


REPUBLIC OF KENYA



*Enhancing Accountability*

PARLIAMENT  
OF KENYA  
LIBRARY

 <b>REPORT</b> NATIONAL ASSEMBLY PAPERS LAID	
DATE: 28 NOV 2023	DAY: <u>TUESDAY</u>
TABLED BY: <b>OF</b>	<i>Hon Owen Baya, MP Deputy majority leader</i>
CLERK-AT THE TABLE:	<i>Inzofu mwale</i>

**THE AUDITOR-GENERAL**

**ON**

**ST. FRANCIS OF ASSISI KWATOMBE  
SECONDARY SCHOOL**

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

**MACHAKOS COUNTY**



---

**ST FRANCIS OF ASSIS KWATOMBE  
PUBLIC SECONDARY SCHOOL**

**ANNUAL REPORT AND FINANCIAL STATEMENTS**

**FOR THE FINANCIAL YEAR ENDED  
30<sup>th</sup> June 2022**

**(THE FINANCIAL STATEMENT FOR A PERIOD OF 12 MONTHS)  
JULY 2021-JUNE 2022**

---

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

**ST FRANCIS OF ASSISI KWATOMBE  
PUBLIC SECONDARY SCHOOL  
Annual Report and Financial Statements  
For the year ended 30<sup>th</sup> June 2022**

---

Table of Contents	Page
I. KEY SCHOOL INFORMATION AND MANAGEMENT .....	ii
III. STATEMENT OF SCHOOL MANAGEMENT RESPONSIBILITY .....	xii
IV. REPORT OF THE INDEPENDENT AUDITORS ON THE ANNUAL FINANCIAL STATEMENTS OF ST. FRANCIS OF ASSISI KWATOMBE SECONDARY) SCHOOL OF THE YEAR ENDING 30 <sup>TH</sup> JUNE 2022 .....	xiii
V. STATEMENT OF RECEIPTS AND PAYMENTS PERIOD TO 30 <sup>TH</sup> JUNE 2022 .....	1
VI. STATEMENT OF FINANCIAL ASSETS AND FINANCIAL LIABILITIES AS AT 30 <sup>TH</sup> JUNE 2022 .....	2
VII. STATEMENT OF CASH FLOWS FOR THE PERIOD ENDED 30 <sup>TH</sup> JUNE 2022 .....	3
VIII. STATEMENT OF BUDGETED VERSUS ACTUAL AMOUNTS FOR THE YEAR ENDED 30 <sup>TH</sup> JUNE 2022 .....	4-7
IX. SIGNIFICANT ACCOUNTING POLICIES .....	8-9
X. NOTES TO THE FINANCIAL STATEMENTS .....	10-16

**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 Machakos County, Matungulu Sub-County

The school was registered in **18/07/2017** under registration number 16930000151 and is currently categorized as a Sub-County public school established, owned or operated by the Government.

The school is a day school and had 350 number of students as at 30<sup>th</sup> June 2022. It has 2 streams and 15 teachers of which 8 teachers are employed by the School Board Of Management.

**(b) School Board of Management - Board Members**

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

<b>Ref:</b>	<b>Name of Board Member</b>	<b>Designation</b>	<b>Date of appointment</b>
1	Albanus Mutwiwa Mbithi	Chairman	17-05-2022
2	Mwania Isaac	Secretary - Principal	17-05-2022
3	Martin Sila Musyoka	Member	17-05-2022
4	Daniel Nzomo Kioko	Member	17-05-2022
5	Elizabeth Wanza Ngovu	Member	17-05-2022
6	Miriam Mangale Muthoni	Member	17-05-2022
7	John Musembi Sosi	Member	17-05-2022
8	Florence Mutuli Kiilu	Member	17-05-2022
9	Josephine Kanini Mulaa	Member – Rep CEB	17-05-2022
10	Samuel Stephen Chege Njoroge	Member Rep Teachers	17-05-2022
11	Victoria Mutave Kioko	Sponsor	17-05-2022
12	Virginia Mwikali Mbithi	Sponsor	17-05-2022
13	Joseph Mutuku Muema	Member - Community	17-05-2022
14	Justus Muinde Mutie	MemberSpecial Needs	17-05-2022
15	Stephen Mwanzia	Rep Students	17-05-2022

**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**

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

**(d) Committees of the Board**

**i) EXECUTIVE COMMITTEE -No. of meetings 3**

- Mr. Urbanus Mbithi
- Mr. Mwanja Isaac
- Ms. Virginia Nzau
- Pst. Daniel Nzomo
- Mr. Martin Sila

**ii) SIC COMMITTEE**

- Mr. Urbanus Mbithi
- Mr. Mwanja Isaac
- Ms. Virginia Nzau
- Mr. Martin Sila
- Ms. Elizabeth Ngovu

**iii) DISCIPLINE ETHICS AND INTERGRITY COMMITTEE- No. of meetings 2**

- Mr. Urbanus Mbithi
- Mr. Mwanja Isaac
- Pst. Joseph Mbithi
- Ms. Florence Kiilu
- Ms. Elizabeth Nzioka
- Mr. Justus Mutie

**ST FRANCIS OF ASSIS KWATOMBE  
PUBLIC SECONDARY SCHOOL  
Annual Report and Financial Statements  
For the year ended 30<sup>th</sup> June 2022**

---

**iv) HUMAN RIGHTS, STUDENTS WELFARE AND ACADEMIC STANDARDS**

**No. of meetings 1**

- Mr. Urbanus Mbithi
- Mr. Mwanja Isaac
- Ms. Josephine Mulaa
- Mr. John Sosi
- Ms. Mirriam Wangari
- Ms. Victoria Kioko

**v) FINANCE, PROCUREMENT & AUDIT -No. of meetings 2**

- Mr. Urbanus Mbithi
- Mr. Mwanja Isaac
- Ms. Virginia Nzau
- Mr. Martin Sila
- Ms. Elizabeth Nzioka

**(e) School operation Management**

For the financial year ended 30<sup>th</sup> June 2022 the School day-to-day management was under the following persons:

<b>Ref:</b>	<b>Designation</b>	<b>Name</b>	<b>TSC Number</b>
1	Principal	Mwanja Isaac	363789
2	Deputy Principal	Janet Musyoka	336046
3	School Bursar	Kitavi Esta	M/No. 21343

**KEY SCHOOL INFORMATION AND MANAGEMENT (Continued)**

**(f) Schools contacts**

Post Office Box: 396-90131, Tala  
Telephone: 0725995047  
E-mail: stfranciskwatombe16@gmail.com  
Website: N/A  
Facebook:  
Twitter:

**(g) School Bankers**

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

1. Name of Bank: Equity  
Branch: Tala  
Account Number: 0900272389436- School fund A/c
2. Name of Bank: Equity  
Branch: Tala  
Account Number: 0900272471498- Operations A/c
3. Name of Bank: Equity  
Branch: Tala  
Account Number: 01139341142100- Tuition A/c
4. MPESA Pay Bill No. 753746 attached to 0900272389436- School bank account

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

**(h) Independent Auditors**

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

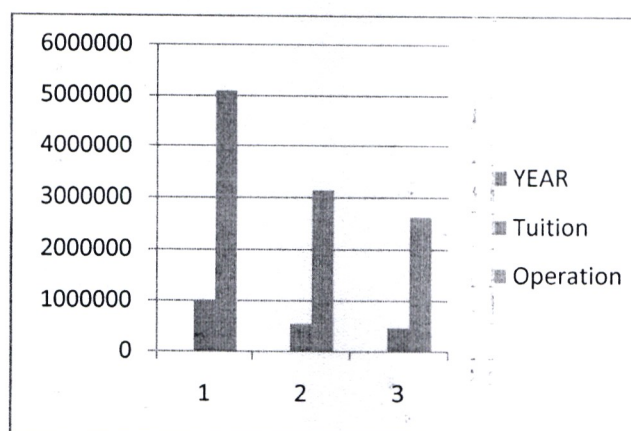
## II. SUMMARY REPORT OF PERFORMANCE OF THE SCHOOL

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

### a) Financial performance:

#### CAPITATION FOR THE LAST THREE YEARS

YEAR	2019	2020	2021
Tuition	983,835.60	543,553.00	463,796.25
Operation	5,101,419.10	3,142,889.15	2,636,274.00



YEAR	2019	2020	2021
Tuition	983,835.60	543,553.00	463,796.25
Operation	5,101,419.10	3,142,889.15	2,636,274.00
<b>Total</b>	<b>6,085,254.70</b>	<b>3,686,442.15</b>	<b>4,231,569.90</b>

#### RATIO

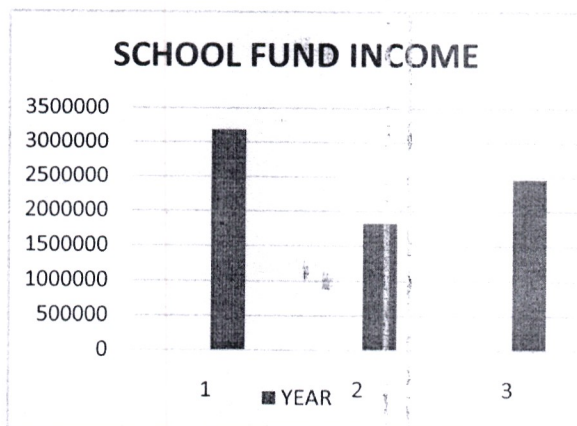
<b>Student population</b>	320	338	338
	19,016.42	10,906.63	9,171.81
<b>RATIO</b>	<b>1:19016.42</b>	<b>1:10906.63</b>	<b>1:9,171.81</b>

**ST FRANCIS OF ASSIS KWATOMBE  
PUBLIC SECONDARY SCHOOL  
Annual Report and Financial Statements  
For the year ended 30<sup>th</sup> June 2022**

**THREE YEAR OF GROWTH OF OTHER INCOMES**

**SCHOOL FUND A/C**

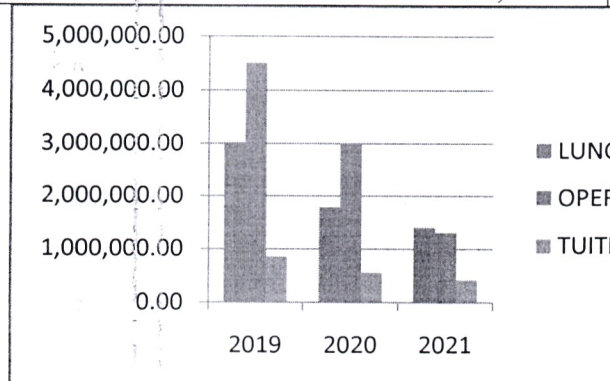
YEAR	INCOME
2019	3,190,048.00
2020	1,829,153.00
2021	2,163,928.00



**THREE YEAR OVERVIEW OF EXPENDITURE FOR THE LAST THREE YEARS**

**EXPENDITURE**

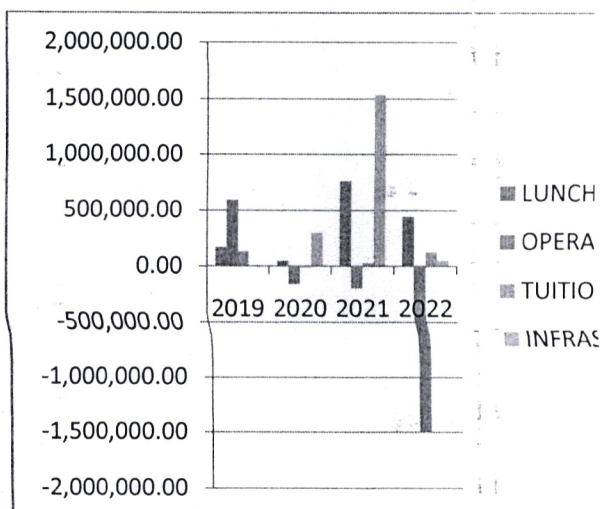
	2019	2020	2021
LUNCH	3,022,408.00	1,780,322.00	1,401,428.00
OPERATION	4,510,467.82	3,006,273.00	1,301,236.00
TUITION	854,217.00	562,434.00	430,000.00



**ST FRANCIS OF ASSIS KWATOMBE  
PUBLIC SECONDARY SCHOOL  
Annual Report and Financial Statements  
For the year ended 30<sup>th</sup> June 2022**

**DEFICIT/SURPLUS FOR THE YEAR AND FOR THE LAST THREE YEARS**

	2019	2020	2021	2022
<b>LUNCH</b>	167,640.00	48,831.00	762,500.00	443,351.00
<b>OPERATION</b>	590,951.28	(160,692.85)	201,075.00	(1,489,970.70)
<b>TUITION</b>	129,818.60	(13,881.00)	33,796.75	129,045.00
<b>INFRASTRUCTURE</b>	-	296,309.00	1,536,113.00	51,510.00



**ST FRANCIS OF ASSIS KWATOMBE  
PUBLIC SECONDARY SCHOOL  
Annual Report and Financial Statements  
For the year ended 30<sup>th</sup> June 2022**

**b) Teacher Student ratio:**

Teacher student ratio : 1:23

Recruitment within the year: N/A

Transferred teachers : N/A

Retired teachers : N/A

TSC employed teachers within the year : N/A

BOM teachers employed within the year : 9

**STAFF CHANGES FOR THE YEARS 2021/2022**

IN			OUT		
YEAR	NAME	TSC/ID NO	YEAR	NAME	TSC/ID NO
JULY 2021	JACKLINE KIMEU	896093			
JULY 2021	FELIX MASILA	915696			
JULY 2021	CELESTINE MUTUKU	868174			
SEPT 2021	MILCAH NZISA	917674	SEPT 2021	PURITY MUSYOKI	31973185
NOV 2021	JANET MUSYOKA	336046			
DEC 2021	MICHAEL ILUKA	25208846	NOV 2021	SIMON MUE	23455632
DEC 2021	STEPHEN KYALO	23763706			
JAN 2022	ERIC NYANTIKA	927248			
MAY 2022	SUSAN CHEBET	976306			

**Staffing position**

No. of streams	CBE	TOD	Shortage	Subject combination on shrotage
2	17	10	7	Chem/Maths, B/stds/Maths, Hist/Cre, Hist/Kisw, Chem/Bio, Agri/Bio, Eng/Lit

**ST FRANCIS OF ASSISI KWATOMBE  
PUBLIC SECONDARY SCHOOL  
Annual Report and Financial Statements  
For the year ended 30<sup>th</sup> June 2022**

**a) Mean score in the KCSE:**

Year	Mean Score	Students who proceeded to higher education	Comment on improvement
2019	2.73	1	Dropped by 0.24
2020	2.950	0	Improved by 0.22
2021	2.458	0	Dropped by 0.492

**b) Number of Candidates in KCSE:**

Year	Number of Candidates
2018	67
2019	61
2020	68
2021	83

**c) Capacity of the school:**

The School has 338 students. It's a 2streamed school with 10 classrooms. It has also one laboratory and twelve toilets.

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

s/no	Project	Sources of funds	Status
1.	Tiling of science lab, tiling of boys toilet, installation of water and gas system and electric wiring	MOE	Complete
2.	Construction of CBC class	Govt of Kenya	In progress

Sign

School Principal

**PRINCIPAL**  
**ST. FRANCIS OF ASSISI**  
**KWATOMBE SEC. SCHOOL**  
P. O. Box 396 - 90131-TALU  
MACHAKOS COUNTY

**ST FRANCIS OF ASSISI KWATOMBE  
PUBLIC SECONDARY SCHOOL  
Annual Report and Financial Statements  
For the year ended 30<sup>th</sup> June 2022**

---

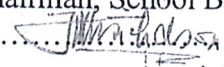
**III. STATEMENT OF SCHOOL MANAGEMENT RESPONSIBILITY**


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 keep all proper books and records of accounts of the income, expenditure and assets of the institution.

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

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

**Name:** Albanus Mutwiwa Mbithi  
**Designation:** Chairman, School Board of Management  
**Sign:**   
**Date:** 11/7/2023

**Name:** Mwanja Isaac  
**Designation:** School Principal & Secretary to Board of Management  
**Sign:**   
**Date:** 11/7/2023

**PRINCIPAL**  
ST. FRANCIS OF ASSISI  
KWATOMBE SEC. SCHOOL  
P. O. Box 398 - 90131 TALA  
NANDI COUNTY

**Name:** Kitavi Esther  
**Designation:** Bursar/ Finance Officer  
**Sign:** .....  
**Date:** .....

# 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 ST. FRANCIS OF ASSISI KWATOMBE SECONDARY SCHOOL FOR THE YEAR ENDED 30 JUNE, 2022 – MACHAKOS COUNTY**

---

### **PREAMBLE**

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

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

An unmodified opinion does not necessarily mean that an entity has complied with all relevant laws and regulations, and that its internal control, 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 St. Francis of Assisi Kwatombe Secondary School – Machakos County set out on pages 1 to 17, which comprise of the statement of financial assets and financial liabilities as at 30 June, 2022, and of the statement of receipts and payments, statement of cash flows and statement of

comparison 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 effects of the matter 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 St. Francis of Assisi Kwatombe Secondary School-Machakos County as at 30 June, 2022, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Public Finance Management Act, 2012 and the Basic Education Act, 2013.

### **Basis for Qualified Opinion**

#### **Unsupported Accounts Receivable Balance**

The statement of financial assets and financial liabilities and as disclosed in Note 9 to the financial statements reflects accounts receivable balance of Kshs.2,553,438. The balance includes fees and non-fees arrears balances of Kshs.2,267,238 and Kshs.286,200 respectively. However, the accounts receivables ledger provided for audit supported a balance of Kshs.1,015,700 resulting to an unsupported balance of Kshs.1,537,738. Further, review of the debtors age analysis revealed that fees debtors balance of Kshs.1,300,335 has been outstanding for more than two (2) years. Long outstanding debtors may not be collectable.

In the circumstances, the accuracy and recoverability of the accounts receivable balance of Kshs.2,553,438 could not be confirmed.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the St. Francis of Assisi Kwatombe Secondary School Management in accordance with ISSAI 130 on the Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of financial statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

### **Key Audit Matters**

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

## **REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES**

### **Conclusion**

As required by Article 229(6) of the Constitution, based on the audit procedures performed, except for the matters described in the Basis for Conclusion on Lawfulness

and Effectiveness in Use of Public Resources section of my report, I confirm that, nothing else has come to my attention to cause me to believe that public resources have not been applied lawfully and in an effective way.

## **Basis for Conclusion**

### **1. Irregular Procurement of Goods and Services**

The statement of receipts and payments reflects boarding and school fund payments amount of Kshs.5,166,634 as disclosed in Note 6 to the financial statements. The amount includes expenditure of Kshs.4,880,497 in respect to lunch programme. Review of the payment vouchers and supporting documents revealed the following anomalies: -

- i. The advertisement was only done within the school notice board, churches and CDE notice board. It was therefore, not possible to confirm if the coverage was sufficient to ensure competitiveness as required under Section 157 (1) and (3) of the Public Procurement and Assets Disposal Act, 2015 which requires that citizens shall participate in procurement proceedings without discrimination except where participation is limited in accordance with the Act;
- ii. There were no letters of appointment of members to the tender opening committee and the tender evaluation committee in line with Section 78 (1) and Section 80 (1) of the Public Procurement and Assets Disposal Act, 2015 which requires the accounting officer to appoint ad hoc committees to perform various functions in procurement proceedings;
- iii. The Evaluation criteria was not outlined in the advertisement notice; therefore, it was not clear how the winning bidders were identified as required under Section 70(3) of the Public Procurement and Assets Disposal Act, 2015 which states that the tender documents should contain sufficient information to allow fair competition among those who may wish to submit tenders;
- iv. The minutes of evaluation were not signed and initialized on each page by the members of the evaluation committee, casting doubts on the authenticity of the evaluation minutes provided as required under Section 80(7) of the Public Procurement and Assets Disposal Act, 2015;
- v. The professional opinion was not provided contrary to Section 84(2)(3) of the Public Procurement and Assets Disposal Regulations, 2020;
- vi. There was no inspection and acceptance committee to verify the goods delivered were of the correct quality and quantity contrary to Section 48(1)(4) d of the Act;
- vii. There was no market survey conducted contrary to Section 54(2) of the Public Procurement and Assets Disposal Act, 2015. Therefore, the goods could have been procured at inflated prices; and

- viii. There was no notice to award the contract to the winning bidders contrary to Section 87(1) (2) of the regulations and no contracts signed between the school and the winning bidders were provided for audit verification.

In the circumstances, the School was in breach of the procurement law.

## 2. Lack of School Improvement Plan

Review of documents revealed the school did not have an approved School Improvement plan. This was contrary to Paragraph 2.2 of the Ministry of Education operation manual for Utilization of Learner Capitation Grant and Other School Funds under School Improvement planning which requires the school identify in every 3-year school improvement planning cycle, one priority area in each of the four key areas which include curriculum implementation, foundational literacy and numeracy outcomes, an enabling environment for learning and parental involvement and community engagement for implementation.

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

## 3. Teachers Understaffing

Review of the number of teachers against the student population revealed shortages in various subjects as detailed below: -

Subject	Teacher Shortfall Per Class			
	Form 1	Form 2	Form 3	Form 4
English	1	2	2	1
Swahili	1	1	1	1
Mathematics	2	2	2	2
Biology	2	2	2	2
Chemistry	2	1	1	2
Physics	2	2	2	2
History and Government	2	2	1	2
Geography	1	2	2	2
CRE	2	2	2	2
Agriculture	2	2	2	2
Business Studies	1	1	1	1

This is contrary Section 39 (d) and (f) of the Basic Education Act, 2013 which states that it's the responsibility of the Government to provide human resource including adequate teaching and non-teaching staff according to the prescribed staffing norms and ensure quality basic education conforming to the set standards and norms.

In the circumstances, the school, the Ministry of Education and the Teachers Service Commission are in breach of the law and may impact negatively on the learning outcomes.

#### 4. Inadequacies on School Infrastructures

Review of the School infrastructure revealed that the School has one laboratory serving student population of three hundred and eighty-three (383). The laboratory has a seating capacity of forty-five (45) students thus making it impossible to accommodate more than one stream at a time. The laboratory being the main teaching facility for three sciences (Biology, Chemistry and Physics) for the eight (8) streams seems inadequate and may impact negatively on the expected learning outcomes.

Further, the school has no library as a result, text books are kept in the staff room for the store is inadequate for the books' storage. This is contrary to Section 39(e) and (f) of the Basic Education Act, 2013 which states that it is the responsibility of the Government to provide infrastructure including schools, learning and teaching equipment and appropriate financial resources and ensure quality basic education conforming to the set standards and norms.

In the circumstances, the School and the Ministry of Education are in breach of the law.

#### 5. Failure to Maintain an Imprest Register

During the year under review, the school issued imprests for different purposes to staff. However, it was noted that Management did not maintain an imprest register, therefore it was not possible to confirm whether the imprests issued during the year were accounted for and if the regulations regarding management of imprest were adhered to. This was contrary to Regulation 93(4)(b) & (c) of the Public Finance Management (National Government) Regulations, 2015 which states that before issuing temporary Imprest, the accounting officer shall ensure that the applicant has no outstanding imprests; and that the applicant has been recorded in the imprest register including the amount applied for.

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

#### 6. Inadequacies in Number of Textbooks

Review of the text books supplied to the school against the student population revealed shortfalls in various subjects as follows;

Subject	Text Books Shortfall			
	Form 1	Form 2	Form 3	Form 4
English	30	30	30	30
Swahili	50	20	20	40
Mathematics	40	50	40	40
Biology	50	60	40	35
Chemistry	30	40	20	65
Physics	30	30	20	20
History and Government	50	60	21	40
Geography	40	40	10	20

Subject	Text Books Shortfall			
	Form 1	Form 2	Form 3	Form 4
CRE	85	80	80	80
Agriculture	90	90	30	50
Business Studies	20	40	20	20

This is contrary to Section 39(e) and (f) of the Basic Education Act, 2013 which states that it is the responsibility of the Government to provide infrastructure including schools, learning and teaching equipment and appropriate financial resources and ensure quality basic education conforming to the set standards and norms.

In the circumstances, those charged with governance are 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, I confirm that, nothing has come to my attention to cause me to believe that internal controls, risk management and overall governance were not effective.

### Basis for Conclusion

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 Modified) 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 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 abolish 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'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 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

**ST FRANCIS OF ASSISI KWATOMBE  
PUBLIC SECONDARY SCHOOL  
Annual Report and Financial Statements  
For the year ended 30<sup>th</sup> June 2022**

**IV. STATEMENT OF RECEIPTS AND PAYMENTS PERIOD TO 30<sup>TH</sup> JUNE 2022**

DESCRIPTION OF VOTE HEAD	Note	2021 - 2022	2020 - 2021
		Kshs	kshs
<b>RECEIPTS</b>			
Capitation grants for tuition	1	1,155,890.00	463,796.00
Capitation grants for operations	2	5,062,505.00	2,636,274.00
School Fund Income- Parents' Contributions/fees	3	5,609,985.00	2,163,928.00
<b>TOTAL RECEIPTS</b>		<b>11,828,380.00</b>	<b>5,263,999.00</b>
<b>PAYMENTS</b>			
Payments for Tuition	5	1,026,845.00	430,000.00
Payments for operations	6	6,500,966.00	1,301,236.00
Boarding and school fund payments	7	5,166,634.00	1,401,428.00
<b>TOTAL PAYMENTS</b>		<b>12,694,445.00</b>	<b>3,132,664.00</b>
<b>SURPLUS/DEFICIT</b>		<b>(866,065.00)</b>	<b>2,131,335.00</b>


The school financial statements were approved on 22/07 2022 and signed by:

Sign: 

Name Albanus Mutwiwa

Chair BOM

Date: 11/07/2022

Sign: 

Name: Mwanisa Isaac

School Principal/  
Secretary to BOM

Date: 11/7/2022

Sign: 

Name: Kitavi Esta

Bursar/  
Finance Officer

Date: 11/07/22

**PRINCIPAL**  
ST. FRANCIS OF ASSISI  
KWATOMBE SEC. SCHOOL  
P. O. Box 396 - 90131 TALA  
MACHAKOS COUNTY

**ST FRANCIS OF ASSISI KWATOMBE  
PUBLIC SECONDARY SCHOOL  
Annual Report and Financial Statements  
For the year ended 30<sup>th</sup> June 2022**

**V. STATEMENT OF FINANCIAL ASSETS AND FINANCIAL LIABILITIES AS AT  
30<sup>TH</sup> JUNE 2022**

DESCRIPTION	Note	2021 - 2022	2020 - 2021
		Kshs	Kshs
<b>FINANCIAL ASSETS</b>			
<b>Cash and Cash Equivalents</b>			
Bank Balances	8	932,412.00	2,026,572.00
Cash Balances	9	34.00	36,794.00
Short term Investment	10	-	-
<b>Total Cash and Cash Equivalents</b>		<b>932,446.00</b>	<b>2,063,366.00</b>
Account's receivables	11	2,553,438.00	1,898,683.00
<b>TOTAL FINANCIAL ASSETS</b>		<b>3,485,884.00</b>	<b>3,962,049.00</b>
<b>FINANCIAL LIABILITIES</b>			
Accounts Payable	12	852,766.00	462,866.00
<b>NET FINANCIAL SSETS</b>		<b>2,633,118.00</b>	<b>3,499,183.00</b>
<b>REPRESENTED BY</b>			
Fund balance b/fwd 1st July...	13	3,499,183.00	1,367,849.00
Surplus/Deficit for the year		(866,065.00)	2,131,335.00
<b>NET FINANCIAL POSITION</b>		<b>2,633,118.00</b>	<b>3,449,183.00</b>

The School's financial statements were approved on 28/5 2022 and signed by:

**Name:** Albanus Mutwiwa  
Chairman, BoM.

**Sign:** 

**Date:** 11/7/2023

**Name:** Mwanja Isaac  
School Principal/Secretary

**BoM Sign:** 

**Name:** Kitavi Esta  
Bursar/Finance

**Sign:** .....

**Date:** .....

**PRINCIPAL**  
ST. FRANCIS OF ASSISI  
KWATOMBE SEC. SCHOOL  
P. O. Box 396 - 90131 TAL  
KACHAKOS COUNTY

**ST FRANCIS OF ASSIS KWATOMBE  
PUBLIC SECONDARY SCHOOLS  
Reports and Financial Statements  
For the year ended 30<sup>th</sup> June 2022**

**VI. STATEMENT OF CASH FLOWS FOR THE PERIOD ENDED 30<sup>TH</sup> JUNE 2022**

		<b>2021 - 2022</b>	<b>2020 - 2021</b>
		<b>Kshs</b>	<b>Kshs</b>
<b>Receipts from operating activities</b>			
Capitation grants for tuition	1	1,155,890.00	463,796.00
Capitation grants for operations	2	5,062,505.00	2,636,274.00
School fund income- Parents contributions/ fees		4,955,230.00	1,987,659.00
School fund income- other receipts	4	-	-
<b>Total receipts</b>		<b>11,173,625.00</b>	<b>5,087,730.00</b>
<b>Payments</b>			
Payments for Tuition			430,000.00
Payments for operations		1,026,845.00	1,301,236.00
Boarding and school fund payments		6,500,966.00	1,427,916.00
		4,776,734.00	
<b>Total payments</b>		<b>12,304,545.00</b>	<b>3,159,152.00</b>
<b>Net cash flow from operating activities</b>		<b>(1,130,920.00)</b>	<b>1,928,578.00</b>
<b>CASHFLOW FROM INVESTING ACTIVITIES</b>			
Proceeds from Sale of Assets		0	0
Acquisition of Assets		0	0
Proceeds from investments		0	0
<b>Net cash flows from Investing Activities</b>		<b>0</b>	<b>0</b>
<b>NET CASHFLOW FROM FINANCING ACTIVITIES</b>			
Proceeds from borrowings/ loans		0	
Repayment of principal borrowings		0	0
<b>Net cash flows from Investing Activities</b>		<b>0</b>	<b>0</b>
<b>NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENT</b>		<b>(1,130,920.00)</b>	<b>1,928,578.00</b>
<b>Cash and cash equivalent at BEGINNING of the year</b>		<b>2,063,365.00</b>	<b>134,789.00</b>
<b>Cash and cash equivalent at END of the year</b>		<b>932,445.00</b>	<b>2,063,365.00</b>

**ST FRANCIS OF ASSIS KWATOMBE  
PUBLIC SECONDARY SCHOOLS  
Reports and Financial Statements  
For the year ended 30<sup>th</sup> June 2022**

**VII. STATEMENT OF BUDGETED VERSUS ACTUAL AMOUNTS FOR THE YEAR ENDED 30<sup>TH</sup> 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
<b>RECEIPTS</b>						
<b>(1) CAPITATION GRANT ON TUITION</b>						
Textbooks and reference materials	0	0	0	0	0	0
Exercise books	0	0	0	0	0	0
Laboratory equipment	0	0	0	0	0	0
Internal exams	0	0	0	0	0	0
Teaching / learning materials	1,625,400.00	0	1,625,400.00	1,155,700.00	469,699.60	71.10
Chalks	0	0	0	0	0	0
Exams and assessment	0	0	0	0	0	0
Teachers guides	0	0	0	0	0	0
<b>TOTALS</b>	<b>1,625,400.00</b>	<b>0</b>	<b>1,625,400.00</b>	<b>1,155,700.40</b>	<b>469,699.60</b>	<b>71.10</b>
<b>(2) CAPITATION GRANT ON OPERATIONS</b>						
Personnel emoluments	2,100,000.00	0	2,100,000.00	1,356,250.00	743,750.00	64.58
Admin costs	2,765,000.00	0	2,765,000.00	3,706,255.30	(941,255.30)	134.04
Local transport / travelling	0	0	0	0	0	0
Electricity and water	0	0	0	0	0	0

**ST FRANCIS OF ASSIS KWATOMBE  
PUBLIC SECONDARY SCHOOL  
Annual Report and Financial Statements  
For the year ended 30<sup>th</sup> June 2022**

Receipt/expenses Item	Original Budget a	Adjustments b	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilization Difference e=c-d	% of Utilization f=d/c %
Medical	Kshs 0	Kshs 0	0	0	Kshs 0	Kshs 0
Activity	525,000.00	0	525,000	0	525,000.00	0
Gratuity	227,500.00	0	227,500.00	0	227,500.00	0
<b>TOTALS</b>	<b>5,617,500.00</b>	<b>0</b>	<b>5,617,500.00</b>	<b>5,062,505.30</b>	<b>554,994.70</b>	<b>198.63</b>
<b>(3) FEES CHARGED ON PARENTS</b>						
Personnel emoluments	0	0	0	0	0	0
Repairs and maintenance	0	0	0	0	0	0
Lunch programme	4,200,000.00	0	4,200,000	5,609,985.00	(1,429,985.00)	1.34
Electricity and water	0	0	0	0	0	0
Medical	0	0	0	0	0	0
Administration costs	0	0	0	0	0	0
Activity	0	0	0	0	0	0
SMASSE	0	0	0	0	0	0
Fee on Boarding Equipment and Stores	0	0	0	0	0	0
<b>OTHER INCOME</b>	0	0	0	0	0	0
Rent income	0	0	0	0	0	0
Income from farming activities	0	0	0	0	0	0
Insurance compensation	0	0	0	0	0	0
Income from Posho mill	0	0	0	0	0	0
Fee for hire of ground and equipment	0	0	0	0	0	0

**PUBLIC SECONDARY SCHOOL**  
**Annual Report and Financial Statements**  
**For the year ended 30<sup>th</sup> June 2022**

Receipt/expenses Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a Kshs	b Kshs	c=a+b	d	e=c-d Kshs	f=d/c % Kshs
Income from any other investment	0	0	0	-0	-	0
<b>TOTAL INCOME</b>	<b>4,200,000.00</b>	<b>0</b>	<b>4,200,000</b>	<b>5,609,985.00</b>	<b>(1,409,985.00)</b>	<b>1.34</b>
<b>(1) EXPENDITURE FOR TUITION</b>						
T/L materials	1,625,400.00	0	1,625,400.00	1,026,125.00	(599,275.00)	63.13
Exams and assessment	0	0	0	0	0	0
Teachers guides	0	0	0	0	0	0
Bank Charges	0	0	0	0	0	0
<b>TOTALS</b>	<b>1,625,400.00</b>	<b>0</b>	<b>1,625,400.00</b>	<b>1,026,125.00</b>	<b>(599,275.00)</b>	<b>63.13</b>
<b>(2) EXPENDITURE FOR OPERATIONS</b>						
Personnel emoluments	2,179,000.00	0	2,179,000.00	2,464,490.00	(285,490.00)	113.10
Repairs, maintenance & improvements	2,100,000.00	0	2,100,000.00	1,304,740.00	795,260.00	62.13
Admin.costs	2,765,000.00	0	2,765,000.00	2,440,960.00	324,040.00	88.21
Electricity, water and conservancy	0	0	0	0	0	0
Medical	227,500.00	0	227,500.00	0	0	0
Administration costs	0	0	0	0	0	0
Activity Expenses	525,000.00	0	525,000.00	290,776.00	234,224.00	55.39
<b>Total</b>	<b>7,796,500.00</b>	<b>0</b>	<b>7,796,500.00</b>	<b>6,500,966.00</b>	<b>1,295,534.00</b>	<b>318.83</b>
<b>(3) EXPENDITURE FOR SCHOOL FUND</b>						
Repairs, maintenance and improvements	0	0	0	0	0	0
Local transport /	0	0	0	0	0	0

**PUBLIC SECONDARY SCHOOL**  
**Annual Report and Financial Statements**  
**For the year ended 30<sup>th</sup> June 2022**

Receipt/expenses Item	Original Budget a	Adjustments b	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilization Difference e=c-d	% of Utilization f=d/c %
	Kshs	Kshs			Kshs	Kshs
travelling						
Electricity, water and conservancy	0		0	0	0	0
Medical Expenses	0		0	0	0	0
Administration costs	0		0	0	0	0
Activity	0		0	0	0	0
Gratuity	0		0	0	0	0
Lunch programme	4,200,000.00		4,200,000.00	5,166,634.00	(966,634.00)	1.23
Boarding Equipment and Stores	0		0	0	0	0
Personal emoluments	0		0	0	0	0
Insurance costs	0		0	0	0	0
Other expenses on investments	0		0	0	0	0
Rent Expenses	0		0	0	0	0
Bank Charges	0		0	0	0	0
Loan Interest Repayment	0		0	0	0	0
Loan Principal Repayment	0		0	0	0	0
Acquisition of Assets	0		0	0	0	0
<b>TOTALS</b>	<b>4,200,000.00</b>		<b>4,200,000.00</b>	<b>5,166,634.00</b>	<b>(966,634.00)</b>	<b>1.23</b>

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

Variations in the budgeted amounts and the actual arose due to the following reasons: the expected fees collection from the parents was not achieved and the school did not get the expected amounts from the government.

## **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.

**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 30<sup>th</sup> June 2022.

**IX. NOTES TO THE FINANCIAL STATEMENTS**

**1 CAPITATION GRANT FOR TUITION**

	<b>2021-2022</b>	<b>2020-2021</b>
	<b>Kshs</b>	<b>Kshs</b>
Textbooks and reference materials	0	0
Exercise books	0	0
Laboratory equipment	0	0
Internal exams	0	0
Teaching / learning materials	1,155,890.00	463,796.00
Chalks	0	0
Exams and assessment	0	0
Teachers guides	0	0
<b>Total</b>	<b>1,155,890.00</b>	<b>463,797.00</b>

**2 CAPITATION GRANT FOR OPERATIONS**

	<b>2021-2022</b>	<b>2020-2021</b>
	<b>Kshs</b>	<b>Kshs</b>
Administration costs	3,706,255.30	420,264.00
Infrastructural A/c	1,356,250.00	0
Local transport and travelling	0	1,566,443.00
Electricity and water	0	0
Medical and insurance	0	0
Local travel & transport	0	470,650.00
Activity		198,917.00
<b>Total</b>	<b>5,062,505.30</b>	<b>2,636,274.00</b>

**3 PARENTS CONTRIBUTION/FEES - SCHOOL FUND ACCOUNT**

	<b>2021-2022</b>	<b>2020-2021</b>
	<b>Kshs</b>	<b>Kshs</b>
Lunch programme	5,609,985.00	2,163,928.00
Bursary fund	0	0
Local transport / travelling	0	0
Electricity and water	0	0
Medical	0	0
Administration costs	0	0
Activity	0	0
<b>Total</b>	<b>5,609,985.00</b>	<b>2,163,928.00</b>

**ST FRANCIS OF ASSIS KWATOMBE  
PUBLIC SECONDARY SCHOOL  
Annual Report and Financial Statements  
For the year ended 30<sup>th</sup> June 2022**

**NOTES TO THE FINANCIAL STATEMENTS (Continued)**

**4 PAYMENTS FOR TUITION**

	<b>2021-2022</b>	<b>2020-2021</b>
	<b>Kshs</b>	<b>Kshs</b>
Textbooks and reference materials	0	0
Exercise books	0	0
Laboratory equipment	0	0
Internal exams	0	0
Teaching / learning materials	1,026,125.00	429,640.00
Chalks	0	0
Exams and assessment	0	0
Teachers guides	0	0
Administration Costs	0	0
Bank Charges	720.00	360.00
<b>Total</b>	<b>1,026,845.00</b>	<b>430,000.00</b>

**NOTES TO THE FINANCIAL STATEMENTS (Continued)**

**5 PAYMENTS FOR OPERATIONS**

	<b>2021-2022</b>	<b>2020-2021</b>
	<b>Kshs</b>	<b>Kshs</b>
Personal Emoluments	2,464,490.00	420,264.00
Activity Expenses	290,776.00	198,917.00
Administration Cost	2,440,960.00	584,295.00
Repairs and maintenance & improvements	1,304,740.00	30,330.00
Local transport / travelling	0	36,500.00
Electricity and water	0	30,930.00
<b>TOTAL</b>	<b>6,500,966.00</b>	<b>1,301,236.00</b>

**6 BOARDING AND SCHOOL FUND PAYMENTS**

Description	<b>2021-2022</b>	<b>2020-2021</b>
	<b>Kshs</b>	<b>Kshs</b>
Activity	0	0
Personnel emoluments	275,750.00	353,780.00
Vehicle Account	0	
Repairs and maintenance & Improvements	0	0
Local transport / travelling	0	0
Electricity and water	0	0
Refund	0	0
Administration costs	10,390.00	1,680.00
Lunch Programme	4,880,497.00	1,045,968.00
<b>TOTAL</b>	<b>5,166,634.00</b>	<b>1,401,428.00</b>

NOTES TO THE FINANCIAL STATEMENTS (Continued)

7 BANK ACCOUNTS

Name of Bank, Account No. & currency	Bank Account Number	2021-2022	2020-2021
		Kshs	Kshs
Tuition Account	01139341142100	227,090.64	97,925.96
Operations Account	0900272471498	119,982.57	470,783.27
School Fund Account/Boarding	0900272389436	560,870.20	345,734.30
Savings Account	0		
Income generating activities Account		-	-
Infrastructural Account	0900279078319	24,469.00	1,112,129.00
<b>Total</b>		<b>932,412.41</b>	<b>2,026,572.53</b>

8 CASH IN HAND

Description	2021-2022	2020-2021
	Kshs	Kshs
Tuition Account	0	0
Operation Account	0	0
School Fund account	34.00	36,794.00
<b>Total</b>	<b>34.00</b>	<b>815.00</b>

NOTES TO THE FINANCIAL STATEMENTS (Continued)

9 ACCOUNTS RECEIVABLE

Description	2021-2022	2020-2021
	Kshs	Kshs
Fees arrears	2,267,238.00	1,612,483.00
Other non-fees receivables	286,200.00	286,200.00
Salary advances	0	0
Imprest	0	0
<b>Total</b>	<b>2,553,438.00</b>	<b>1,898,683.00</b>

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

Description	2021-2022	2020-2021
	Kshs	Kshs
Fees arrears for current year	1,015,700.00	237,403.00
Fees arrears for the previous year	237,403.00	464,606.00
Fees arrears for prior periods (over two years)	1,300,335.00	1,196,674.00
<b>Total</b>	<b>2,553,438.00</b>	<b>1,898,683.00</b>

**ST FRANCIS OF ASSIS KWA TUMBE  
PUBLIC SECONDARY SCHOOL  
Annual Report and Financial Statements  
For the year ended 30<sup>th</sup> June 2022**

**10 ACCOUNTS PAYABLE**

<b>Description</b>	<b>2021-2022</b>	<b>2020-2021</b>
	<b>Kshs</b>	<b>Kshs</b>
Trade creditors (See ageing below and appendix 1)	823,766.00	462,866.00
Prepaid fees	29,000.00	0
Retention monies	0	0
<b>Total</b>	<b>852,766.00</b>	<b>462,866.00</b>

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

<b>Description</b>	<b>2021-2022</b>	<b>2020-2021</b>
	<b>Kshs</b>	<b>Kshs</b>
Trade creditors for current year	389,900.00	0
Trade creditors for the previous year	0	34,000.00
Trade creditors for prior periods (over two years)	462,866.00	428,866.00
<b>Total</b>	<b>852,766.00</b>	<b>462,866.00</b>

NOTES TO THE FINANCIAL STATEMENTS (Continued)

11 FUND BALANCE BROUGHT FORWARD

Description	2021-2022	2021-2022
	Kshs	Kshs
Bank balances	2,026,572.43	133,973.31
Cash balances	36,794.00	815.00
Short Term Investments	0	0
Receivables	1,898,683.00	1,722,414.00
Payables	(462,866.00)	(489,354.00)
<b>Total</b>	<b>3,499,183.00</b>	<b>1,367,849.00</b>

Other important disclosure notes

12 Cash flow adjustment

Description	2021-2022	2020-2021
	KShs	KShs
<b>i) School fund income</b>		
Lunch programme receipts	5,609,985.00	2,163,928.00
Increase/Decrease in debtors	(654,755.00)	(176,269.00)
	<b>4,955,230.00</b>	<b>1,987,659.00</b>
Lunch programme receipts	5,166,634.00	1,401,428.00
Increase/Decrease in creditors	(389,900.00)	26,488.00
<b>Balance at end of the year</b>	<b>4,776,734.00</b>	<b>1,427,916.00</b>

**13 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.

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

**ST FRANCIS OF ASSIS KWATOMBE  
PUBLIC SECONDARY SCHOOLS**  
Reports and Financial Statements  
For the year ended 30<sup>th</sup> June 2022

**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 2021-1	Comments
	a	b	c	d=a-c		
	Kshs	Kshs	Kshs	Kshs	Kshs	
<b>Construction of buildings</b>						
1.						
2.						
3.						
<b>Sub-Total</b>						
<b>Supply of goods</b>						
4. Prisah Enterprises				191,700.00	191,700.00	
5. Your office bookshop				105,700.00	105,700.00	
6. Wego publishers				63,500.00	63,500.00	
<b>Sub-Total</b>				<b>360,900.00</b>	<b>360,900.00</b>	
<b>Supply of services</b>						
7.						
8.						
9.						
<b>Grand Total</b>						

**ST FRANCIS OF ASSIS KWATOMBE  
PUBLIC SECONDARY SCHOOLS**  
Reports and Financial Statements  
For the year ended 30<sup>th</sup> June 2022

**ANNEX 2 – SUMMARY OF FIXED ASSETS REGISTER**

**ASSET REGISTER**

Asset class-buildings and structures Name/description of buildings and structures	Unit	Opening balance 1/7/21	Additions during the year	Disposal during the year	Balance as at the end of the year ended 30/6/2022
45 student capacity classrooms	No.	8	3	0	11
Administration block	No.	1	0	0	1
Science laboratories	No.	1	0	0	1
Store houses	No.	2	0	0	2
Boreholes	No.	1	0	0	1
10000 plastic tanks	No.	4	0	0	4
Toilets	No.	12	10	0	22
Entry and exit gates	No.	1	0	0	1
Kitchen	No.	1	0	0	1
Textbooks	No.	14080	0	0	14080
Photocopying machine/printers	No.	2	0	0	2
Cabinets	No.	2	0	0	2
Lab stools	No.	49	0	0	49
Shelves	No.	8	0	0	8
Staff chairs	No.	24	6	0	30
Tables	No.	24	6	0	30
Computers	No.	2	0	0	2
Projectors	No.	1	0	0	1
Gas cylinder	No.	1	0	0	1
Tv sets	No.	2	0	0	2
Decoders	No.	2	0	0	2

**ST.FRANCIS OF ASSISI KWATOMBE SECONDARY SCHOOL  
FEE BALANCES TERM 3 2022**

<b>FORM THREE- 4B</b>		
<b>ADM NO</b>	<b>NAME OF STUDENT</b>	
634	KELVIN K. MUMO	2,000
638	CATHERINE K. MWANZIA	750
642	NDOTI MUATHE	550
646	CALLISTAS MUINDI	0
648	WINFRED NDUKU	5,100
650	MARTIN MUASYA	4,700
652	KONI MATHEKA	3,500
654	MUNYIVA MUTINDA	21,500
656	JANET KIOKO	2,450
658	LILIAN MWENDE	8,200
660	JOHN M. MUNINI	0
662	FAITH MBITHE	1,250
664	JULIANA MUTINDI	3,150
666	PAUL MUSYOKI	0
672	ELIZABETH K. NZIOKI	7,500
674	JASMA MUTISO	0
676	ROBINSON KILINGE	3,000
682	JOSEPH MBUTA	0
684	D. MBONDO NZIOKA	3,000
686	S. MUTAVE MUINDI	0
688	ISAAC M. MUSYOKA	3,000
690	BRIAN K. WAMBUA	3,850
692	MARY N. MAINGI	250
694	MARY NGUNA	2,950
696	JESCA MWIKALI	12,000
698	BENJAMIN MUSYOKA	1,000
700	PATRICK MASAKU	8,650.00
706	ESTHER S. KILOLI	9,050.00
718	MBATHA MUTHAMA	2,000
724	FREDRICK TUNGA	0
754	JIMMY MULANDI	3,000
759	MARGARET SYOMBUA	3,000.00
772	DAVID K. KARIUKI	500
785	JUDY SYOKAU	5,850
798	KILONZO KITUKU	0
800	ROBERT NASIBU	0
803	DAVID MBITHI	10,500.00
808	TOBIAS MATATA	0
930	ALICE WAMBUI	0
943	DENNIS KITUKU	750

143,000

ST.FRANCIS OF ASSIS KWATOMBE SECONDARY SCHOOL  
FEE BALANCES TERM THREE 2022

FORM THREE A -4A		
ADM NO	NAME OF STUDENT	
620	JANET MUEMA	0.00
635	CHRISTINE MWIKALI	3,250
637	EMANUEL T. WAMBUA	2,750
639	JAMES M. MUTUKU	850
641	JANET N. MUISYO	0
643	KELVIN K. MARY	0
645	ANCENT M. MUTIE	3,250
647	ALEX M. MULWA	0
649	CHRISTOPHER MUEMA	350
651	CAROLINE MUTINDA	7400
653	IRENE MBITHE	10,250
655	BENEDICT MUTUA	2,585.00
659	FREDRICK MUEKE	0
661	FAITH NDUKU	5,500
665	MICHAEL MULINGE	0
667	ALICE KATUKU	0
669	MERCY M. MUNYAO	2,000.00
671	GLORIA M. NZIOKA	0
673	RAPHAEL K. MWEU	3,250
675	BONIFACE MUTISO	2,050
677	GLORIA KAMENE	250
679	EMMANUEL MUOKI	4,150
681	JACKLINE NZULA	750
683	MAINGI KAVILA	2,250
689	R. WAMBUA MUTETI	1,800
691	MICHAEL MUSEMBI	0
693	JAMES MWANGI	5,450
697	BEATRICE WAYUA	3,750
699	DANIEL WAMBUA	2,000
703	DENNIS MBOLE	850
707	MARGARET K. KYALO	0
711	TERESIA SYEKONYO	13,050
713	MARY NGINA	2,250
715	LAZARUS NGILA	0
721	DENNIS WAMBUA	1,775
850	FLORENCE MWALYA	4,050
916	TERESIA KAVUU	0
925	ERICK KIOKO	2250
927	SARAH KABEI	5000
920	JAMES MUNANGA	0
940	ALICE MUTHOKI	3750
945	PATRICK NDAMBUKI	2350
946	GEDION MUANGE	1000

100,210.00

**ST. FRANCIS OF ASSISI KWATOMBE SECONDARY SCHOOL  
FORM 3A-TERM ONE 2022**

780	PATRICK MUTUA	0.00
796	EXERLLENT MUTHAMA	0.00
806	STELLA KALUKI	2500
816	ANTHONY MUTUKU	0.00
818	EMILY MUTHIKE	0.00
820	FAITH MUEMA	0.00
822	SUSAN MUEKE	1,500.00
824	ELIZABETH MUENI	550.00
826	FRANCISCA WAMBUA	1,250.00
830	LINET MUNYIVA	3,750.00
834	BEATRICE NDUNGE	300.00
836	PETER MALUSYO	0.00
838	WAUSI KIMEU	0.00
840	FIDELIS WAMBUA	2,350
842	CHRISTOPHER MWANZIA	3,800.00
844	MUINDI KARANJA	4,500
846	BONIFACE KIILU	0.00
848	DENNIS MUTULA	0.00
852	BONIFACE MUNYAO	15,750.00
856	PHYLIS WAMBUI	7,750.00
860	JAMES MBITHI	8,250.00
864	KELVIN MAKAU	0.00
866	CHARLES MAVEKE	4,750
868	AUGUSTINE MBATHA	1,550.00
870	DENNIS KIVUVA	0
872	MUTUKU KILONZO	2,300
874	ANNA KAKUVI	10,150
876	LAWRENCE MUTHINI	7,250
878	MERCY KANINI	2,500
880	MARGARET MUTHAMA	6,100
882	MUASYA MULWA	7,200
884	VINCENT KALOKI	1,750
886	ESTHER NTHENGE	800
888	KELVIN MUTUNGA	0
890	SERAH KITUKU	0
892	PETER MUSYOKA	8,500
894	EUPHEMIA MUNYIVA	2,300
896	MUTHINI NZAU	11,300
902	JOHN KAMANZA	0
904	EVALYNE MASAI	1,050
906	MICHAEL NDONYE	2,350
910	MILILI MATHENDU	0.00
918	ERICK MULINGE	5,750.00
926	PHILLIP MUTISYA	2500
938	CYRUS KISOI	1000
942	FELIX MWAU	240
1045	STEPHEN KIOKO	1950
1050	PETER MUSYOKA	0
1063	COLLINS MUTINDA	1750
1089	CECILIA MUISYO	450
1051	ALEX MWENDWA	0
		<b>135,740.00</b>

**ST. FRANCIS OF ASSISI KWATOMBE SECONDARY SCHOOL  
FORM 3B-TERM ONE 2022**

ADM	NAME	BALANCE
793	PAULINE KALUKI	100.00
817	NDUKU MUTILE	9,000.00
819	DENNIS NTHENGE	7,250.00
821	MULI MUASYA	0.00
823	ROSE NDUNGE	0.00
825	MUTUA MUTIE	13,450.00
827	MUNYIVA WAMBUA	2,000.00
829	FAITH KALONDU	0.00
835	MUTHUSI MUTHIANI	0.00
837	EMMANUEL MUIA	9,450.00
839	CATHERINE NZUKI	2,750.00
841	MUSYOKI MUTUA	0.00
843	SUSAN MUNYAO	8,750.00
845	CYNTHIA MBITHE	7,750.00
847	MUTIO MUSYOKA	0.00
849	MARTIN MUTISO	0.00
853	SERAH SYOKAU	3,000.00
861	ABIGAELE KALEKYE	890.00
863	PURITY NDUKU	1,750.00
865	JULIET NDANU	6,250
867	EVANS MUNYWOKI	1,250.00
869	JOHN KYALO	7,510
871	MICHAEL MUASA	2,750
873	JOSEPH MUNYAO	0
875	ALEX MUTUA	1800
877	WILLIAM KARIUKI	2,550
881	NICHOLAS MUTUA	2500
883	WINFRED NZILANI	0
885	JAPHETH KYALO	0
887	GLADYS NDUNGE	16,400
889	ENOCK KISILU	6,500
891	COLLINS MUOKI	7,550
895	JOEL KITUKU	15,150
899	NICHOLAS MWAKA	4,750
901	CHRISTOPHER MUTUA	6,550
903	WILLIAM MUNYAO	4,550
905	MARY SYOMBUA	0
907	MUTUA WAMBUA	2000
909	VALERIAN MUASYA	0.00
911	DENNIS NYERERE	7,650
915	JOHN KILONZO	16,250.00
917	NICHOLAS KYALO	17,650.00
919	LYDIA KIOLONZO	15,750.00
933	VINCENT MUMO	500
937	FELISTER KIOKO	3750
952	CHRISTINE MWENDE	0
1019	PAMELA MUTINDA	4050
1034	ELIZABETH MULI	3500
1135	STEPHEN MUTUA	0
1138	THOMAS KIMATU	0
		<b>223,300.00</b>

**FEE BALANCES TERM ONE MAY TO JULY**  
**ST. FRANCIS OF ASSISI KWATOMBE SECONDARY SCHOOL**  
**FORM 2-TERM ONE 2022**

ADM	NAME	BALANCE
947	ALEX KALELI	750.00
948	BENARD MUTWIWA	800.00
949	KELVIN MUIINDE	0.00
950	MUTISYA NZILANI	6,500.00
951	JOSEPH MWENGA	2,150.00
953	NDUNGE MUTINDA	0.00
954	MARY KALOKI	250.00
955	LUCIA MUNYAO	300.00
956	BEN MUSYIMI	6,750.00
957	NGINA MBITHI	1,200.00
958	JOHN KIVUVA	2,000.00
959	AGNES KATILE	3,600.00
960	TREVIS MAINGI	2,000.00
961	ANN WANJIKU	500.00
962	JOSEPH WAMBUA	5,000.00
963	SHARON KANINI	0.00
964	ALEX MBUVI	8,500.00
965	FAITH NZISA	1,800.00
966	ANTHONY MUTUKU	2,700
967	AGNES WAUSI	6,250.00
968	SYOKAU MWAYA	4,250.00
969	RHODA NZOMO	500.00
970	AGNES MUMBI	8,000
971	KYALO MWANZIA	750.00
972	STANLAUS NDETI	0
973	LUKAS WAMBUA	3,300
974	FRIDA KIMANTHI	8,000
975	DAVID MUTHUSI	2000
976	KIVUVA KWINGA	5,000
977	JUSTUS MUTUKU	6500
978	RUTH MBENEKA	2,600
979	LOKI MBAI	0
980	VINCENT NDONYE	1,250
981	LYDIA NZILANI	6,050
982	ABIGAEL MUTHEU	1,850
983	SCOLASTICA MUMBUA	900
984	PETER KITUKU	6,700
985	UVAA JOSEPH	7,100
986	DAMARIS MUTINDA	5,000
987	SERAH NTHAMBI	1,350
988	MARY MUTIE	9,250
989	MESHACK ILUKA	1000
990	SERAH MBINYA	2,000.00
991	BRIAN MUTUA	150
992	STEPHEN MUNYAO	6,350.00
993	CYNTHIA WAVINYA	1,000.00
994	JOSEPH MWENGI	0.00
995	DOMININC WAMBUA	2,250.00
996	ALEX KALOKI	10,000.00
997	SUSAN MUSYOKA	0
998	VIOLET NGUMBI	450
999	DAVID KIOKO	7250
1000	MARY NTHENYA	2000
1001	JACINTA MUSYOKI	3100

1002	COLLINS NDONYE	7300
1003	JOSEPH MBELENZU	6050
1004	PARVEEN NDIKU	4750
1005	AMOS MUTISO	0
1006	JOYCE WANZA	500
1007	JAMES KIOKO	11,450
1008	MORGAN MUTUA	5,975
1009	BONIFACE NZIVO	0
1010	GEOFFREY MUEMA	1250
1011	PATRICK KAKULE	7,250
1012	JENNIFER MUMO	6650
1013	DELPHIN NGILA	9,600.00
1014	COLLINS MUSYOKI	0
1015	RAYMOND KIMEU	2,500
1016	MELODY KAJUJU	6750
1017	MIRRIAM WAMBUA	5975
1018	ELIJAH MBONDO	3,250
1020	EMMANUEL WAMBUA	0
1022	PATRICK KAVOI	4000
1023	WINFRED MWELU	0
1024	ENOCK MUTIE	5,750
1025	FAITH MUSYOKA	9,000
1027	BRIAN MUEMA	9,450
1029	JOSHUA MUTUKU	2850
1030	ANNA MWIKALI	7,300.00
1031	FAITH MWIKALI	6700
1032	MAGDALENE NTHWAO	6000
1035	THOMAS KATUE	8000
1036	JOHN NZIOKI	2,750
1038	MAUREEN KITHEI	4250
1039	BRIAN MUTUA	4250
1040	ALEX MUUMBWA	6000
1043	REGINA MUSYOKA	9550
1044	FELIX KITUKU	5000
1048	ANN WANDII	5000
1128	MORGAN WAMBUGU	2750
1107	AGNES WAMBUI	0
1133	STEPHEN WAMBUA	2750
		<b>347,550.00</b>

**FEE BALANCES TERM ONE MAY TO JULY**  
**ST. FRANCIS OF ASSISI KWATOMBE SECONDARY SCHOOL**  
**FORM 1-TERM ONE 2022**

ADM	NAME	BALANCE
1052	JOSEPH WAMBUA	0.00
1053	WILSON MUTUA	0.00
1054	ANN MUNEE	1,550.00
1055	MARY MWENDE	0.00
1056	DANIEL MWAKAVI	2,350.00
1057	IRENE NDUKU	0.00
1058	FIDELIS WAMBUA	2,800.00
1059	SHARLOT MUKULU	2,600.00
1060	FAITH NGINA	0.00
1061	ANNASTACIA MUSYOKI	2,000.00
1062	EMMANUEL WAMBUA	0.00
1063	DAMARIS NDUNGE	500.00
1064	MERCY NTHENYA	0.00
1065	CAROLINE MBULA	2,300.00
1066	PHILOMENA KILONZO	0.00
1067	SYLVIA MWIKALI	0.00
1068	SHARON MUTUA	0.00
1069	WINFRED WANZI	0.00
1070	ANTHONY MAKAU	2,000.00
1071	ANTHONY KILONZO	2,500.00
1072	BENARD MUTINDA	0.00
1073	ANDREW NTHEKETHA	0.00
1074	JOSEPHAT NTHEKETHA	0.00
1075	MUTIE WAMBUA	2,000.00
1076	RABECA SYOKAU	2,000.00
1077	PATRICK MUMO	0.00
1078	EUNICE WAMBUA	2,250.00
1079	MITCHELL MUMBI	0.00
1080	ANN SYOKAU	0.00
1081	MERCY MUSYIMI	2,050.00
1082	ANN NTHAMBI	0.00
1083	ERIC NDONYE	0.00
1084	MBITHE MUTUKU	700
1086	STEPHEN MUSAU	0
1087	GABRIEL MUSYOKA	0
1088	ANTHONY NZUKI	1,580
1090	MICHAEL KYALO	0
1091	JACKLINE NZIOKI	3,000
1092	STEPHEN NZIOKA	3,000
1093	VICTOR MWAKA	0
1094	FAITH SYOMBUA	0
1095	JENNIFER KALEKYE	0
1096	FAITH NTHENYA	3,000
1097	MITCHELL NDANU	0
1098	FAITH NDUKU	0
1099	JACKSON MWEI	0
1100	AMOS NDOLO	1,500.00
1101	MUMBUA MUTUA	0.00
1102	JOSHUA CHEGE	0.00
1103	MARY MWENDWA	0.00
1104	JOHN MUTISYA	0.00
1105	MALVIN MAKAU	0.00
1106	MERCY MUEKE	0.00
1108	SLYVESTER MUUO	0.00

1110	BRIAN MUTUA	0.00
1111	ANTHONY MAKAU	2,000
1112	CATHERINE MUKUI	0
1113	CATHERINE NDUNGE	0
1114	JOHN MUSAU	1,650
1115	RIVAN KIOKO	1,850
1116	BENSON MWATU	0
1117	JOHN NZUKI	0
1118	REGINA KATILE	2500
1119	RACHAEL MBITHE	2,400
1120	FAITH NZAUMI	600
1121	MAGDALINE KAKUVI	2,000
1122	DANIEL MWANIA	2,750
1123	STEPHEN MBITHI	0
1124	MONICA MONTHÉ	2650
1125	JOSEPH NGAO	2320
1126	RUTH MUTHINI	1500
1127	EVALYNE MUMBUA	1,000
1129	EUGENE WAITHAKA	1500
1130	THOMAS WAMBUA	500.00
1131	JOSEPH MULI	0
1132	GRACE WAMUYU	0
1134	DIANA MWENDE	500
1136	BENEDICT KIILU	500
		65,900.00



**ST. FRANCIS OF ASSISI KWATOMBE SECONDARY  
SCHOOL**

**P.O BOX 396-90131, TALA**

**Email Address:stfranciskwatombe16@gmail.com**

---

**LIST OF SCHOOL DEBTORS AS AT 30<sup>TH</sup> JUNE 2022**

<b>CLASS</b>	<b>AMOUNT OWED</b>
FORM 1	65,900.00
FORM 2	347,550.00
FORM 3	359,040.00
FORM 4	243,210.00
<b>TOTAL</b>	<b><u>1,015,700.00</u></b>

**LIST OF CREDITORS AS AT 30<sup>TH</sup> JUNE 2022**

<b>PRISAH ENTERPRISES</b>	<b>KSHS. 191,700.00</b>
<b>YOUR OFFICE BOOKSHOP</b>	<b>KSHS. 105,700.00</b>
<b>WEGO PUBLISHERS</b>	<b>KSHS. 63,500.00</b>
<b>TOTAL</b>	<b><u>KSHS. 360,900.00</u></b>

**CREDITORS 2020**

<b>THAISU HARDWARE</b>	<b>KSHS. 34,000.00</b>
------------------------	------------------------

**PREPAYMENT 2022**

767	ROSE KOKI	3,000.00
771	VINCENT MUTIE	2,000.00
777	ALPHONCE WAMBUA	2,000.00
932	DAVID WAMBUA	2,000.00
806	STELLA KALUKI	1,500.00
818	EMILY MUTHIKE	500.00
820	FAITH MUEMA	2,000.00
846	BONIFACE KIILU	12,800.00
852	BONIFACE MUNYAO	2,500.00
866	CHARLES MAVEKE	700.00
		<b>29,000.00</b>