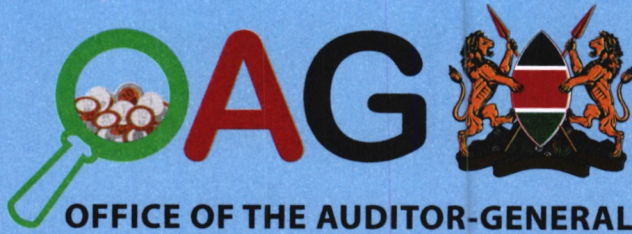


REPUBLIC OF KENYA



Enhancing Accountability

THE NATIONAL ASSEMBLY
PAPERS LAID

DATE: 08 NOV 2023

DAY:
Wednesday

PARLIAMENT
OF KENYA
LIBRARY

REPORT

TABLED
BY:

Hon. Naomi Wago (Deputy
Majority Whip)

CLERK-AT
THE-TABLE:

Modo

OF

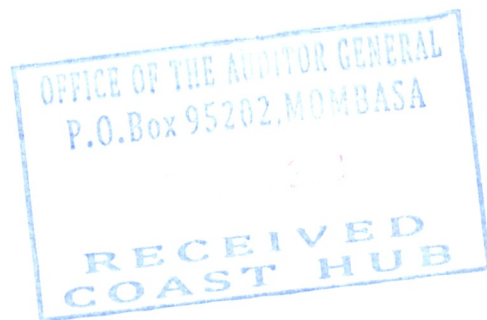
THE AUDITOR-GENERAL

ON

GOMBATO BOYS HIGH SCHOOL

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

KWALE COUNTY



Revised 30th June 2021.



GOMBATO BOYS HIGH 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)

GOMBATO BOYS HIGH SCHOOL
Annual Report and Financial Statements
For the year ended 30th June 2022

GOMBATO BOYS HIGH SCHOOL
Annual Report and Financial Statements
For the year ended 30th June 2022

Table of Contents	Page
i. KEY SCHOOL INFORMATION AND MANAGEMENT	iv
ii. SUMMARY REPORT OF PERFORMANCE OF THE SCHOOL.....	ix
i. STATEMENT OF SCHOOL MANAGEMENT RESPONSIBILITY	xii
V. STATEMENT OF RECEIPTS AND PAYMENTS PERIOD TO 30 TH JUNE 2022	1
VI. STATEMENT OF FINANCIAL ASSETS AND FINANCIAL LIABILITIES AS AT.....	2
30 TH JUNE 2022.....	2
VII. STATEMENT OF CASH FLOWS FOR THE PERIOD ENDED 30 TH JUNE 2022.....	3
VIII. STATEMENT OF BUDGETED VERSUS ACTUAL AMOUNTS FOR THE YEAR ENDED 30 TH JUNE 2022.....	4
IX. SIGNIFICANT ACCOUNTING POLICIES.....	8
X. NOTES TO THE FINANCIAL STATEMENTS.....	10

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 KWALE County, MSAMBWENI Sub-County

The school was registered in 03/21 under registration number 02S30000051 and is currently categorized as a County public school established, owned or operated by the Government.

The school is a boarding school and had 244 number of students as at 30th June 2022. It has 2 streams and 14 teachers of which 6 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	Musa Sudi Yeya	Chairman	15/09/2022
2	Paul Ngei Mutyanziu	Secretary - Principal	15/09/2022
3	Mariam Kasbai	Member	15/09/2022
4	Asha Mwakisuma	Member	15/09/2022
5	Hussein Munga	Member	15/09/2022
6	Mwajuma Lugogo	Member	15/09/2022
7	Michael Mutua	Member	15/09/2022
8	Hussein Abubakar	Member – Rep CEB	15/09/2022
9	Salama Morias	Member Rep Teachers	15/09/2022
10	Mwinyi Chiboga	3 Members - Sponsor	15/09/2022
11	Athuman Hamisi Mwero	Member - Community	15/09/2022
12	Juma Hamisi Barua	MemberSpecial Needs	15/09/2022
		Rep Students	

KEY SCHOOL INFORMATION AND MANAGEMENT

The function of the School Board of Management include:

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

(c) Committees of the Board

Ref:	Name of Committee	Names of Members	Designation	Number of meetings attended during the year
1	Executive Committee	Paul Ngei Musa Sudi Yeya Mwajuma Lugogo Hussein Munga Athuman Mwero	Principal Chairman Member Member Vice Chairman	2 out of 3
2	Audit Committee	Paul Ngei Hussein Munga Mariam Kasbai Athuman Mwero Rajab Mwadzoyo	Principal PA Chairman Member Chairman Member	1 out of 3
3	Finance, procurement and general purposes Committee	Paul Ngei Muhsin Munga Mariam Kasbai Athuman Mwero Rajab Mwadzoyo	Principal PA Chairman Member Chairman Member	2 out of 3
4	Academic Committee	Athuman Mwero Asha Mwakisuma Salama Morias Paul Ngei Mwajuma Lugogo	Chairman Member Teacher Member Member	3 out of 3
5	Development Committee	Paul Ngei Muhsin Munga Asha Mwakisuma Athuman Mwero Rajab Mwadzoyo	Principal PA Chairman Member Chairman Member	2 out of 3
6	Discipline and welfare Committee	Mariam Kasbai Juma Hamisi Barua Mwajuma Lugogo	Chairlady Member Member	3 out of 3

GOMBATO BOYS HIGH SCHOOL
Annual Report and Financial Statements
For the year ended 30th June 2022

		Mwinyi Chiboga Paul Ngei	Member Member	
7	Adhoc Committee (if any during the year)			

(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	Paul Ngei Mutyanziu	352898
2	Deputy Principal	Jumaa Yusuf Kumala	230125
3	School Bursar	Ali Ferunzi Suleiman	

KEY SCHOOL INFORMATION AND MANAGEMENT

(e) Schools contacts

Post Office Box: 956 – 80400 UKUNDA
Telephone: 0729584241
E-mail: gombatosec@yahoo.com
Website:
Facebook:
Twitter:

(f) School Bankers

The following school operated 6 number of bank accounts in the following banks: (Ensure all accounts including CDF accounts are included)

1. Name of Bank: Co-operative Bank
Branch: Ukunda
Account Number: 01139194116502
2. Name of Bank: Co-operative Bank
Branch: Ukunda
Account Number: 01139194116501
3. Name of Bank: Co-operative Bank
Branch: Ukunda
Account Number: 01139194116500
4. Name of Bank: Equity Bank
Branch: Ukunda
Account Number: 0440299106906
5. Name of Bank: Equity Bank
Branch: Ukunda
Account Number: 0440299106816
6. Name of Bank: Equity Bank
Branch: Ukunda
Account Number: 0440299106939

GOMBATO BOYS HIGH SCHOOL
Annual Report and Financial Statements
For the year ended 30th June 2022

(g) Independent Auditors

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

GOMBATO BOYS HIGH SCHOOL
Annual Report and Financial Statements
For the year ended 30th June 2022

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:

DESCRIPTION OF VOTE HEAD	Note	2021-2022	2020-2021
		Kshs	Kshs
RECEIPTS			
Capitation grants for tuition	1	831,749	334,117
Capitation grants for operations	2	3,572,674	3,066,751
School Fund Income- Parents' Contributions	3	8,952,331	6,262,825
School Fund Income- Other receipts	4	90,050	17,500
Proceeds from borrowings			0
TOTAL RECEIPTS		13,446,804	9,681,193
PAYMENTS			
Payments for Tuition	5	924,020	318,205
Payments for operations	6	3,660,486	2,210,470
Boarding and school fund payments	7	10,079,704	7,224,296
TOTAL PAYMENTS		14,664,210	9,752,971
SURPLUS/DEFICIT		(1,217,406)	(71,778)

b) Teacher Student ratio:

Subject	No of Teachers	Shortage
1 English	2	0
2 Kiswahili	3	0
3 Maths	4	0
4 Biology	3	0
5 Chemistry	2	0
6 Physics	1	1
7 Geography	2	0
8 History and Government	2	0
9 Business Studies	3	0

GOMBATO BOYS HIGH SCHOOL
Annual Report and Financial Statements
For the year ended 30th June 2022

10 Agriculture	2	0
11 I.R. E	1	1
12 C.R. E	1	1

c) Mean score in the 2021 KCSE:

Year	Mean	Dev	No of students to higher learning
2019	D+	+0.82	2
2020	D	-1.11	1
2021	D	+0.35	2

d) Number of Candidates in the 2021 KCSE:

Year	Entry	A	A-	B+	B	B-	C+	C	C-	D+	D	D-	E	X	Y	P	U	Mean	Grade	Dev
2019	50	0	0	0	0	2	0	3	11	11	11	11	1	0	0	0	0	3.780	D+	+0.82
2020	58	0	0	0	0	1	0	1	2	3	21	26	4	0	0	0	0	2.67	D	-1.11
2021	56	0	0	0	0	1	1	3	3	6	17	24	0	0	0	1	0	3.125	D	+0.35

e) Capacity of the school:

Dormitory	Dinning Hall	Laboratory	Toilets	Classes
3	0	1	25	8

GOMBATO BOYS HIGH SCHOOL
Annual Report and Financial Statements
For the year ended 30th June 2022

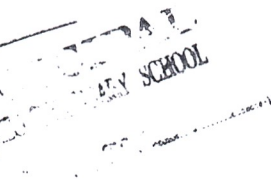
a) **Development projects carried out by the school:**

Twelve (12) toilets with urinal.

Sign



School Principal



GOMBATO BOYS HIGH SCHOOL


i. STATEMENT OF SCHOOL MANAGEMENT RESPONSIBILITY

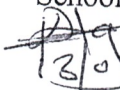
Section 81 (1) of the Public Finance Management Act, 2012 requires that, at the end of each financial year, each National Government School shall prepare financial statements in respect of that school. Section 81 (3) requires the financial statements so prepared to be in a form that complies with relevant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

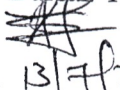
Schedule 4 (Section 23) of the Education Act, 2013 requires the Board of Management of a public institution of basic education to be keep all proper books and records of accounts of the income, expenditure and assets of the institution.

The Board of Management of Gombato Boys High 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.

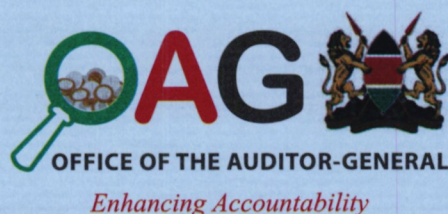
Name: MUSA SUDI YEYA
Designation: Chairman, School Board of Management
Sign: 
Date: 13/7/2023

Name: PAUL NGEI MUTYANZI
Designation: School Principal & Secretary to Board of Management
Sign: 
Date: 13/7/2023

Name: ALI FERUNZI SULEIMAN
Designation: Bursar/ Finance Officer
Sign: 
Date: 13/7/2023

REPUBLIC OF KENYA

Telephone: +254-(20) 3214000
E-mail: 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 GOMBATO BOYS HIGH SCHOOL FOR THE YEAR ENDED 30 JUNE, 2022 – KWALE COUNTY

PREAMBLE

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

- A. Report on the Financial Statements that considers whether the financial statements are fairly presented in accordance with the applicable financial reporting framework, accounting standards and the relevant laws and regulations that have a direct effect on the financial statements.
- B. Report on Lawfulness and Effectiveness in Use of Public Resources which considers compliance with applicable laws, regulations, policies, gazette notices, circulars, guidelines and manuals and whether public resources are applied in a prudent, efficient, economic, transparent and accountable manner to ensure Government achieves value for money and that such funds are applied for the intended purpose.
- C. Report on Effectiveness of Internal 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 Gombato Boys High School - Kwale County set out on pages 1 to 21 which comprise of the statement of financial assets and financial liabilities as at 30 June, 2022, and the statement of receipts and payments, statement of cash flows and 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 Gombato Boys High School - Kwale County as at 30 June, 2022, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Public Finance Management Act, 2012 and the Basic Education Act, 2013.

Basis for Qualified Opinion

1. Inaccuracy in Accounts Receivables Balance

The statement of financial assets and financial liabilities reflects accounts receivable of Kshs.11,153,278 as disclosed in Note 11 to the financial statements. However, analysis of fees payments schedules revealed that only Kshs.1,980,569 was outstanding as at 30 June, 2022 resulting to unexplained variance of Kshs.9,172,709.

In the circumstances, the accuracy and completeness of accounts receivables balance of Kshs.11,153,278 could not be confirmed.

2. Unsupported Financial Statements Balances

Balances totaling Kshs.18,326,934 reflected in the financial statements submitted were not supported by ledgers/schedules, payment vouchers and other documents.

	Items	Note	Amount (Kshs.)
1	School Fund Income-Parents Contributions	2	3,572,674
2	School Fund Income	4	90,050
3	Payments for Tuition	5	924,020
4	Payments for Operations	6	3,660,486
5	Boarding and School Fund Payment	7	10,079,704
	Total		18,326,934

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

3. Unsupported Cash and Cash Equivalents

The statement of financial assets and financial liabilities reflects cash and cash equivalents balance of Kshs.2,105,202, bank and cash balances of Kshs.2,045,845 and Kshs.59,357 as disclosed in Notes 8 and 9 to the financial statements. However, bank reconciliation statements were not provided for audit as required by Regulation 90(1) of the Public Finance Management (National Government) indicate the year 2015, Regulations. Further, the school's six bank accounts included a CDF Account with a reported balance of Kshs.2,232,567 but which was not supported by cashbook, bank statements and certificate of bank balance as at 30 June, 2022.

In the circumstances, the accuracy and completeness of cash and cash equivalents balance of Kshs.2,105,202 could not be confirmed.

4. Unsupported Expenditure on Operations

The statement of receipts and payments and Note 6 to the financial statements reflect payments for operations of Kshs.3,660,486. Included in the amount is Kshs.1,211,500 incurred on repairs, maintainance and improvements. However, the expenditure was not supported with prequalified list of suppliers, tender advertisements, evaluation minutes, contract agreements and inspection and acceptance certificates.

In the circumstances, the accuracy and completeness of expenditure on operations could not be confirmed.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the Gombato Boys High School Management in accordance with ISSAI 130 on 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 judgment, are of most significance in the audit of the financial statements. There were no key audit matters to report in the year under review.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution, 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. Failure to Requisition Capitation Grants for Development

There was no evidence that Management made any request for development funds through the County Director of Education as required by Circular Ref. No.MOE.HQS/3/6/36 of 14 January 2021. As a result, the School did not receive capitation for development during the period under review despite lacking development funds.

In the circumstances, Management was in breach of the Ministry of Education guidelines.

2. Irregular Composition of Board of Management

Review of appointment letters for the Board of Management revealed that, as constituted the Board did not meet the requirements as set out in Regulation 6(b) of the Basic Education Regulations, 2015 on minimum qualifications of the Chairmen and board members. Ten (10) out of twelve (12) Board members did meet the degree qualification requirement as required.

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

3. Unsupported and Stalled Project

Project verification and interview with Management revealed that a project on construction of a twin block laboratory project funded by the World Bank and Ministry of Education under SEQUIP program had stalled. Based on school board minutes dated 18 May, 2022 the project site was handed to the contractor on 18 May, 2022. As at the time of audit, in June, 2023, the contractor was not on site and the project had stalled at foundation level. Further, Management did not provide contract agreement, procurement documents and progress reports for audit verification. As a result, project's details on expected completion date and cost involved could not be confirmed.

In the circumstances, the value for money of the project to the School could not be confirmed.

4. Failure to Develop School Improvement Plan

The School does not have a School Improvement Plan (SIP) that outlines the road map for changes that may need to be taken in order to improve the school's learning environment and learning outcomes. This is contrary to the provisions of Section 2.2. of the Operation Manual for Utilization of Learner Capitation Grant and other School Funds of June, 2020.

In the circumstances, Management was in breach of the Ministry of Education guidelines.

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

As required by Section 7(1)(a) of the Public Audit Act, 2015, 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

1. Lack of Data Backup System

Review of the records maintained by Management revealed that Management failed to secure a backup location to protect data from the risk of loss thus putting the school's data and information at great risk of loss in the event of a disaster or malicious damage. In addition, the school lacked policies on ICT and, disaster and recovery which are vital in effective and efficient in management of the school IT resources.

In the circumstances, the security of the School data and to safeguard confidential, financial and operational information could not be confirmed.

2. Lack of Risk Management Policy

Review of records maintained by the School revealed that Management has not developed a risk management policy, including fraud management policy to guide Management and the Board in dealing with instances of fraud or record falsification.

In the circumstances, the effectiveness of strategies instituted by Management to attain strategic, operational, reporting and compliance objectives could not be confirmed

3. Discrepancy in School Registration

Review of records maintained by the school revealed that the registration certificate number 02S30000051 dated 15 March, 2021 indicate that the school is registered as Gombato Boys High School. However, the school documents including NEMIS details and cheque books refer the school as Gombato Secondary School. The inconsistency was not explained.

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

Responsibilities of Management and 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 overall governance.

In preparing the financial statements, Management is responsible for assessing the School's ability to continue to sustain its services, disclosing, as applicable, matters related to sustainability of services and using the applicable basis of accounting unless Management is aware of the intentions 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 overall governance processes and systems in accordance with the provisions of Section 7(1)(a) of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. My consideration of the internal controls would not necessarily disclose all matters in the internal control that might be material weaknesses under the ISSAIs. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

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

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

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

financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the School to cease to continue to sustain its services.

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

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

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


CPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

13 October, 2023

GOMBATO BOYS HIGH SCHOOL
Annual Report and Financial Statements
For the year ended 30th June 2022

V. STATEMENT OF RECEIPTS AND PAYMENTS PERIOD TO 30TH JUNE 2022

DESCRIPTION OF VOTE HEAD	Note	2021-2022	2020-2021
		Kshs	Kshs
RECEIPTS			
Capitation grants for tuition	1	831,749	334,117
Capitation grants for operations	2	3,572,674	3,066,751
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School Fund Income- Other receipts	4	90,050	17,500
Proceeds from borrowings			0
TOTAL RECEIPTS		13,446,804	9,681,193
PAYMENTS			
Payments for Tuition	5	924,020	318,205
Payments for operations	6	3,660,486	2,210,470
Boarding and school fund payments	7	10,079,704	7,224,296
TOTAL PAYMENTS		14,664,210	9,752,971
SURPLUS/DEFICIT		(1,217,406)	(71,778)

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

Sign: 

Name MUSA SUBI YEYA

Chair BOM

Date 13/7/2023

Sign 

Name Muriyathuz N P. NGEI

School Principal/
Secretary to BOM

Date 13/7/2023

Sign 

Name Ali FERUANI

Bursar

Date 13/7/2023

GOMBATO BOYS HIGH SCHOOL
Annual Report and Financial Statements
For the year ended 30th June 2022

VI. STATEMENT OF FINANCIAL ASSETS AND FINANCIAL LIABILITIES AS AT 30TH JUNE 2022

	Note	2021-2022	2020-2021
		Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	8	2,045,845	2,742,521
Cash Balances	9	59,357	36,751
Short term Investment	10	0	0
Total Cash and cash equivalent		2,105,202	2,779,272
Account's receivables	11	11,153,278	9,172,710
TOTAL FINANCIAL ASSETS		13,258,480	11,951,982
FINANCIAL LIABILITIES			
Accounts Payables	12	3,050,195	2,783,553
NET FINANCIAL ASSETS		10,208,285	9,168,429
REPRESENTED BY			
Fund balance b/f 1 st July	13	10,208,285	9,168,429
Surplus/Deficit for the year		(1,217,406)	1,131,232
NET FINANCIAL POSSITION		8,990,879	10,299,661

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

Name: Musa Sudi Yeya
 Chairman, BOM

Sign: 

Date: 13/7/2023

Name: Paul Ngei
 Principal/Secretary To BOM

Sign: 

Date: 13/7/2023

Name: Ali Ferunzi
 Bursar

Sign: 

Date: 13/7/2023

GOMBATO BOYS HIGH SCHOOL
Annual Report and Financial Statements
For the year ended 30th June 2022

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

		2021-2022	2020-2021
		Ksh	Ksh
Receipts for operating income			
Capitation grants for tuition	1	831,749	422,981
Capitation grants for operations	2	3,572,674	2,091,751
School fund income- Parents contributions/ fees	3	8,952,331	4,160,082
School fund income- other receipts	4	90,050	17,500
Total receipts		13,446,804	6,692,314
Payments			
Payments for Tuition		924,020	250,720
Payments for operations		3,660,486	1,067,870
Boarding and school fund payments		10,079,704	4,242,492
Total payments		14,664,210	5,561,082
Net cash flow from operating activities		(1,217,406)	1,131,232
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets			
Acquisition of Assets			
Proceeds from investments			
Purchase of investments			
Net cash flows from Investing Activities			
CASHFLOW FROM BORROWING ACTIVITIES			
Proceeds from borrowings/ loans			
Repayment of principal borrowings			
Net cash flow from financing activities			
NET INCREASE IN CASH AND CASH EQUIVALENTS		(1,217,406)	1,131,232
Cash and cash equivalent at BEGINNING of the year		2,779,272	892,852
Cash and cash equivalent at END of the year		2,105,202	2,779,272

GOMBATO BOYS HIGH SCHOOL
Annual Report and Financial Statements
For the year ended 30th June 2022

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

Receipts/expenses Item	Original Budget a	Adjustments b	Final Budget c=a+b	Actual on- Comparable Basis d	Budget Utilization Difference e=c-d	% of Utilization f=d/c%
	Kshs	Kshs	Kshs		Kshs	Kshs
RECEIPTS						
(1) CAPITATION GRANT ON TUITION						
Textbooks and reference materials	0	-	0	0		
Exercise books	103,400	-	103,400	0	103,400	0
Laboratory equipment	344,467	-	344,467	0	344,467.00	0
Reference & Library	57,608	-	57,608	0	57,608	0
Teaching / learning materials	131,890	-	131,890	831,749	(699,859)	630%
Chalks	26,140	-	26,140	0	26,140	0
Exams and assessment	61,695	-	61,695	0	61,695	0
Teachers guides	0	-	0	0	0	0
(2) CAPITATION GRANT ON OPERATIONS						
Personnel emoluments	875,000	-	875,000	0	875,000	0
Repairs and maintenance	875,000	-	875,000	1,246,500	(371,300)	142%
Local transport / travelling	262,500	-	262,500	0	262,500	0

GOMBATO BOYS HIGH SCHOOL
Annual Report and Financial Statements
For the year ended 30th June 2022

Receipts/expenses Item	Original Budget a	Adjustments b	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilization Difference e=c-d	% of Utilization f=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Electricity and water	245,000	-	245,000	0	245,000	0
Medical	0	-	0	0	0	0
Administration costs	262,500	-	262,500	0	262,500	0
Activity	375,000	-	375,000	0	375,000	0
Gratuity	0	-	0	0	0	0
SMASSE	0	-	0	0	0	0
(3) FEES CHARGED ON PARENTS						
Personnel emoluments	1,356,204	-	1,356,204	1,423,334	(67,130)	105%
Repairs and maintenance	500,000	-	500,000	581,184	(81,184)	116%
Local transport / travelling	300,000	-	300,000	363,467	(63,467)	121%
Electricity and water	195,996	-	195,996	318,483	(122,487)	162%
Administration costs	237,500	-	237,500	313,368	(75,868)	132%
Activity	87,500	-	87,500	94,908	(7,408)	108%
Fee on Boarding Equipment and Stores	3,347,800	-	3,347,800	5,836,087	(2,488,287)	174%
OTHER INCOME						
Tender	-	-	-	9,000		
Id Card	-	-	-	21,500		
Penalty	-	-	-	81,050		
TOTAL INCOME	9,645,200		9,645,200	11,120,630	(1,363,680)	115%
(1) EXPENDITURE FOR TUITION						

GOMBATO BOYS HIGH SCHOOL
Annual Report and Financial Statements
For the year ended 30th June 2022

Receipt/expenses Item	Original Budget a	Adjustments b	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilization Difference e=c-d	% of Utilization f=d/c%
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Textbooks and reference materials	-	-	-	-	-	-
Exercise books		-		0		0
Laboratory equipment	344,467	-	344,467	40,000	304,467	12%
Internal exams		-		0		0
Teaching / learning materials	131,890	-	131,890	862,500	(730,610)	654%
Chalks	26,140	-	26,140	19,600	6,540	75%
Teachers guides		-		0		0
Bank Charges				1,920		
(2) EXPENDITURE FOR OPERATIONS						
Personnel emoluments	815,150	-	815,150	1,151,291	(336,141)	141%
Repairs, maintenance & improvements	875,000	-	875,000	1,211,500	(336,500)	138%
Local transport / travelling	256,500	-	256,500	151,670	104,830	59%
Electricity, water and conservancy	245,000	-	245,000	256,575	(11,575)	105%
Medical	0	0	0	-	0	0
Administration costs	270,000	-	270,000	672,000.00	(402,000)	249%
Activity Expenses	320,870	-	320,870	110,250	210,620	34%
(3) EXPENDITURE FOR SCHOOL FUND						

GOMBATO BOYS HIGH SCHOOL
Annual Report and Financial Statements
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 Kshs	b Kshs	c=a+b Kshs	d Kshs	e=c-d Kshs	f=d/c % Kshs
Personnel emoluments	1,017,250	-	1,017,250	2,885,483	(1,868,233)	284%
Repairs, maintenance and improvements	500,000	-	500,000	250,000	250,000	50%
Local transport / travelling	300,000	-	300,000	212,310	87,690	71%
Electricity, water and conservancy	237,500	-	237,500	146,412	91,088	62%
Administration costs	237,500	-	237,500	525,030	(287,530)	221%
Activity	87,500	-	87,500	142,475	(54,975)	163%
Boarding Equipment and Stores	3,645,250	-	3,645,250	5,658,534	(2,013,284)	155%
TOTALS	9,310,017		9,310,017	14,297,550	(4,974,038)	154%

IX. SIGNIFICANT ACCOUNTING POLICIES

The principal accounting policies adopted in the preparation of these financial statements are set out below:

1. Statement of compliance and basis of preparation

The financial statements have been prepared in accordance with and comply with International Public Sector Accounting Standards (IPSAS) with particular emphasis on Cash Basis Financial Reporting under the Cash Basis of Accounting and applicable government legislations and regulations. The financial statements comply with and conform to the form of presentation prescribed by the Public Sector Accounting Standards Board of Kenya.

This cash basis of accounting has been supplemented with accounting for; a) receivables that include imprest, salary advances and other receivables and b) payables that include deposits and retentions and payables from operations.

The financial statements are presented in Kenya Shillings, which is the functional and reporting currency of the *school* and all values are rounded to the nearest Kenya Shilling (Kshs). The accounting policies adopted have been consistently applied to all the years presented.

2. Recognition of receipts and payments

The *school* recognises all receipts from the various sources when the event occurs and the related cash has actually been received by the *school*. In addition, the *school* recognises all expenses when the event occurs and the related cash has actually been paid out by the *school*.

3. In-kind contributions

In-kind contributions are donations that are made to the *school* in the form of actual goods and/or services rather than in money or cash terms. These donations may include vehicles, equipment or personnel services. Where the financial value received for in-kind contributions can be reliably determined, the *school* includes such value in the statement of receipts and payments both as a receipt and as a payment in equal and opposite amounts; otherwise, the contribution is not recorded.

4. Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and cash at bank, short-term deposits on call and highly liquid investments with an original maturity of three months or less, which are readily convertible to known amounts of cash and are subject to insignificant risk of changes in value. Bank account balances include amounts held at various financial institutions at the end of the financial year.

SIGNIFICANT ACCOUNTING POLICIES

- 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.

GOMBATO BOYS HIGH SCHOOL
Annual Report and Financial Statements
For the year ended 30th June 2022

X. NOTES TO THE FINANCIAL STATEMENTS

1 CAPITATION GRANT FOR TUITION

	2021-2022	2020-2021
	Kshs	Kshs
Textbooks and reference materials	0	0
Exercise books	0	0
Laboratory equipment	0	0
Internal exams	0	0
Teaching / learning materials	831,749	422,981
Chalks	0	0
Exams and assessment	0	0
Teachers guides	0	0
Total	831,749	422,981

2 CAPITATION GRANT FOR OPERATIONS

	2021-2022	2020-2021
	Kshs	Kshs
Personnel emoluments	0	0
Repairs and maintenance	1,246,500	1,024,000
Local transport / travelling	0	0
Electricity and water	0	0
Medical	0	0
Administration costs	0	0
Activity	0	0
Infrastructure	0	975,000
Other vote heads	2,326,174	1,067,751
Total	3,572,674	3,066,751

GOMBATO BOYS HIGH SCHOOL
Annual Report and Financial Statements
For the year ended 30th June 2022

3 PARENTS CONTRIBUTION/FEES - SCHOOL FUND ACCOUNT

	2021-2022	2020-2021
	Kshs	Kshs
Personnel emoluments	1,423,334	730,190
Boarding Equipment and stores	5,836,087	2,541,349
Repairs and maintenance	581,184	225,781
Local transport / travelling	363,467	107,730
Electricity and water	318,483	322,576
Medical	0	0
Administration costs	313,368	193,372
Activity	94,908	26,126
NSSF	0	
Advance	0	
NHIF	0	
Union	0	
ID Card	21,500	12,958
Total	8,952,331	4,160,082

4. OTHER RECEIPTS – SCHOOL FUND ACCOUNT

	2021-2022	2020-2021
	Kshs	Kshs
Tender	9,000	16,000
Penalty	81,050	1,500
Total	90,050	17,500

5. PAYMENTS FOR TUITION

	2021-2022	2020-2021
	Kshs	Kshs
Textbooks and reference materials	-	-
Exercise books	-	0
Laboratory equipment	40,000	150,000
Internal exams		0
Teaching / learning materials	862,500	100,000
Chalks	19,600	0
Exams and assessment		0
Teachers guides		0
Bank Charges	1,920	720
Total	924,020	250,720

GOMBATO BOYS HIGH SCHOOL
Annual Report and Financial Statements
For the year ended 30th June 2022

6. PAYMENTS FOR OPERATIONS

	2021-2022	2020-2021
	Kshs	Kshs
Personnel emoluments	1,151,291	753,360
Administration Cost	779,200	137,025
Repairs and maintenance & improvements	1,211,500	0
Local transport / travelling	151,670	87,040
Electricity and water	256,575	29,020
Medical	0	0
Activity Expenses	110,250	61,425
Advance	0	
NHIF	0	
NSSF	0	
TOTAL	3,660,486	1,067,870

7. BOARDING AND SCHOOL FUND PAYMENTS

	2021-2022	2020-2021
	Kshs	Kshs
Personnel emoluments	2,885,483	1,010,823
Activity	142,475	19,390
Repairs and maintenance & Improvements	0	0
Local transport / travelling	212,310	206,055
Electricity and water	146,412	104,658
Administration costs	525,030	125,000
Fee on Boarding Equipment and Stores	6,167,994	2,776,566
Advance	0	
NSSF	0	
NHIF	0	
Union	0	
TOTAL	10,079,704	4,242,492

GOMBATO BOYS HIGH SCHOOL
Annual Report and Financial Statements
For the year ended 30th June 2022

NOTES TO THE FINANCIAL STATEMENTS

8. BANK ACCOUNTS

Name of Bank, Account No. & currency	Bank Account Number	2021-2022	2020-2021
		Ksh	Kshs
Tuition Account	0440299106816	20,039	237,838
Operations Account	0440299106906	28,281	94,309
Gratuity Account	0440299106939	18,966	133,930
School Fund Account/Boarding	01139194116502	97,865	1,090
Maintenance And Improvement	01139194116501	1,857,104	42,787
CDF	01139194116500	23,590	2,232,567
Total		2,045,845	2,742,521

9. CASH IN HAND

Description	2021-2022	2020-2021
	Kshs	Kshs
Tuition Account	-	-
Operation Account	10,080	7,425
School Fund account	49,277	29,326
Total	59,357	36,751

10. SHORT TERM INVESTMENTS

Description	2021-2022	2020-2021
	Kshs	Kshs
Cooperative shares		0
Treasury Bills		0
Fixed deposit		0
Equity stock		0
Other investments		0
Total		0

GOMBATO BOYS HIGH SCHOOL
Annual Report and Financial Statements
For the year ended 30th June 2022

11. ACCOUNTS RECEIVABLE

Description	2021-2022	2020-2021
	Kshs	Kshs
Fees arrears	11,153,278	9,172,710
Other non-fees receivables	0	0
Salary advances	0	0
Imprest	0	0
Total	11,153,278	9,172,710

Description	2021-2022	2020-2021
	Kshs	Kshs
Fees arrears for current year	1,980,569	2,552,381
Fees arrears for the previous year	2,552,381	0
Fees arrears for prior periods (over two years)	6,620,328	6,620,328
Total	11,153,278	9,172,710

12. ACCOUNTS PAYABLE

Description	2021-2022	2020-2021
	Kshs	Kshs
Trade creditors (See ageing below and appendix 1)	3,050,195	2,783,553
Prepaid fees	0	0
Retention monies	0	0
Total	3,050,195	2,783,553

Description	2021-2022	2020-2021
	Kshs	Kshs
Trade creditors for current year	3,050,195	2,783,553
Trade creditors for the previous year		0
Trade creditors for prior periods (over two years)		2,783,553
Total	3,050,195	2,783,553

GOMBATO BOYS HIGH SCHOOL
Annual Report and Financial Statements
For the year ended 30th June 2022

13. FUND BALANCE BROUGHT FORWARD

Description	2021-2022	2020-2021
	Kshs	Kshs
Bank balances	2,045,845	221,446
Cash balances	59,357	36,751
Short Term Investments		0
Receivables	11,153,278	9,172,710
Payables	(3,050,195)	(7,484,384)
Total	10,208,285	1,946,523

GOMBATO BOYS HIGH SCHOOL
Annual Report and Financial Statements
For the year ended 30th June 2022

Other important disclosure notes

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

14. Non-current Liabilities Summary

Description	2021-2022	2020-2021
	Kshs	Kshs
Bank loan(s)		0
Outstanding Leases		0
Hire purchase		0
Gratuity and leave provision		0
Total		0

15. Biological assets

Description	Numbers	2021-2022	2020-2021
		Kshs	Kshs
Cattle			0
Goats			0
Trees			0
Coffee or tea plantation			0
Poultry			0
Total			0

16. Borrowings

Description	2021-2022	2020-2021
	Kshs	Kshs
a) Borrowings		
Borrowing at beginning of the year		0
Borrowings during the year		0
Repayments of during the year		0
Balance at end of the year		0

GOMBATO BOYS HIGH SCHOOL
Annual Report and Financial Statements
For the year ended 30th June 2022

Other important disclosure notes

17. Stock/ Inventory

Description	2021-2022	2020-2021
	Kshs	KShs
b) Borrowings		
Stock/ inventory at beginning of the year		0
Stock/ inventory purchased during the year		0
Stock/ inventory issued during the year		0
Balance at end of the year		0

18. PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS

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

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

GOMBATO BOYS HIGH SCHOOL
Annual Report and Financial Statements
For the year ended 30th June 2022

ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

Supplier of Goods or Services	Original Amount a Kshs	Date Contracted b Kshs	Amount Paid To-Date c Kshs	Outstanding Balance 2021 d=a-c Kshs	Outstanding Balance 2020 Kshs	Comments
Tuition						
1. Boroscop Enterprises	155,012	22/6.2021	0	155,012		
2. Exceligent Ventures	10,000	22/6.2021	0	10,000		
3. Lela Books And Stationery	246,318	22/6/2021	0	246,318		
4. Jowanet Photocomps Supplies	274,800	22/6.2021	100,000	174,800		
5. Hilkath Venture	29,600	22/6.2021	0	29,600		
6. Pyramid Consultants	33,000	22/6.2021	0	33,000		
7. Rikard Consultants and General Suppliers	150,000	22/6.2021	100,000	50,000		
Sub-Total	898,730		200,000	698,730		
BES						
8. Abdalla Hamisi Mwarandu	381,821	22/6.2021	120,000	261,821		
9. Beatrice Mambori	51,400	22/6.2021	30,000	21,400		
10. Highmark Services	16,000	22/6.2021	0	16,000		
11. Manna Cereal Stores	736,580	22/6.2021	228,112	508,468		
12. Dot Com Bakery Limited	162,120	22/6.2021	0	162,120		
13. Mikiriani General Contractors	64,370	22/6.2021	0	64,370		
14. Muharam Enterprises	105,630	22/6.2021	50,000	55,630		
15. Mvindenani Books And General Supplies	66,878	22/6.2021	0	66,878		
16. Sterco Enterprises	473,439	22/6.2021	0	473,439		
17. Nuri Mwajungu Ndaru	160,000	22/6.2021	60,000	100,000		
18. Ukunda Hardware and General Suppliers	38,170	22/6.2021	23,200	14,970		
19. Ustadh Digital Educational	15,000	22/6.2021	0	15,000		
20. Dynamic Copyprinters	266,535	22/6.2021	0	266,535		
21. Aspaya Developers	30,000	22/6.2021	0	30,000		

GOMBATO BOYS HIGH SCHOOL
Annual Report and Financial Statements
For the year ended 30th June 2022

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2021	Outstanding Balance 2020	Comments
22. Blackhawk Enterprises	121,674	22/6.2021	0	121,674		
Sub-Total	2,689,617		511,312	2,178,305		
Operations						
23. Eight Technology Enterprises	15,410	22/6/2021	0	15,410		
24. Somsom Software Solutions	35,000	22/6/2021	0	35,000		
25. Jamrock Enterprises	8,000	22/6/2021	0	30,000		
26. Mombasa Sports House	114,750	22/6/2021	0	114,750		
Sub-Total	173,160			173,160		
Grand Total	3,515,189		711,312	3,050,195		

GOMBATO BOYS HIGH SCHOOL
Annual Report and Financial Statements
For the year ended 30th June 2022

ANNEX 2 – SUMMARY OF FIXED ASSETS REGISTER

Asset class	Date purchased	Location	Historical Cost b/f (Kshs) 1 st July 2021	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost c/f (Kshs) 30 th June 2021
Land 1						
Land 2			Donated by primary school			
Buildings and structures			Donated by villagers			
M.I			1,634,728			
CBC			900,800			
12 Doors toilets			1,872,591.71			
Office equipment, furniture and fittings			As per store ledger			
ICT Equipment, and Other ICT Assets			As per store ledger			
Tools and apparatus			As per store ledger			
Textbooks			As per store ledger			
Intangible assets- soft ware			As per store ledger			
Total						