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REPORT

THE NATIONAL ASSEMBLY PAPERS LAID	
DATE: 04 JUN 2025	DAY: Wednesday
TABLED BY: Hon. Baya Yasin MP Deputy Leader of Opposition	
CLERK-AT THE-TABLE: Halima Ahmed	

OF

THE AUDITOR-GENERAL

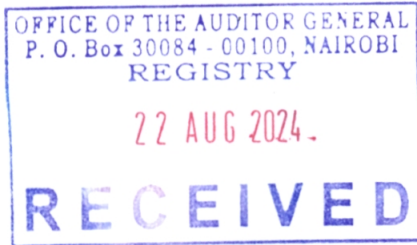
ON

KABETE HIGH SCHOOL

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

KIAMBU COUNTY

Revised 30th June 2021.



KABETE HIGH SCHOOL

PUBLIC SECONDARY SCHOOL

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE SIX MONTHS PERIOD ENDED
30th June 2021

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

**KABETE HIGH SCHOOL
PUBLIC SECONDARY SCHOOL**

Annual Report and Financial Statements for the six months period ended 30th June 2021

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I. KEY SCHOOL INFORMATION AND MANAGEMENT

(a) Background information

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

The school was registered in 2022 under registration number 22S00300804 and is currently categorized as a COUNTY public school established, owned or operated by the Government.

The school is a day/boarding school and had 323 number of students as at 30th June 2020. It has 2 streams and 19 teachers of which 1 teacher is employed by the School Board of Management.

(b) School Board of Management - Board Members

The School Board of Management established under Section 55 of the Basic Education Act, 2013; is composed of the following members:

Ref:	Name of Board Member	Designation	Date of appointment
1	ENG. ABRAHAM NDUATI	Chairman	14th May 2019
2	JOSEPH KAMBO	Secretary - Principal	14th May 2019
3	DAVID NJOROGE	Member	14th May 2019
4	GEOFRRY MUNGAI	Member	14th May 2019
5	REV JOHN NDUNGU	Member	14th May 2019
6	ISAAC MAINA	Member	14th May 2019
7	DR. PETER KARIUKI	Member	14th May 2019
8	EDWIN THUO	Member Rep Teachers	14th May 2019
9	PROF. DAVID KARIUKI	Members	14th May 2019
10	VEN RICHARD KAMAU	Member-Sponsor	14th May 2019
11	PRO. HELLEN NJENGA	Member	14th May 2019
12	MS SARAH GACHATHI	Member	14th May 2019
13	DAMARIS KUNGU	Member	14th May 2019
14	ANGELIN MUGANE	Member	14th May 2019
15	SUSAN WANGUI NJONJO	Member	14th May 2019
16	SULEIMAN ONCHANGUA	Member	14th May 2019
17	MRS. LOICE ROHIO	Member	14th May 2019

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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:

Ref:	Name of Committee	Names of Members	Designation	Number of meetings attended during the year
1	Executive Committee	Abraham Nduati Joseph Kambo Geoffrey Mungai David Njoroge Isaac Mugo	Chairperson Secretary member member member	3 out of 3
2	Audit Committee	Dr. Kariuk Damaris Kungu Isaac Mugo Geoffrey Mungai Loice Rohio	Chairperson Secretary member member member	3 out of 3
3	Finance, procurement and general purposes Committee	Dr. Kariuki Joseph kambo David Njoroge Abraham Nduati Isaac Maina	Chairperson Secretary member member member	3/3
4	Discipline, welfare and Academic Committee	Edwin Thuo Pro. Hellen Prof. Kariuki Susan Njonjo Joseph Kambo	Chairperson Secretary member member member	2/2

(d) School operation Management

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

Ref:	Designation	Name	Identification
1	Principal	Joseph M kambo	TSC No .373162
2	Deputy Principal	Suleiman Onchangwa	TSC No. 379323
3	School Bursar	Nancy Gitau	ID No. 2173415
4	Other (specify)		

**KABETE HIGH SCHOOL
PUBLIC SECONDARY SCHOOL**

Annual Report and Financial Statements for the six months period ended 30th June 2021

KEY SCHOOL INFORMATION AND MANAGEMENT (Continued)

(e) Schools contacts

Post Office Box: 00604-23230
Telephone: 0708299011
E-mail: hkabete@gmail.com
Website: -
Facebook: Kabete high school
Twitter: -

(f) School Bankers

Provide details of the school bankers.

1. Name of Bank : Cooperative Bank
Branch : Westlands
Account. No : 01129150078100 School fund A/c.
MPESA Paybill No. 400222 AC. 1050#adm no.
2. Name of Bank: Equity Bank
Branch : Wangige
Account. No. :05070278528569 Operations A/c
3. Name of Bank: Equity Bank
Branch : Wangige
Account. No. : 0570278891375 Tuition A/c
4. Name of Bank : Equity Bank
Branch : Wangige
Account. No. :05070273471702 Infrastructure A/c

(g) Independent Auditors

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

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PUBLIC SECONDARY SCHOOL**

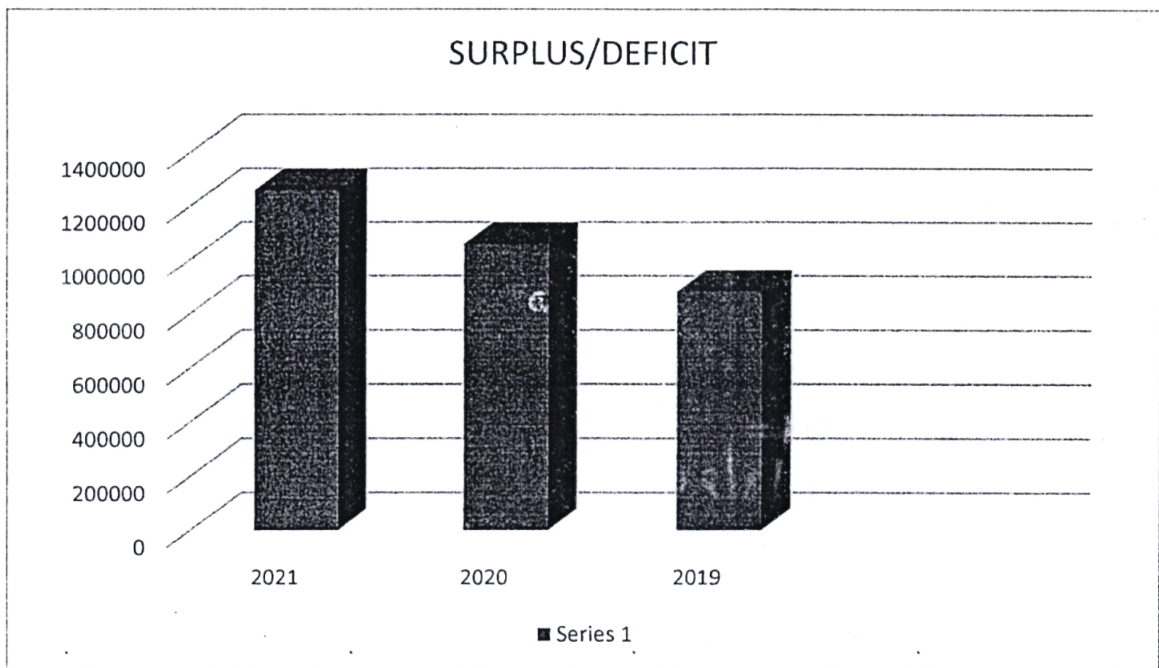
Annual Report and Financial Statements for the six months period ended 30th June 2021

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:

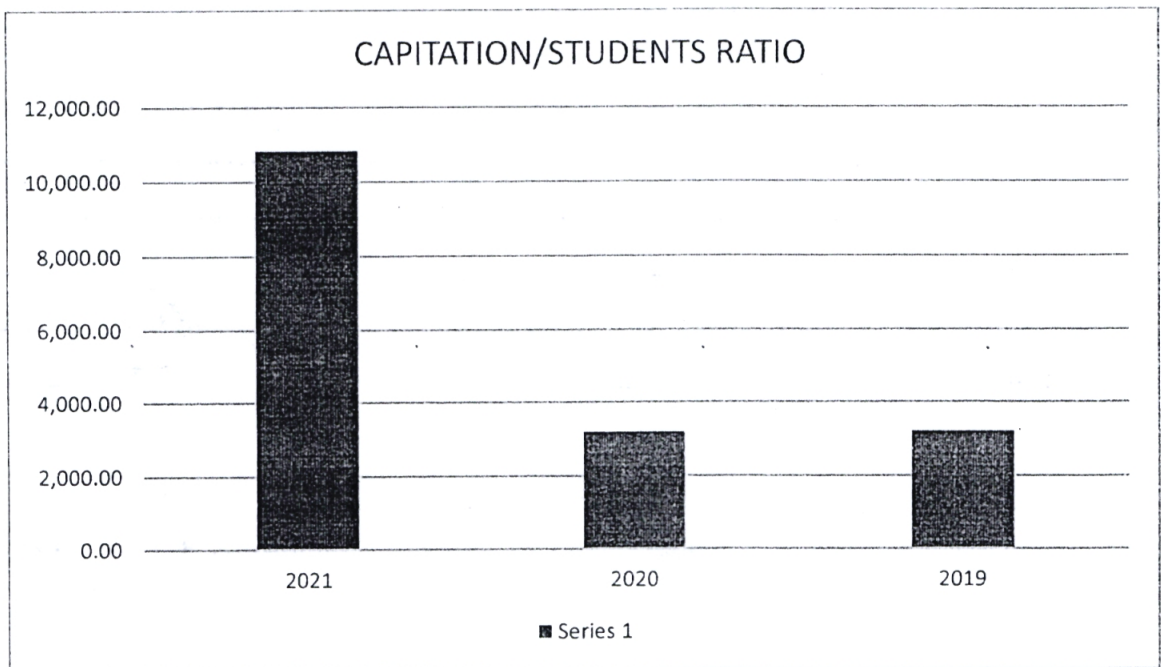
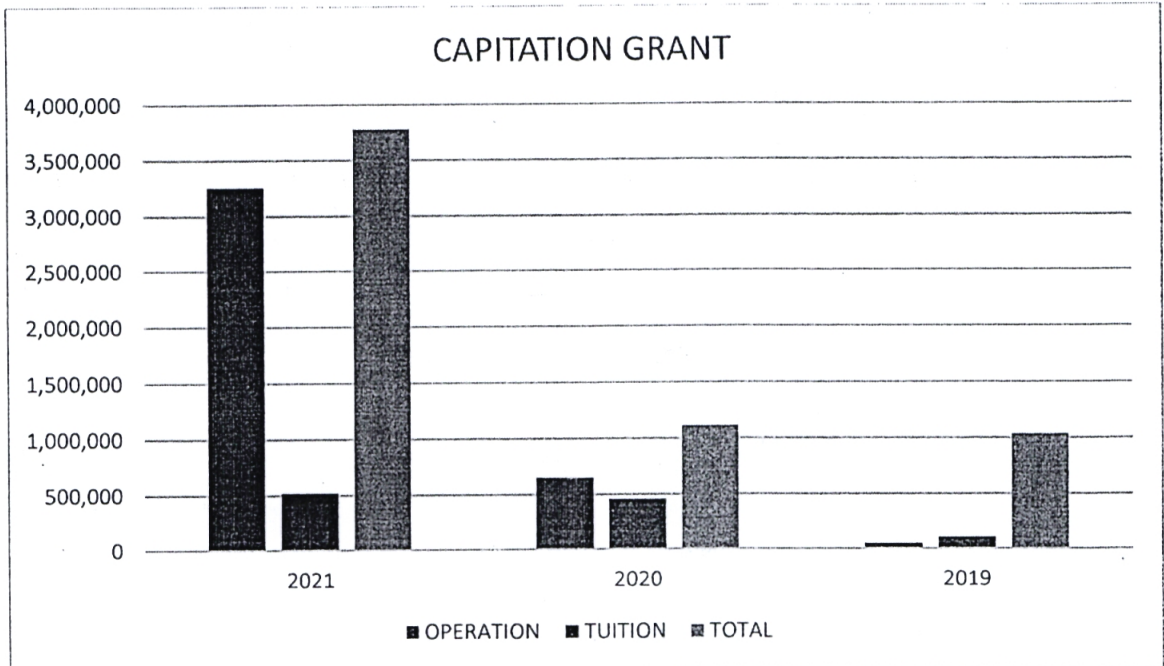
a) Financial performance:

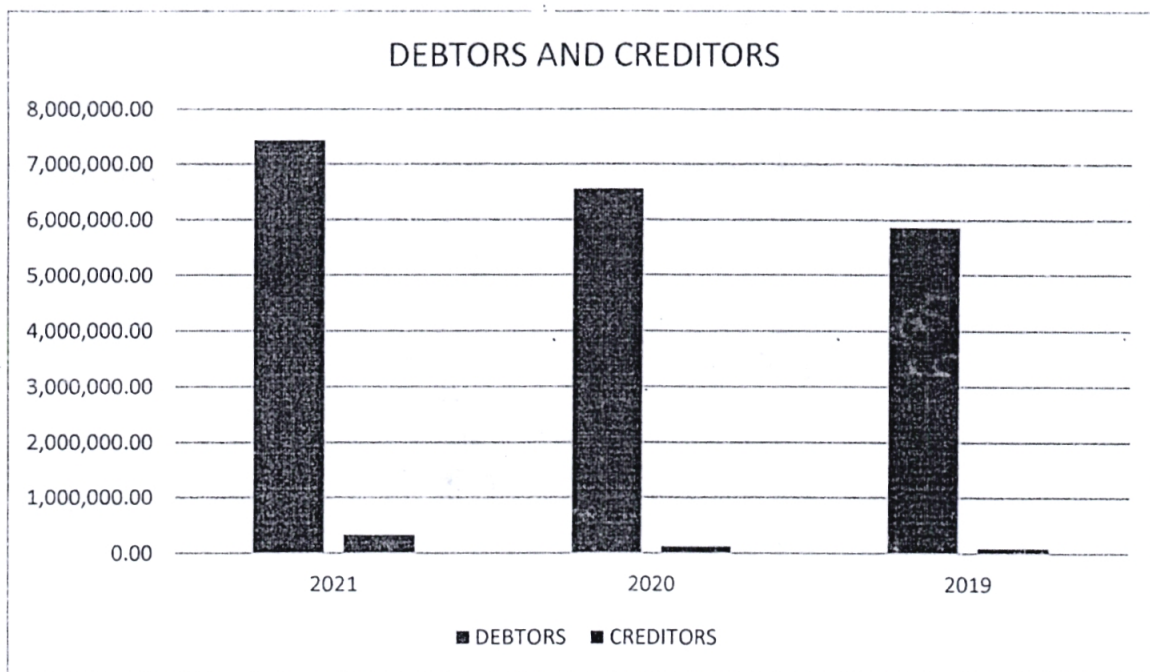
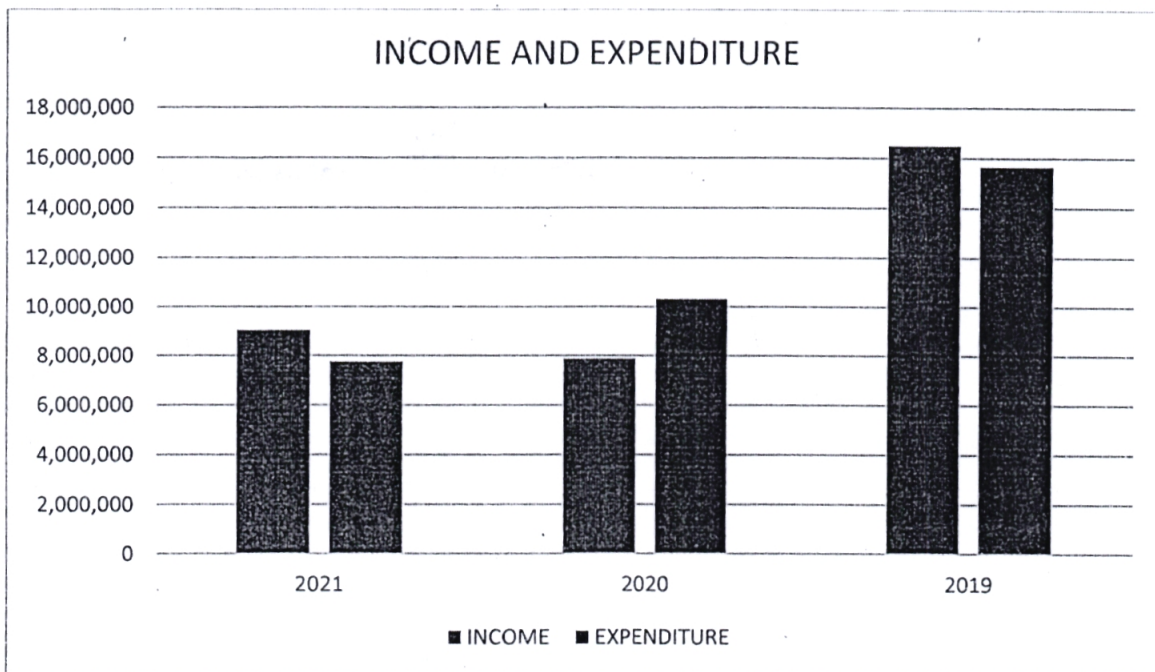
2.	Surplus/deficit	Capitation Grant			Capitation/students Ratio	income	expenditure	debtors	creditors	Cash and bank balances
		operation	tuition	total						
2021	1,259,021	3258470	521916	3780336	10832.05	9038,239.0	7743218.0	7436201		2378234
2020	1,058,959	653869	459897	1113766	3191.3	7867674.0	10326162.0	6556726	119810	265948
2019	881,346	49986	105405	1036737	3209.7	16485214.0	15648647.0	5867229	92065	402067



**KABETE HIGH SCHOOL
PUBLIC SECONDARY SCHOOL**

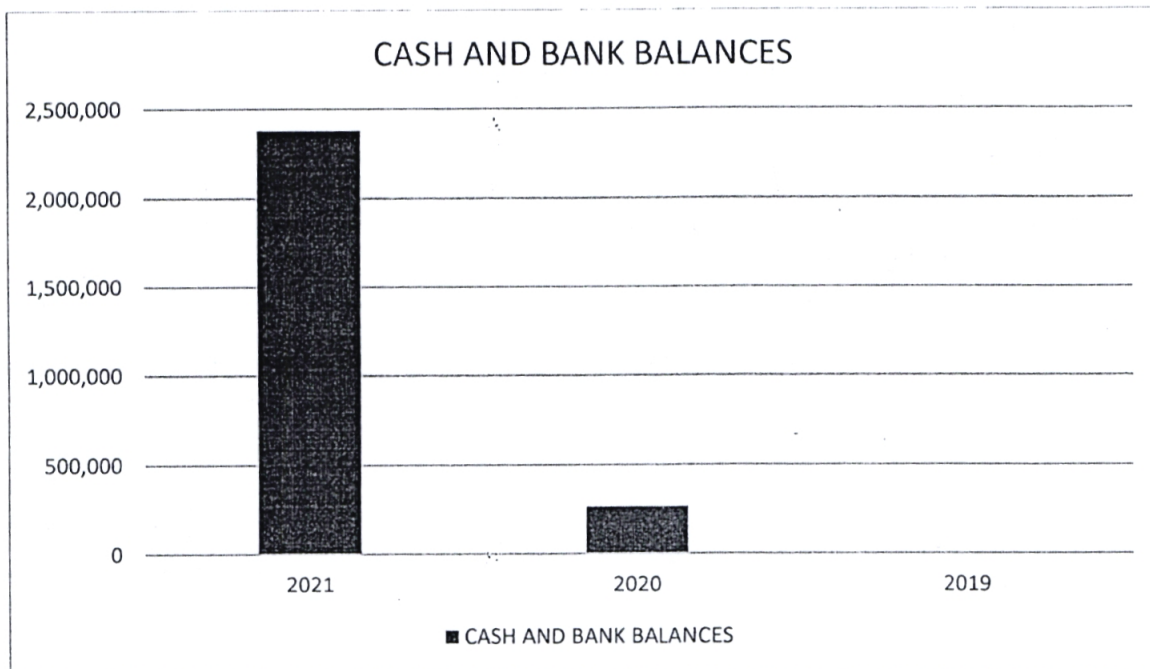
Annual Report and Financial Statements for the six months period ended 30th June 2021





**KABETE HIGH SCHOOL
PUBLIC SECONDARY SCHOOL**

Annual Report and Financial Statements for the six months period ended 30th June 2021



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

b) Teacher Student ratio:

Number of students	323	TSC Teachers	BOM Teachers	TSC Posting 2020	Transfer/Retirement 2021
Number of teachers	19	18	1	1	2
Teacher student ratio	20 students per teacher				

SUBJECT	HIST	GEO	CRE	BIO	AGRI	CHEM	PHYC	ENG/LIT	MATH	BUS	KISW
NO. OF TEACHERS	2	4	4	2	1	4	1	3	5	1	3
SHORTAGE	-	-	-				1		-	1	-

c) Mean score in the 2020 KCSE:

DESCRIPTION	2022	2021	2020
BOYS	100	96	88
TOTAL	100	96	88
MEAN SCORE	2.60	2.60	3.00
BEST STUDENT	C	B-	C-

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Annual Report and Financial Statements for the six months period ended 30th June 2021

d) Number of Candidates in the 2020 KCSE:

DESCRIPTION	2022	2021	2020
BOYS	64	94	76
TOTAL	64	94	76
MEAN SCORE	2.267	2.354	2.120
BEST STUDENT	B-	B	C+

e) Capacity of the school:

ITEM	QUANTITY	REMARKS
STUDENT POPULATION	34	
CLASSROOMS	9	
LABORATORIES	3	
TEACHERS TOILETS	6	
BOYS TOILETS	26	
URINAL	2	
BATHROOMS	12	
DORMITORY	1	
STAFFROOM	1	
ADMINISTRATION OFFICE	2	With principal, Bursar and secretary offices, Deputy principal and departmental offices

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

Projects	Source of funds	Status	Initial Cost (Kshs)	Amount Spent (Kshs)	Expected completion time
Plumbing and Electrical works	M.O.E	Complete	1,598,730	1,598,730	2021
Renovation of Kitchen	M.O.E	Complete	816,546	816,546	2021

Sign



School Principal

**KABETE HIGH SCHOOL
PUBLIC SECONDARY SCHOOL**

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III. STATEMENT OF SCHOOL MANAGEMENT RESPONSIBILITY


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


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

The Board of Management of Kabete 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).

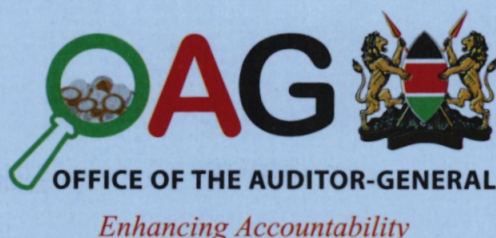
The Board of Management is of the opinion that the school's financial statements give a true and fair view of the state of the school's transactions during the six months period ended 30th June, 2021, and of the school's financial position as at that date.

Name: Eng. Abraham Nduati
Designation: Chairman, School Board of Management
Sign: 
Date: 22/8/24

Name: Mr. John Ngigi Njoroge
Designation: School Principal & Secretary to Board of Management
Sign: 
Date: 22/8/24

Name: Nancy W. Gitau
Designation: Bursar/ Finance Officer
Sign: 
Date: 22/8/24

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 KABETE HIGH SCHOOL FOR THE SIX (6) MONTHS' PERIOD ENDED 30 JUNE, 2021 – KIAMBU COUNTY

PREAMBLE

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

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

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

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of Kabete High School – Kiambu County set out on pages 13 to 24, which comprise the statement of financial assets and

Report of the Auditor-General on Kabete High School for the six(6) months' period ended 30 June, 2021 -Kiambu County

financial liabilities as at 30 June, 2021, and the statement of receipts and payments, statement of cash flows and 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 Kabete High School as at 30 June, 2021 and of its financial performance and its cash flows for the period then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with Basic Education Act, 2013 and the Public Finance Management Act, 2012.

Basis for Qualified Opinion

1.0 Inaccuracies in the Financial Statements

Review of statement of receipts and payments and statements of financial assets and financial liabilities revealed the following inaccuracies;

- i. The total receipts is reflected as Kshs.9,078,709, while the re-casted amount is Kshs.8,585,649. The total receipts exclude the parents contributions- school fund account amount of Kshs.493,060 as disclosed in Note 3 to the financial statements.
- ii. The tuition, operations and boarding and school fund payments are indicated to be under Notes 6, 7 and 9 while in the notes to the financial statements section they are in Notes 5, 6 and 7 respectively. Also, the accounts receivables and accounts payables are indicated to be in Notes 13 and 14 instead of Notes 11 and 12, respectively.
- iii. Surplus/deficit for the year is wrongly indicated as Kshs.1,524,231 while the re-casted balance is Kshs.1,031,171.

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

2.0 Unsupported Payments

2.1 Payments for Operations

The statement of receipts and payments and Note 7 to the financial statements reflect payments for operations amounting to Kshs.2,750,882. Included in this amount is personnel emoluments amounting to Kshs.1,349,532 which was not subjected to taxation on PAYE as required by Section 37 (5) Income Tax Act. Further, administration costs amounting to Kshs.301,200 were not supported with payment vouchers and local transport/travelling expenditure amounting to Kshs.109,996 relating to transport

reimbursement had payment schedule attached which was not signed by the members who received the allowances.

In the circumstances, the accuracy and completeness of payments for operations amounting to Kshs.1,760,728 could not be confirmed.

2.2 Boarding and School Fund Payments

The statement of receipts and payments and Note 9 to the financial statements reflects boarding and school fund payments of Kshs.3,892,785. However, procurement of goods and services worth Kshs.1,980,156 were not supported by users' requisitions, orders and goods received notes to support procurement initiation, deliveries and taking of charge of the items.

In the circumstances, the accuracy, completeness and validity of the procurements of Kshs.1,980,156 could not be confirmed.

3.0 Unsupported Cash and Cash Equivalents

The statement of financial asset and financial liabilities and Notes 10 and 11 to the financial statements reflects cash and cash equivalents balance of Kshs.2,378,234 comprising of bank and cash balances of Kshs.2,321,430 and Kshs.56,804 respectively. However, the balances were not supported with bank reconciliation statements, certificate of bank balances and board of survey reports. Further, the cashbooks maintained for each of the bank accounts are not checked and signed by preparer and reviewer.

In the circumstances, the accuracy and completeness of the cash and cash equivalents of Kshs.2,378,234 could not be confirmed.

4.0 Long Outstanding Accounts Receivable

The statement of financial asset and financial liabilities and Note 13 to the financial statement reflects accounts receivables balance of Kshs.7,436,201, which include fee arrears amounting to KShs.5,841,408, which have been outstanding for over two years. However, there was no policy on the impairment of long outstanding fees arrears casting doubt on the fair statement of the accounts receivables balance.

In the circumstances, the recoverability of the long outstanding receivables could not be confirmed.

The audit was conducted in accordance with the International Standards for Supreme Audit Institutions (ISSAIs). I am independent of the Kabete High 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 comparable basis of Kshs.10,311,105 and Kshs.9,078,709 respectively, resulting to an under-funding of Kshs.1,232,396, or 12% of the budget. Similarly, the School spent a balance of Kshs.7,554,478 against actual receipts of Kshs.9,078,709 resulting to an under-utilization of KShs 2,756,627, or 30% of the actual receipts.

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

My opinion is not modified in respect to 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

1.0 Under Funding of Capitation Grants

The statement of receipts and payments reflects capitation grants for tuition and operations amounts of Kshs.521,916 and Kshs.3,258,470, respectively as disclosed in Notes 1 and 2 to the financial statements. Review of documents and Ministry of Education (MoE) Circulars revealed that the MoE disbursed capitation at the rate of Kshs.18,447.35 per student instead of Kshs.22,224 as stipulated in Guidelines for utilization of capitation out of which Kshs.14,947.30 was received at the school, whereas Kshs.3,500 was deducted and remitted to KICD, CEMASTEAM and NHIF resulting to an under-disbursement of Kshs.3,796 per student.

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

2.0 Non-compliance with the Public Sector Accounting Standards Board Reporting Requirements

Review of the financial statements submitted for audit revealed that the financial statements were prepared for six (6) months' period ending 30 June, 2021 with comparative balances for the year January to December, 2020. However, no disclosure was made on the change in the preparation of financial statements from calendar year to government fiscal year or on the lack of comparability due to longer period covered by the comparative financial period.

In the circumstances, Management was in breach of the PSASB guidelines.

3.0 Irregular Composition of Board of Management

Review of Board members files revealed that the board has nineteen (19) members, surpassing the prescribed number of seventeen (17). In addition, the board membership consists of more than one teaching staff sitting in the board instead of one. This was contrary to Section 56 of the Basic Education Act, 2013 that guide on the composition of the Board of Management established under Section 55 of the Act.

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

4.0 Late Submission of Financial Statements for Audit

During the year under review, Management submitted the financial statements to the Auditor-General on 31 March, 2023 instead of the statutory deadline of 30 September 2021. This was contrary to the Ministry of Education circular Ref.MOE/DSAS/FIN/17/1/17 dated 19 August, 2021 which stated that the School's financial statements should be ready by 30 September, 2021 in compliance which Section 81 of the Public Finance Management Act, 2012 on preparation of the financial statements.

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

5.0 Lack of a Procurement Plan

The statement of receipts and payments reflects an amount of Kshs.9,078,709 and Kshs.7,524,231 in respect of total receipts and payments respectively. However, during the year Management did not prepare an annual procurement plan as part of the annual budget preparation process. This was contrary to Regulation 40 of the Public Procurement and Asset Disposal Regulations, 2020 which states that 'a procuring entity prepare a procurement plan for each financial year as part of the annual budget preparation process'.

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

The audit was conducted in accordance with ISSAI 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 comply, in all material respects, with the authorities that govern them.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

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

Conclusion

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

Basis for Conclusion

1.0 Lack of Fixed Assets Register and Land Ownership Documents

Annex 2 to the financial statements reflects summary of fixed assets register. However, there was no listing and value of the assets owned by the school. In addition, Management did not maintain a detailed asset register showing details of the financiers, serial/logbook number, acquisition date, location, opening balances, additions or disposals during the year and the closing balances. Further, the land which the School sits on did not have title deed and up-to date valuation reports for the assets was not provided for audit.

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

2.0 Weak Internal Controls

2.1 Payment Processing

Review of payment vouchers presented for audit revealed internal control weaknesses in payment processing cycle as payment vouchers were not serialized for control purposes; stamped/labelled as paid to avoid incidents of double payments and supported with budget expenditure controls for items being paid.

2.2 Failure to Maintain Imprest Register

Review of the School's payment records revealed Management did not have a set maximum amount for standing imprest. In addition, Management paid travelling expenses to staff and incurred office expenses using standing imprest. However, imprest register was not maintained for easier tracking of expenditures incurred and imprest were not issued by way of imprest warrants.

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

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

Responsibilities of Management and Board of Management

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

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

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

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

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

Auditor-General's Responsibilities for the Audit

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

reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

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

Because of its inherent limitations, internal controls may not prevent or detect misstatements and instances of 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.


FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

13 January, 2025


**KABETE HIGH SCHOOL
PUBLIC SECONDARY SCHOOL**

Annual Report and Financial Statements for the six months period ended 30th June 2021

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


Description Of Vote Head	Note	JAN-30 TH JUNE 2021	2019 - 2020
		Kshs	Kshs
Receipts			
Government grants for tuition	1	521,916	715,389
Government grants for operations	2	3,258,470	6,111,450
School fund income- parents' contributions	4	5,298,323	4,796,739
Miscellaneous incomes	5		42,000
Total Receipts		9,078,709	11,655,578
Payments			
Tuition	6	910,811	360,897
Operations	7	2,750,882	3,791,877
Boarding and school fund	9	3,892,785	5,094,323
Total Payments		7,554,478	9,247,097
Surplus/Deficit		1,524,231	2,418,481.00

The school financial statements were approved on 22/8/24 and signed by:

Sign: 
Name Eng. A Nduati

Chair BOM

Date 22/8/24

Sign 
Name John N. Ngigi

School Principal/
Secretary to BOM

Date 22/8/24

Sign
Name Nancy Gitau

Bursar/
Finance Officer

Date

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

Description	Note	JAN-30 TH JUNE 2021	2019 - 2020
		Kshs	Kshs
Financial Assets			
Cash and cash equivalents			
Bank balances	10	2,321,430	1,782,443
Cash balances	11	56,804	63,397
Short term investments	12	-	-
Total cash and cash equivalent		2,378,234	1,845,840
Account's receivables	13	7,436,201	6,556,726
Total financial assets		9,814,435	8,402,566
Financial liabilities			
Accounts payables	14	99,513	211,875
Net financial assets		9,714,922	8,190,691
Represented by			
Accumulated fund b/fwd	15	8,190,691	5,772,210
Surplus/deficit for the year		1,524,231	2,418,481
Net financial position		9,714,922	8,190,691

The School's financial statements were approved on 22/8/24 and signed by:

Name: ABRAHAM MDUATI
Chairman, BoM

Name: John M. K. A.
School Principal/Secretary
to BoM

Name:
Bursar/Finance

Sign: [Signature]

Sign: [Signature]

Sign: [Signature]

Date: 22/8/24

Date: 22/8/24

Date: 22/8/24

**KABETE HIGH SCHOOL
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VII. STATEMENT OF CASH FLOWS FOR THE PERIOD ENDED 30TH JUNE 2021

Description	Not e	JAN-30 TH JUNE 2021	2019-2020
		Kshs	Kshs
Cash from Operating Activities			
Receipts			
Government grants for tuition		521,916	715,398
Government grants for operations		3,258,470	6,111,450
Government grants for infrastructure			4,796,296
School fund income- parents contributions/ fees		4,426,296	42,000
Other income			
Total receipts		8,206,682.00	11,655,578
Payments			
Cash outflows for tuition		910,811	360,897
Cash outflows for operations		2,305,312	3,791,877
Cash outflows Boarding/lunch and school fund payments		3,892,785	5,094,323
Total payments		7,108,908	9,247,097
Net cash inflow/outflow from operating activities		1,097,744	
Cash flow from investing activities			
Acquisition of assets		445,570.00	
Proceeds from sale of Assets		-	
Proceeds from investments			
Purchase of investments			
Net cash inflow/outflows from investing activities		(445,570.00)	(562,641)
Cash flow from Financing activities			
Proceeds from borrowings/ loans	18		
Repayment of principal borrowings			
Net cash inflow/outflow from financing activities		652,204	
Net increase/decrease in cash and cash equivalents		652,204	
Cash and cash equivalent at beginning of the FY		1,845,840.00	
Cash and cash equivalent at end of the FY		<u>2,378,234.00</u>	<u>1,845,840.00</u>

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 cashflow as recommended by PSASB.

VIII. STATEMENT OF BUDGETED VERSUS ACTUAL AMOUNTS THE SIX MONTHS ENDED 30TH JUNE 2021

Receipt/expenses Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
	Kshs	Kshs			Kshs	Kshs
RECEIPTS						
<i>(1) CAPITATION GRANT ON TUITION</i>						
Textbooks and reference materials						
Exercise books	134,895		134,895	134,895		100.0%
Laboratory equipment	240,500		240,500	240,500		100.0%
Internal exams						
Teaching / learning materials	146,521		146,521	146,521		100.0%
Chalks						
Exams and assessment						
Teachers guides						
<i>(2) CAPITATION GRANT ON OPERATIONS</i>						
MIF	1,037,978		1,037,978	1,485,215	(447,237)	143.1%
Other voteheads(ltt,ewc,admin)	1,773,255		1,773,255	1,773,255		100.0%
<i>(3) FEES CHARGED ON PARENTS</i>						
Lunch	3,960,000		3,960,000	3,260,402	699,598	82.3%

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Repairs and maintenance	57,866		57,866	57,866		100.0%
Local transport / travelling	115,431		115,431	115,431		100.0%
Electricity and water	116,097		116,097	116,097		100.0%
Medical						
Administration costs	119,687		119,687	119,687		100.0%
Activity						
Personal Emoluments	83,979		83,979	83,979		100.0%
BES	2,524,896		2,524,896	1,544,861	980,035	61.2%
<i>OTHER INCOME</i>						
Rent income						
Income from farming activities						
Insurance compensation						
Income from Posho mill						
Income from Bus Hire						
Fee for hire of ground and equipment						
Interest income						
Income from any other investment						
TOTAL INCOME	10,311,105		10,311,105	9,078,709	1,232,396	
<i>(I) EXPENDITURE FOR TUITION</i>						
Textbooks and reference materials						
Exercise books	134,895		134,895	262,559	(127,664)	194.6%
Laboratory equipment	240,500		240,500	437,150	(196,650)	181.8%
Internal exams						
Teaching / learning materials	146,521		146,521	211,102	(64,581)	144.1%902
Chalks						
Exams and assessment						
Teachers guides						
Administration costs						
Bank Charges						

PUBLIC SECONDARY SCHOOL

Annual Report and Financial Statements for the six months period ended 30th June 2021

(2) EXPENDITURE FOR OPERATIONS						
Personnel emoluments	902,295		902,295	1,349,532		
Repairs, maintenance & improvements	1,037,978		1,037,978	530,390		150%
Local transport / travelling	109,996		109,996	109,996		51%
Electricity, water and conservancy	135,000		135,000	135,000		100%
Medical and insurance	156,264		156,264	156,264		100%
Administration costs	301,200		301,200	301,200		100%
Activity Expenses	168,500		168,500	168,500		100%
Gratuity						100%
SMASSE						
(3) EXPENDITURE FOR SCHOOL FUND						
Personnel emoluments	83,979		83,979	17,000	66,679	20%
Repairs, maintenance and improvements	57,866		57,866	29,670		
Local transport / travelling	115,431		115,431	316,150	28,196	51%
EWC	116,097		116,097	49,700	(200,719)	274%
Medical Expenses				2,800	66,397	43%
Administration costs	119,687		119,687	262,650	(2800)	0%
Activity				62,000	(142,963)	219%
Lunch programme	2,524,896		2,524,896	2,333,154	(62,000)	0%
Boarding Equipment and Store	3,960,000		3,960,000	819,661	191,742	92%
Expenditure for Income Generating Activity					3,140,339	21%
Insurance costs						
Other expenses on investments						
Rent Expenses						
Bank Charges						
TOTALS	10,311,105		10,311,105	7,554,478	2,756,627	73%

PUBLIC SECONDARY SCHOOLS - KABETE HIGH SCHOOL
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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 Kabete High School and all values are rounded to the nearest Kenya Shilling (Kshs). The accounting policies adopted have been consistently applied to all the years presented.

2. Recognition of receipts and payments

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

3. In-kind contributions

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

4. Cash and cash equivalents

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

SIGNIFICANT ACCOUNTING POLICIES (Continued)

5. Accounts Receivable

For the purposes of these financial statements, imprests and advances to authorised public officers and/or institutions which were not surrendered or accounted for at the end of the financial year are treated as receivables. This is in recognition of the government practice where the imprest payments are recognized as expenditure when fully accounted for by the imprest or AIE holders. This is an enhancement to the cash accounting policy. Other accounts receivables are disclosed in the financial statements.

6. Accounts Payable

For the purposes of these financial statements, deposits and retentions held on behalf of third parties have been recognized as accounts payables. This is in recognition of the government practice of retaining a portion of contracted services and works pending fulfilment of obligations by the contractor and to hold deposits on behalf of third parties. This is an enhancement to the cash accounting policy adopted by National Government Ministries and agencies. Other liabilities including pending bills are disclosed in the financial statements. Pending bills consist of unpaid liabilities at the end of the financial year arising from contracted goods or services during the year or in past years.

7. Non-current assets

Non-current assets are expensed at the time of acquisition while disposal proceeds are recognized as receipts at the time of disposal. However, the acquisitions and disposals are reflected in the school fixed asset register a summary of which is provided as a memorandum to these financial statements.

8. Budget

The budget is developed on the same accounting basis (cash basis), the same accounts classification basis, and for the same period as the financial statements. The *school's* budget was approved by the School Board of Management. A comparison of the actual performance against the comparable budget for the financial year under review has been included in the financial statements.

9. Comparative figures

Where necessary comparative figures for the previous financial year have been amended or reconfigured to conform to the required changes in presentation.

10. Subsequent events

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the six months period ended 30th June 2021.

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X. NOTES TO THE FINANCIAL STATEMENTS

1 CAPITATION GRANT FOR TUITION

Description	JAN-30 TH JUNE 2021	2019-2020
	Kshs	Kshs
Reference Materials		64,569
Exercise Books	134,895	39,383
Laboratory Equipment	240,500	
Internal Exams		
Teaching / Learning Materials	146,521	597,198
Others (SMASE)*		14,239
Total	521,916	715,389

2 CAPITATION GRANT FOR OPERATIONS

Description	JAN-30 TH JUNE 2021	2020-2020
	Kshs	Kshs
Personnel Emoluments	7,450	1,980,934
Repairs And Maintenance	1,485,215	3,106,340
Local Transport / Travelling		
Electricity And Water		24,160
Medical		67,092
Administration Costs		448,511
Activity		251,595
Other Vote Heads (L.T.T EWC ADMIN P.E)*	1,765,805	232,818
Total	3,258,470	6,111,450

3 PARENTS CONTRIBUTION/FEES - SCHOOL FUND ACCOUNT

	JAN-30 TH JUNE 2021	2019-2020
	Kshs	Kshs
Personnel emoluments	83,979	89,531
Repairs and maintenance	57,866	97,729
Local transport / travelling	115,431	26,966
Electricity and water	116,097	71,246
Medical		
Administration costs	119,687	60,630
Activity		37,770
Total	493,060	383,872

NOTES TO THE FINANCIAL STATEMENTS (Continued)

4 OTHER RECEIPTS – SCHOOL FUND ACCOUNT

	JAN-30TH JUNE 2021	2019-2020
	Kshs	Kshs
Fee on Boarding Equipment and Stores	1,544,861	3,112,372
Lunch ac	3,260,402	1,302,495
Income from farming activities		
Insurance compensation		
Income from Posho mill		
Income from Bus Hire		
Fee for hire of ground and equipment		
Income from grants and donations*		
Rent income		42,000
Dividends income		
Total	4,805,263	4,456,867

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

5 PAYMENTS FOR TUITION

	JAN-30TH JUNE 2021	2019-2020
	Kshs	Kshs
Textbooks and reference materials		20,600
Exercise books	262,559	247,624
Laboratory equipment	437,150	
Internal exams		
Teaching / learning materials	211,102	92,673
Chalks		
Exams and assessment		
Teachers guides		
Administration Costs		
Bank Charges		
Total	910,811	360,897

**KABETE HIGH SCHOOL
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NOTES TO THE FINANCIAL STATEMENTS (Continued)

6 PAYMENTS FOR OPERATIONS

	JAN-30TH JUNE 2021	2019-2020
	Kshs	Kshs
Personnel emoluments	1,349,532	1,980,934
Administration Cost	301,200	815,284
Repairs and maintenance & improvements	83,740	238,145
Local transport / travelling	109,996	
Electricity and water	135,000	24,160
Activity Expenses	168,500	396,840
Insurance Cost	156,264	207,204
Bank Charges	1,080	
Acquisition of Assets	445,570	129,310
TOTAL	2,750,882	3,791,877

7 BOARDING AND SCHOOL FUND PAYMENTS

	JAN-30TH JUNE 2021	2019-2020
	Kshs	Kshs
Personnel emoluments	17,000	126,400
Activity	62,000	435,320
Repairs and maintenance & Improvements	29,670	161,470
Local transport / travelling	316,150	495,850
Electricity and water	49,700	157,500
Medical Expenses	2,800	23,790
Administration costs	262,650	919,460
Lunch Programme	2,333,154	1,733,797
Bank Charges		
Expenses on Income Generating Activities		
Fee on Boarding Equipment and Stores	819,661	1,040,736
Rent Expenses		
Insurance Cost (Life Property)		
Loan Principal repayment		
Loan Interest repayment		
Acquisition of Assets		
TOTAL	3,892,785	5,094,323

*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

Name of Bank, Account No. & currency	Bank Account Number	JAN-30 TH JUNE 2021	2019-2020
		Kshs	Kshs
Tuition Account	0570278891375	41,002	4,897
Operations Account	0570291737289	429,814	63,776
School Fund Account/Boarding	01129150078100	215,874	232,380
Savings Account			
Parent Association Development Account			
Income generating activities Account			
Infrastructural Account	0500273471702	1,634,740	1,481,390
Total		2,321,430	1,782,443

9 CASH IN HAND

Description	JAN-30 TH JUNE 2021	2019-2020
	Kshs	Kshs
Tuition Account		
Operation Account		
School Fund account	56,804	63,397
Total		

10 SHORT TERM INVESTMENTS

Description	JAN-30 TH JUNE 2021	2019-2020
	Kshs	Kshs
Cooperative shares	-	-
Treasury Bills	-	-
Fixed deposit	-	-
Equity stock	-	-
Other investments	-	-
Total	-	-

**KABETE HIGH SCHOOL
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NOTES TO THE FINANCIAL STATEMENTS (Continued)

11 ACCOUNTS RECEIVABLE

Description	JAN-30 TH JUNE	2019-2020
	2021	
	Kshs	Kshs
Fees arrears	7,436,201	6,556,726
Other non-fees receivables		
Salary advances		
Imprest		
Total	7,436,201	6,556,726

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

Description	JAN-30 TH JUNE	2019-2020
	2021	
	Kshs	Kshs
Fees arrears for current year	1,225,075	716,318
Fees arrears for the previous year	370,718	131,431
Fees arrears for prior periods (over two years)	5,840,408	5,708,977
Total	7,436,201	6,556,726

12 ACCOUNTS PAYABLE

Description	JAN-30 TH JUNE	2019-2020
	2021	
	Kshs	Kshs
Trade creditors (See ageing below and appendix 1)		119,810
Prepaid fees	99,513	92,065
Retention monies		
Total	99,513	211,875

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

Description	JAN-30 TH JUNE	2019-2020
	2021	
	Kshs	Kshs
Trade creditors for current year		
Trade creditors for the previous year		119,810
Trade creditors for prior periods (over two years)		
Total		119,810

NOTES TO THE FINANCIAL STATEMENTS (Continued)

13 FUND BALANCE BROUGHT FORWARD

Description	JAN-30TH JUNE	2019-2020
	2021	
	Kshs	Kshs
Bank balances	2,321,430	1,782,443
Cash balances	56,804	63,397
Short Term Investments		
Receivables	7,436,201	6,556,726
Payables	(99,513)	(211,875)
Total	9,714,922	8,190,691

**KABETE HIGH SCHOOL
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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

Description	JAN-30 TH JUNE	2019-2020
	2021	
	Kshs	Kshs
Bank loan(s)	-	-
Outstanding Leases	-	-
Hire purchase	-	-
Gratuity and leave provision	-	-
Total	--	-

15 Biological assets

Description	Numbers	JAN-30 TH	2019-2020
		JUNE 2021	
		Kshs	Kshs
Cattle		-	-
Goats		-	-
Trees		-	-
Coffee or tea plantation		-	-
Poultry		-	-
Total		-	-

16 Borrowings

Description	JAN-30 TH JUNE	2019-2020
	2021	
	KShs	KShs
a) Borrowings	-	-
Borrowing at beginning of the year	-	-
Borrowings during the year	-	-
Repayments of during the year	-	-
Balance at end of the year	-	-

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Other important disclosure notes

17 Stock/ Inventory

Description	JAN-30 TH JUNE	2019-2020
	2021	
	KShs	KShs
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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PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS

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

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

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ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2021	Outstanding Balance 2021-1	Comments
	a	b	c	d=a-c		
	Kshs	Kshs	Kshs	Kshs	Kshs	
Construction of buildings						
1.						
2.						
3.						
Sub-Total						
Supply of goods						
4.						
5.						
6.						
Sub-Total						
Supply of services						
7.						
8.						
9.						
Sub-Total						
Grand Total						

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ANNEX 2 – SUMMARY OF FIXED ASSETS REGISTER

Asset class	Date purchased	Location	Historical Cost b/f (Kshs) 1 st July 2021	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost c/f (Kshs) 30 th June 2021
Land 1						
Land 2						
Buildings and structures						
Motor vehicles						
Office equipment, furniture and fittings						
ICT Equipment, and Other ICT Assets						
Tools and apparatus						
Textbooks						
Other Machinery and Equipment						
Heritage and cultural assets						
Intangible assets- soft ware						
Total						

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