

REPUBLIC OF KENYA



Enhancing Accountability

REPORT

DATE: 07 DEC 2023

OF



THE AUDITOR-GENERAL

ON

P.C.E.A KARAI SECONDARY SCHOOL

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

KIAMBU COUNTY

NATIONAL ASSEMBLY
PARRIS LATT
DATE: 07 DEC 2023
BY: Hon Owen Bayo, CAS, MP
Deputy Majority Whip
Mwan

11



Revised 30 June, 2022.



P.C.E.A KARAI
PUBLIC SECONDARY SCHOOL

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED
30 JUNE, 2022

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

P.C.E.A KARAI SECONDARY SCHOOL
Reports and Financial Statements For the year ended 30 June, 2022

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Table of Contents	Page
I. Key School Information And Management	IV
II. Summary Report Of Performance Of The School	IX
III. Statement Of School Management Responsibility	XV
IV. Report Of The Independent Auditors (<i>To be attached</i>).....	XVI
V. Statement Of Receipts And Payments Period To 30 June, 2022	Error! Bookmark not defined.
VI. Statement Of Financial Assets And Financial Liabilities As At 30 June, 2022.	Error! Bookmark not defined.
VII. Statement of Cash Flows for The Period Ended 30 June, 2022	Error! Bookmark not defined.
VIII. Statement Of Budgeted Versus Actual Amounts for The Year Ended 30 June, 2022.....	5-6
IX. Significant Accounting Policies	7-8
X. Notes To The Financial Statements.....	9-14

I. Key School Information And Management**(a) Background information**

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

The school was registered in January 1966 under registration number 22S00300274 and is currently categorized as a Sub-County public school established, owned or operated by the Government.

The school is a day/boarding school and had 858 number of students as at 30 June, 2022. It has 5 streams and 37 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	Nancy Waringa Munene	Chairperson	7 March, 2022
2	Peter Githuku Mwangi	Principal -Secretary	7 March, 2022
3	Gladys Waithera	Member -Rep Special Interest	7 March, 2022
4	Alice Wangu	Member – Rep Special Needs	7 March, 2022
5	Wilfred Mungai	Member – Rep Sponsor	7 March, 2022
6	Peter Njoroge	Member- Rep Community	7 March, 2022
7	Charles Njunge	Member- Rep Community	7 March, 2022
8	John Njogu	Member-Rep Community	7 March, 2022
9	Rhodah Muthoni	Member- Rep Community	7 March, 2022
10	Livingstone Wanene	Member-Rep Community	7 March, 2022
11	Rev. Kogu	Member – Rep CEB	7 March, 2022
12	Charles Muturi Kariuki	Member- Rep Teachers	7 March, 2022
13	Kelvin Githinji	Member – Rep Sponsor	7 March, 2022
14	George Mungai	Member - Community	7 March, 2022
15	Irene Muthoni	Rep Students	7 March, 2022

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

Ref:	Name of Committee	Names of Members	Designation	Number of meetings attended during the year
1	Executive Committee	Peter Githuku	Principal	3
		Agnes Wanjiku	P.A chair	3
		George Mungai	Member	3
		Alice Wangu	Member	3
		Nancy Munene	B.O.M Chair	3
2	Audit Committee			
		Peter Githuku	Principal	3
		Agnes Wanjiku	P.A chair	3
		Nancy Munene	B.O.M Chair	3
		John Njogu	Member	3
3	Finance, procurement and general purposes Committee			
		Peter Githuku	Principal	3
		Nancy Munene	B.O.M Chair	3
		Livingstone Wanene	Member	3
		Kelvin Githinji	Member	3
4	Academic Committee	Peter Githuku	Principal	3

Reports and Financial Statements For the year ended 30 June, 2022

		Joyce Kerubo	Deputy	3
		Charles Muturi	Teacher Rep	3
		Rev Kogu	Member -CEB	3
		Agnes Wanjiku	P.A chair	3
5	Development Committee			
		Joseph Njogu	Member	3
		Alice Wangu	Member	3
		George Mungai	Member	3
		Rev Kogu	Member CEB	3
6	Discipline and welfare Committee			
		Peter Githuku	Principal	3
		Joyce Kerubo	Deputy	3
		Charles Muturi	Teacher Rep	3
		Kelvin Githinji	Member	3
		Agnes Wanjiku	P.A chair	3
7	Adhoc Committee (if any during the year)			

(d) School operation Management

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

Ref:	Designation	Name	TSC Number
1	Principal	Peter Githuku Mwangi	350781
2	Deputy Principal	Joyce Kerubo Onsoti	309891
3	School Bursar	Ruth Nyambura Kamau	13674722

(Indicate actual name of the School)

Reports and Financial Statements For the year ended 30th June 2022

(e) Schools contacts

Post Office Box: 138-00902 KIKUYU
Telephone: 0792001279
E-mail: karaisec@gmail.com

(f) School Bankers

The following school operated 5 accounts in the following banks: (Ensure all accounts including CDF accounts are included)

1. SCHOOL FUND A/C
Name of Bank: K.C.B
Branch: Kikuyu
Account Number: 1102934208
2. OPERATIONS A/C
Name of Bank: Equity
Branch: Kikuyu
Account Number: 0570291736495
3. TUITION A/C
Name of Bank: K.C.B
Branch: Kikuyu
Account Number: 11022950394
4. INFRASTRUCTURE A/C
Name of Bank: EQUITY
Branch: Kikuyu
Account Number: 0570280111751
5. CDF A/C
Name of Bank: EQUITY
Branch: Kikuyu
Account Number: 0570293476425
6. SAVINGS A/C
Name of Bank: KCB
Branch: Kikuyu
Account Number: 1106792963

(g) Independent Auditors

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

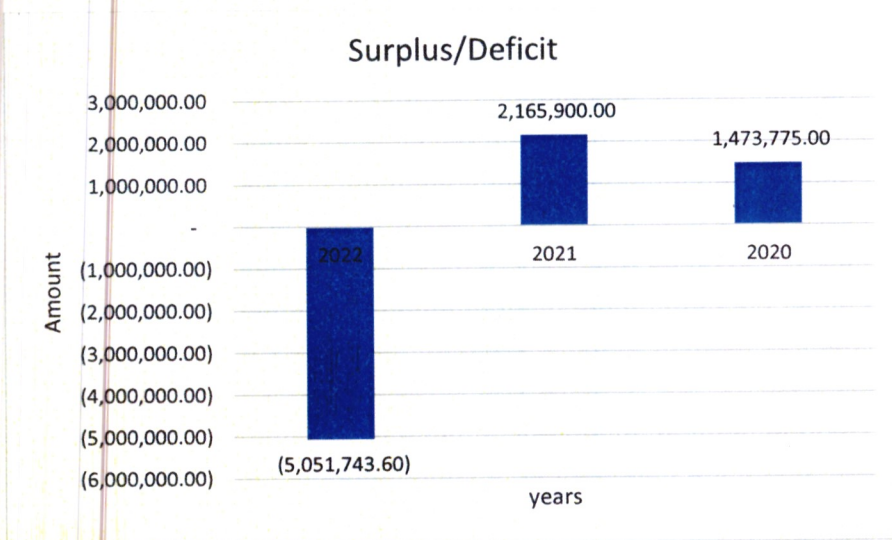
II. Summary Report Of Performance Of The School

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

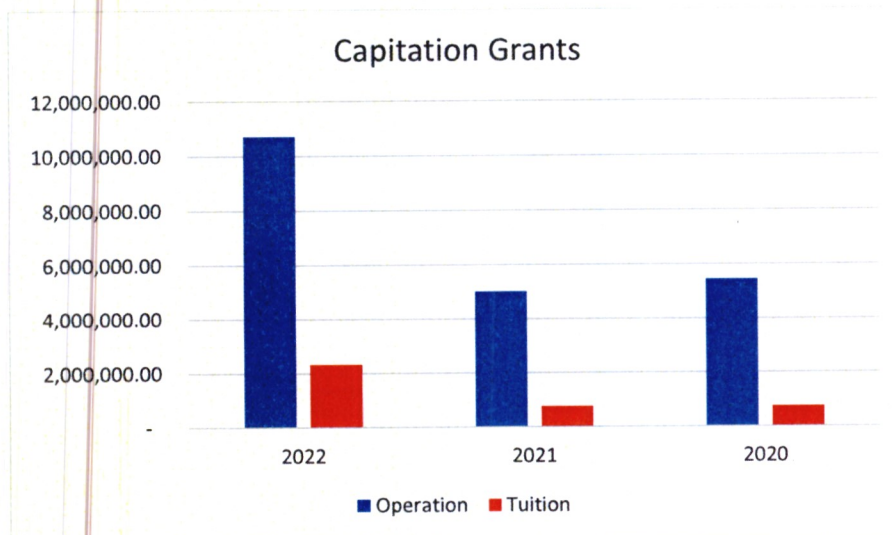
a) Financial performance:

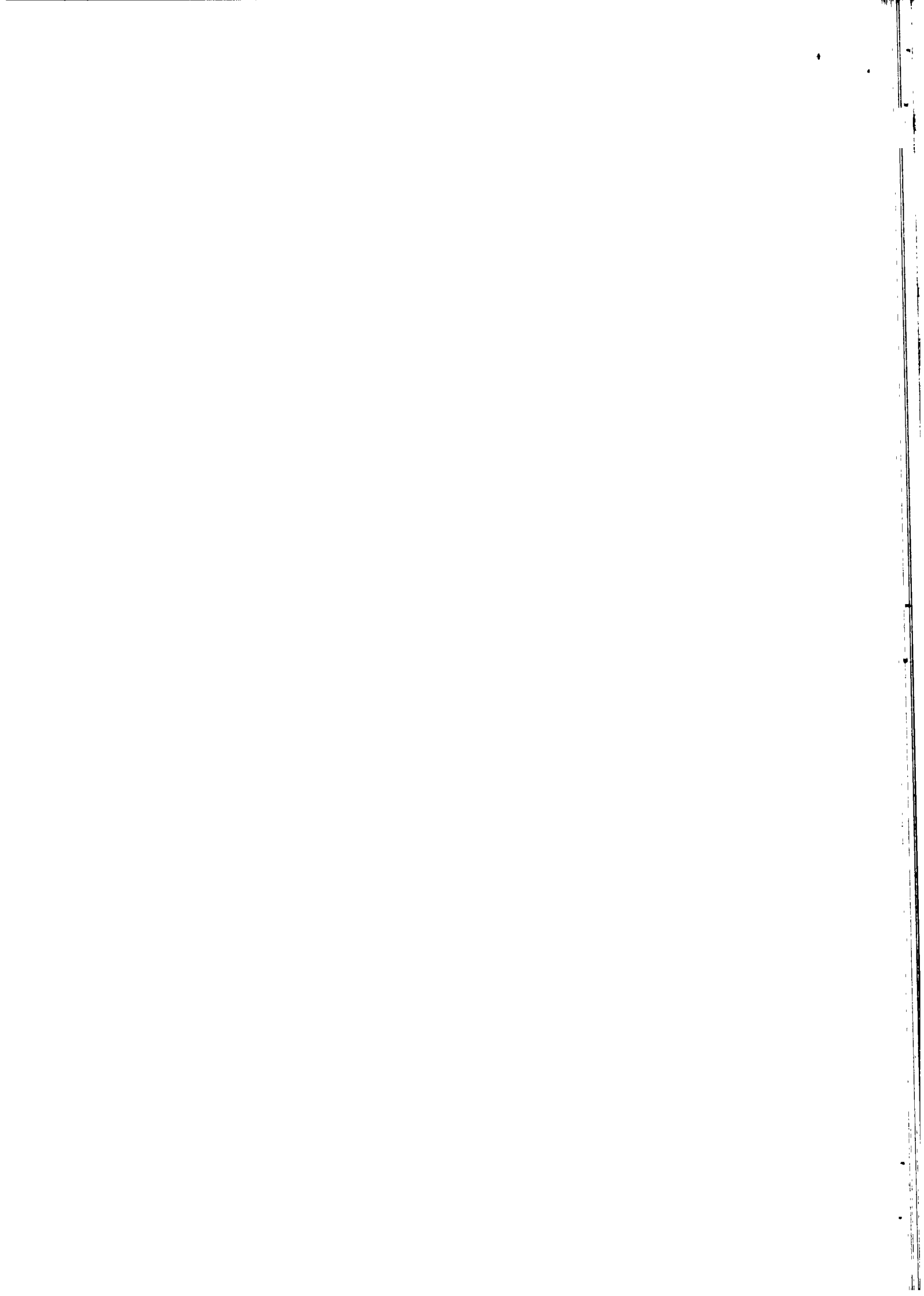
Year	Capitation Grant				Ratio of capitation grant per student	Income	Expenditure	Debtors	Creditors	Cash & bank balances	
	Surplus/Deficit	Operation	Tuition	Total							
2022	(5,051,743.60)	10,705,515.00	2,330,756.20	13,036,271.20	18,182.00	18,578,618.00	31,614,889.20	35,465,568.90	6,219,595.00	5,469,920.00	688,045.82
2021	2,165,900.00	5,017,393.40	766,075.00	5,783,468.40	8,533.00	4,341,753.00	10,125,221.40	7,959,320.50	5,974,704.00	2,000,642.00	2,371,153.22
2020	1,473,775.00	5,451,034.00	764,580.00	6,215,614.00	10,570.80	4,814,840.00	11,030,454.00	10,602,499.00	5,243,731.00	1,974,250.00	1,052,453.32

1. Chart showing Surplus/deficit over the last three years

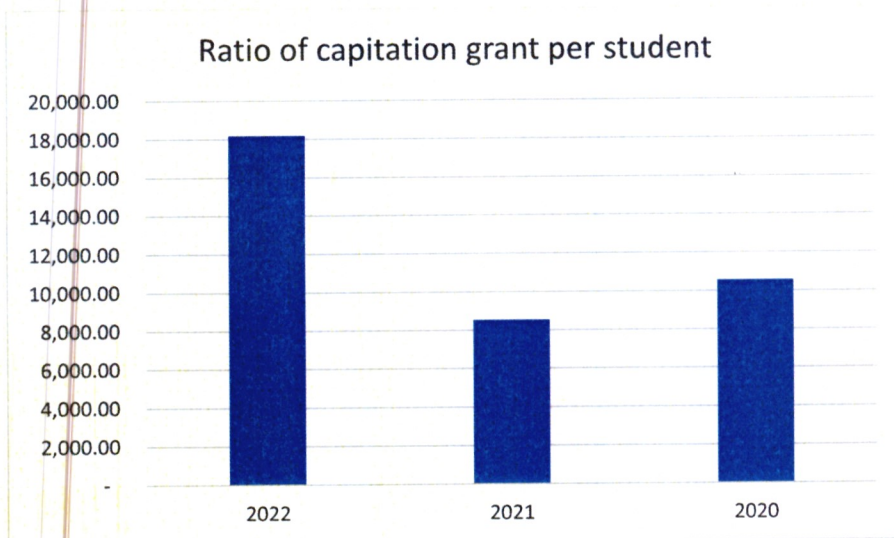


2. Chart showing capitation grant in various accounts

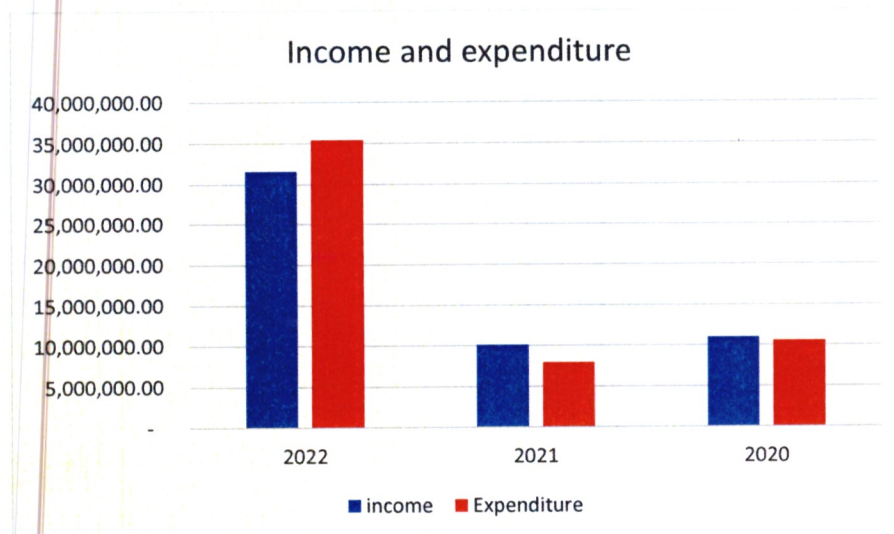




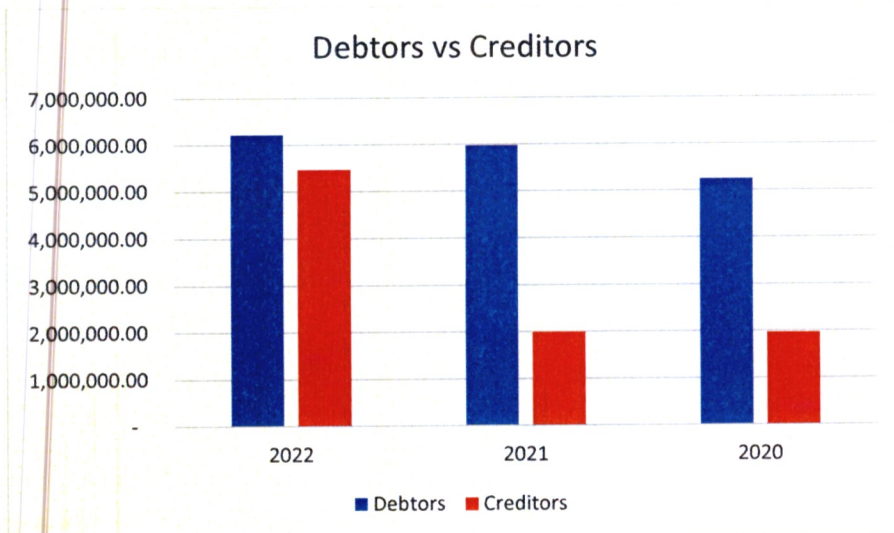
3. Chart showing ratio of capitation grant per student over the last three years



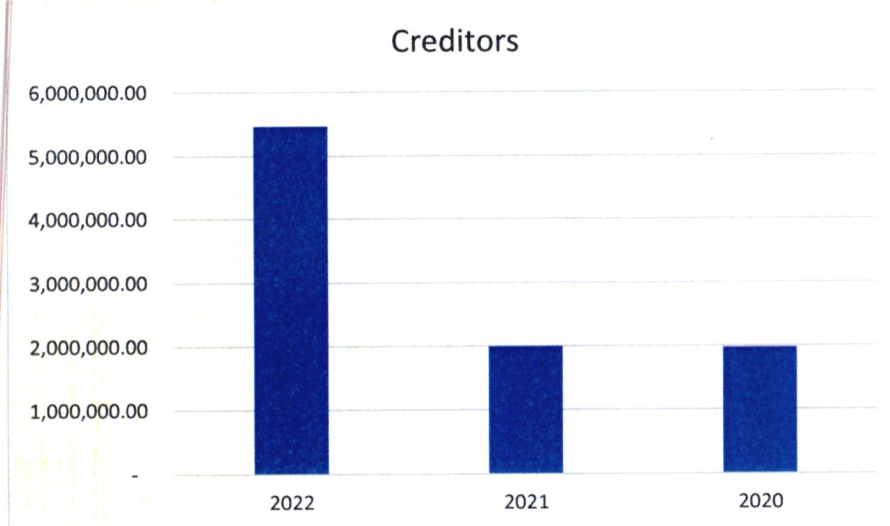
4. Chart showing income and expenditure over the last three years



5. Chart showing debtors and creditors over the last three years



6. Charts showing creditors over the last three years



b) **Teacher Student ratio:**

Teachers employed by T.S.C: 31

Teachers employed by BOM :6

Teachers recruited: 4

Teachers Transferred/ retired/ exited: 4

Teacher Student ratio: 1:23

Shortage 8 => Math/Phyc , Bio/Agri, Bio/Agri, Eng/lit , Maths/Phyc, Bio/Chem,
Bio/Chem, Bst/Geo

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

<i>KCSE YEAR</i>	<i>MEANS CORE</i>	<i>C AND ABOVE</i>	<i>COMMENTS</i>
<i>2021</i>	<i>3.454</i>	<i>14</i>	<i>Drop</i>
<i>2020</i>	<i>4.159</i>	<i>21</i>	<i>Improvement</i>
<i>2019</i>	<i>3.907</i>	<i>19</i>	<i>Improvement</i>

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

<i>KCSE YEAR</i>	<i>NO OF CANDIDATES</i>
<i>2021</i>	<i>109</i>
<i>2020</i>	<i>107</i>
<i>2019</i>	<i>98</i>

e) **Capacity of the school:**

Number of students: 858

Number of boys: 597

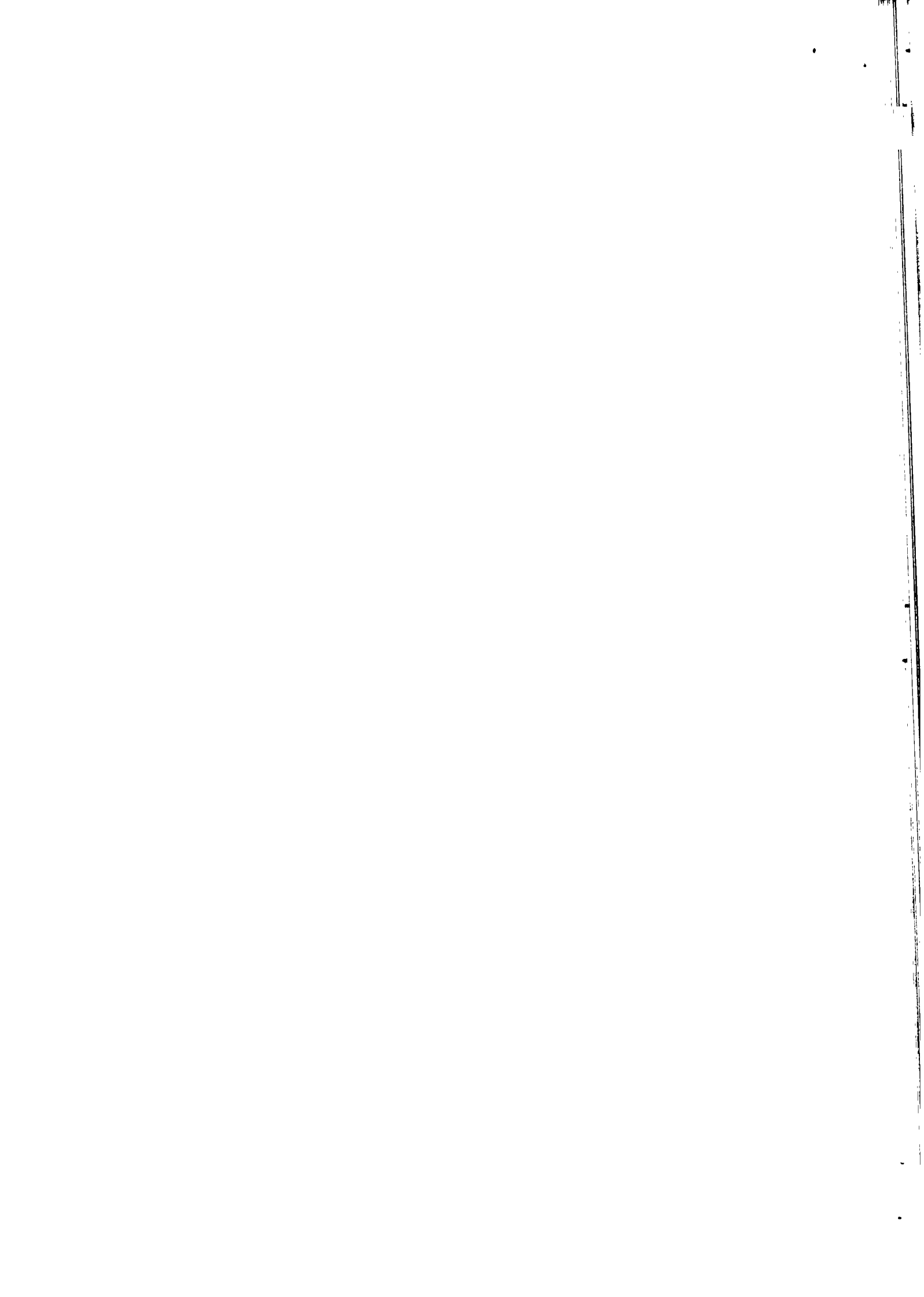
Number of girls: 261

Boarders: 51

Day scholars: 807

Dining Hall: 1

Laboratories: 2



Toilets: 36

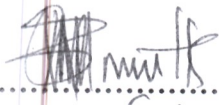
Urinals: 6

Borehole: 1

Summary Report of the Performance of the School (Continued)

f) Development projects carried out by the school:

PROJECTS	FUNDING	STATUS
4 CLASSROOMS	C.D. F	ONGOING
2 CBC CLASSES	M.O.E	COMPLETED
ONE CLASS	M.O.E	COMPLETED
MULTIPURPOSE HALL	C.D.F	COMPLETED



P.C.E.A KARAI MIXED SEC. SCHOOL
P. O. Box 138 - 00902 KIKUYU

School Principal

Date:.....Sign:.....

(Indicate actual name of the School)

Reports and Financial Statements For the year ended 30th June 2022

II. Statement Of School Management Responsibility

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

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

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


The Board of Management is of the opinion that the school's financial statements give a true and fair view of the state of the school's transactions during the financial year ended 30th June, 2022, and of the school's financial position as at that date.



Name: **NANCY W. MUNENE**,

Designation: Chairman, School Board of Management

Date: **24/7/2023**



Name: **FRANCIS W. WETHIRA M.**

Designation: School Principal & Secretary to Board of Management

Date: **24/7/2023**

P.C.E.A KARAI MIXED SEC. SCHOOL
P.O. Box 138 - 00902 KIKUYU

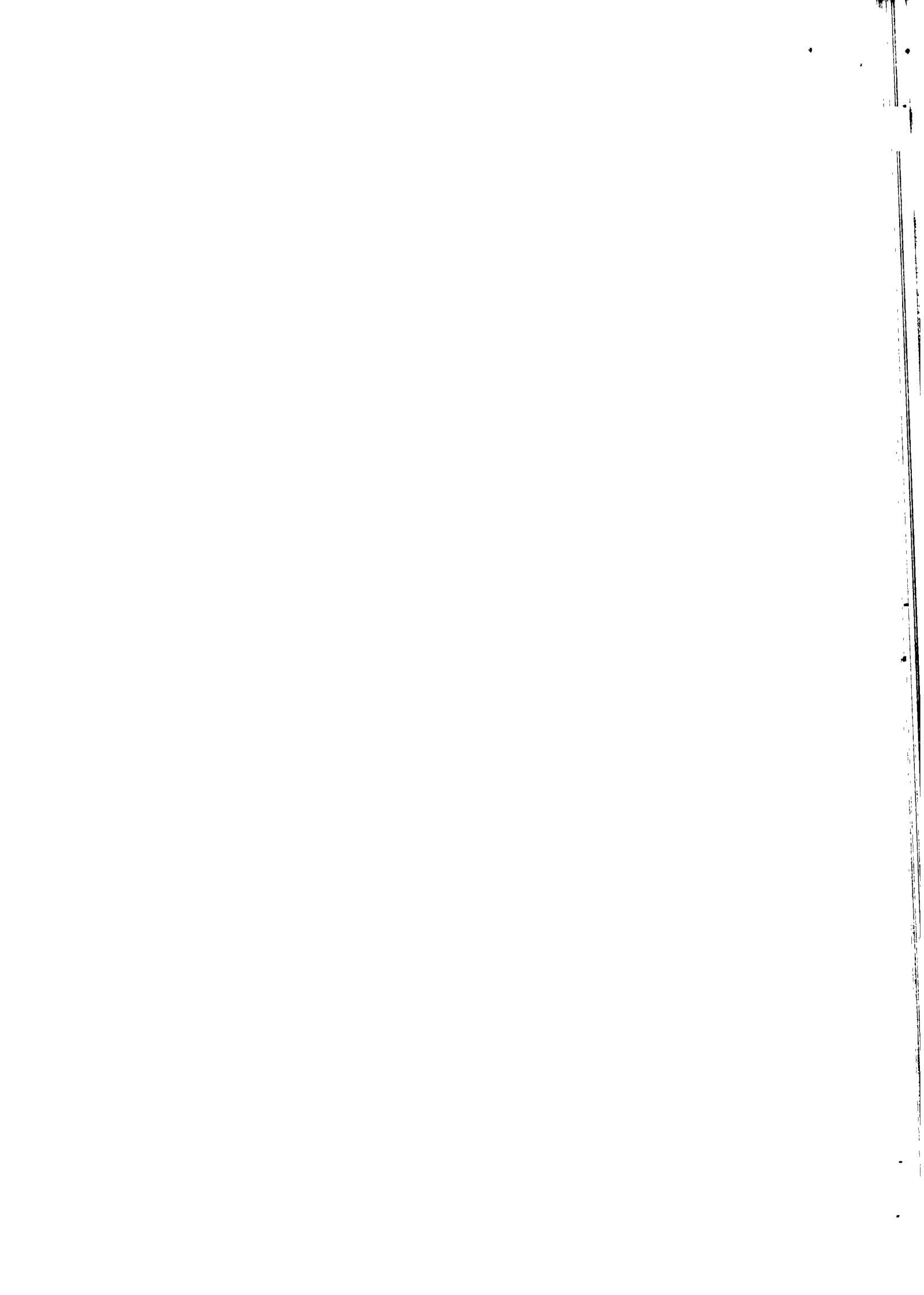
Date:.....Sign:.....



Name: **DEITH N. KAMA**

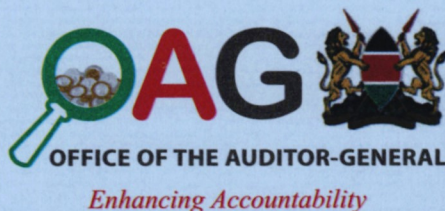
Designation: Bursar/ Finance Officer

Date: **24/7/2023**



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 P.C.E.A KARAI SECONDARY SCHOOL FOR THE YEAR ENDED 30 JUNE, 2022 - KIAMBU COUNTY

PREAMBLE

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

- A. Report on the Financial Statements that considers whether the financial statements are fairly presented in accordance with the applicable financial reporting framework, accounting standards and the relevant laws and regulations that have a direct effect on the financial statements.
- B. Report on Lawfulness and Effectiveness in Use of Public Resources which considers compliance with applicable laws, regulations, policies, gazette notices, circulars, guidelines and manuals and whether public resources are applied in a prudent, efficient, economic, transparent and accountable manner to ensure 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 P.C.E.A Karai Secondary School - Kiambu County set out on pages 10 to 21, which comprise of the statement of assets and liabilities as at 30 June, 2022, and the statement of receipts and payments, statement

of cash flows and the 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 the P.C.E.A Karai Secondary School - Kiambu 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 Basic Education Act, 2013.

Basis for Qualified Opinion

1. Unsupported School Fund Income - Parents Contribution/Fees

The statement of receipts and payments reflects an amount of Kshs.18,125,815 in respect of parents' contribution fees – school fund account as disclosed in Note 3 to the financial statements. The amount is in respect of personnel emoluments, repairs and maintenance, local transport/travelling, electricity and water, lunch, administration costs, activity, fee on boarding equipment and stores, interest income and welfare SACCO. However, receipt vouchers in respect of the various sources of income were not provided for audit.

In the circumstances, the accuracy and completeness of parent's contribution fees - school fund account amount of Kshs.18,125,815 could not be confirmed.

2. Unsupported Other Receipts

The statement of receipts and payments reflects an amount of Kshs.732,555 in respect of other receipts as disclosed in Note 4 to the financial statements. Review of sampled receipts revealed that an amount of Kshs.205,600 was not supported with receipts ledger and could not be traced in the cash book. Further, it was noted that income receipt No.5317 with an amount of Kshs.232,430 for the period between January to June, 2021 had been recorded in 2021-2022 financial year. In addition, the receipts were co-mingled with the school fund account.

In the circumstances, the the accuracy and completeness of other receipts amount of Kshs.732,555 on could not be confirmed.

3. Variance in Capitation Grants for Operations Receipts

The statement of receipts and payments reflects an amount of Kshs.10,705,515 relating to receipt of capitation grants for operations. However, the amounts reported differ with the supporting documents provided of Kshs.10,205,515 while the ledger reflected an amount of Kshs.3,107,694. Variances between the three records has not been reconciled. Further, the school acknowledged two receipts using the same serial number 1299

acknowledging Kshs.1,486,842 and Kshs.2,118,591 and a grant of Kshs.500,000 received was not acknowledged.

In the circumstances, the completeness and accuracy of the Capitation grant of Kshs.10,705,515 could not be confirmed.

4. Unsupported Expenditure on Boarding and School Fund

The statement of receipts and payments reflects Kshs.17,792,729 in respect of boarding and school fund payments as disclosed in Note 7 to the financial statements. However, supporting expenditure schedules and ledgers were not provided for audit. Further, the expenditure includes an amount of Kshs.3,224,00 for remedial claims which were not supported with written authority to justify the payments.

In addition, sampled payment vouchers reviewed totalling Kshs.2,177,160 lacked goods received notes to support the payments. It was therefore not possible to ascertain if the goods supplied were actually taken on charge.

In the circumstances, the validity and accuracy of the school fund payments amount of Kshs.17,792,729 could not be confirmed

5. Variance in Payments for Operations Amount

The statement of receipts and payments reflects an amount of Kshs.14,310,713 relating to payments for operations as disclosed in Note7 to the financial statements. However, the amounts differ with the supporting schedule amount of Kshs.13,225,343 resulting in an unreconciled variance of Kshs.1,085,370.

In the circumstances, the completeness and accuracy of payments for operations of Kshs.14,310,713 could not be confirmed.

6. Cash and Cash Equivalents Balance

The statement of financial assets and financial liabilities reflect a cash and cash equivalents balance of Kshs.691,609 comprising of bank and cash balances of Kshs.677,206 and Kshs.14,403. The following observations were noted:-

- i. The school did not prepare bank reconciliation statements for tuition account, savings account and infrastructure account.
- ii. The school maintained a CDF and savings account with a balance of Kshs.10,476 which had not been included in the list of bank accounts operated by the school.
- iii. The cash and bank balances were not supported with board of survey reports and bank confirmation certificates.

In the circumstances, the validity, completeness and accuracy of the cash and cash equivalents balance of Kshs.691,609 could not be confirmed.

7. Unsupported Accounts Receivables Balance

The statement of financial assets and financial liabilities as disclosed under Note 11 of the financial statement reflects a balance of Kshs.6,497,975 in respect of accounts receivables as disclosed in Note 11 to the financial statements. Included in this balance is an amount of Kshs.5,086,295 being fees arrears outstanding for prior periods (over two years). However, the balance was not supported by any document.

In the circumstances, the validity of accounts receivables balance of Kshs.6,497,975 could not be confirmed.

8. Unsupported Accounts Payables Balance

The statement of financial assets and financial liabilities reflects Kshs.4,376,589 in respect of accounts payables as disclosed in Note 12 to the financial statements. Included in the balance is Kshs.459,578 and Kshs.374,500 relating to trade creditors and prepaid fee respectively that were not supported with documents such as aging analysis, copies of invoices and copies of receipts to confirm prepaid fees.

In the circumstances, the validity and accuracy of the accounts payables balance of Kshs.4,376,589 could not be confirmed.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the P.C.E.A Karai Secondary 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.

Other Matter

Unapproved Itemized Final Budget

Examination of records show that the School had a final budget of Kshs.26,698,135 whose itemized budget provided was however not approved by the Board of Management and it was not aligned to the financial statements components as outlined in the Public Sector Accounting Standards Board (PSASB) reporting template for schools.

In the circumstances, the comparability of the budget with financial statement items could not be confirmed.

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. Non-Compliance with Public Sector Accounting Standards Board Reporting Template

Review of the financial statements presented for audit revealed the financial statements did not comply with the Public Sector Accounting Standards Board reporting guidelines on Implementation of International Public Sector Accounting Standards (IPSAS) by Secondary Schools in Kenya issued on 20 August, 2021.

Further, review of the school records revealed that the school holds significant quantities of books, Stationery, Kitchen Inventory, Laboratory Chemicals and Equipment and Furniture in their store. However, the values of these inventories have not been determined and disclosed in the financial statements under review.

In the circumstances, the financial statements did not comply with the Public Sector Accounting Standards Board reporting guidelines.

2. Unauthorized Reallocation of Funds

The statement of receipts and payments reflects an amount of Kshs.14,310,713 in respect of payments for operations as disclosed in Note 6 to the financial statements. Review of sampled payment vouchers relating to payment for operations under the vote head of infrastructure and maintenance as per the approval revealed that transactions amounting to Kshs.513,119 were diverted to other vote head items and recorded as expenditures under infrastructure and maintenance with no authority approving the same. This was contrary to Ministry of Education Circular Ref. No: MOE/G1/9/1/44 dated 9 January, 2008 and MOE.HQS/3/13/3 dated 16 June, 2021 which directs that under the Operations Account, schools may seek authority from the CEBs to vire savings or surplus funds from one item to another, when it is absolutely necessary but no Virement from the Tuition and Infrastructure Account will be allowed.

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

3. Non-Compliance with Law on Public Procurement

- (i) During the year under review, it was noted that the school did not prepare a procurement plan. This was contrary to Regulation 40(1) of the Public Procurement and Asset Disposal Regulations, 2020 which states that a procuring entity shall prepare a procurement plan for each financial year as part of the annual budget preparation process.

- (ii) Further, the statement of receipts and payments as disclosed under Note 6 to the financial statement reflects an amount of Kshs.14,390,389.15 on payment of operations. Included in this figure is an amount of Kshs.1,237,136 being repairs and maintenance and acquisition of assets of Kshs.5,084,924. However, review of sampled payment vouchers provided shows that the school paid Kshs.953,280 to different suppliers for supplies/work done. However, the method of procurement used could not be confirmed since firms were not in the entity's approved register of suppliers and therefore it was not possible to determine how it was identified, evaluated and awarded to provide goods and services.

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

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

As required by Section 7(1)(a) of the Public Audit Act, 2015, 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 overall governance were not effective.

Basis for Conclusion

1. Weak Internal Controls

The school internal controls which included financial and operations had a number of areas which were noted not to be working as expected to prevent occurrence of error, fraud or general inefficiency. These areas included: -

- i. Inadequate segregation of responsibilities in the accounting department. Same officer is involved in verification and approval of payments is also the cashier;
- ii. Inadequate internal controls in accounting department was observed. Same officer receives receipts from students, enters the transaction in the cashbook and performs bank reconciliation;
- iii. The finance department does not follow a finance manual in its operations;
- iv. Policies to guide management of liabilities, receivables, inventories and non-current assets have not been prepared; and
- v. Absence of business continuity plan including adequate storage of the software data.

In the circumstances, it was not possible to confirm the existence of effective internal controls in relation to financial management and segregation of duties.

2. Weaknesses in School Governance

Review of the School Board documents revealed that the School held full Board meetings but the minutes provided were not signed. Further, there was no signed attendance register for all the meetings held within the year. In addition, the School Board of Management held two (2) meetings while the Audit Committee, Finance, Procurement and General Purposes Committee, Academic Committee, Discipline Committee and Executive Committee no meetings were held during the year.

In the circumstances, the effectiveness of the Board oversight role on the management of the School could not be confirmed.

3. Distribution and Management of Text Books

Review of records maintained by the School revealed that the Ministry of Education distributed set books to public secondary schools through Kenya Institute of Curriculum Development (KICD) during the year under review. KICD contracted various publishers to distribute various set books. The following observations were noted;

- i. The school did not prepare a School Improvement Plan (SIP) containing the needs assessment of the number of school textbooks and reference material needed by the school;
- ii. The delivery of the books delayed forcing some students to buy their own set books;
- iii. The Ministry distributed the set books in excess of the actual number of students in some of the schools resulting in lack of value for money; and
- iv. A scrutiny of the delivery notes revealed that some delivery notes had missing dates.
- v. Out of a total number 9,418 books issued to students, 1,468 books got lost during the year under review, reducing the sufficiency of the books.

In the circumstances, the effectiveness of the controls on management and use of school materials could not be confirmed.

4. Inaccuracy of Students Enrolment Data

Examination of documents provided for audit revealed that there were discrepancies between the data in National Education Management Information System (NEMIS) and School records relating to the enrolment of students as shown below;

Month	Capitation per Student (Kshs.)	No. of Students per NEMIS	No. of Students as per Register	Variance	Over Funding (Kshs.)
January, 2022-Tuition	478	717	701	16	7,648
January, 2022-Operations	2,073.7	717	701	16	33,179.2

Month	Capitation per Student (Kshs.)	No. of Students per NEMIS	No. of Students as per Register	Variance	Over Funding (Kshs.)
February, 2021-Tuition	601.25	588	558	30	18,037.5
February, 2021-Operations	3370	588	558	30	101,100
October, 2021-Tuition	700	718	701	17	11,200
October, 2021-Operations	3553.7	718	701	17	60,412.9
April, 2022-Tuition	1050.6	717	701	16	16,809.6
April, 2022-Operations	2954.8	717	701	16	47,276.8
					296,364

In the circumstances, capitation funding based on student's records could not be confirmed.

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

The statement of receipts and payments reflects Kshs.31,893,269.30 in respect of receipts. Included in that amount is Kshs.10,705,515.10 in respect of receipts for operations as disclosed in Note 2 out of which, Kshs.1,676,000 was transferred to the infrastructure account. However, it was not possible to establish why the school did not transfer any amounts from capitation grants received in the months of July, 2021, August, 2021, January, 2022 totalling to Kshs.4,048,024. This was contrary to the Ministry of Education Circular Ref. No: MOE.HQS/3/13/3 dated 16 June, 2021 which directs that infrastructure grants as well as maintenance and improvement funds should be transferred to the school infrastructure account fifteen (15) days upon receipt of the funds in the operations account.

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

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

Responsibilities of Management and those Charged with Governance

Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Public Sector Accounting Standards (Cash Basis) and for maintaining effective internal control 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 intention to terminate the School or to cease operations.

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

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

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

Auditor-General's Responsibilities for the Audit

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

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

Further, in planning and performing the audit of the financial statements and audit of compliance, I consider internal control in order to give an assurance on the effectiveness of internal controls, risk management and governance processes and systems in accordance with the provisions of Section 7(1)(a) of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. My consideration of the internal control would not necessarily disclose all matters in the internal control that might be material weaknesses under the ISSAIs. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management.
- Conclude on the appropriateness of the Management's use of the applicable basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the School's ability to continue to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the School to cease to continue to sustain its services.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the School to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

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

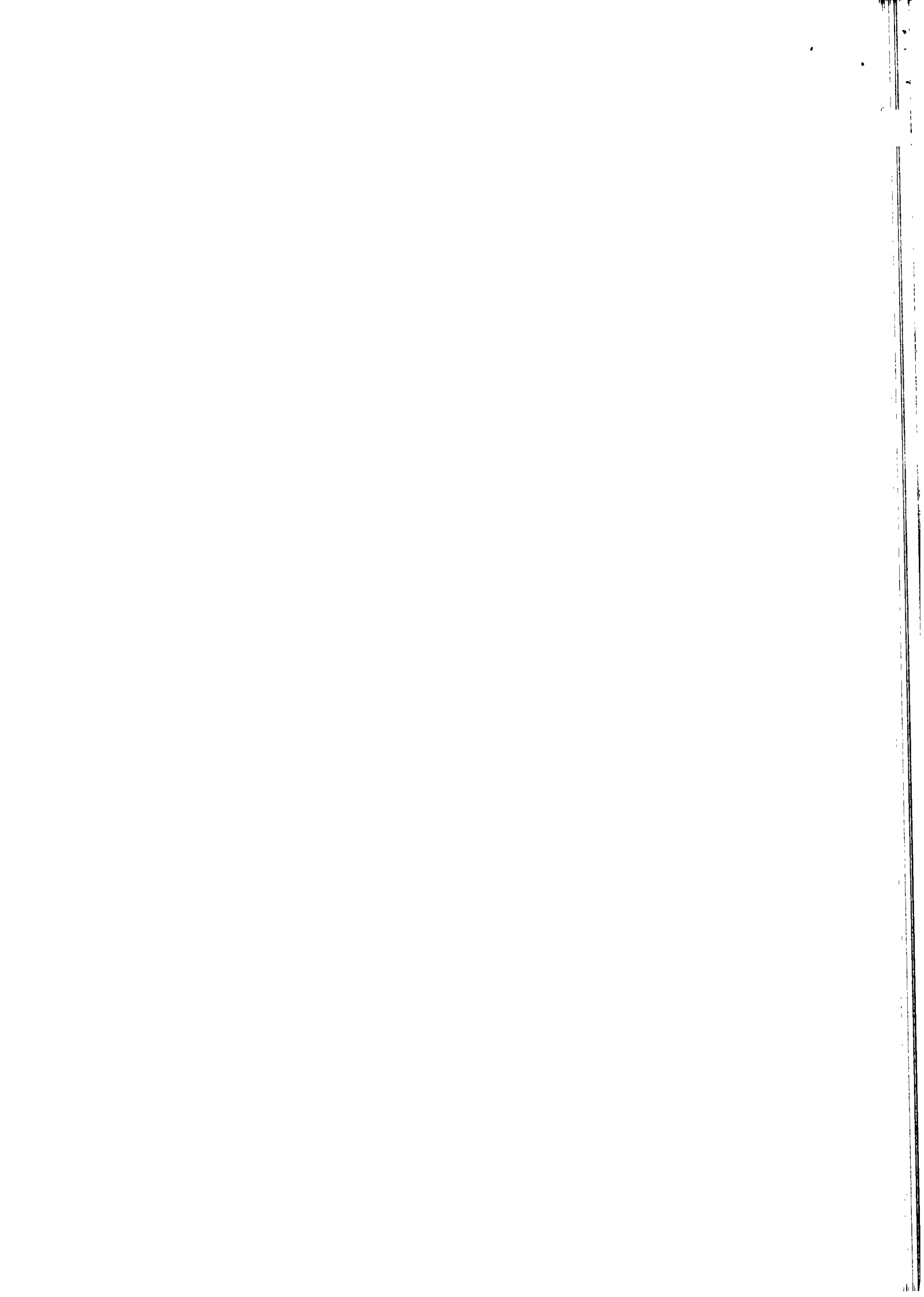
I also provide Management with a statement that I have complied with relevant ethical requirements regarding independence and communicate with them all relationships and other matters that may reasonably be thought to bear on my independence, and where applicable, related safeguards.



CPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

13 October, 2023



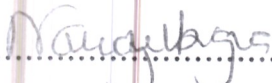
(Indicate actual name of the School)

Reports and Financial Statements For the year ended 30th June 2022

IV. 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	2,330,756.20	766,075.00
Capitation grants for operations	2	10,705,515.10	5,017,393.40
School fund income- parents' contributions	3	18,125,815.35	4,334,653.00
School fund income- other receipts	4	732,555.00	7,100.00
Proceeds from borrowings			
Total Receipts		31,894,641.65	10,125,221.40
Payments			
Payments for tuition	5	3,902,125.00	872,632.00
Payments for operations	6	14,310,713.15	3,113,144.50
Boarding and school fund payments	7	17,792,728.75	3,973,544.00
Total Payments		36,005,566.90	7,959,320.50
Surplus/Deficit		(4,110,925.25.)	2,165,900.90


The school financial statement were approved on 24/7/2023 and signed by:


.....

Name: NANCY W. MWENENE

Chair BOM

Date: 24/7/2023


.....

Name: FRANCIS W. MWIRITHA

School Principal/ Secretary to
BOM

Date: 24/7/2023


.....

Name: RUTH N. KAMAU

Bursar/ Finance Officer

Date: 24/7/2023

P.C.E.A KARAI MIXED SEC. SCHOOL
P. O. Box 138 - 00902 KIKUYU

Date:..... Sign:.....

(Indicate actual name of the School)

Reports and Financial Statements For the year ended 30th June 2022

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

Description	Note	2021-2022	2020-2021
		Kshs	Kshs
Financial Assets			
Cash and cash equivalents			
Bank balances	8	677,206.32	2,324,483.57
Cash balances	9	14,402.80	49,659.80
Short term investment	10	-	
Total cash and cash equivalent		<u>691,609.12</u>	<u>2,374,143.37</u>
Account's receivables	11	6,497,975.00	5,974,704.00
Total financial assets		7,189,584.12	8,348,847.37
Financial liabilities			
Accounts payables	12	4,376,589.00	1,424,927.00
Net financial assets		2,812,995.12	6,923,920.37
Represented by			
Accumulated fund b/fwd	13	6,923,920.37	4,758,019.47
Surplus/deficit for the year		(4,110,925.25.)	2,165,900.90
Net financial position		2,812,995.12	6,923,920.37

The school's financial statements were approved on 24/7/2023 and signed by:

Nancy W. Mynene Francis W. Mwatia Ruth N. Kamau
Name: NANCY W. MYNE Name: FRANCIS W. MWATHIA Name: RUTH N. KAMAU
Chair BOM School Principal/ Secretary to BOM Bursar/ Finance Officer
Date: 24/7/2023 Date: 24/7/2023 Date: 24/7/2023

C.E.A KARAI MIXED SEC. SCHOOL
P.O. Box 138 - 00902 KIKUYU
Date: Sign:
2

(Indicate actual name of the School)

Reports and Financial Statements For the year ended 30th June 2022

VI. Statement of Cash Flows for The Period Ended 30th June 2022

Description	Notes	2021-2022	2020-2021
		Kshs	Kshs
Operating activities			
Receipts			
Capitation grants for tuition	1	2,330,756.20	766,075.00
Capitation grants for operations	2	10,705,515.10	5,017,393.20
School fund income- parents contributions/ fees	3	17,884,694.35	4,854,216.00
School fund income- other receipts	4	732,555.00	7100.00
Total receipts		31,653,520.65	10,644,784.20
Payments			
Payments for tuition	5	2,525,506.00	689,362.00
Payments for operations	6	8,391,738.15	3,292,771.50
Boarding and school fund payments	7	17,333,886.75	4,959,196.00
Total payments		28,251,130.90	8,941,329.50
Net cash flow from operating activities		3,402,389.75	1,703,454.70
Cashflow from investing activities			
Proceeds from sale of assets			
Acquisition of assets		5,084,924.00	384,755.00
Proceeds from investments			
Purchase of investments			
Net cash flows from investing activities		(5,084,924.00)	(384,755.00)
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		(1,682,534.25)	1,318,699.70
Cash and cash equivalent at beginning of the year		2,374,143.17	1,055,443.47
Cash and cash equivalent at end of the year		691,609.12	2,374,143.17

(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).

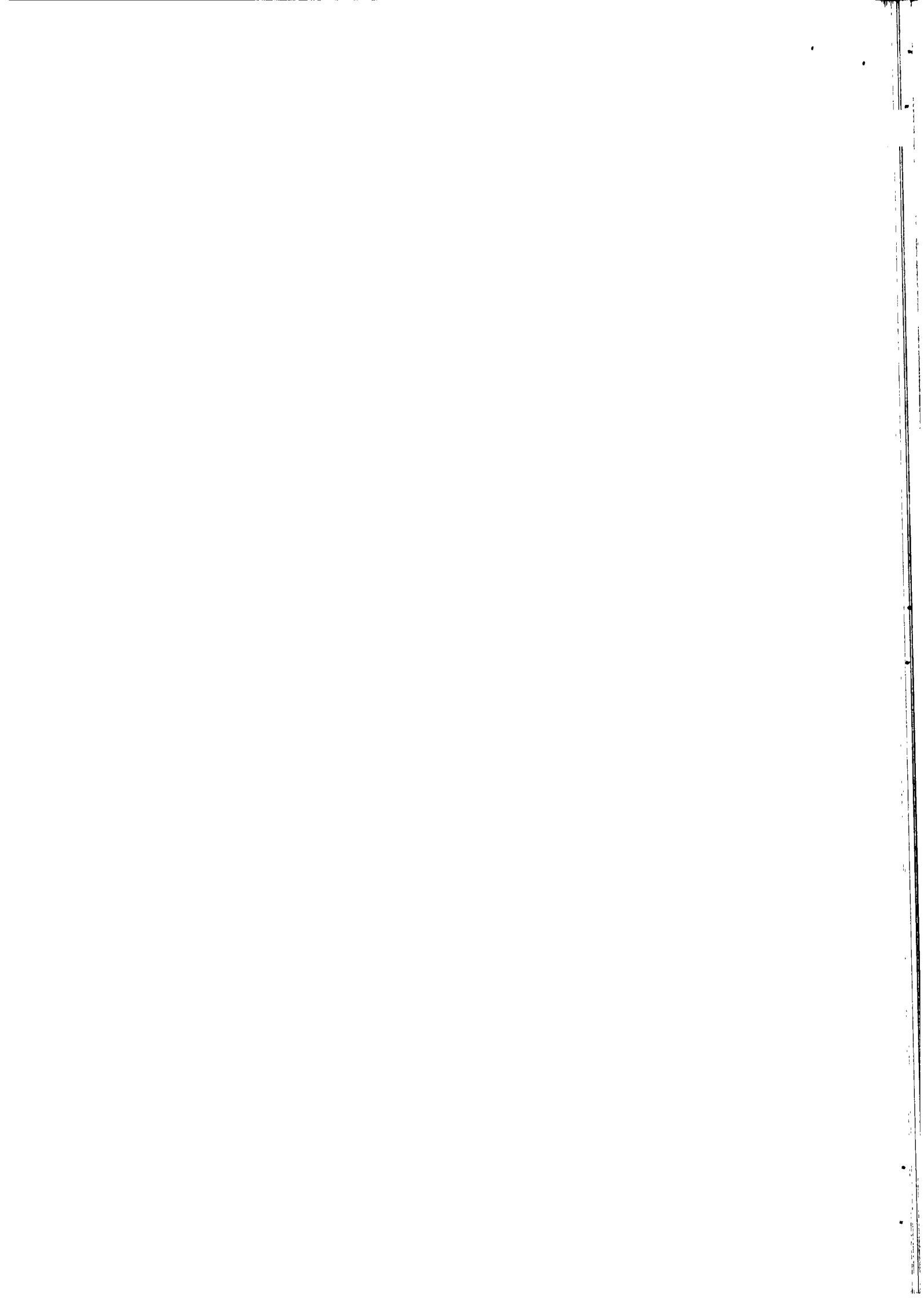
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Reports and Financial Statements For the year ended 30th June 2022

(Indicate actual name of the School)
Reports and Financial Statements For the year ended 30th June 2022

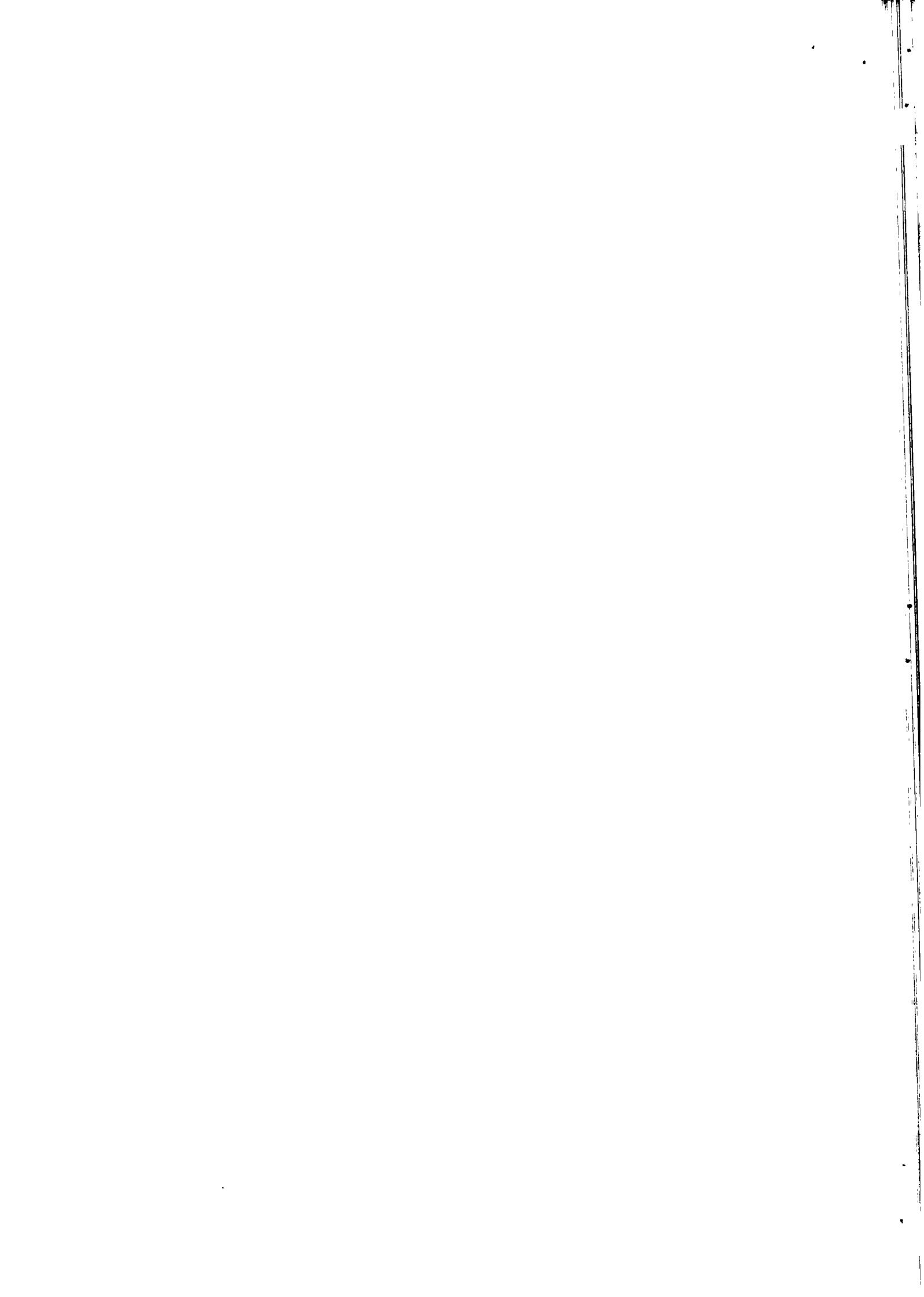
VII. Statement Of Budgeted Versus Actual Amounts for The Year Ended 30th June 2022

Receipt/Expenses Item	Original Budget a Kshs	Adjustments b Kshs	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilization Difference e=c-d Kshs	% of Utilization f=d/c % Kshs
Receipts						
(1) Capitation Grant on Tuition						
Textbooks And Reference Materials						
Exercise Books	1027160.00	0	1027160.00	1027160.00		100%
Teaching / Learning Materials	218429.00		218429.00	218429.00		100%
Laboratory Equipment	310000.00		310000.00	676373.00	2423627.00	21.8%
Internal Exams	408974.00		408974.00	408974.00		100%
Chalks						
Exams And Assessment						
Teachers Guides						
(2) Capitation Grant on Operations						
Personnel Emoluments	1903043.90		1903043.90	1903043.90		100%
Repairs And Maintenance	700000.00		700000.00	4233500.00	2766500.00	60.5%
Local Transport / Travelling	107351.50		107351.50	107351.50		100%
Electricity And Water	811760.00		811760.00	811760.00		100%
Medical	143400.00		143400.00	143400.00		100%
Administration Costs	2606459.70		2606459.70	2606459.70		100%
Activity	433033.00		433033.00	-	433033.00	00%
Gratuity						



(Indicate actual name of the School)
Reports and Financial Statements for the year ended 30th June 2022

Receipt/Expenses Item	Original Budget a Kshs	Adjustments b Kshs	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilization Difference e=c-d Kshs	% of Utilization f=d/c % Kshs
Smasse						
(3) Fees Charged on Parents						
Personnel Emoluments	1 067 584.00		1 067 584.00	1 067 584.00		100%
Repairs And Maintenance	398 615.00		398 615.00	398 615.00		100%
Local Transport / Travelling	646 303.00		646 303.00	646 303.00		100%
Electricity And Water	321 977.00		321 977.00	321 977.00		100%
lunch	11 025 000.00		11 025 000.00	10710917.00	314083.00	97.2%
Administration Costs	1 102 838.00		1 102 838.00	218552.00	884286.00	19.8%
Activity	36 397.00		36 397.00	36 397.00		100%
Id/file	300 000.00		300 000.00	257339.00	42661.00	85.8%
Fee On Boarding Equipment and Stores	5 000 000.00		5 000 000.00	4468131.35	532441.00	89.4%
Other Income						
Rent Income						
Income From Farming Activities	581 755.00		581 755.00	581 755.00		100%
Uniform	123 460.00		123 460.00	80100		64.9%
KCSE	107 400.00		107 400.00	70700		65.8%
Income From Bus Hire						
Fee For Hire of Ground And Equipment						
Interest Income						
Income From Any Other Investment						



(Indicate actual name of the School)

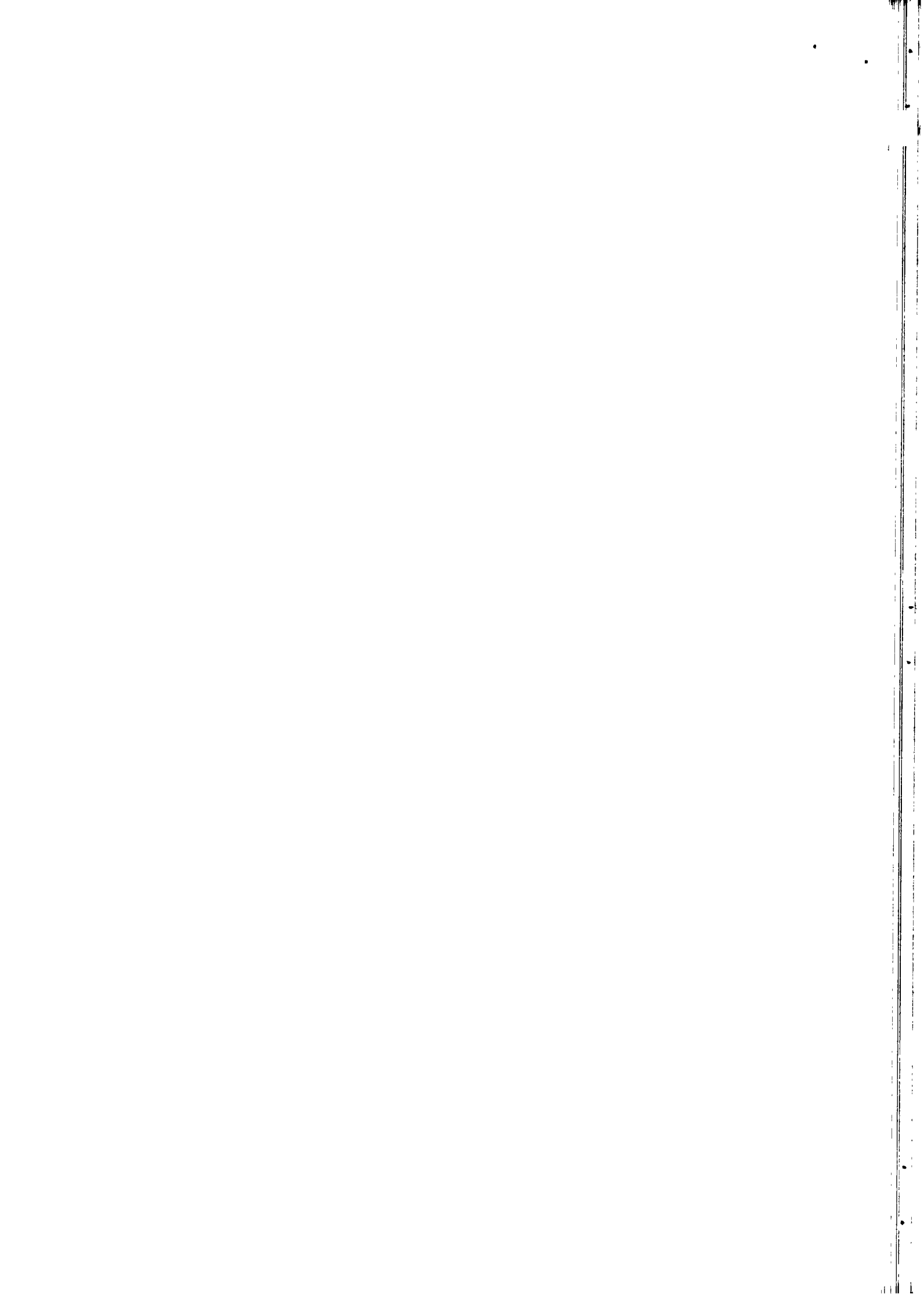
Reports and Financial Statements For the year ended 30th June 2022

Receipt/Expenses Item	Original Budget a Kshs	Adjustments b Kshs	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilization Difference e=c-d Kshs	% of Utilization f=d/c % Kshs
Total Income	39 370 760.00		39 370 760.00	31,894,641.65	7 476 691.00	
(1) Expenditure For Tuition						
Textbooks And Reference Materials						
Exercise Books	1,027,160.00		1,027,160.00	681,318.00	345,842.00	66.3%
Laboratory Equipment	218,429.00		218,429.00	2,827,466.00	2 72,534.00	91.2%
Teaching / Learning Materials	3,100,000.00		3,100,000.00	4,000.00	214,249.00	1.8%
Internal Exams	408,974.00		408,974.00	389,341.00	19,633.00	95.2%
Chalks						
Exams And Assessment						
Teachers Guides						
Administration Costs						
Bank Charges						
(2) Expenditure For Operations						
Personnel Emoluments	1,903,043.90		1,903,043.90	1,985,195.00	(82151.00)	104%
Repairs, Maintenance & Improvements	7,000,000.00		7,000,000.00	6,326,085.00	637915.00	90%
Local Transport / Travelling	107,351.50		107,351.50	1,205,700.00	(198349.00)	120%
Electricity, Water and Conservancy	811,760.00		811,760.00	755,905.00	55855.00	93%
Medical	143,400.00		143,400.00	32,755.00	110645.00	23%
Administration Costs	2,606,459.70		2,606,459.70	3,572,040.00	(965580.00)	137%

(Indicate actual name of the School)

Reports and Financial Statements For the year ended 30th June 2022

Receipt/Expenses Item	Original Budget a Kshs	Adjustments b Kshs	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilization Difference e=c-d Kshs	% of Utilization f=d/c % Kshs
Activity Expenses	433,033.00		433,033.00	433,033.00	-	100%
Gratuity						
Smasse						
(3) Expenditure For School Fund						
Personnel Emoluments	1,067,584.00		1,067,584.00	526879.00	540705.00	49.4%
Repairs, Maintenance and Improvements	398,615.00		398,615.00	807447.00	(408832.00)	202.6%
Local Transport / Travelling	646,303.00		646,303.00	237040.00	409263.00	36.7%
Electricity, Water and Conservancy	321,977.00		321,977.00	69450.00	252527.00	21.6%
lunch	11,025,000.00		11,025,000.00	6407832.00	4617168.00	58.1%
Administration Costs	1,102,838.00		1,102,838.00	1,102,838.00	-	100%
Activity	36,397.00		36,397.00	11185.00	25212.00	30.7%
Id/file	300,000.00		300,000.00	80000.00	220000.0	26.7%
KCSE	107,400.00		107,400.00	107,400.00	-	100%
Boarding Equipment and Stores	5,000,000.00		5,000,000.00	7865810.00	(2865810)	157.3%
Expenditure For Income Generating Activity- farm	581,755.00		581,755.00	453388.00	128367.00	78%
Uniform	123,460.00		123,460.00	123,460.00	-	100%
Other Expenses On Investments						
Rent Expenses						
Bank Charges						



(Indicate actual name of the School)
Reports and Financial Statements For the year ended 30th June 2022

Receipt/Expenses Item	Original Budget a Kshs	Adjustments b Kshs	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilization Difference e=c-d Kshs	% of Utilization f=d/c % Kshs
Loan Interest Repayment						
Loan Principal Repayment						
Acquisition Of Assets						
Totals	39,370,760.00		39,370,760.00	36,005,567.00	3,365,193.20	

[Provide below a commentary on significant underutilization (below 90% of utilization) and any overutilization above 100%]

- i. PCEA KARAI SECONDARY SCHOOL
- ii. Xxxx

(Indicate actual name of the School)

Reports and Financial Statements For the year ended 30th June 2022

VIII. 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.

(Indicate actual name of the School)

Reports and Financial Statements For the year ended 30th June 2022

Significant Accounting Policies (Continued)

5. Accounts Receivable

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

6. Accounts Payable

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

7. Non-current assets

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

8. Budget

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

9. Comparative figures

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

10. Subsequent events

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended 30th June 2022.

(Indicate actual name of the School)

Reports and Financial Statements For the year ended 30th June 2022

IX. Notes To The Financial Statements

1 Capitation Grant for Tuition

Description	2021-2022	2020-2021
	Kshs	Kshs
Textbooks And Reference Materials		
Exercise Books	1,027,160.00	337,585.00
Laboratory Equipment	676,373.00	189,066.00
Internal Exams	408,974.00	135,483.00
Teaching / Learning Materials	218,249.00	103,941.00
Chalks	0.00	0.00
Exams And Assessment		
Teachers Guides		
Total	2,330,756.20	766,075.00

2 Capitation Grant for Operations

Description	2021-2022	2020-2021
	Kshs	Kshs
Personnel Emoluments	1,903,043.90	1,393,292.50
Repairs And Maintenance	3,733,500.00	2,045,000.00
Local Transport / Travelling	1,007,351.50	464,462.50
Electricity And Water	811,760.00	743,056.00
Medical	143,400.00	0.00
Administration Costs	2,606,459.70	371,582.40
Pockets of poverty	500,000.00	0.00
Total	10,705,515.10	5,017,393.40

3 Parents Contribution/Fees - School Fund Account

Description	2021-2022	2020-2021
	Kshs	Kshs
Personnel emoluments	719,584.00	192,276.00
Repairs and maintenance	398,615.00	64,855.00
Local transport / travelling	646,303.00	65,193.00
Electricity and water	321,977.00	109,424.00
lunch	10,710,917.00	2,918,708.00
Administration costs	218,552.00	63,363.00
Activity	36,397.00	8,744.00
Fee On Boarding Equipment and Stores	4,467,559.00	890,387.00

(Indicate actual name of the School)

Reports and Financial Statements For the year ended 30th June 2022

Notes To The Financial Statements (Continued)

Interest income	572.35	0.00
Welfare sacco	348,000.00	0.00
TOTAL	18,125,815.35	4,334,653.00

4 Other Receipts – School Fund Account

Description	2021-2022	2020-2021
	Kshs	Kshs
KCSE	70,700.00	0.00
Uniform	80,100.00	5,900.00
Income From Farming Activities	581,755.00	1,200.00
Insurance Compensation		
Income From Posho Mill		
Income From Bus Hire		
Fee For Hire of Ground and Equipment		
Income From Grants and Donations*		
Interest Income		
Dividends Income		
Total	732,555.00	7,100.00

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

5 Payments For Tuition

Description	2021-2022	2020-2021
	Kshs	Kshs
Textbooks And Reference Materials		
Exercise Books	681 318.00	91 520.00
Laboratory Equipment	2 827 466.00	710 250.00
Internal Exams	389 341.00	70 616.00
Teaching / Learning Materials	4 000.00	0
chalk		
Exams And Assessment		

(Indicate actual name of the School)

Reports and Financial Statements For the year ended 30th June 2022

Teachers Guides		
Administration Costs		
Bank Charges		246.00
Total	3,902,125.00	872,632.00

(Indicate actual name of the School)

Reports and Financial Statements For the year ended 30th June 2022

Notes To The Financial Statements (Continued)

6 Payments For Operations

Description	2021-2022	2020-2021
	Kshs	Kshs
Personnel Emoluments	1,802,695.00	705,978.00
Service Gratuity		
Administration Cost	3,572,040.15	1,243,433.00
Repairs And Maintenance & Improvements	1,237,136.00	154,470.00
Local Transport / Travelling	1,205,700.00	360,860.00
Electricity And Water	755,905.00	230,046.00
Medical	32,755.00	5,510.00
Activity Expenses	433,033.00	25,660.00
Welfare sacco	182500.00	0
Insurance Cost		
Bank Charges	4025.00	2,432.50
Acquisition Of Assets	5,084,924.00	384,755.00
Total	14310713.15	3,113,144.50

(Indicate actual name of the School)

Reports and Financial Statements For the year ended 30th June 2022

Notes To The Financial Statements (Continued)

7 Boarding And School Fund Payments

Description	2021-2022	2020-2021
	Kshs	Kshs
Personnel Emoluments	376,879.00	162,571.00
ID/File	80,000.00	0.00
Repairs And Maintenance & Improvements	807,447.00	18,700.00
Local Transport / Travelling	237,040.00	105,800.00
Electricity And Water	69,450.00	115,040.00
Medical Expenses		
Administration Costs	1,102,838.00	226,352.00
Lunch Programme	7,865,810.00	2,395,786.00
Bank Charges		
Expenses On Income Generating Activities- FARM	453,388.00	115,840.00
Fee On Boarding Equipment and Stores	6,407,831.75	833,455.00
Activity	11,185.00	0.00
KCSE	107,400.00	0.00
Welfare sacco	150,000.00	0.00
Uniform	123,460.00	0.00
Acquisition Of Assets		
Total	17,792,728.75	3 973 544.00

(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).

(Indicate actual name of the School)

Reports and Financial Statements For the year ended 30th June 2022

Notes To The Financial Statements (Continued)

8 Bank Accounts

Name Of Bank, Account No. & Currency	Bank Account Number	2021-2022	2020-2021
		Kshs	Kshs
Tuition Account	1102950394	170,071.20	114,821.00
Operations Account	0570291736495	72,017.02	876,891.07
School Fund Account/Boarding	1102934208	60,935.80	(343,287.45)
Savings Account	1106792963	14,038.80	13,466.45
Parent Association Development Account			
Income Generating Activities Account			
Infrastructural Account	0570280111751	360,143.50	1,662,592.50
Total		677,206.32	2,324,483.57

9 Cash In Hand

Description	2021-2022	2020-2021
	Kshs	Kshs
Tuition Account	0.00	0.00
Operation Account	0.00	0.00
School Fund account	14,402.80	49,659.80
Total	14,402.80	49,659.80

10 Short Term Investments

Description	2021-2022	2020-2021
	Kshs	Kshs
Cooperative Shares	-	-
Treasury Bills	-	-
Fixed Deposit	-	-
Equity Stock	-	-
Other Investments	-	-
Total	-	-

(Indicate actual name of the School)

Reports and Financial Statements For the year ended 30th June 2022

Notes To The Financial Statements (Continued)

11 Accounts Receivable

Description	2021-2022	2020-2021
	Kshs	Kshs
Fees Arrears	6,449,975.00	5,921,704.00
Other Non-Fees Receivables		
Salary Advances	48,000.00	53000.00
Imprest		
Total	6,497,975.00	5,974,704.00

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

Description	2021-2022	2020-2021
	Kshs	Kshs
Fees Arrears For Current Year	1363680.00	78090.00
Fees Arrears For The Previous Year	0.00	951365.00
Fees Arrears For Prior Periods (Over Two Years)	5,086,295.00	4,190,249.00
Total	6,449,975.00	5,921,704.00

12 Accounts Payable

Description	2021-2022	2020-2021
	Kshs	Kshs
Trade Creditors (See Ageing Below and Appendix 1)	4,002,089.00	1,194,677.00
Prepaid Fees	374,500.00	230,250.00
Retention Monies		
Total	4,376,589.00	1,424,927.00

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

Description	2021-2022	2020-2021
	Kshs	Kshs
Trade Creditors for Current Year	3,809,278.00	1,144,386.00
Trade Creditors for The Previous Year	192,811.00	49,841.00
Trade Creditors for Prior Periods (Over Two Years)		
Total	4,002,089.00	1,194,677.00



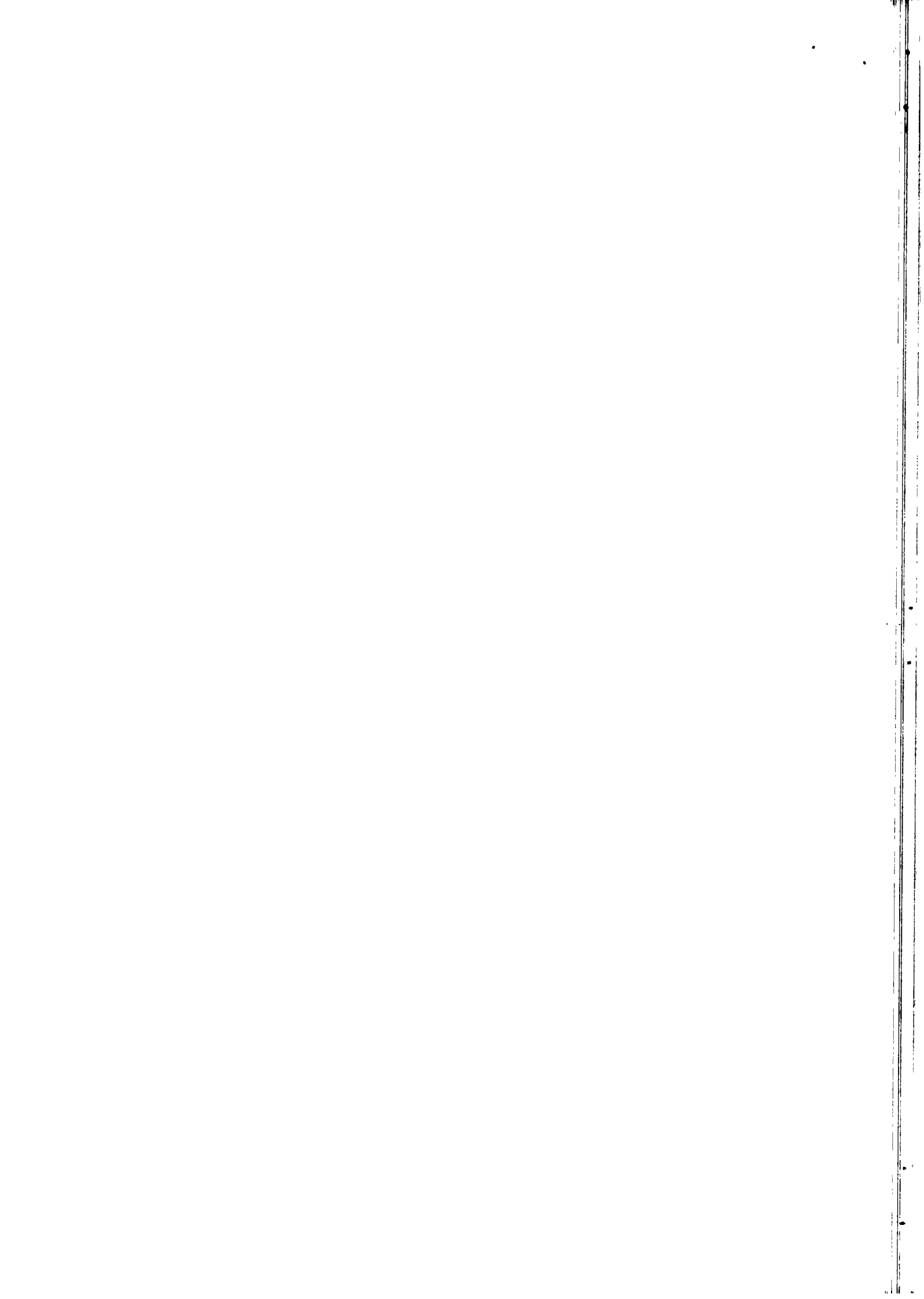
(Indicate actual name of the School)

Reports and Financial Statements For the year ended 30th June 2022

Notes To The Financial Statements (Continued)

13 Fund Balance Brought Forward

Description	2021-2022	2020-2021
	Kshs	Kshs
Bank Balances	676,633.97	2,321,493.42
Cash Balances	14,402.80	49,659.80
Short Term Investments		
Receivables	6,497,975.00	5,974,704.00
Payables	(4,376,589.00)	(1,424,927.00)
Total	2,812,422.77	6,920,930.22



(Indicate actual name of the School)

Reports 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)	-	-
Outstanding Leases	-	-
Hire Purchase	-	-
Gratuity And Leave Provision	-	-
Total	-	-

15 Biological assets

Description	Numbers	2021-2022	2020-2021
		Kshs	Kshs
Cattle		-	-
Goats		-	-
Trees		-	-
Coffee Or Tea Plantation		-	-
Poultry		-	-
Total		-	-

16 Borrowings

Description	2021-2022	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	-	-

(Indicate actual name of the School)

Reports 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) Inventory		
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	-	-

(Indicate actual name of the School)
Reports and Financial Statements For the year ended 30th June 2022

16 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)



Sign and Date 24/7/2023
 Principal

P.C.E.A KARAI MIXED SEC. SCHOOL
 P. O. Box 138 - 00902 KIKUYU

(Indicate actual name of the School)

Reports and Financial Statements For the year ended 30th June 2022

Notes To The Financial Statements (Continued)

Interest income	572.35	0.00
Welfare sacco	348,000.00	0.00
TOTAL	18,125,815.35	4,334,653.00

4 Other Receipts – School Fund Account

Description	2021-2022	2020-2021
	Kshs	Kshs
KCSE	70,700.00	0.00
Uniform	80,100.00	5,900.00
Income From Farming Activities	581,755.00	1,200.00
Insurance Compensation		
Income From Posho Mill		
Income From Bus Hire		
Fee For Hire of Ground and Equipment		
Income From Grants and Donations*		
Interest Income		
Dividends Income		
Total	732,555.00	7,100.00

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

5 Payments For Tuition

Description	2021-2022	2020-2021
	Kshs	Kshs
Textbooks And Reference Materials		
Exercise Books	681 318.00	91 520.00
Laboratory Equipment	2 827 466.00	710 250.00
Internal Exams	389 341.00	70 616.00
Teaching / Learning Materials	4 000.00	0
chalk		
Exams And Assessment		

(Indicate actual name of the School)

Reports and Financial Statements For the year ended 30th June 2022

Teachers Guides		
Administration Costs		
Bank Charges		246.00
Total	3,902,125.00	872,632.00



(Indicate actual name of the School)

Reports and Financial Statements For the year ended 30th June 2022

Notes To The Financial Statements (Continued)

6 Payments For Operations

Description	2021-2022	2020-2021
	Kshs	Kshs
Personnel Emoluments	1,802,695.00	705,978.00
Service Gratuity		
Administration Cost	3,572,040.15	1,243,433.00
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Bank Charges	4025.00	2,432.50
Acquisition Of Assets	5,084,924.00	384,755.00
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(Indicate actual name of the School)

Reports and Financial Statements For the year ended 30th June 2022

Notes To The Financial Statements (Continued)

7 Boarding And School Fund Payments

Description	2021-2022	2020-2021
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Medical Expenses		
Administration Costs	1,102,838.00	226,352.00
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Activity	11,185.00	0.00
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Acquisition Of Assets		
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(Indicate actual name of the School)

Reports and Financial Statements For the year ended 30th June 2022

Notes To The Financial Statements (Continued)

8 Bank Accounts

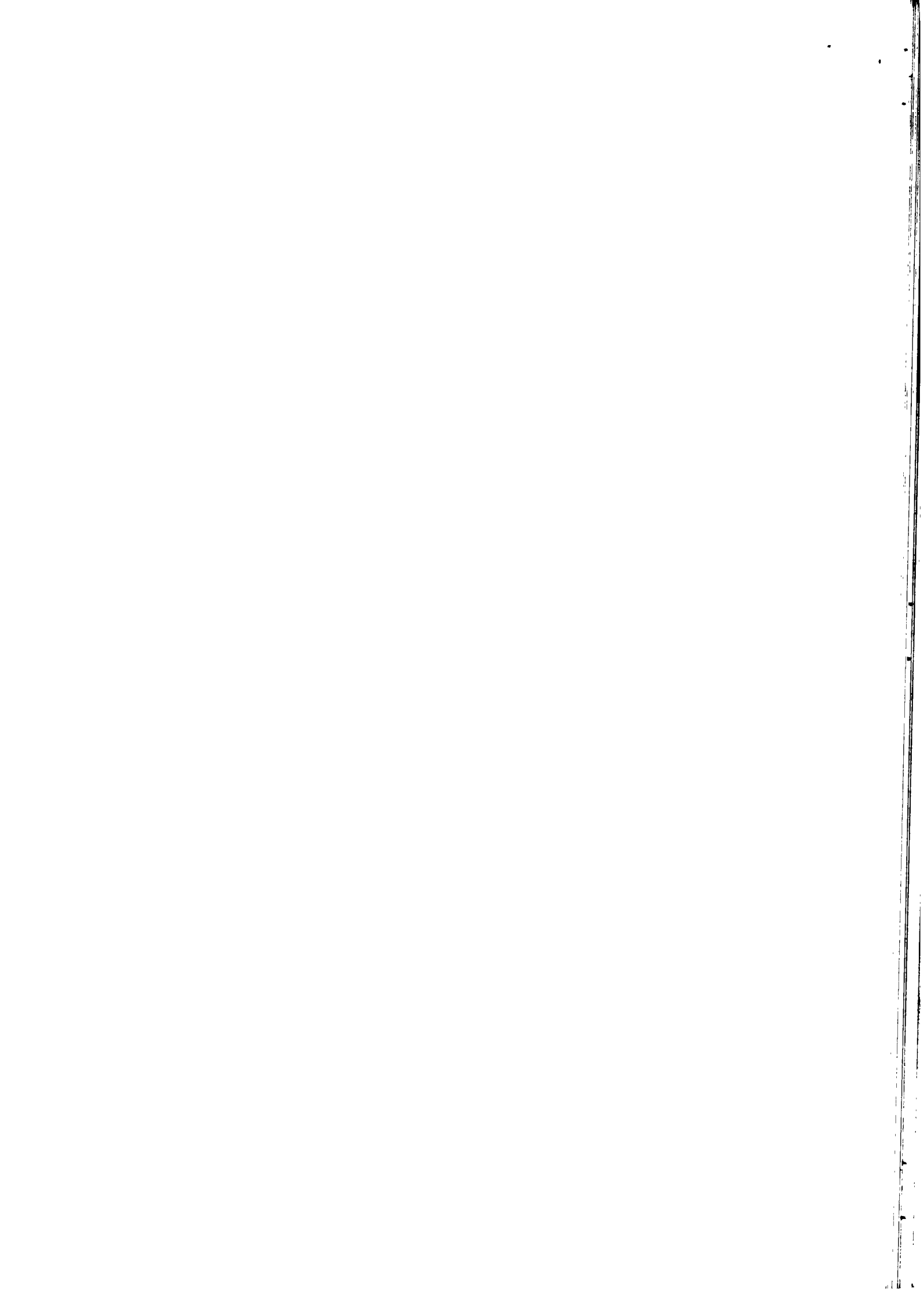
Name Of Bank, Account No. & Currency	Bank Account Number	2021-2022	2020-2021
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Infrastructural Account	0570280111751	360,143.50	1,662,592.50
Total		677,206.32	2,324,483.57

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Operation Account	0.00	0.00
School Fund account	14,402.80	49,659.80
Total	14,402.80	49,659.80

10 Short Term Investments

Description	2021-2022	2020-2021
	Kshs	Kshs
Cooperative Shares	-	-
Treasury Bills	-	-
Fixed Deposit	-	-
Equity Stock	-	-
Other Investments	-	-
Total	-	-



(Indicate actual name of the School)

Reports and Financial Statements For the year ended 30th June 2022

Notes To The Financial Statements (Continued)

11 Accounts Receivable

Description	2021-2022	2020-2021
	Kshs	Kshs
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Other Non-Fees Receivables		
Salary Advances	48,000.00	53000.00
Imprest		
Total	6,497,975.00	5,974,704.00

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Prepaid Fees	374,500.00	230,250.00
Retention Monies		
Total	4,376,589.00	1,424,927.00

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

Description	2021-2022	2020-2021
	Kshs	Kshs
Trade Creditors for Current Year	3,809,278.00	1,144,386.00
Trade Creditors for The Previous Year	192,811.00	49,841.00
Trade Creditors for Prior Periods (Over Two Years)		
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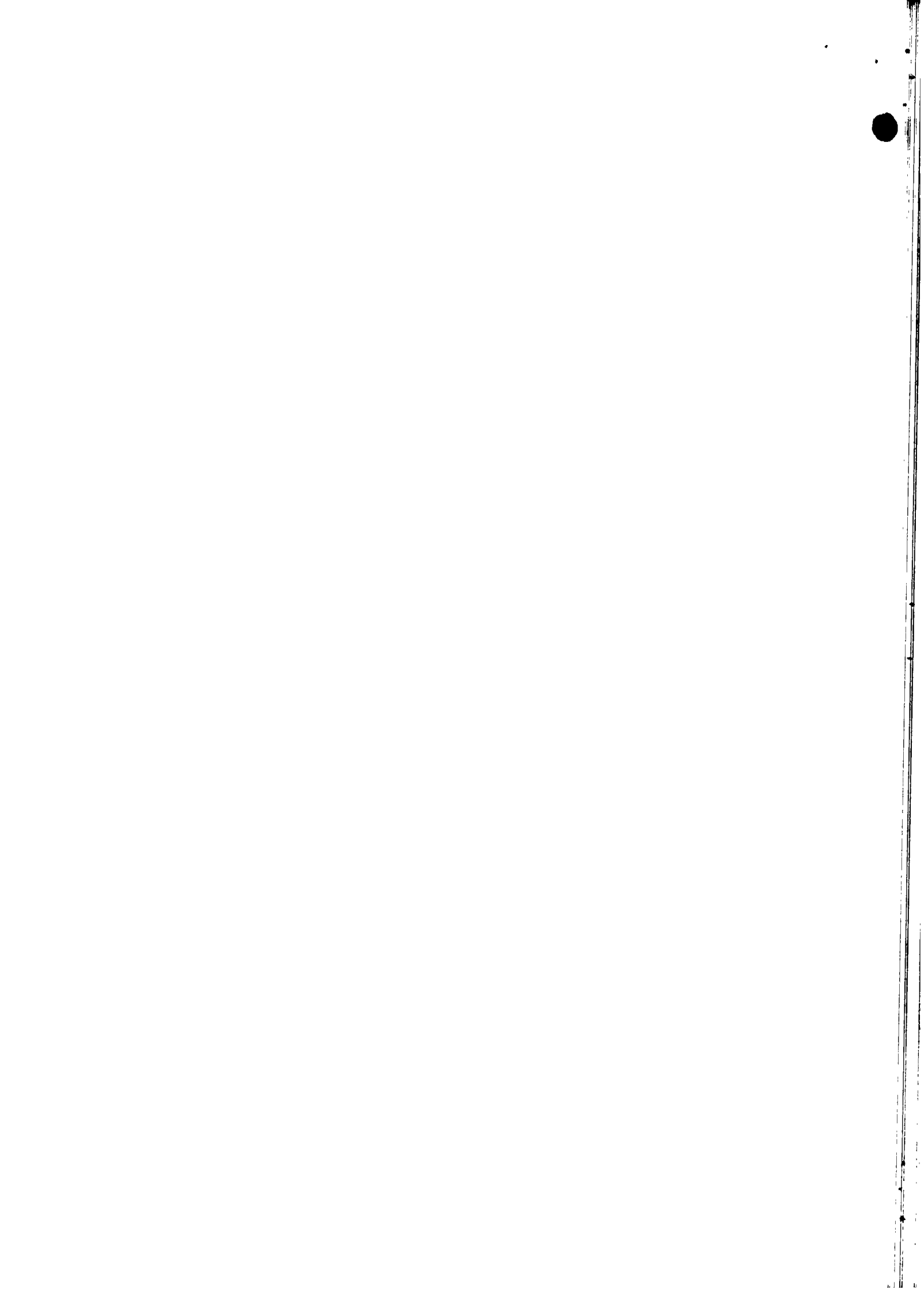
(Indicate actual name of the School)

Reports and Financial Statements For the year ended 30th June 2022

Notes To The Financial Statements (Continued)

13 Fund Balance Brought Forward

Description	2021-2022	2020-2021
	Kshs	Kshs
Bank Balances	676,633.97	2,321,493.42
Cash Balances	14,402.80	49,659.80
Short Term Investments		
Receivables	6,497,975.00	5,974,704.00
Payables	(4,376,589.00)	(1,424,927.00)
Total	2,812,422.77	6,920,930.22



(Indicate actual name of the School)

Reports 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

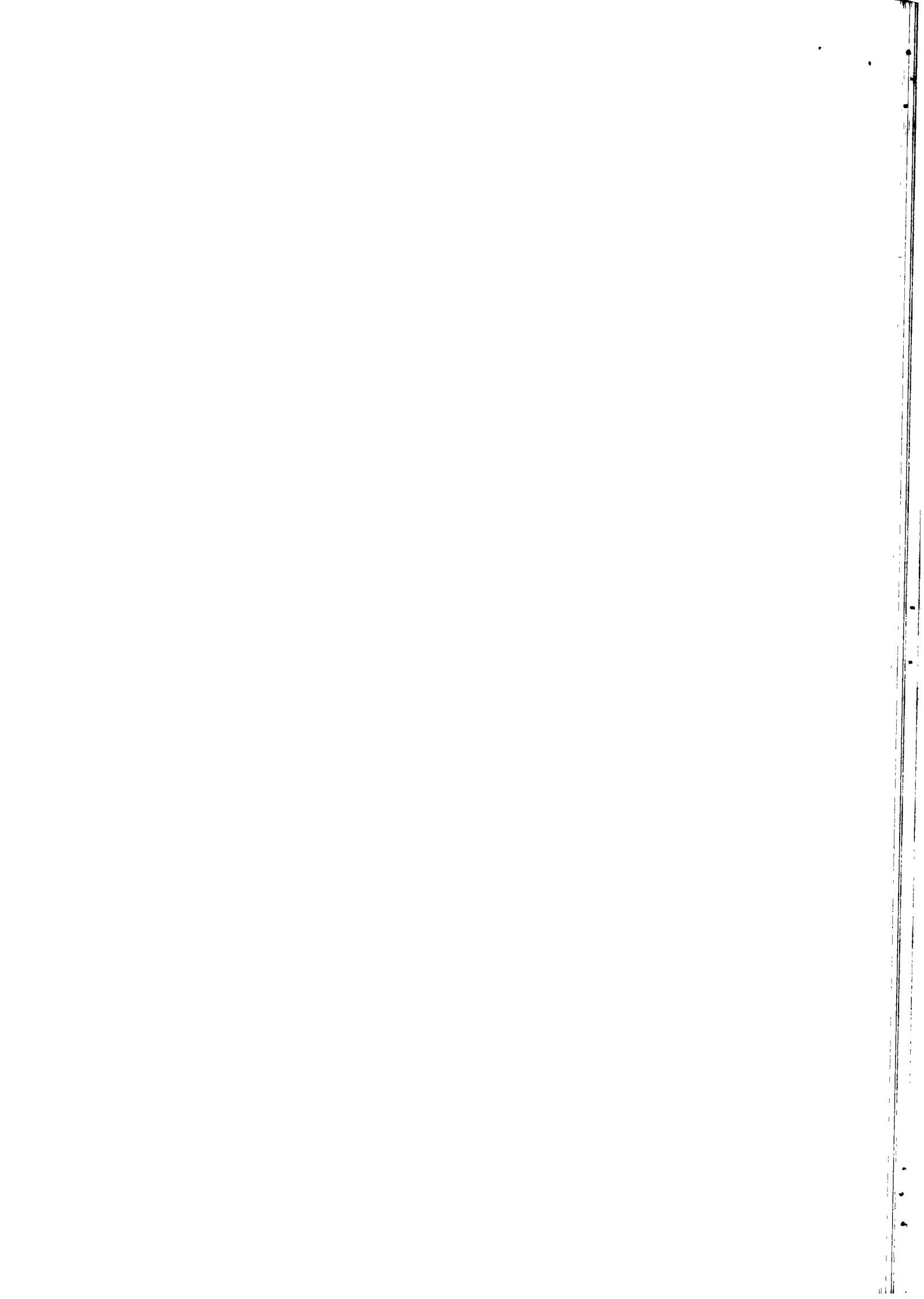
Description	2021-2022	2020-2021
	Kshs	Kshs
Bank Loan(S)	-	-
Outstanding Leases	-	-
Hire Purchase	-	-
Gratuity And Leave Provision	-	-
Total	-	-

15 Biological assets

Description	Numbers	2021-2022	2020-2021
		Kshs	Kshs
Cattle		-	-
Goats		-	-
Trees		-	-
Coffee Or Tea Plantation		-	-
Poultry		-	-
Total		-	-

16 Borrowings

Description	2021-2022	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	-	-



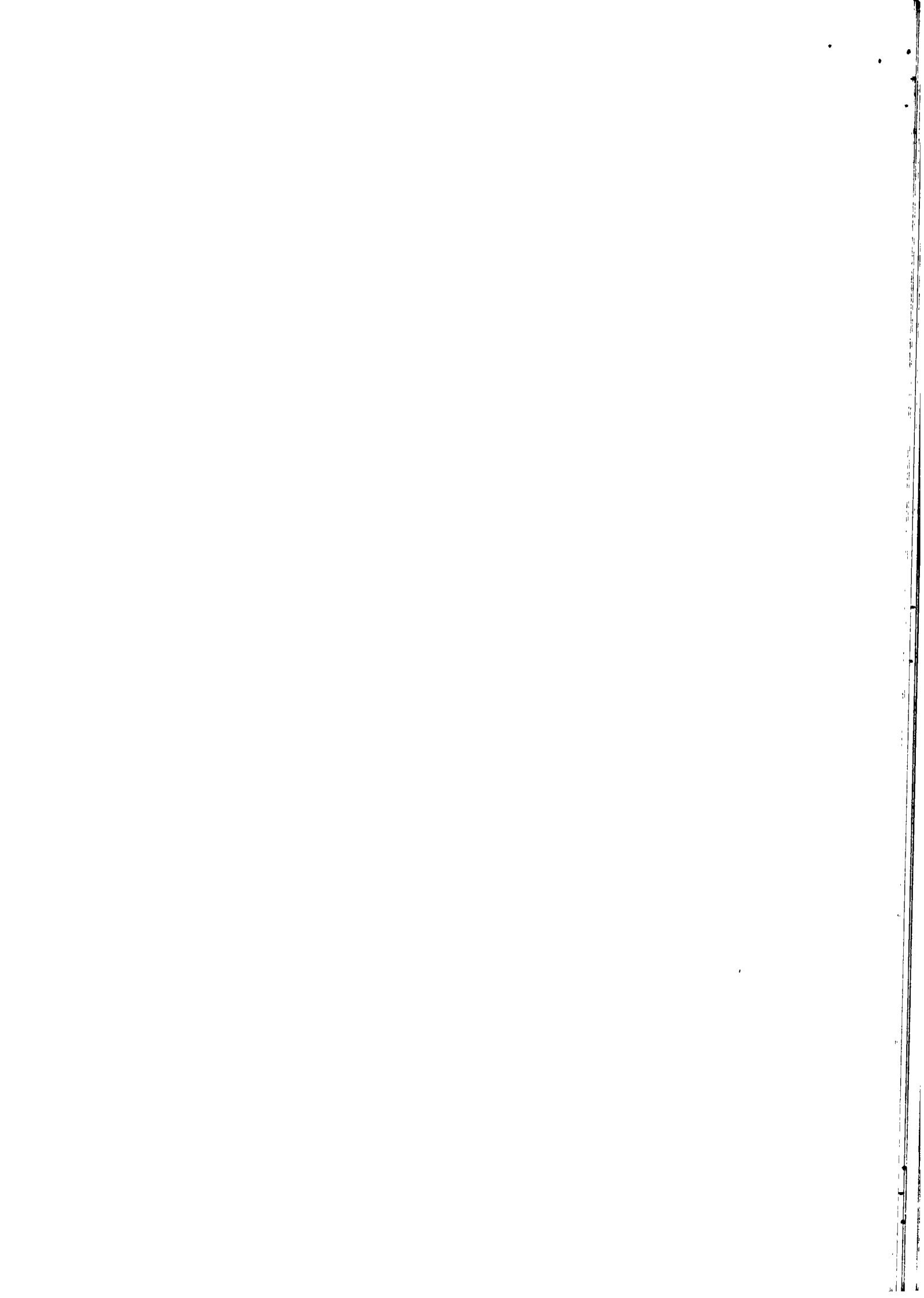
(Indicate actual name of the School)

Reports and Financial Statements For the year ended 30th June 2022

Other important disclosure notes

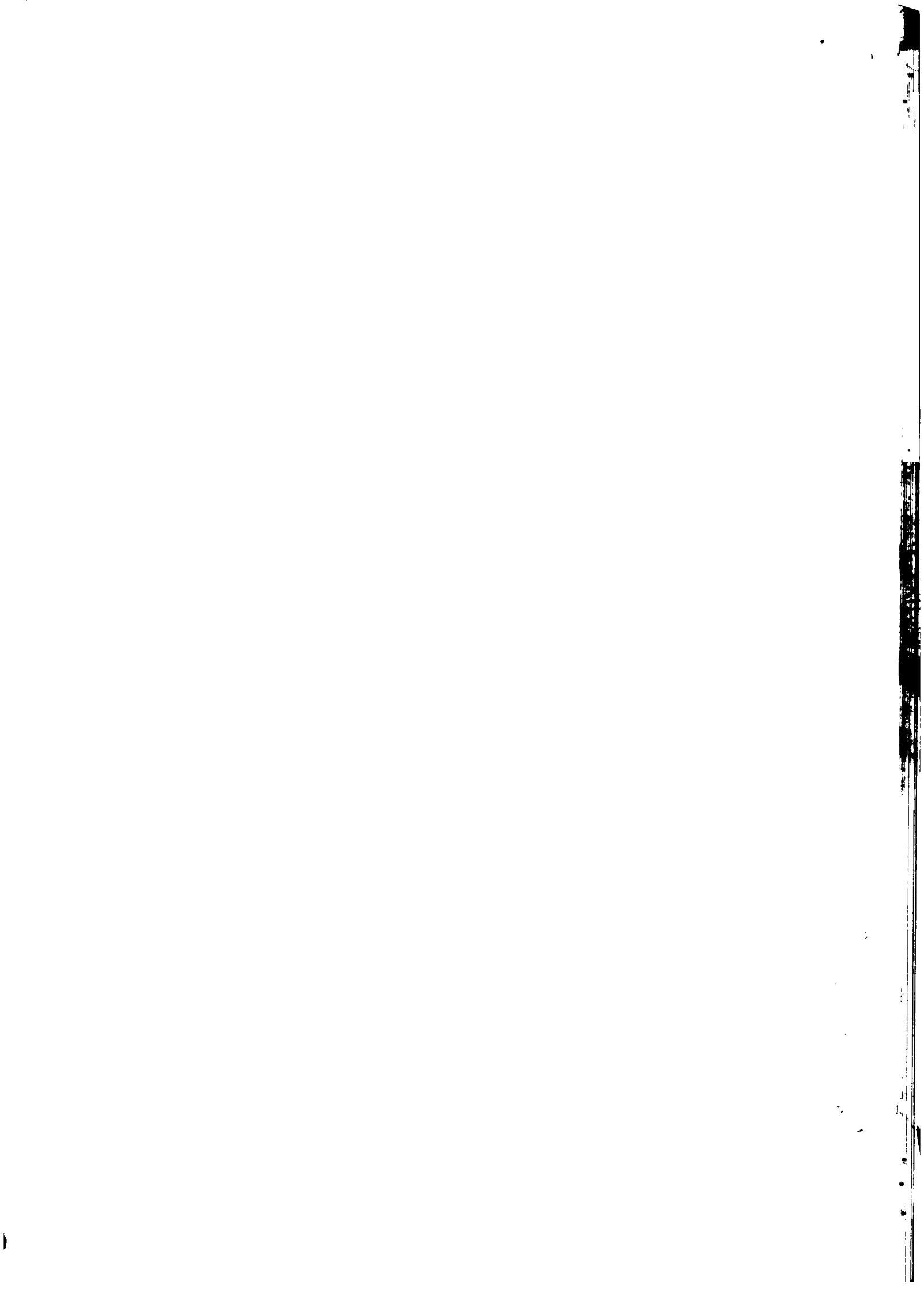
17 Stock/ Inventory

Description	2021-2022	2020-2021
	Kshs	Kshs
b) Inventory		
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	-	-



Annex 1 - Analysis Of Pending Accounts Payable

Supplier Of Goods Or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2022	Outstanding Balance 2021	Comments
	a	b	C	d=a-c		
	Kshs	Kshs	Kshs	Kshs	Kshs	
Construction Of Buildings						
1.NONE				0.00	0.00	
Sub-Total				0.00	0.00	
Supply Of Goods						
2.JK STATIONERS		1 ST July 2021		626071.00		Pending amount for stationery
3.PRIMAX OFFICE EQUIPMENTS		1 ST July 2021		393825.00		Pending amount for master papers and tonner cartridges.
4.COUNTY TRIO ENTERPRISE		1 ST July 2021		1042950.00		Pending amount for lab chemicals & equipment
5.HEARTLAND KENYA LTD		1 ST July 2021		811500.00		Pending amount for energy saving jikos
6.MARTIN KARIUKI		1 ST July 2021		375345.00	192811.00	Pending amount for foodstuff& dairy requirements
7.JOSEPHINE WANJIRU		1 ST July 2021		130150.00		Pending amount for beef
8. FRANCIS NJOGU		1 ST July 2021		43900.00		Pending amount for fruits &onions.
9.FRAGITU ENTERPRISE		1 ST July 2021		77000.00		Pending amount for rice
10.HEHO GREEN FARM PRODUCE		1 ST July 2021		88530.00		Pending amount for cabbages
11.BRISTO HARDWARE		1 ST July 2021		59787.00		Pending amount for hardware materials
Sub-Total				3649058.00	192811.00	
Grand Total						



Indicate clearly the nature of the Service.

Reports and Financial Statements For the year ended 30th June 2022

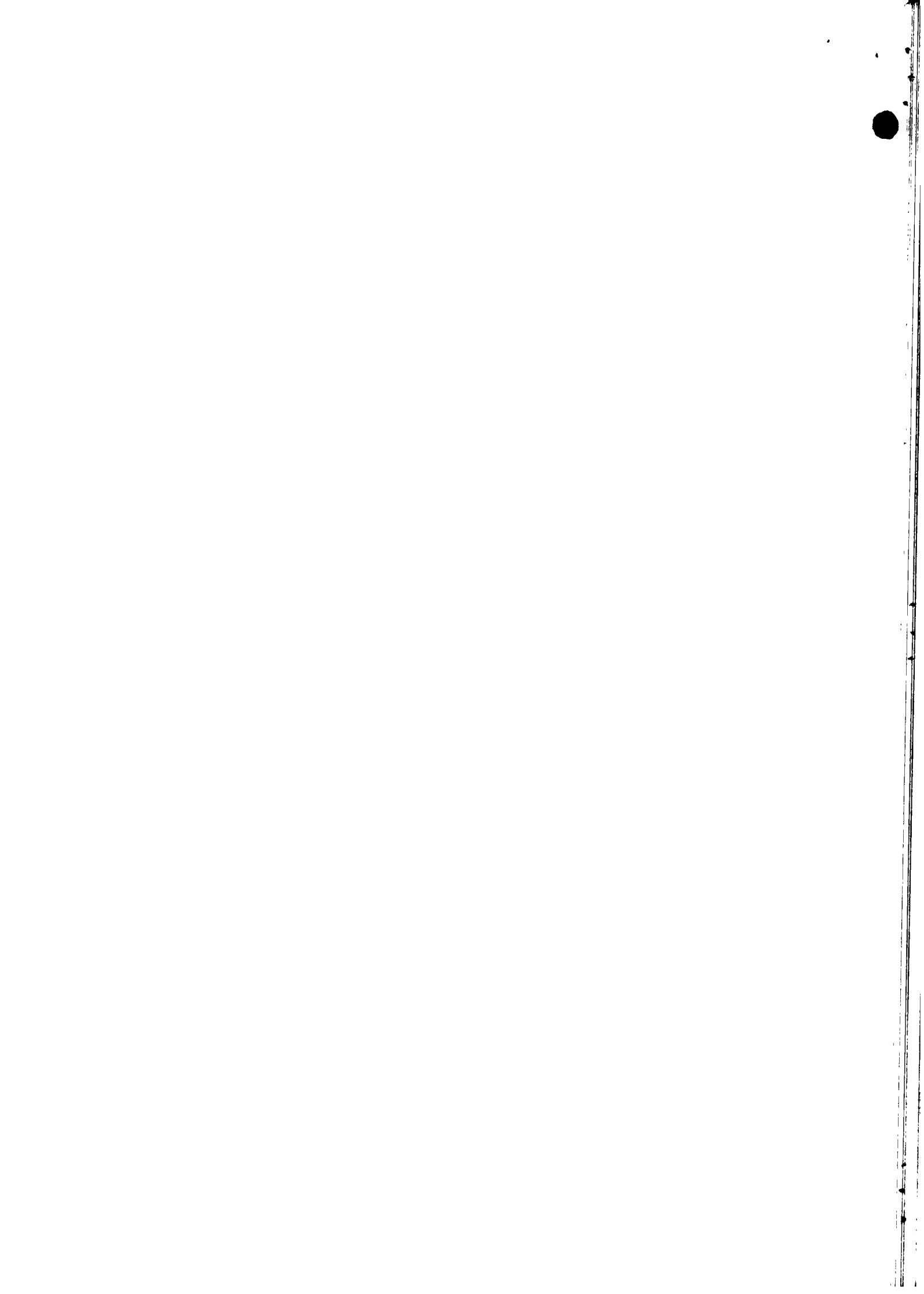
1.KIKUYU WATER		1 st July 2021	15720.00		Pending amount for water bill
2.WORKERS WELFARE		1 st July 2021	25500.00		Pending amount for deductions
3.PRIMAX OFFICE EQUIP.		1 st July 2021	119000.00		pending amount for printers repairs & servicing
Sub total			3,809,278.00	192,811.00	
Grand total			4002089.00		



(Indicate actual name of the School)
Reports 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 2022
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						

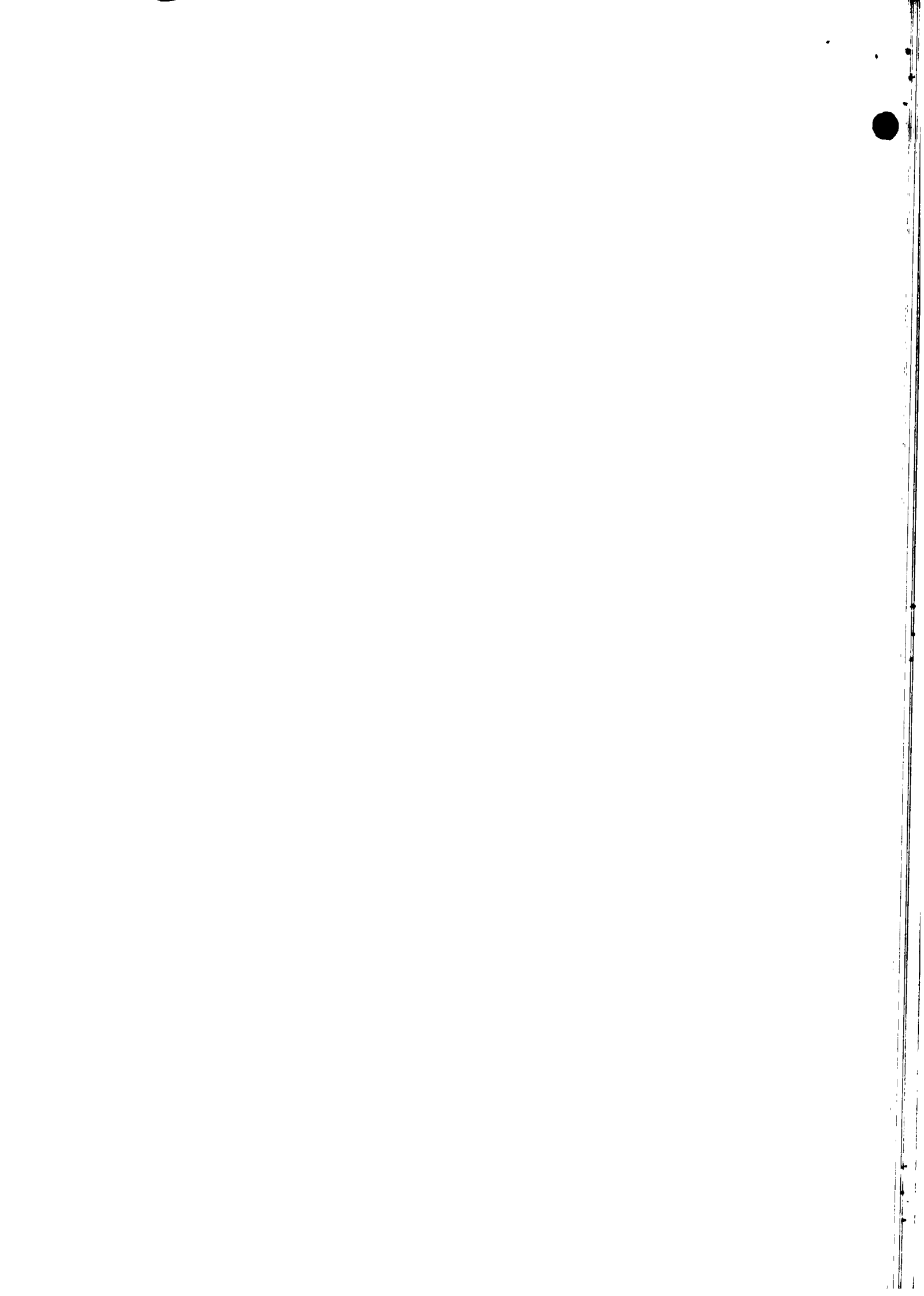


(Indicate actual name of the School)

Reports and Financial Statements for the year ended 30th June 2022

Asset Class	Date purchased	Location	Historical Cost b/f (Kshs) 1 st July 2021	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost c/f (Kshs) 30 th June 2022
Intangible Assets- Soft Ware						
Total						

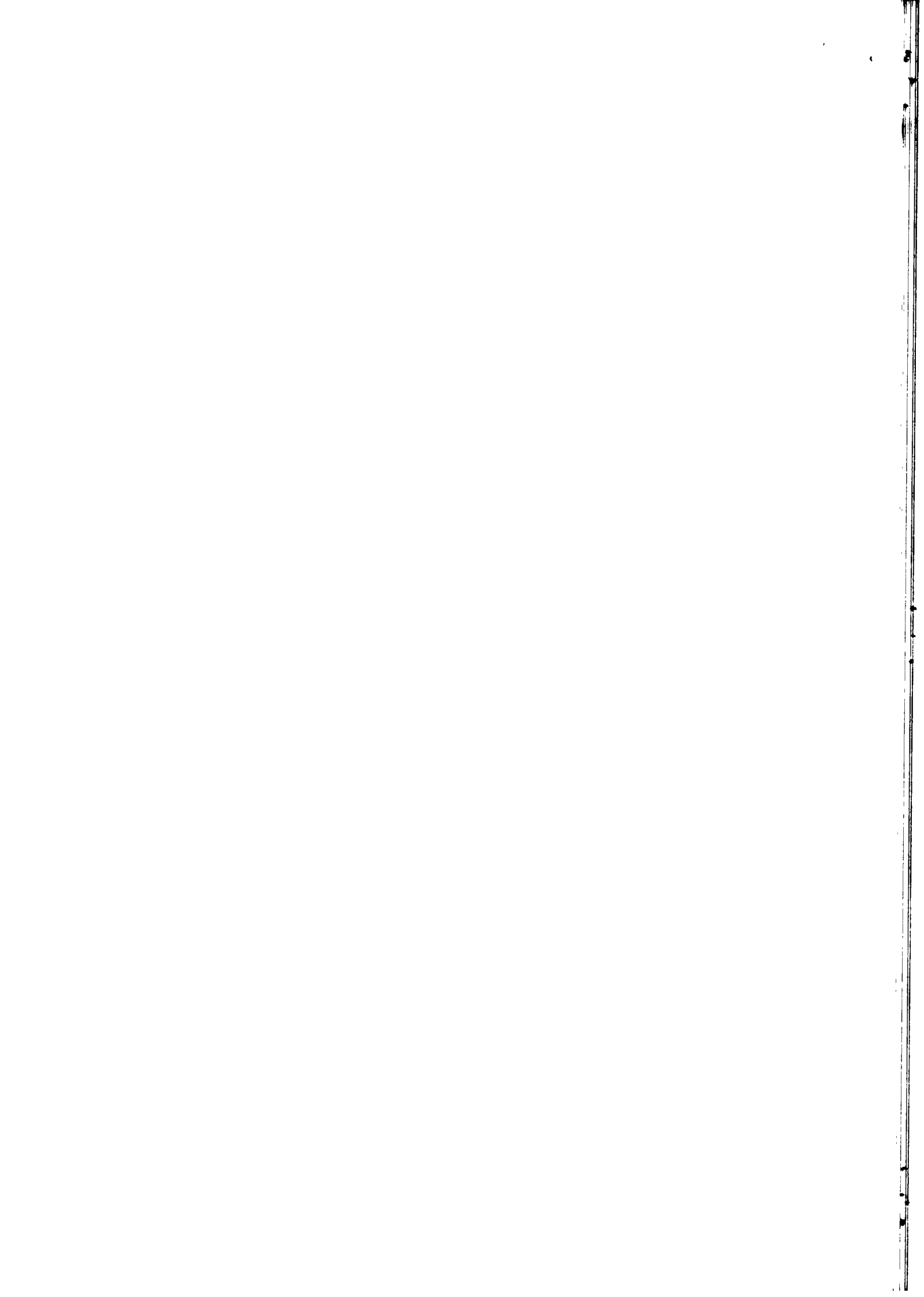
(The school should ensure that a detailed fixed assets register is maintained).



P.C.E.A KARAI SECONDARY SCHOOL
Reports and Financial Statements For the year ended 30th June 2022

STATIONARY INVENTORY 2022

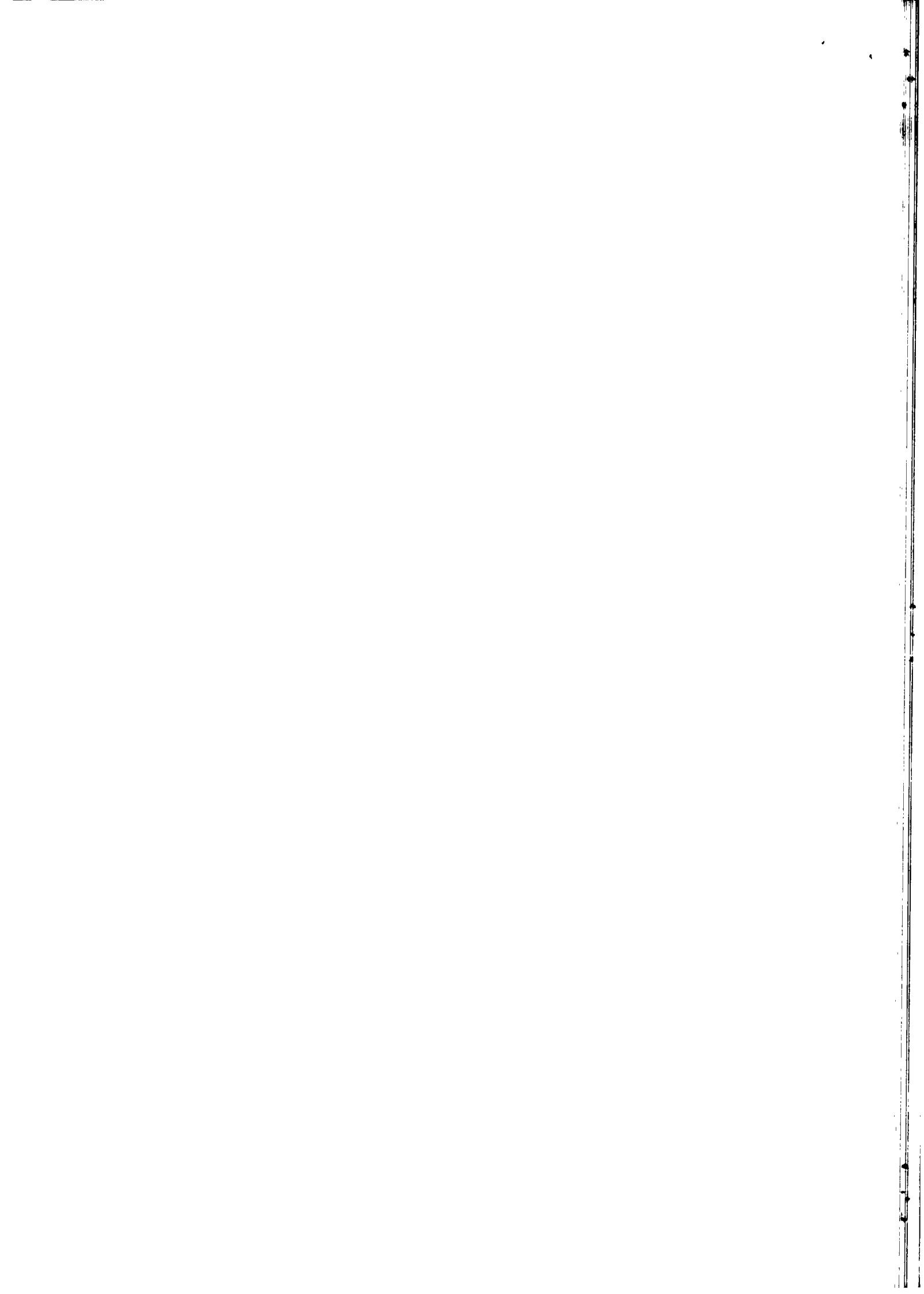
	ITEM	UNIT	OPENING	PURCHASED	ISSUED	CLOSING
1	RULED EXERCISE BOOKS	PCS	792	4290	4356	726
2	SQUARE EXERCISE BOOKS	PCS		2814	1362	1452
3	RED BIROS	PCS		500	204	296
4	BLUE BIROS	PCS		700	282	418
5	BLACK BIROS	PCS		500	225	275
6	WHITE OUT	PCS		12	9	3
7	CHALK WHITE	PKTS	43	67	103	7
8	COLOURED CHALKS	PCS		43	41	2
9	SPRING FILES	PCS		260	185	75
10	RULED PAPERS	REAM		30	22	8
11	DUSTERS	PCS		72	24	48
12	BOX FILES	PCS		5	1	4
13	CELL TAPER	PCS	43		29	14
14	RUBBERS	PCS	17	24	17	24
15	COUNTER BOOK 1 QUIRE	PCS	27	48	24	51
16	COUNTER BOOK 2 QUIRE	PCS	18	48	46	20
17	COUNTER BOOK 3 QUIRE	PCS	33	48	31	50
18	PENCILS	PCS		96	36	60
19	GRAPH PAPERS	REAM		11	6	5
20	RUBBER BANDS	PKTS		7	4	3
21	GLUE PRITT	PCS	1	12	11	2
22	PRINTING PAPERS	REAM	30	655	593	92
23	MASKING TAPE	PCS	1	36	13	24
24	B4 ENVELOPE	PCS		500	54	446
25	COPY PRINTER MASTER PA	PCS		80	62	18
26	A5 ENVELOPES	PCS			0	
27	LASER JET TONNER 26 A	PCS		31	23	8
28	LASER JET TONNER 35A	PCS		7	3	4
29	GEOMETRICAL SETS	PCS		7	2	5
30	LASER JET TONNER 106A	PCS		9	8	1
31	COPY PRINTER INK	PCS		65	50	15
32	MARK BOOKS	PCS		48	45	3
33	STAPLER	PCS		3	3	
34	GRAPH BOOKS	PCS	144	720	847	17
35	STAPLES	PKTS	10	30	17	23
36	EPSON INK MAGINETTA	PCS		4	2	2
37	EPSON INK BLUE	PCS		4	2	2
38	EPSON INK YELLOW	PCS		4	2	2
39	EPSON INK BLACK	PCS		4	2	2
40	LASER JET TONNER 259A	PCS		11	7	4



P.C.E.A KARAI SECONDARY SCHOOL

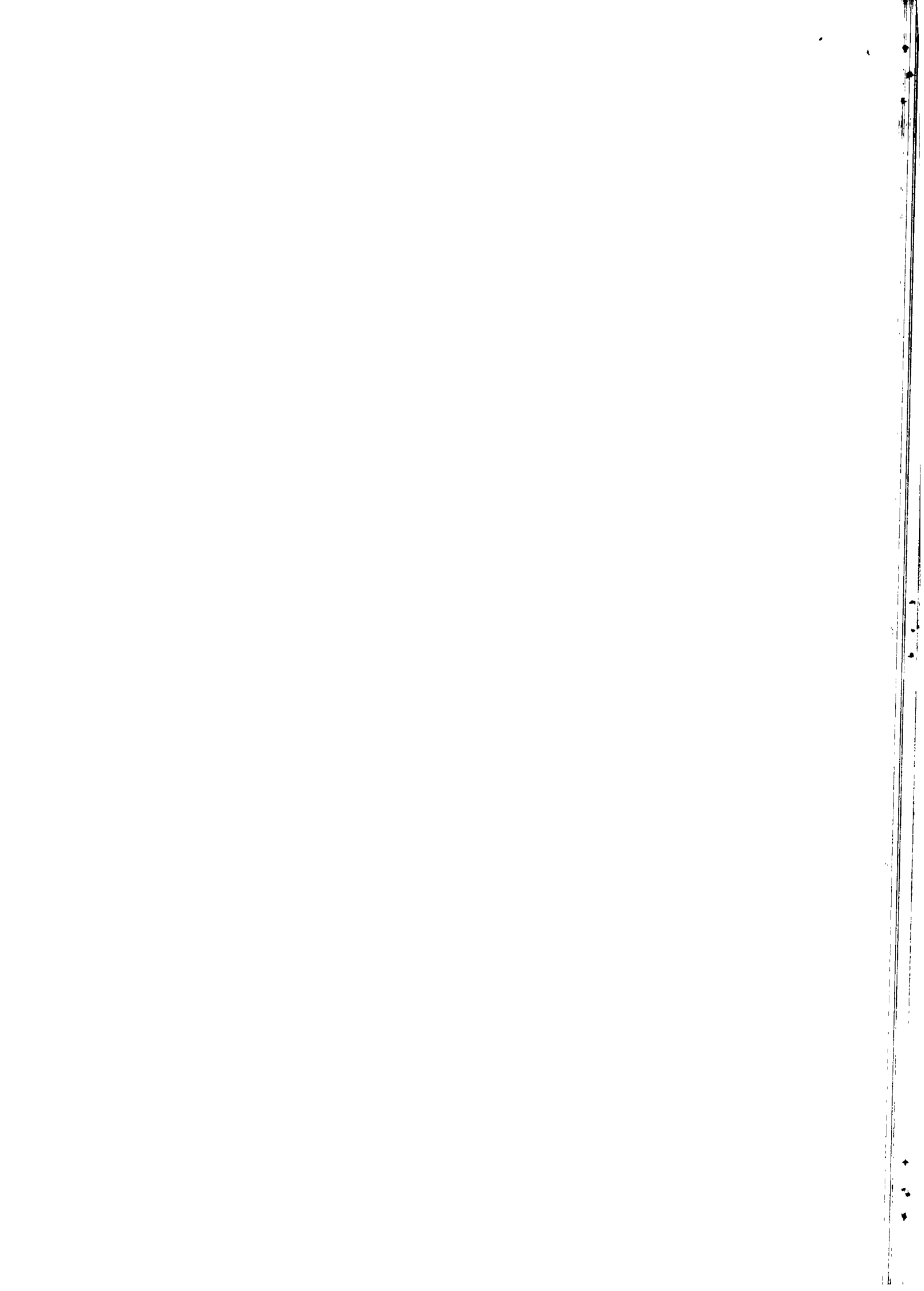
Reports and Financial Statements For the year ended 30th June 2022

NO	ITEM	PRICE	INVENTORY BF 2021	VALUE	PURCHASE	ISSUE	INVENTORY 2022	VALUE	
1	TEA LEAVES	50	59 PCS (250G)	2,950.00	340PCS	365 PCS	34PCS	1,700.00	
2	SUGAR	150	600KG	90,000.00	3850KG	4217KG	323 KG	48,450.00	
3	SALT	40	67PCS	2,680.00	520KG	481KG	106PCS	4,240.00	
4	COOKING FAT	240	96 KG	23,040.00	570KG	633KG	33KG	7,920.00	
5	CABBAGE	30	200KG	6,000.00	33078KG	33078KG	200KG	6,000.00	
6	RICE	120	883 KG	105,960.00	6750KG	7554KG	79KG	9,480.00	
7	UNGA	100	792 KG	79,200.00	5952KG	6679KG	65 KG	6,500.00	
8	MAIZE	100	537 KG	53,700.00	4410KG	4551KG	396KG	39,600.00	
9	BEAN	200	271 KG	54,200.00	8010KG	8217KG	64KG	12,800.00	
10	DETERGENT	60	64 LTRS	3,840.00	1120LTRS	1172 LTR	12 LTRS	720.00	
11	SUPER BRIGHT	50	142 PCS	7,100.00		0	139PCS	3PCS	150.00
12	STEEL WIRE	20	3 PCS	60.00	180PCS	166 PCS	17PCS	340.00	
13	MATCH BOX	5	98 PCS	490.00	120 PCS	148 PCS	70PCS	350.00	
14	ONION	120	20 KG	240.00	270KG	285 KG	5KG	600.00	
	TOTAL			427,460.00				138,850.00	



**FURNITURE
INVENTORY**

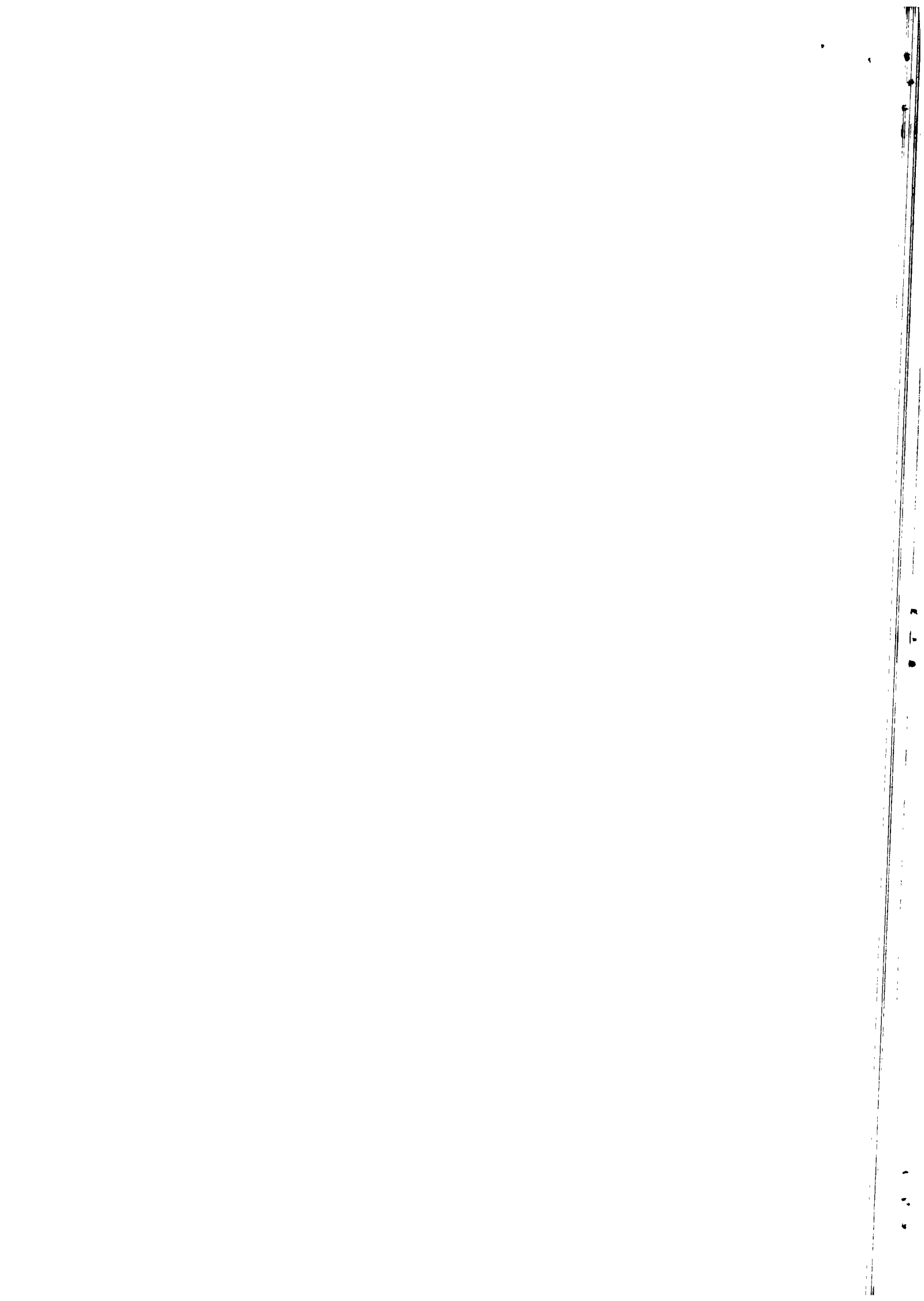
	ITEM	QUANTITY
1	BEDS	62
2	BENCHS	100
3	TABLES	50
4	CHAIRS	868
5	LOCKERS	868
6	OFFICE TABLE	53
7	OFFICE CHAIR	59
8	CABINETS	4



INVENTORY OF BOOKS 2021					
SUBJECT	FORM ONE	FORM TWO	FORM THREE	FORM FOUR	TOTAL
MATH	310	310	227	186	1033
KISW	310	310	227	186	1033
ENG	310	310	227	161	1008
PHYSICS	310	310	98	55	773
AGRICULTURE	310	174	120	83	687
CHEMISTRY	310	310	161	161	942
BIOLOGY	310	310	145	167	932
HISTORY	182	322	138	175	817
CRE	181	323	290	169	963
GEO	177	330	118	84	709

SET BOOKS

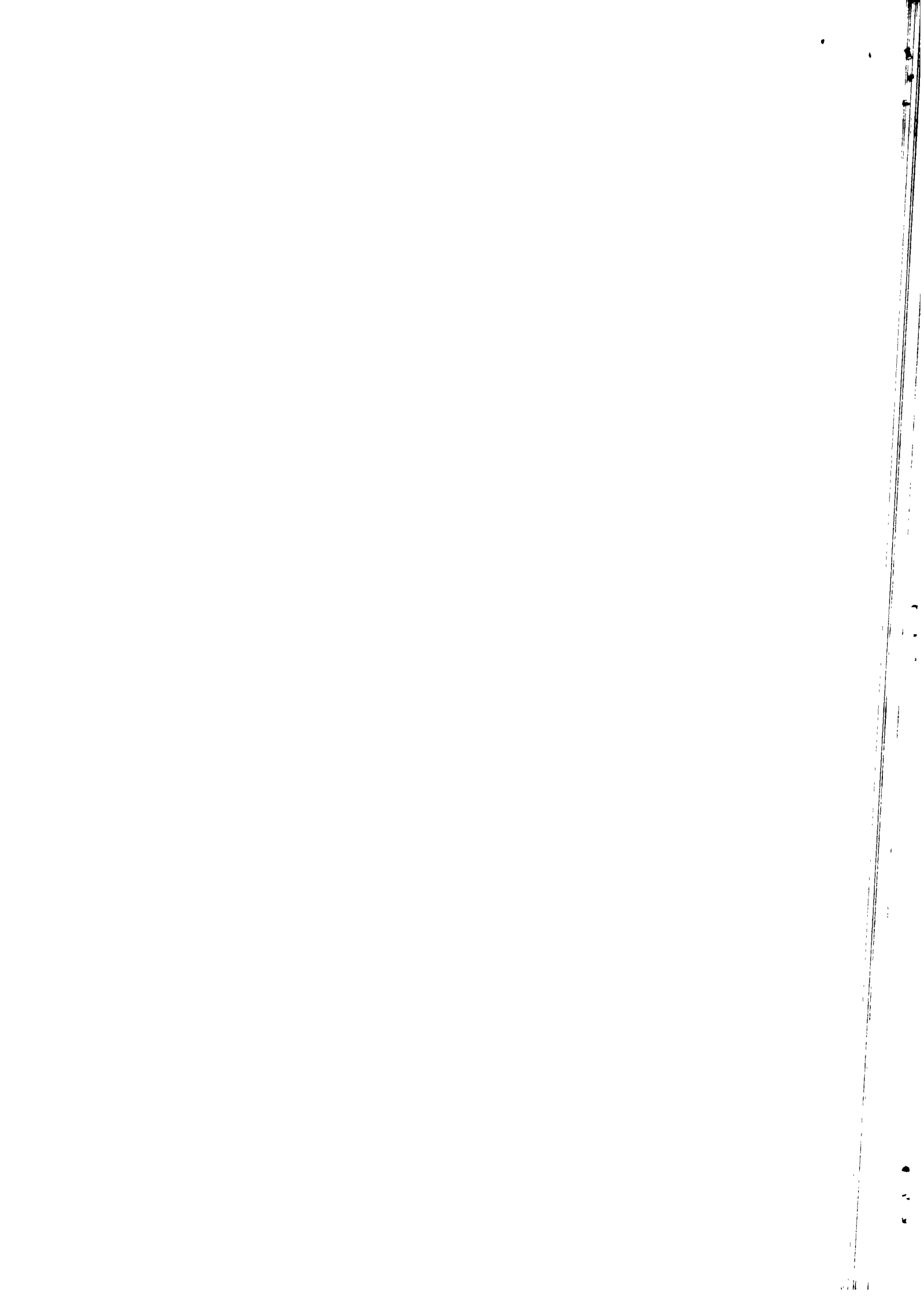
BOOKS	NUMBER
A DOLLS HOUSE	259
THE PEARL	259
BLOSSOMS	259
MEMORIES WE LOST	259
A SILENT SONG	259
CHOZI LA HERI	259
KIGOGO	259
TUMBO	
LILIOSHIBA	259
INHERITANCE	259
BEMBEA YA MAISHA	219
MAPAMBAZUKO	219
AN ARTS OF FLOATING WORLD	219
TOTAL	2988



(P.C.E.A KARAI SECONDARY SCHOOL)
Reports and Financial Statements For the year ended 30th June 2022

Annex 2 – Summary Of Fixed Assets Register

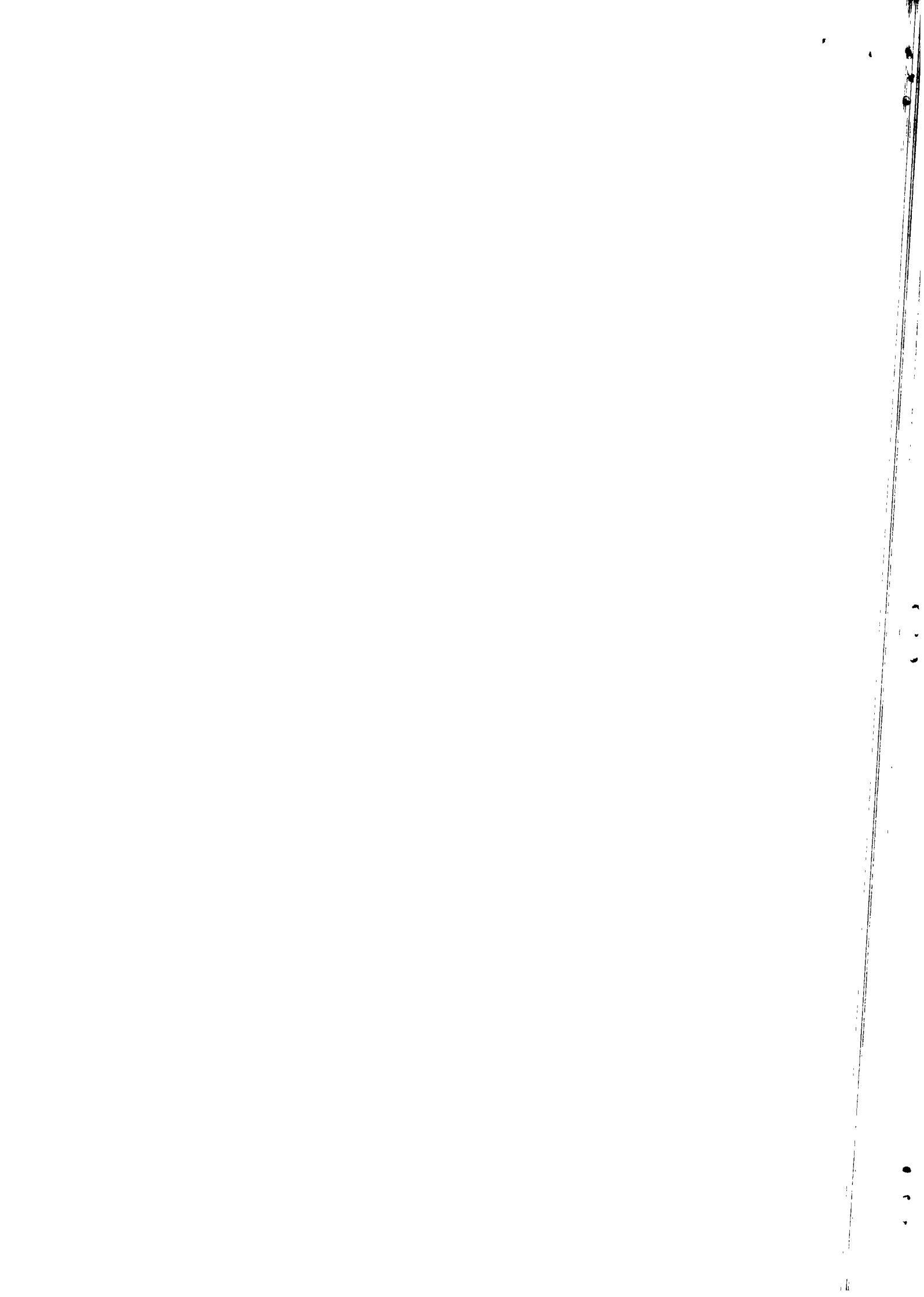
Asset Class	Date purchased	Location	Historical Cost b/f (Kshs) 1 st July 2021	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost c/f (Kshs) 30 th June 2022
Land 1			36 Acres	0	0	36 Acres
Buildings And Structures						
Classes			18	0	0	18
Laboratories			2	0	0	2
Toilets			36	0	0	36
Urinals			6	0	0	6
Multipurpose hall			1	0	0	1
Mabati hall			1	0	0	1
Motor Vehicles			1	0	0	0
Office Equipment, Furniture And Fittings						
Chairs			59	0	0	59
Tables			53	0	0	53
Cabinets			4	0	0	4
ICT Equipment, And Other ICT Assets						



(P.C'E.A KARAI SECONDARY SCHOOL)

Reports and Financial Statements For the year ended 30th June 2022

Asset Class	Date purchased	Location	Historical Cost b/f (Kshs) 1 st July 2021	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost c/f (Kshs) 30 th June 2022
Computers			24	3	12	9
Projectors			1	0	0	1
Printers			4	2	0	6
Tools And Apparatus						
voltmeter			30,000	0	0	30,000
Thermometer clinical			23,000	0	0	23,000
Thermometer Max & Min			0	0	0	0
Electronic Balance			10	0	0	10
Ammeter 0-1a			45000	0	0	45000
Ammeter analogue			15,000	0	0	15,000
Textbooks						
Math						1033
Kisw						1033
Eng						1008



(P.C.E.A KARAI SECONDARY SCHOOL)
Reports and Financial Statements For the year ended 30th June 2022

Asset Class	Date purchased	Location	Historical Cost b/f (Kshs) 1 st July 2021	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost c/f (Kshs) 30 th June 2022
Physics						77
Agriculture						68
Chemistry						94
Biology						93
History						81
CRE						96
Geography						70
Setbooks						298
Other Machinery And Equipment						
Generator			1	0	0	1
Heritage And Cultural Assets			0			0
Intangible Assets- Soft Ware						
Accounting software			0	0	0	1

