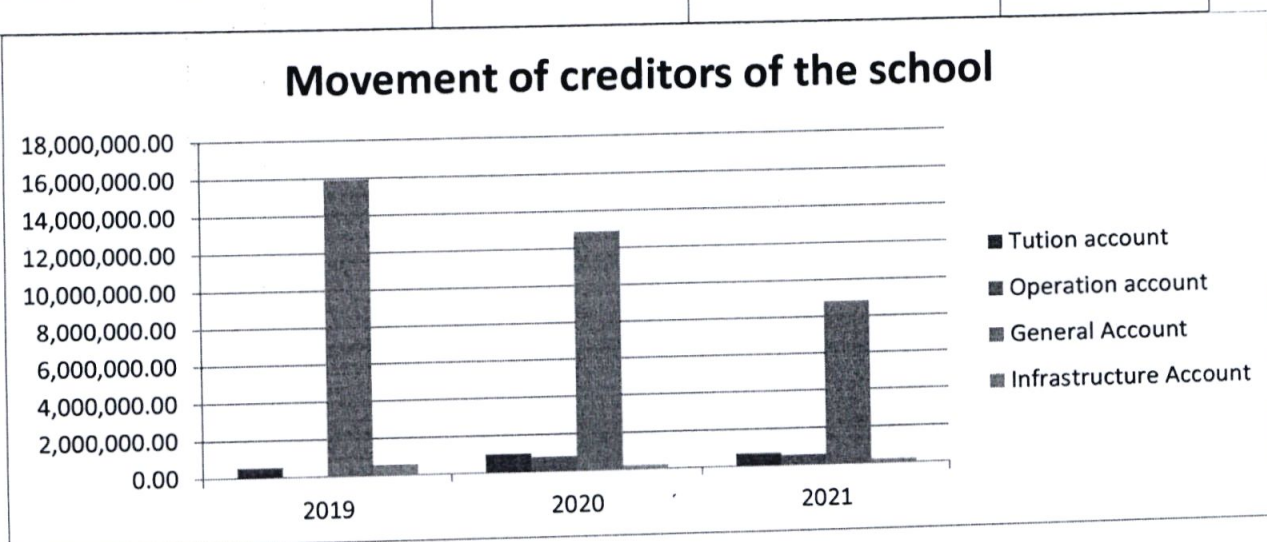
Overview of growth in expenditure



Movement of Debtors of the school	2021	2020	2019
Tuition account			
Operation account			
General Account	15,208,597.65	16,360,225.65	12,611,183.65
Infrastructure Account			
Total	15,208,597.65	16,360,225.65	12,611,183.65

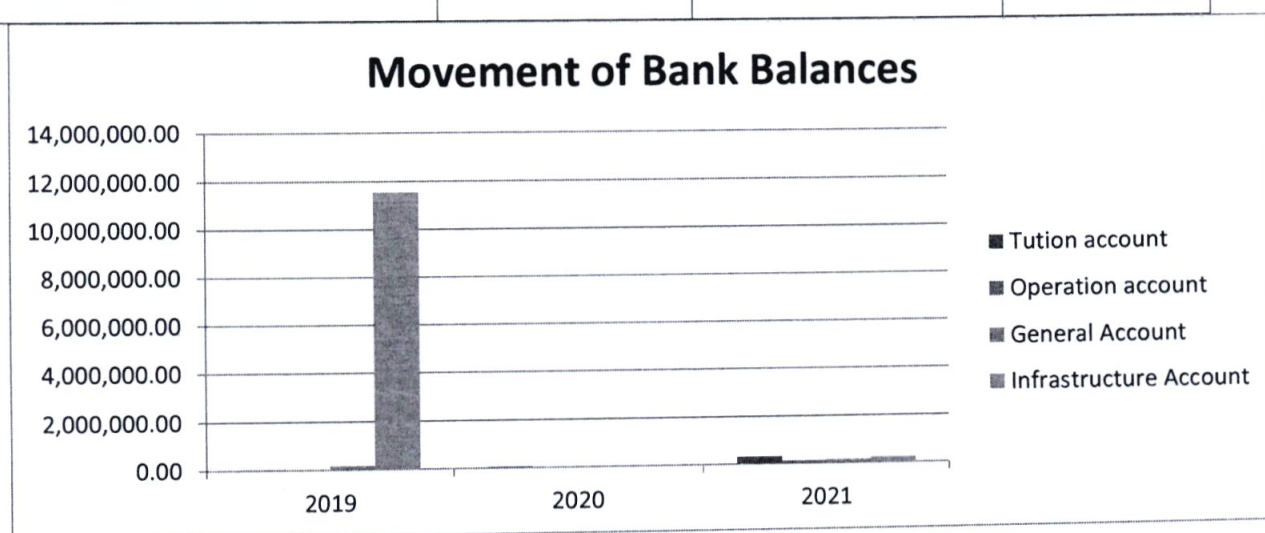


Movement of creditors of the school	2021	2020	2019
Tuition account	644,949.00	965,429.00	523,394.00
Operation account	510,350.00	759,471.00	-
General Account	8,810,712.00	12,899,653.00	15,921,054.20
Infrastructure Account	210,500.00	210,500.00	535,430.00
Total	10,176,511.00	14,835,053.00	16,979,878.20



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Movement of Bank Balances	2021	2020	2019
Tuition account	310,955.05	45,473.50	29,309.05
Operation account	108,108.60	20,629.15	24,995.15
General Account	135,799.22	24,296.22	149384.60
Infrastructure Account	225,211.40	8,231.10	11545753.20
Total	780,074.27	98,629.97	11749442.00



Summary report of school performance

Tsc teachers as at 30/6/2021 =27

Bom teachers as at 30/6/2021 =10

Teacher employed between January & 30th June 2021= 2

Teacher transferred between 1st January 2021 to 30th June 2021 = 1

No of student = **805**

Teachers: Students ratio

Tsc : students

27 : 805

1: 30

All teachers: Student ratio

37:805

1: 22

There are 13 subjects and each subject has the following number of teachers (maths-11, English- 6, Kiswahili- 9, chemistry- 9, Biology- 7, physics- 6, History- 6, Geography- 3, C.R.E- 7, I.R.E -1, Agriculture -4,, Business studies -4, and computer studies-1).

Deceased between 1st January 2021 to 30th June 2021 = one male teacher.

KCSE RESULT FOR THE THREE YEARS

Year	2020	2019	2018
No. of students	171	166	179
School mean score	4.988	4.572	3.92
No. of students transitioned to University	20	15	12

The school has 20 classrooms and the no. of students is 800.

Ratio of classrooms to students is 1:40.

The school has 17 toilets for girls and the no. of girls is 370.

The ratio is 1:22.

The school has 19 bathrooms for girls and the no. of girls is 288.

The ratio is 1:15.

The school has 10 toilets for boys at Tuition block and the no. of boys is 435.

The ratio 1:43.

The school has 8 toilets for boys at the dormitory and the no. of boys is 394.

The ratio is 1:49.

The school 22 bathrooms for boys at the dormitory and the no. of boys is 394.

The ratio is 1:18.

The has one dinning hall.

The ratio is 1:800.

The school has 4 girls dormitories.

Mt. Kenya- 63 girls.

Mt . Elgon 1 -73 girls.

Mt Elgon 2 – 73 girls.

Mt. Longonot – 77 girls.

The school has 4 boys dormitories

Iyale – 105.

Solian – 50.

Vuria – 134

Wesu -105.

CANON KITURI SECONDARY SCHOOL
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3. STATEMENT OF SCHOOL MANAGEMENT RESPONSIBILITY

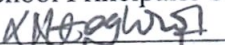
Section 81 (1) of the Public Finance Management Act, 2012 requires that, at the end of each financial year, each National Government School shall prepare financial statements in respect of that school. Section 81 (3) requires the financial statements so prepared to be in a form that complies with relevant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

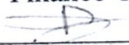
Schedule 4 (Section 23) of the Education Act, 2013 requires the Board of Management of a public institution of basic education to be keep all proper books and records of accounts of the income, expenditure and assets of the institution.

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

The Board of Management is of the opinion that the school's financial statements give a true and fair view of the state of the school's transactions during the financial year ended 30th June, 2021, and of the school's financial position as at that date.

Name: Peter Kidan
Designation: Chairman, School Board of Management
Sign: 
Date: 31/7/2024

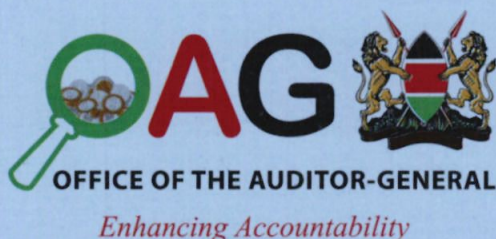
Name: William Mwandigha
Designation: School Principal & Secretary to Board of Management
Sign: 
Date: 31/07/2024

Name: Annah W. Doluma
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 CANON KITURI SECONDARY SCHOOL FOR THE SIX (6) MONTHS' PERIOD ENDED 30 JUNE, 2021 - TAITA/TAVETA COUNTY

PREAMBLE

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

- A. Report on the Financial Statements that considers whether the financial statements are fairly presented in accordance with the applicable financial reporting framework, accounting standards and the relevant laws and regulations that have a direct effect on the financial statements.
- B. Report on Lawfulness and Effectiveness in Use of Public Resources which considers compliance with applicable laws, regulations, policies, gazette notices, circulars, guidelines and manuals and whether public resources are applied in a prudent, efficient, economic, transparent and accountable manner to ensure Government achieves value for money and that such funds are applied for the intended purpose.
- C. Report on 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, the risk management environment and the internal controls, developed and implemented by those charged with governance for orderly, efficient and effective operations of the entity.

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

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of Canon Kituri Secondary School – Taita/Taveta County set out on pages 17 to 43, which comprise of the statement of financial assets and financial liabilities as at 30 June, 2021 and the statement of receipts

and payments, statement of cash flows and the statement of budgeted versus actual amounts for the period then ended and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of the Canon Kituri Secondary School – Taita/Taveta County as at 30 June, 2021 and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standard (Cash Basis) and comply with the Public Finance Management Act, 2012 and the Basic Education Act, 2013.

Basis for Qualified Opinion

1. Inaccuracies in the Financial Statements

The statement of budgeted versus actual amounts reflects actual receipts and actual expenditure amounts of Kshs.24,714,759 and Kshs.15,898,971 respectively against amounts of Kshs.25,333,795 and Kshs.20,269,479 reflected in the statement of receipts and payments. The variances of Kshs.619,036 and Kshs.4,370,508 were not explained or reconciled. Similarly, the statement of budgeted versus actual amounts vary with total receipts and payments amounts of Kshs.26,242,320 and Kshs.24,684,918 reflected in the statement of cash flows. No reconciliation was provided for the variances.

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

2. Unsupported Payments

The statement of receipts and payments reflects payments for operations and boarding and school fund of Kshs.5,003,102 and Kshs.15,265,021 respectively as disclosed in Note 6 and Note 7 to the financial statements. However, examination of payment vouchers revealed that payments amounting to Kshs.225,616 and Kshs.924,505 relating to operation and boarding and school fund respectively were not supported with requisitions, local purchase orders, delivery notes, inspection reports, goods received notes and certificates of payments. Further, included in the operations amount of Kshs.5,003,102 are payment vouchers amounting to Kshs.260,770 made as allowances to Board Members without proper support documents which include minutes of the meetings, attendance register, invitation to the meetings.

In the circumstances, the regularity, accuracy and completeness of the operations and boarding and school fund expenditure amounting to Kshs.5,003,102 and Kshs.15,265,021 respectively could not be confirmed.

3. Unsupported Cash and Cash Equivalents Balance

The statement of financial assets and financial liabilities reflects cash and cash equivalents balance of Kshs.1,738,447, as disclosed in Note 8 and Note 9 to the financial statements. However, included in this balance are savings account, parent association development account and service gratuity account with balances of Kshs.45,322, Kshs.8,285 and Kshs.902,772 which were not supported by cashbooks, bank certificates and bank reconciliation statements.

In the circumstances, the accuracy, completeness and existence of cash and cash equivalents balance of Kshs.1,738,447 could not be confirmed.

4. Inaccuracies in Capitation Grants

The statement of receipts and payments reflects capitation grants for operations amount of Kshs.6,605,249 as disclosed in Notes 2 to the financial statements. Review of the NEMIS capitation disbursements made to the School against the amount received by the School revealed National Education Management Information System (NEMIS) capitation disbursements amount of Kshs.9,787,174 resulting to an unexplained variance of Kshs.3,181,925.

In the circumstances, the accuracy and completeness of capitation grants for operation of Kshs.6,605,249 could not be confirmed.

5. Unsupported and Long Outstanding Accounts Receivables

The statement of financial assets and financial liabilities reflects accounts receivables balance of Kshs.15,208,598 in respect of fees arrears as disclosed in Note 11 to the financial statements. However, the supporting schedules reflects a balance of Kshs.16,957,157 resulting to an unexplained variance of Kshs.1,748,559. Further, included in the receivables balance is fees arrears amounting to Kshs.9,854,023 which had been outstanding for more than two (2) years.

In the circumstances, the accuracy and full recoverability of the outstanding receivables balance of Kshs.15,208,598 could not be confirmed.

6. Unbudgeted and Unsupported Gratuity Payments

The statement of receipts and payments reflects an amount of Kshs.15,269,021 under boarding and school fund payments as disclosed in Note 7 to the financial statement, which include an amount of Kshs.404,848 in respect of service gratuity payment for retired staff. It was however noted that this amount had not been included in the annual budget provided during the audit. Further no corresponding schedules were provided in support of the gratuity amount.

In the circumstances, the expenditure was irregular.

The audit was conducted in accordance with the International Standards for Supreme Audit Institutions (ISSAIs). I am independent of the Canon Kituri 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 receipts budget and actual on a comparable basis of Kshs.24,690,700 and Kshs.24,714,759 respectively, resulting to an over-funding of Kshs.24,059. However, the School spent a balance of Kshs.15,898,971 against actual receipts of Kshs.24,714,759, resulting to an under-utilization of Kshs.8,815,788 or 36% of actual receipts.

The under-utilization affected the planned activities and may have impacted negatively on service delivery to the public.

My opinion is not modified in respect of this matter.

Key Audit Matters

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

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

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

Basis for Conclusion

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

The statement of receipts and payments reflects boarding and school fund payments of Kshs.15,269,021 as disclosed in Note 7 to the financial statements. Included in the expenditure is an amount of Kshs.10,000 transferred to Kenya Secondary Schools Heads Association (KESSHA). However, KESSHA is a welfare organization that draws its

membership from School Principals only. The organization is not defined in Government Funding system and there is no assurance that it has implemented effective, efficient, and transparent financial management and internal control systems to manage the funds transferred by schools.

In the circumstances, value for money transferred to KESSHA amounting to Kshs.10,000 could not be confirmed.

2. Delay in Transfer of Infrastructure Funds from Operations Bank Account

The statement of receipts and payments reflects capitation grants for operations amount of Kshs.6,605,249 from the Ministry of Education credited in the operations bank account. Included in the amount is Kshs.3,589,000 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 Kshs.1,598,000 was transferred to infrastructure account, leaving an outstanding balance of Kshs.1,991,000 as at 30 June, 2021. Further, the amount of Kshs.1,598,000 was not transferred within fifteen (15) days of receipt. This was contrary to the Ministry of Education Circular Ref. No:MOE,HQS/3/13/3 of 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. Long Outstanding Accounts Payable

The statement of financial assets and financial liabilities and as disclosed in Note 12 to the financial statements reflects payables balance of Kshs.10,176,511. However, included in the balance are trade payables balance of Kshs.6,426,778 which had been outstanding for more than two (2) years. This was contrary to Section 53(8) of the Public Procurement and Asset Disposal Act, 2015 which states that 'an Accounting Officer shall not commence any procurement proceedings until satisfied that sufficient funds to meet the obligations of the resulting contracts are reflected in approved budget estimates.

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

4. Failure to Disclose Stock/Inventories

The School did not disclose stock or inventory balance in the financial statements and there was also no stock take carried out at the end of the financial year, hence it was not possible to confirmed the stock or inventory value as at 30 June, 2021. Further, no records were maintained to show the level of stock at the close of the financial year including textbooks, contrary to Regulation 168 of the Public Procurement and Asset Disposal Regulations, 2020, which states that, an Accounting Officer of a procuring entity shall ensure proper management and distribution of inventory, stores and assets by ensuring that (a) they are received and taken on charge; (b) they are consumed in the course of public business and a record of the same is maintained.

In addition, physical audit inspection carried out on 23 May, 2024 at the School food store revealed that the supplies were not properly arranged and could not be easily accessed making them prone to dust, pests and moist which may cause damage and render the supplies obsolete contrary to Regulation 172 of the Public Procurement and Asset Disposal Regulations, 2020, which states that the officer in charge of stores of a procuring entity shall - (a) ensure that the store-rooms are kept clean, properly ventilated and in good condition and that the stores are well arranged and easy to access.

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

5. Unapproved Fees on Parents Association Support Programme

The statement of receipts and payments reflects school fund income - parents' contributions amount of Kshs.15,512,201 as disclosed in Note 3 to the financial statements. Examination of the records revealed that the School charged an amount of Kshs.8,500 per student to support the programme which had not been approved by the Ministry of Education through the County Education Board. This was contrary to Government Circular No. MOE.HQS/3/13/3 dated 16 June, 2021 on guidelines on implementation of Free Day and Secondary Education programme which stipulates that parents will only pay for school uniforms, boarding related costs as reflected in the boarding fee's structure and lunch for the day scholars.

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

6. Failure to Prepare School Improvement Plan

During the year under review, the School did not have an approved School Improvement Plan, contrary to Section 2.2 of the Ministry of Education Operation Manual for Utilization of Learner Capitation Grant and Other School Funds, which requires schools to identify in every three-year school improvement planning cycle, one priority area in each of the four key areas which include curriculum implementation, foundational literacy and numeracy outcomes, an enabling environment for learning and parental involvement and community engagement for implementation.

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

7. Lack of Procurement Plan

The statement of receipts and payments reflects amounts of Kshs.25,333,795 and Kshs.20,269,479 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.

8. Lack of Board of Management

The statement of receipts and payments reflects payments for operations of Kshs.5,003,102 as disclosed in Note 6 to the financial statements. However, the Board of Management that is supposed to direct the School in achieving its strategic objectives was not constituted.

In the circumstances, the School may not have achieved its strategic objectives.

9. Unbalanced Budget

The statement of budgeted versus actual amounts reflects final budgeted income of Kshs.24,690,700 and final budgeted expenditure of Kshs.19,257,838 resulting to a budget surplus of Kshs.5,432,862 contrary to Regulation 33(c) of the Public Finance Management (National Government) Regulations, 2015 which provides that 'unless provided otherwise in the Act, these Regulations or any other guidelines developed in furtherance of the Act or these Regulations, that at all times during budget formulation and approval it must be ensured that the budget shall be balanced.

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 THE EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Basis for Conclusion

Lack of Ownership Documents

Annex 2 to the financial statements reflects summary of fixed assets register which includes a parcel of land. However, land ownership documents were not provided for audit. Further, the values of the land and other assets had not been disclosed. In addition, review of the School's fixed asset register revealed that the School recorded its assets in the fixed asset register, however the register did not include serial numbers of computers,

TVs and other electronic items and the value of the fixed assets. Further, the School assets had not been tagged.

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 control, risk management and overall governance were operating effectively, in all material respects. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

Responsibilities of Management and those Charged with Governance

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

In preparing the financial statements, Management is responsible for assessing the School's ability to continue to sustain its services, disclosing, as applicable, matters related to sustainability of services and using the applicable basis of accounting unless Management is aware of the intention to terminate the School or to cease operations.

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

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

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

Auditor-General's Responsibilities for the Audit

The audit objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion in accordance with the provisions

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

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

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

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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by Management.

- Conclude on the appropriateness of the Management's use of applicable basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the School's ability to 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 to communicate with them all relationships and other matters that may reasonably be thought to bear on my independence and where applicable, related safeguards.


FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

18 September, 2024

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

RECEIPTS			
Capitation grants for tuition	1	1,037,318.00	1,419,743.00
Capitation grants for operations	2	6,605,249.45	9,228,050.00
School Fund Income- Parents' Contributions	3	15,512,201.00	22,116,860.20
School Fund Income- Other receipts	4	2,179,027.00	1,138,160.00
Proceeds from borrowings		-	-
TOTAL RECEIPTS		25,333,795.45	33,902,813.20
PAYMENTS			
Payments for Tuition	5	1,356.00	1,745,614.00
Payments for operations	6	5,003,101.70	19,445,839.10
Boarding and school fund payments	7	15,265,021.00	18,500,795.88
TOTAL PAYMENTS		20,269,478.70	39,692,248.88
SURPLUS / DEFICIT		5,064,316.75	(5,789/ ,435.78)

The school financial statements were approved on 31/7/ 2024 and signed by:

Sign: [Signature]

Sign: [Signature]

Sign: [Signature]

Name Peter Kidan

Name William Mwandigha

Name Hannah W. Doluma

Chair BOM

School Principal/Secretary to BOM

Bursar/Finance Officer

Date 31/7/2024

Date 31/07/2024

Date 31/7/2024



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

FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	8	1,736,453.37	180,000.62
Cash Balances	9	1,993.90	1,043.90
Short term Investment	10	-	-
Total Cash and cash equivalent		<u>1,738,447.27</u>	<u>181,044.52</u>
Account's receivables	11	15,208,597.65	16,360,225.65
TOTAL FINANCIAL ASSETS		16,947,044.92	16,541,270.17
FINANCIAL LIABILITIES			
Accounts Payables	12	10,176,511.00	14,835,053.00
NET FINANCIAL ASSETS		6,770,533.92	1,706,217.17
REPRESENTED BY			
Accumulated Fund b/fwd 1 st Jan 2021	13	1,706,217.17	7,495,652.95
,Surplus for the year		5,064,316.75	(5,789,435.78)
NET FINANCIAL POSSITION		6,770,533.92	1,706,217.17

The School's financial statements were approved on 31/7 2024 and signed by:

Name: Peter Kidan
Chairman, BoM

Sign: [Signature]

Date: 31/7/2024

Name: William Mwandigha
School Principal/Secretary
to BoM

Sign: [Signature]

Date: 31/07/2024

Name: Hannah Doluma
Bursar/Finance

Sign: [Signature]

Date: 31/7/2024



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

Capitation grants for tuition	1	1,037,318.00	1,419,743.00
Capitation grants for operations	2	6,605,249.45	9,228,050.00
School fund income- Parents contributions/ fees	3	16,420,726.00	16,572,428.00
School fund income- other receipts	4	2,179,027.00	1,138,160.00
Ttal receipts		26,242,320.45	28,358,381.00
.,Payments			
Payments for Tuition		321,836.00	1,303,579.00
Payments for operations		5,252,222.70	5,017,531.00
Boarding and school fund payments		19,110,859.00	19,726,806.88
Total payments		24,684,917.70	26,047,916.88
Net cash flow from operating activities		1,557,402.75	2,310,464.12
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets		-	-
Storey tuition block and science laboratory		-	13,993,767.10
Proceeds from investments		-	-
Purchase of investments		-	-
Net cash flows from Investing Activities			
CASHFLOW FROM BORROWING ACTIVITIES			
Proceeds from borrowings/ loans		-	-
Repayment of principal borrowings		-	-
Net cash flow from financing activities		1,557,402.75	(11,683,302.98)
NET INCREASE IN CASH AND CASH EQUIVALENTS		1,557,402.75	(11,683,302.98)
Cash and cash equivalent at BEGINNING of the year	10	181,044.52	11,864,347.50
Cash and cash equivalent at END of the year		1,738,447.27	181,044.52

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

The school's financial statement were approved and signed by:

Name: Peter Kidan.

Chairman, BOM

Sign: 
 Date: 31/7/2024


Name: William Mwandigha

school principal/ Secretary BOM,

sign: 
 Date: 31/7/2024

Name: Annah W. Doluma.

Bursar/ Finance

Sign: 
 Date: 31/7/2024



TRIAL BALANCE AS AT 30TH JUNE 2021			
		DR	CR
Cash and Cash equivalents			
	Bank Balances	1,736,453.37	
	Cash Balances	1,993.90	
	Short term investments	-	
	Receivables	15,208,597.65	
Payments			
	Payments for Tuition	1,356.00	
	Payments for operations	5,003,101.70	
	Boarding and school fund payments	15,265,021.00	
Receipts			
	Capitation grants for tuition		1,037,318.00
	Capitation grants for operations		6,605,249.45
	School Fund Income- Parents' Contributions		15,512,201.00
	School Fund Income- Other receipts		2,179,027.00
	Payables		10,176,511.00
Prior Year Adjustment		-	
Fund Balance b/f			1,706,217.17
TOTAL		37,216,523.62	37,216,523.62

Name: Peter Kidan
Chairman BOM

Sign... *[Signature]*
Date... 31/7/2024

Name: William Mwendigha
School Principal Secretary to BOM

Sign... *[Signature]*
Date... 31/07/2024

Name: Hannah Doluma
Bursar/Finance Officer

Sign... *[Signature]*
Date... 31/7/2024



	1,600,000.00		1,600,000.00	1659306.45		
Personnel emoluments		-			(59306.45)	104%
Repairs and maintenance	2,400,000.00		2,400,000.00	1,598,000.00	802000.00	67%
Local transport / travelling	520,000.00	-	520,000.00	159,800.00	360,200.00	31%
Electricity and water	520,000.00	-	520,000.00	172,837.50	347,162.50	33%
Medical	60,000.00	-	60,000.00	-	60,000.00	0%
Administration costs	520,000.00	-	520,000.00	172,837.50	347,162.50	33%
Activity	460,000.00	-	460,000.00	-	460,000.00	0%
Gratuity		-				
SMASSE		-				
(3) FEES CHARGED ON PARENTS						
Personnel emoluments	2,040,000.00	-	2,040,000.00	1,606,920.00	433,080.00	79%
Repairs and maintenance	680,000.00	-	680,000.00	564,137.00	115,863.00	%
Local transport / travelling	527,7000.00	-	527,000.00	349,675.00	177,325.00	66%
Electricity and water	1,139,000.00	-	1,139,000.00	1,048,725.00	90,275.00	92%
Bom Teachers	1,400,000.00	-	1,400,000.00	1,783,551.00	(383551.00)	127%
Administration costs	680,000.00	-	680,000.00	552,344.00	127,656.00	81%
Activity	285,000.00	-	285,000.00	287685.00	(2685.00)	101%
SMASSE		-				
Fee on Boarding Equipment and Stores	9,530,900.00	-	9,530,900.00	10,951,155.00	(1,420,255.00)	115%
OTHER INCOME						
Rent income		-				
Income from farming activities		-				

improvements						
Local transport / travelling	520,000.00	-	520,000.00	73,400.00	446,600.00	14%
Electricity, water and conservancy	520,000.00	-	520,000.00	192,980.00	327,020.00	37%
Medical	60,000.00	-	60,000.00	27,000.00	33,000.00	45%
Administration costs	520,000.00	-	520,000.00	223,951.00	296,049.00	43%
Activity Expenses	460,000.00	-	460,000.00	8,100.00	451,900.00	2%
Gratuity	-	-	-	-	-	-
SMASSE	-	-	-	-	-	-
(3) EXPENDITURE FOR SCHOOL FUND						
Personnel emoluments	2,040,000.00	-	2,040,000.00	778,915.00	1,261,085.00	38%
Repairs, maintenance and improvements	680,000.00	-	680,000.00	316,130.00	363,870.00	61%
Local transport / travelling	515,000.00	-	515,000.00	1,377,490.00	(862,490.00)	100%
Electricity, water and conservancy	986,490.00	-	986,490.00	627,415.00	359,075.00	64%
Medical Expenses	-	-	-	-	-	-
Administration costs	591,300.00	-	591,300.00	864,527.00	(273,227.00)	146%
Activity	299,300.00	-	299,300.00	325,00.00	266,800.00	10%
Gratuity	-	-	-	-	-	100%
Bom Teachers	1,400,000.00	-	1,400,000.00	785,300.00	614,700.00	56%
Boarding Equipment and Stores	11,330,900.00	-	11,330,900.00	9,687,546.00	1,643,354.00	85%
Expenditure for Income Generating Activity	-	-	-	-	-	-
Insurance costs	200,000.00	-	200,000.00	390,350.00	(190350.00)	195%
Education day	400,000.00	-	400,000.00	243600.00	156400.00	61%
Rent Expenses	-	-	-	-	-	-

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Insurance compensation	-	-	-	-	-	-
Income from Posho mill	-	-	-	-	-	-
Income from Bus Hire	200,000.00	-	200,000.00	84,000.00	116,000.00	42%
Fee for hire of ground and equipment	-	-	-	-	-	-
Education day	400,000.00	-	400,000.00	239,476.00	160,524.00	60%
Income from any other investment	-	-	-	-	-	-
TOTAL INCOME	24,690,700.00	-	24,690,700.00	24,714,759.45		100%
(1) EXPENDITURE FOR TUITION						
Textbooks and reference materials	-	-	-	-	-	-
Exercise books	-	-	-	-	-	-
Laboratory equipment	-	-	-	-	-	-
Internal exams	-	-	-	-	-	-
Teaching / learning materials	1,703,640.00	-	1,703,640.00	-	-	0%
Chalks	-	-	-	-	-	-
Exams and assessment	-	-	-	-	-	-
Teachers guides	-	-	-	-	-	-
Administration costs	-	-	-	-	-	-
Bank Charges	10,000.00	-	10,000.00	1356.00	-	14%
(2) EXPENDITURE FOR OPERATIONS						
Personnel emoluments	1,600,000.00	-	1,600,000.00	3186272.00	(1019686.00)	142%
Repairs, maintenance &	-	-	-	-	-	-

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Bank Charges	-	-	-	-	-	-
Loan Interest Repayment	-	-	-	-	-	-
Loan Principal Repayment	-	-	-	-	-	-
Acquisition of Assets	-	-	19,257,838.000	15,898,971.00	3,729,567.00	83%
TOTALS	19,257,838.00	-				

- i. Total income collection of 100% from 1st January to 30th June 2021.
- ii. There was an income of 05 in activity and medical because we had not received Funds for these vote heads from the MOE.
- iii. There was an income of 127 % in BOM teachers, 101% in activity and 115% in Boarding because there were students who had paid for the whole year and the financial statements were for six months only.
- iv. Total expenditure was at 835 from 1st January to 30th June 2021. There was an expenditure of 2% in activity because the co-curricular activities had started.
- v. Bus expenses were at 195% and administration cost at 146% more than what was budgeted for the period ended 30th June 2021 because bus service, repairs and insurance. In administration cost there talks, revision materials for the form 4s, stationery and ink.

CANON KITURI SECONDARY SCHOOL
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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 2021.

9. 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.

10. NOTES TO THE FINANCIAL STATEMENTS

1 CAPITATION GRANT FOR TUITION

Textbooks and reference materials	-	-
Exercise books	-	-
Laboratory equipment	-	-
Internal exams	-	-
Teaching / learning materials	1,037,318.00	1,419,743.00
Chalks	-	-
Exams and assessment	-	-
Teachers guides	-	-
Total	1,037,318.00	1,419,743.00

2 CAPITATION GRANT FOR OPERATIONS

Repairs and maintenance	2,990,500.00	3,464,500.00
Other voteheads	3,542,749.45	5,107,700.00
Funds from CAKIA	72,000.00	
Medical	-	153,400.00
Activity	-	502,450.00
Total	6,605,249.45	9,228,050.00

3 PARENTS CONTRIBUTION/FEES - SCHOOL FUND ACCOUNT

Personnel emoluments	1606920.00	2283278.00
Repairs and maintenance	564137.00	959811.00
Local transport / travelling	349675.00	568696.00
Electricity and water	1048725.00	1479336.00
BES	11,102,715.00	15,672,728.20
Administration costs	552344.00	862990.00
Activity	287685.00	290021.00
Total	15,512,201.00	

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		22,116,860.20
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NOTES TO THE FINANCIAL STATEMENTS (Continued)

4 OTHER RECEIPTS – SCHOOL FUND ACCOUNT

Fee on Boarding Equipment and Stores		
Bom Teachers	1,783,551.00	881,760.00
Education day	239,476.00	80,600.00
Tender	-	40,500.0
Medical	-	18,300.00
Income from Bus Hire	84,000.00	109,000.00
CAKIA	72,000.00	-
Canteen rent		8000.00,
Interest income	-	-
Dividends income	-	-
Total	2,179,027.00	1,138,160.00

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

5 PAYMENTS FOR TUITION

Textbooks and reference materials	-	-
Exercise books	-	-
Laboratory equipment	-	-
Internal exams	-	-
Teaching / learning materials	-	1742035.00
Chalks	-	-
Exams and assessment	-	-
Teachers guides	-	-
Administration Costs	-	-
Bank Charges	1356.00	3579
Total	1356.00	1745614.00

NOTES TO THE FINANCIAL STATEMENTS (Continued)

6 PAYMENTS FOR OPERATIONS

Personnel emoluments	3,419,686.00	1,938,682.00
Bank charges	2061.00	-
Administration Cost	223,951.00	892,904.00
Repairs and maintenance & improvements	-	
Local transport / travelling	73,400.00	347,400.00
Electricity and water	192,980.00	991,464.00
Medical	27,000.00	169,440.00
Activity Expenses	81,000.00	1,225,700.00
KESSHA WELFARE	10,000.00	10,000.00
Insurance	13,000.00	197,157.00
Transfer to Main Account	94665.00	-
Infrastructure account	938,258.70	15,343,092.00
TOTAL	5,003101.70	21,115,839.00

7 BOARDING AND SCHOOL FUND PAYMENTS

Personnel emoluments	778,915.00	1,755,056.00
Service Gratuity	404848.00	126075.00
Repairs and maintenance & Improvements	316,130.00	1,089,593.50
Local transport / travelling	1,377,490.00	769,640.00
Electricity and water	627,415.00	691,645.00
	-	-
Administration costs	864,527.00	,1916,043.38
Service Gratuity		
Activity	32,500.00	558,115.00
Expenses on Income Generating Activities	-	-
Boarding Equipment and Stores& Lunch	9,443,946.00	10,348,204.00
BOM Teacher	785,300.00	770,105.00
Insurance -Bus	390,350.00	363,319.00
Education day	243,600.00	-
DEB	-	80,000.00
Tender	-	36,000.00
TOTAL	15,269,021.00	18,503,795.88

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)

8 BANK ACCOUNTS

Tuition Account	1103791834	310,955.05	45,473.05
Operations Account	1103800159	108,108.60	20,629.15
School Fund Account/Boarding	1103808044	135,799.22	24,296.22
Savings Account	1103203371	45,322.00	3,143.00
Parent Association Development Account	1134603924	8,284.60	58,665.60
Service Gratuity Account	1125274123	902,772.50	19,562.50
Infrastructural Account	1232498114	225,211.40	8,231.10
Total		1,736,453.37	180,000.62

9 CASH IN HAND

Tuition Account	-	-
Operation Account	104.50	737.50
School Fund account	1889.40	306.40
Total	1993.90	1043.90

10 SHORT TERM INVESTMENTS

Cooperative shares	-	-
Treasury Bills	-	-
Fixed deposit	-	-
Equity stock	-	-
Other investments	-	-
Total	-	-

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

11 ACCOUNTS RECEIVABLE

Fees arrears	15,208,597.65	16,360,225.65
Other non-fees receivables	-	-
Salary advances	-	-
Imprest	-	-
Total	15,208,597.65	16,360,225.65

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

Fees arrears for current year 2021	-	-
Fees arrears for the previous year 2020	5,354,575.00	5,354,575.00
Fees arrears for prior periods (over two years) 2019 & below	9,854,022.65	11,005,650.65
Total	15,208,597.65	16,360,225.65

12 ACCOUNTS PAYABLE

Trade creditors (See ageing below and appendix 1)	8,233,284.00	12,648,723.00
Prepaid fees	1,943,227.00	2,186,330.00
Retention monies	-	-
Total	10,176,511.00	14,835,053.00

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

Trade creditors for current year 2021	-	-
Trade creditors for 2020		
Main account	1,174,601.00	3,501,046.00
Tuition account	121,555.00	442,035.00
Operation account	510,350.00	759,471.00

Trade creditors for 2019 Main account		
Infrastructure account	3,767,088.00	
Trade creditors for 2018 Main account	210,500.00	7,212,277.00
Trade creditors for 2016 Main account	1,605,316.00	210,500.00
	320,480.00	
Tuition account	523,394.00	523,394.00
Total	8,233,284.00	12,648,723.00

NOTES TO THE FINANCIAL STATEMENTS (Continued)

13 FUND BALANCE BROUGHT FORWARD

Bank balances		
Cash balances		
Accumulated fund	1,706,217.17	7,495,652.95
Receivables		
Payables		
Total	1,706,217.17	7,495,625.95

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Other important disclosure notes

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

14 Non-current Liabilities Summary

Bank loan(s)	-	-
Outstanding Leases	-	-
Hire purchase	-	-
Gratuity and leave provision	-	-
Total	-	-

15 Biological assets

Cattle	-	-
Goats	-	-
Trees	-	-
Coffee or tea plantation	-	-
Poultry	-	-
Total	-	-

16 Borrowings

a) Borrowings		
Borrowing at beginning of the year	-	-
Borrowings during the year	-	-
Repayments of during the year	-	-
Balance at end of the year	-	-

Other important disclosure notes

17 Stock/ Inventory

Disclosure		
b) Borrowings		
Stock/ inventory at beginning of the year	-	-
Stock/ inventory purchased during the year	-	-
Stock/ inventory issued during the year	-	-
Balance at end of the year	-	-

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18 PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS

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

4.1	The cover page of the financial statement has no school logo as recommended by the template.	Amended in the template	Resolved	
ii	The table of content has no acronyms and glossary of terms which should appear as the first one. The numbering in the table contents is done using roman numerals instead of numbers recommended in the template.	Amended in the template	Resolved	
iii	The school board of management as reported under key school information and management, lacks in its composition of board members student representative contrary to what is in the template.	Amended in the template	Resolved	
iv	Page on the statement of cash flow for the year under review has not been signed as per template.	Amended in the template	Resolved	

v	The format of summary of fixed assets register in annex 2 does not agree with the prescribed format in the template. This has led to no disclosure of fixed assets in the financial statement.	Amended in the template	Resolved	
4.2	The figures of the financial statement has not been supported by a detailed ledger.	Attached ledgers	Resolved	
ii	Note 5 to financial statement shows tuition payment of Kshs 1356 as bank charges but under statement of receipts and payments tuition payment has been reported as 41,356.00. A difference of 40,000.00 has not been explained	Amended in the template	Resolved	
iii	The financial statement under note 11 Accounts receivable includes fees arreas for prior periods (over two years) of Kshs 9,854,022.65 but the supporting schedules shows a figure of Kshs 11,602,582 a difference of Kshs 1,78,569.35 has not been explained.	Attached schedules. Also Ksh. 1,521,657.00 has been recovered for 2019/2020 as per ledger no. 0017.	Resolved	
iv	Note 7 to financial statement is Boarding and school fund payment with a total	Amended in the template.	Resolved	

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	sum of Kshs 14,860,173.00 but on recasting the total sum is confirmed to be Kshs 15,669,869.00 has been noted.			
4.3	In the financial year 2020/2021 the school spent an amount of Kshs 404,848 on gratuity payment for retired staff. It was however noted that this amount had not been included in the annual budget provided during the audit. Further no supporting schedule were availed for verification of these payment.	Attached letters of retirement.	Resolved	

4.4	<p>In the audit of the financial year 2020/2021, it was noted that Canon Kituri Secondary School made payments for supplies of goods and services, under the boarding and school fund account totaling Kshs 14,860,173 and payment for operation of Kshs 4,963,101.70. Upon closure scrutiny of the vouchers availed for audit it was not that payment vouchers worth Kshs 924,505 and Kshs 225.616 relating to Boarding school fund and payment for operation respectively did not have supporting documents. Appendix 1 refers.</p>	Attached supporting documents	Partially resolved	
4.5	<p>Included in the statement of receipts and payments is capitation grant for operations of Kshs 6,605,249.45 however upon examination of bank statements, receipts and NEMIS report from the ministry it was noted that total capital grant for operations disbursed by the ministry was totaling to Kshs9,787,174.00 hence leading to unexplained variance</p>	<p>The capitation was from 1st January 2021 and not from 1st July 2020 to 30th June 2021. We had received Kshs 72,000.00 from CAKIA which was to complete the school gate. It was received through operation account.</p>	Resolved	

CANON KITURI SECONDARY SCHOOL
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	amounting to Kshs 3,181,924.55. Also, the figure disclosed in the statement of receipts and payment as capitation of grant for operation of Kshs 6,605,249,45 does not march with the total of capitation grant for operation in note 2 on page 33 which is 6,533,249.45.			
4.6	<p>In the financial year 2020/2021 the audit noted that there was a departure from the school fee structure issued by the Ministry of Education (MOE) as detailed below.</p> <p>The school did not give an authorization by the board that allowed the school to charge for extra school fees. There, the charging of school fees by an extra Ksh. 8500 per student was not regular.</p>		Not resolved	

4.7	In the financial year 2020/2021 the school board did not have a meeting. There were no record or minutes given to indicate that the board sat for a meeting in this period. It was therefore hard to determine how the school welfare was managed in that period.	There was a full BOM meeting held on 5 th March 2021 at ACK St Paul's church hall Werugha, Minutes attached	Resolved.	
4.8	In the financial year 2020/2021 it was noted that the board did not have a meeting. However, on perusal of payment vouchers it was noted that there was some payment paid to different board meeting. A closer look revealed that there were no meeting minutes to support these payment	Minutes attached	Partially resolved.	
4.9	During the year under review Canon Kituri Secondary School did not maintain cashbooks for the following accounts listed below contrary to Public Finance Management National Regulations 2015 section 100	Attached cashbooks as at 30th June 2021.	Resolved	
4.10	During the year under review Canon Kituri Secondary School did not prepare bank reconciliation statements for the	Attached reconciliations as at 30 th June 2021.	Resolved	

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	accounts listed below as required by the PFM National Regulations 2015 section 90(1) that Accounting Officer to ensure bank accounts reconciliations are completed for each bank account held by that Accounting Officer.			
4.11	Included in the statement of financial assets and liabilities is cash and cash equivalents amounting to Kshs 1,738,447.27 however upon examination of the bank statement and other documents provided during audit it was noted that this amount included cash in hand amounting to Kshs 1,993.90 which has not been supported by a cash survey report.	There was no cash survey conducted. It was expected to be carried out at the end of the year and we closed the books of accounts as at 30 th June 2021.	Resolved.	

4.12	Canon Kituri Secondary School transferred co-curricular funds totaling Kshs 10,000.00 through payment voucher no.51 cheque no.3465 on 30/4/2021 to Kenya Secondary School Heads Association a private entity contrary to Public Finance Management national government) Regulations 2015 or any other public finance regulation.	This money was transferred to KESSHA for heads welfare.KESSHA is accountable for this money.	Resolved	
4.13	The financial statement shows fees arrears for prior periods or over two years of Kshs 9,854,022.65 but the supporting schedules shows a figure of Kshs 11,602,582 a difference of Kshs.1,748,559.35 has not been explained.	Attached schedules	Resolved	
ii	The reported fees arrears for prior periods of over two years of Kshs 11,602,582 are long outstanding receivables and the school has not shown an evidence of recovering the long outstanding receivables.	The school is trying to recover from the ongoing students.	Resolved	
4.13	Included in note 12 of the financial	We are trying to pay the previous trade creditors	Resolved	

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	<p>statement is an amount of Kshs 10,176,511 being accounts payables. The school did not have a procurement plan for the goods and services procured during the financial year. These amount includes accumulated payable amounts from previous financial years as shown in the table below. Further it was noted that the school did not have any plans on how to settle the payables with the different providers owed.</p>	<p>in installment . Ksh. 3,845,838.00 has been paid as per ledger folio no. 0025. and the prepaid fees for the ongoing students have been recovered in the current year fees asper ledger folio no.0029.</p>		
4.14	<p>The school did not have a school improvement plan as required by Section 2.2 of the Ministry of Education Operation Manual for Utilization of Learner Capitation Grant and other school Fund.</p>	<p>The school had no improvement plan.</p>	<p>Not Resolved.</p>	<p>To be resolved.</p>

4.15	A review of school Fixed asset register shows that the school has recorded most of the assets however the register does not include serial numbers of assets like computer TVs and other electronic items. Also verification of these assets could not be confirmed since no assets of the school has been tagged.	Assets of the school has not been tagged	Not resolved	To be resolved.
4.16	A verification of assets revealed that Canon Kituri Secondary School occupies 2.97 hectares of land. Audit verification has revealed that the school has no title deed for this piece of land. Therefore ownership could not be verified,	No title deed.Canon Kituri Secondary School originated from Werugha Primary School so the land is shared between the two and the custody is under Werugha Primary School.	Not Resolved	To be resolved.
4.17	The school did not disclose stock/inventory and also no stock take was carried out at the end of the financial year hence we were unable to confirm the stock/inventory value as at 30 th June 2021.A physical audit inspection carried out on 23 rd May 2024 at the school food store revealed that the supplies were not arranged well and could not be easily	There was no stock take as at 30 th June 2021	Not Resolved.	To be resolved.

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Ref No.	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	accessed making them prone to dust ,pests and moist this may cause damage and render the supplies obsolete contrary to section 177 of the public procurement and asset disposal regulations 2020.			
4.18	During the year under review the Ministry of education disbursed Kshs 9,787,174.00 as capital grant for operation out of which Kshs 3,589,000.00 was to be transferred to infrastructure account upon receipt. However, only 1,598,000.00 was transferred to infrastructure account during the year leading to understatement of infrastructure account by Kshs 1,991,000.00.	Not Resolved.	Not Resolved.	

Ref No.	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
4.19	<p>Upon examination of bank statement for tuition account for the period ended 30th June 2021 it was noted that the school made a cash withdrawal totaling to 150,000. As disclosed in the table below</p> <p>Contrary to Ministry of Education circular Ref. No MOE/G1/9/1/44 dated 9 January, 2008 and MOE, HQS/3/13/3 dated 16 June.2021 which states that no virement from the Tuition Account will be allowed.</p>		Not Resolved	Not Resolved


 William Mwandigha
 School Principal/Secretary to BOM



20. New vision stores	150,000.00			150,000.00	150,000.00	
21. Agnes inyanje	391,908.00			391,908.00	391,908.00	
22. Taita uniforms	52,300.00			52,300.00	52,300.00	
23. Eden books & stationery	789,306.00			789,306.00	789,306.00	
24. Rhamkeny chemise (EA) Ltd	68,380.00			68,380.00	68,380.00	
25. Compliant inland business system	170,500.00			170,500.00	170,500.00	
26. Lizam enterprises	412,894.00			412,894.00	412,894.00	
27. Mombasa road general supplies	301,000.00			301,000.00	310,000.00	
Sub-Total	7,197,358.00			7,197,358.00	7,197,358.00	
Supply of services						
1. Werugha primary school	99,000.00			99,000.00	99,000.00	
2. Beatel investment	24,000.00			24,000.00	24,000.00	
Sub-Total	123,000.00			123,000.00	123,000.00	
Grand Total	8,233,284.00			8,233,284.00	8,233,284.00	

CANON KITURI SECONDARY SCHOOLS
Reports and Financial Statements
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ANNEX 2 – SUMMARY OF FIXED ASSETS REGISTER

	1970	school.		(2.97 hectaes)	Donation			
Land (Donation and shared with Werugha Primary School)								
Buildings and structures		school						
Tuition blocks-clssrooms			No.	20				
Dormitories				8				
Dormitory area			No.					
Bathrooms- girls			No.	14				
boys			No.	12				
Laboratories								
Science lab			No.	1				
Computer lb			No.	1				
Staff houses				4				
			No.	1				
Dinning hall			No.	1				
Kitchen			No.	1				
Bakery			No.	1				
Adminsration-block								
Toilets								
Boys- tuition area			No.	10				
Dorm area			No.	8				
Girls – dorm area			No.	10				

ICT Equipment, assets and Others. Computers Projectors Printers TV		At school	No.	19				
			No.	5				
			No.	7				
			No.	4				
Tools Jembes Pangas Wheelbarrows Shovels Slashes Rakes Secutters		At school	No.	5				
			No.	2				
			No.	2				
			No.	1				
			No.	6				
			No.	2				
			No.	2				
Water storage facilities. Water tanks		At schools	No.	11		-	-	
Other Machinery and Equipment Generator	2013	At school	No.	1		-	-	
Weighing machine	2021		No.	1				

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Laboratory Equipments		At school	No.	13			
Microscopes			No.	24			
Ammeters digital			No.	106			
Voltmeters			No.	25			
Half metre rule			No.	30			
Metre rules			No.	300			
Crocodile cips			No.	102			
Ammeters			No.	50			
Burners portable			No.	40			
Bunsen burner			No.	92			
Masses 20g			No.	73			
Masses 50g			No.	63			
Masses 100g			No.	15			
Masses 120g			No.	6			
Electrical bells			No.	4			
Electrical balances			No.	40			
Micrometer screw gauge			No.	32			
Pistles and mortar			No.				
Intangible assets- soft ware	2021	At school	No.	1			
Zeraki	2020		No.	1			
Total							

