

REPUBLIC OF KENYA



*Enhancing Accountability*

**REPORT**

THE NATIONAL ASSEMBLY PAPERS LAID	
DATE: 19 JUN 2025	DAY: Thursday
TABLED BY: Hon. Silvanus Oloo (Majority Party Whip)	
CLERK-AT THE-TABLE:	Anastacia

PARLIAMENT  
OF KENYA  
LIBRARY

**OF**

**THE AUDITOR-GENERAL**

**ON**

**KENYATTA HIGH  
SCHOOL MWATATE**

**FOR THE YEAR ENDED  
30 JUNE, 2024**

**TAITA TAVETA COUNTY**



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**KENYATTA HIGH SCHOOL-MWATATE**

**ANNUAL REPORT AND FINANCIAL STATEMENTS**

**FOR THE FINANCIAL YEAR ENDED  
30<sup>TH</sup> JUNE 2024**

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



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## **1. Acronyms and Definition of Key Terms**

### **A. Acronyms.**

BOM	Board of Management
CEB	County Education Board
IPSAS	International Public Sector Accounting Standards
KCSE	Kenya Certificate of Secondary Education
M&I	Maintenance and Improvement
MOE	Ministry of Education
PFM	Public Finance Management
PSASB	Public Sector Accounting Standards Board
FY	Financial Year
FDSE	Free Day Secondary Education
TSC	Teachers Service Commission
SMASSE	Strengthening of Mathematics and Science in Secondary Education

### **B. Definition of Key Terms**

**Comparative Year-** Means the prior period.

## **KENYATTA HIGH SCHOOL MWATATE**

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## **2. 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 Taita Taveta County, Mwatate Sub-County. The school was registered in 2015 under registration number 06/5/0030/0137 and is currently categorized as a National public school established, owned and operated by the Government.

The school is a boarding school and had 1350 number of students as at 30<sup>th</sup> June 2024. It has 7 streams and 52 teachers of which 12 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>No</b>	<b>Name of Board Member</b>	<b>Designation</b>	<b>Date of appointment</b>
1	Adnan Mwakulomba	Member – BOM Chairman	28/11/2022
2	Rebecca Manga	Member - Community	28/11/2022
3	Violet Kituri	Sponsor	28/11/2022
4	Ann Ndivo	Sponsor	28/11/2022
5	Erick Mwashigadi	Member-Special Needs	28/11/2022
6	Cecilia Kithinji	Member - Community	28/11/2022
7	Mark Onyango	Member Rep Teachers	28/11/2022
8	Justus Kasyoki	Member - Community	28/11/2022
9	Johnson Mwawasi	Member - Community	28/11/2022
10	Chrispin Kilelu	Member - Community	28/11/2022
11	Emmanuel Mrombo	CEB representative	28/11/2022
12	Richard Mwambi	Sponsor	28/11/2022
13	Eric Odipo	Special interest group	28/11/2022
14	Kencogan E Katana	Rep Students	28/11/2022

### **The functions of the School Board of Management are to:**

- 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;

**KENYATTA HIGH SCHOOL MWATATE****Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2024**

- 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; and
- 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**

No.	Name of Committee	Names of Members	Designation	Number of meetings attended during the year
1	Executive Committee	Adnan Abdi Mwakulomba	Chairman	
		Kagutha D Macharia	Secretary	
		Sebastian Mwakumbaku	Member	
		Rebecca Manga	Member	
		Violet Kituri	Member	
		Mshila Mwangeka	Member	
2	Audit Committee	Ann Ndivo	Chairman	
		Kagutha D Macharia	Secretary	
		Erick Mwashigadi	Member	
		Cecilia Kithinji	Member	
		Emmanuel Mrombo	Member	
3	Finance, procurement and general purposes Committee	Johnson Mwawasi	Chairman	
		Kagutha D Macharia	Secretary	
		Erick Mwashigadi	Member	
		Sebastian Mwakumbaku	Member	
		Adnan Abdi Mwakulomba	Member	
		Chrispin Kilelu	Member	
		Mshila Mwangeka	Member	
4	Academic Committee	Richard Mwambi	Chairman	
		Kagutha D Macharia	Secretary	

**KENYATTA HIGH SCHOOL MWATATE****Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2024**

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No.	Name of Committee	Names of Members	Designation	Number of meetings attended during the year
		Sebastian Mwakumbaku	Member	
		Violet Kituri	Member	
		Mark Onyango	Member	
		Mshila Mwangeka	Member	
5	Development Committee	Chrispin Kilelu	Chairman	
		Josephat Mwashigadi	Secretary	
		Sebastian Mwakumbaku	Member	
		Kagutha D Macharia	Member	
		Johnson Mwawasi	Member	
		Martin Tairo	Member	
		Fatuma Omara	SCDE	
		Mshila Mwangeka	Member	
6	Discipline and welfare Committee	Cecilia Kithinji	Chairman	
		Kagutha D Macharia	Secretary	
		Rebecca Manga	Member	
		Justus Kasyoki	Member	
		Eric Odipo	Member	
		Liverson Mjomba	Member	
		Mark Onyango	Member	
		Thomas Okumu	Student	

**KENYATTA HIGH SCHOOL MWATATE**  
**Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2024**

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**(d) School operation Management**

For the financial year ended 30<sup>th</sup> June 2024 the School day-to-day management was under the following persons:

No	Designation	Name	Identification
1	Principal	Kagutha D Macharia	TSC NO: 323580
2	Deputy Principal	Josephat Mwashigadi	TSC NO: 287289
3	School Bursar	Stephen Kalume	ID NO: 20003764

**(e) Schools contacts**

Post Office Box: P.O BOX 57,80305 MWATATE  
Telephone: 0202338069  
E-mail: [kenyattataita@gmail.com](mailto:kenyattataita@gmail.com)  
Website

**(f) School Bankers**

The school operated accounts in the following banks:

- 1 Name of Bank: KCB  
Branch: WUNDANYI  
Account Number: 1103807404
- 2 Name of Bank: KCB  
Branch: WUNDANYI  
Account Number: 1103799614
- 3 Name of Bank: KCB  
Branch: WUNDANYI  
Account Number: 110387935
- 4 Name of Bank: KCB  
Branch: WUNDANYI  
Account Number: 1232894443
- 5 Name of Bank: KCB  
Branch: WUNDANYI

**KENYATTA HIGH SCHOOL MWATATE**

**Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2024**

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- |    |  |               |
|----|--|---------------|
| 6  | Name of Bank:                                  | EQUITY        |
|    | Branch:  | VOI           |
|    | Account Number:                                | 0790297473990 |
| 7  | Name of Bank:                                  | KCB           |
|    | Branch:  | WUNDANYI      |
|    | Account Number:                                | 1102630489    |
| 8  | Name of Bank:                                  | KCB           |
|    | Branch:  | WUNDANYI      |
|    | Account Number:                                | 1102594482    |
| 9  | Name of Bank:                                  | KCB           |
|    | Branch:  | WUNDANYI      |
|    | Account Number:                                | 1107787092    |
| 10 | MPESA Pay Bill No.522123 A/C NO 67628K         |               |
|    | Attached to KCB bank account number 1103799614 |               |

**(g) Independent Auditors**

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

**KENYATTA HIGH SCHOOL MWATATE**  
**Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2024**

**3. 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:

<b>a) Financial performance:</b>	<b>2023-2024 Kshs</b>	<b>2022-2023 Kshs</b>
• Surplus/ deficit for the year and a comparison of the same for the last three years	22,498,887	16,785,179
• Capitation grants from the Ministry of Education for the last three years	17,531,366	17,096,412
• Capitation grant per student over the last three years	Kshs. 12,986	Kshs. 14,612
• A two-year overview of other income(s) earned by the school (Boarding plus Miscellaneous)	108,577,458	129,238,161
• A two-year overview of growth in expenditure of the school	107,688,777	129,549,393
• Debtors/Receivables of the school over the last two years	64,975,974	60,042,850
• Creditors /Payables of the school over the last two years	11,340,397	11,276,877
• Cash and bank balances over the last two years	24,510,929	6,864,333

Other performance information was as follows:

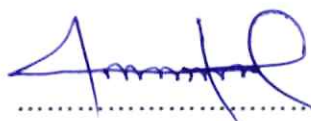
<b>Performance Information</b>	<b>2023-2024</b>	<b>2022-2023</b>
The teacher to student ratio	1:26	1:23
Number of teachers recruited and posted to the school within the year	2	1
Number of teachers that were transferred/ retired during the period	2	1
Number of teachers employed by TSC	40	40
Number of teachers employed by BOM.	12	12
Number of teachers the school has for each subject in order to indicate	52	52
Shortage/ Allocation of Resources	0	0
<b>Subjects</b>	<b>No of Teachers</b>	<b>No of Teachers</b>
Mathematics	10	10
English	7	7
Kiswahili	6	6
Chemistry	7	7
Physics	5	5
Biology	7	8

**KENYATTA HIGH SCHOOL MWATATE****Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2024**

<b>Performance Information</b>	<b>2023-2024</b>	<b>2022-2023</b>
History	3	3
Christian Religious Education	6	6
Agriculture	4	4
Business Studies	2	2
Geography	4	4
Computer Studies	1	1
French	2	2
Arabic	1	1
Physical Education	2	2
Islamic Religious Education	2	2
<b>Performance of the school for each over the last three years</b>		
Number of students that have since transitioned to institutions of higher learning.	255	235
Mean Score	8.04	8.28
Number of candidates sitting for KCSE over the last three years.	257	242
Number of students in the school	1350	1170
Dormitories	8	8
Dining hall,	2	2
Laboratories	4	4
Toilets	37	37
Land with legal ownership	2	1

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

<b>Projects</b>	<b>Source of funds</b>	<b>Status</b>	<b>Initial Cost (Kshs)</b>	<b>Amount Spent (Kshs)</b>	<b>Expected completion time</b>
Land purchase	Boarding account	Incomplete	650,000	250,000	September 2024
CBC classroom	MOE	Complete	788,040	746635	Completed
Dining Hall	M&I	Complete	67,280	67,280	Completed



School Principal

16/05/2025

CHIEF PRINCIPAL  
KENYATTA HIGH SCHOOL MWATATE  
P.O. BOX 57 - 80305, MWATATE

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

**KENYATTA HIGH SCHOOL MWATATE**  
**Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2024**

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**4. 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.

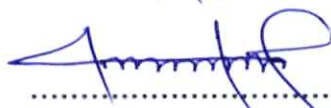
Section 23 in Schedule 4 of the Basic Education Act, 2013 requires the Board of Management of a public institution of basic education to keep all proper books and records of accounts of the income, expenditure, and assets of the institution.

The Board of Management of Kenyatta high school -Mwatate 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 the 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, 2024, and of the school's financial position as at that date.



.....  
**Name: Adnan Abdi Mwakulomba**  
**Designation: Chairman, School Board of Management**  
**Date: 16/5/2025**



.....  
**Name: David Kagutha Macharia**  
**Designation: School Principal & Secretary to Board of Management**  
**Date: 16/05/2025**

CHIEF PRINCIPAL  
KENYATTA HIGH SCHOOL MWATATE  
P.O. BOX 57 - 80305, MWATATE

**BURSAR**  
KENYATTA HIGH SCHOOL MWATATE  
P.O. BOX 57 - 80305, MWATATE.....

.....  
**Name: Stephen Kijume**  
**Designation: Bursar/ Finance Officer**  
**Date: 16/05/2025**

# REPUBLIC OF KENYA

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*Enhancing Accountability*

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NAIROBI

## **REPORT OF THE AUDITOR-GENERAL ON KENYATTA HIGH SCHOOL MWATATE FOR THE YEAR ENDED 30 JUNE, 2024 – TAITA TAVETA COUNTY**

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### **PREAMBLE**

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

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

A Qualified Opinion is issued when the Auditor-General concludes that, except for material misstatements noted, the financial statements are fairly presented in accordance with the applicable financial reporting framework. The Report on Financial Statements should be read together with the Report on Lawfulness and Effectiveness in the Use of Public Resources, and the Report on Effectiveness of Internal Controls, Risk Management and Governance.

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 Kenyatta High School Mwatate – Taita Taveta County set out on pages 1 to 30, which comprise of the statement of assets

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*Report of the Auditor-General on Kenyatta High School Mwatate for the year ended 30 June, 2024- Taita Taveta County*

and liabilities as at 30 June, 2024 and the statement of receipts and payments, statement of cash flows and statement of budgeted versus actual amounts for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of the Kenyatta High School Mwatate as at 30 June, 2024, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Public Finance Management Act, 2012 and the Basic Education Act, 2013.

### **Basis for Qualified Opinion**

#### **1. Unsupported Cash and Cash Equivalents**

The statement of financial assets and liabilities reflects a balance of Kshs.24,510,929 under cash and cash equivalents comprised of Kshs.24,414,431 and Kshs.96,498 in respect of bank and cash balances as disclosed in Note 10 and Note 11 to the financial statements respectively. However, review of the bank reconciliation statements for the operations, School fund and infrastructure bank accounts for June 2024 revealed stale cheques totalling to Kshs.160,513 which were not reversed in the cash book. Further, the school fund account reconciliation statement reflects bounced cheques of Kshs.418,971 which were also not reversed in the cash book.

In the circumstances, the accuracy, completeness, existence of bank balance of Kshs.24,414,431 could not be confirmed.

#### **2. Long Outstanding Receivables**

The statement of financial assets and liabilities reflects accounts receivables balance of Kshs.64,975,974 as disclosed in Note 13 to the financial statements. Included in the balance are receivables amounting to Kshs.40,816,267 which had been outstanding for more than two (2) years. However, there was no policy on the impairment of long outstanding fees arrears casting doubt on the fair statement of the accounts receivables balance. Further, the debtor's list was not provided for audit to confirm the accuracy and existence of the debts.

In the circumstances, the accuracy and full recoverability of the outstanding receivables balance of Kshs.64,975,974 could not be confirmed.

#### **3. Unsupported Cash Withdrawals**

The statement of receipts and payments reflects total receipts of Kshs.130,187,664. Review of the bank statements revealed that Management withdrew a total of Kshs.14,749,254 in cash to facilitate various expenditures, including petty cash,

payments to casual laborers, field trips, fuel, and allowances. However, the withdrawals were not supported by standing imprest warrants and registers, approval letters, or memorandum cash books.

In the circumstances, the accuracy and completeness of the expenditure of Kshs.14,749,254 could not be confirmed.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the Kenyatta High School Mwatate 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 judgement, are of most significance in the audit of the financial statements. Except for the matters described in the Basis for Qualified Opinion section, I have determined that there were no other key audit matters to communicate in my report.

### **Other Matter**

#### **Unresolved Prior Year Matters**

In the audit report of the previous year, several issues were raised under the Report on Financial Statements, Report on Lawfulness and Effectiveness in use of Public Resources, and Report on Effectiveness of Internal Controls, Risk Management and Governance. However, Management had not resolved the issues as at 30 June, 2024.

### **Other Information**

The Board of Management is responsible for the other information set out on page iii to x which comprise of Key School Information and Management, Summary Report of Performance of the School and Statement of Management Responsibility. The Other Information does not include the financial statements and my audit report thereon.

In connection with my audit on the School's financial statements, my responsibility is to read the other information and in doing so, consider whether the other information is materially inconsistent with the financial statements or my knowledge obtained in the audit or otherwise appears to be materially misstated. If based on the work I have performed, I conclude that there is a material misstatement of this Other Information, I am required to report that fact. I have nothing to report in this regard.

# 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 effect of the matters described in the Basis for Conclusion on Lawfulness and Effectiveness in the 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. Late Submission of Financial Statements**

During the year under review, Management submitted the financial statements to the Auditor-General on 26 March, 2025 and not by the statutory date of 30 September, 2024. This was contrary to Section 81(4) of Public Finance Management Act, 2012 which requires that not later than three (3) months after the end of each financial year, the Accounting Officer for the entity shall submit the entity's financial statements to the Auditor-General for audit.

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

### **2. Unapproved Fees on Parents Association Support Programme**

The statement of receipts and payments reflects miscellaneous income amount of Kshs.9,253,570 as disclosed in Note 5 to the financial statements which includes PTA levies amount of Kshs.5,355,508 which had not been approved by the Ministry of Education through the County Education Board. This was contrary to Government Circular No. MOE.HQS/3/13/3 dated 16 June, 2021 on guidelines on implementation of Free Day and Secondary Education programme which stipulates that parents will only pay for school uniforms, boarding related costs as reflected in the boarding fees structure and lunch for the day scholars.

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

### **3. Unconfirmed Students Enrolment Data**

The statement of receipts and payments reflects capitation grants for tuition, capitation grants for operations and infrastructure grants totalling Kshs.21,610,206. Comparison of data from the National Education Management and information System (NEMIS) with records from the County Director of Education revealed that during the financial year 2023/2024, NEMIS reflected one thousand three hundred and fifteen (1,315) students while records from the School had one thousand, three hundred and eighty nine (1,389) students, resulting to an underfunding of the school by an amount of Kshs.1,195,322. This was contrary to Paragraph 3.2 of the Ministry of Education Circular

MOE.HQS/3/10/18/(112) dated 15 November, 2022 on Guidelines on Implementation of Free Day Secondary Education (FDSE) which states that it was the responsibility of the Principal to ensure accuracy of the data available on NEMIS where every eligible learner is fully registered on the platform.

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

#### **4. Irregular Transfer of Funds to Kenya Secondary Schools Heads Association**

The statement of receipts and payments reflects boarding and school fund payments amount of Kshs.92,253,497 as disclosed in Note 9 to the financial statements. Included in the expenditure is an amount of Kshs.2,288,900 transferred to the Kenya Secondary School Heads Association (KESSHA). However, KESSHA is a welfare organization that draws its membership from School Principals only. The organization is not defined in Government funding system and there is no assurance that it has implemented effective, efficient, and transparent financial management and internal control systems to manage the funds transferred by schools.

In the circumstances, value for money transferred to KESSHA amounting to Kshs.2,288,900 could not be confirmed.

#### **5. Lack of an Updated Fixed Asset Register**

The School did not maintain a comprehensive and updated asset register as required by Regulation 143(1) of the Public Finance Management (National Government) Regulations, 2015 which requires the Accounting Officer to be responsible for maintaining a register of assets under his or her possession as prescribed by the relevant laws.

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

#### **6. Lack of School Improvement Plan**

During the year under review, the School did not have an approved School Improvement Plan. This was contrary to Section 2.2.1 of the Ministry of Education Operation Manual for Utilization of Learner Capitation Grant and Other School Funds, which requires schools to identify in every three-year school improvement planning cycle, one priority area in each of the four key areas which include curriculum implementation, foundational literacy and numeracy outcomes, an enabling environment for learning and parental involvement and community engagement for implementation.

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

## **7. Excess Supply of Textbooks**

During the year under review, the Ministry of Education distributed textbooks to public secondary schools through the Kenya Institute of Curriculum Development (KICD). Examination of records revealed that the Institute distributed nineteen thousand and ninety (19,090) books to the School as at 30 June, 2024 while only thirteen thousand and ninety-five (13,095) books were issued to the students, resulting to excess text books of five thousand, nine hundred and ninety-five (5,995). Further, the excess textbooks were in the store and are no longer in use.

In the circumstances, value for money on the excess five thousand, nine hundred and ninety-five (5,995) text books could not be confirmed.

## **8. Lack of Adequate Facilities in the Institution**

The School was founded in 1964, and currently most of the facilities and infrastructure are dilapidated with Management citing inadequacy of funding to carry out maintenance or upgrade the existing infrastructure. Management has made efforts to secure infrastructure funding from the Ministry of Education without much success resorting to seeking support from parents and other well-wishers and which has not been sufficient. The problem has further been worsened by the 100% transition from Primary Schools to Secondary School. In addition, the school is the only extra-county school in the Constituency and hence required to admit sixty percent (60%) of the students from the Constituency which has overstretched the available facilities.

Further, review of the School's infrastructure revealed significant non-compliance with regulatory and safety standards. Most buildings were found to have asbestos roofing, a material no longer recommended for educational institutions due to health and safety risks. In addition, the school is experiencing overcrowding in classrooms, particularly in forms two (2), where class sizes exceed the Ministry of Education's recommended limit of forty-five (45) students per stream, with some streams holding up to 59 students. The situation is compounded by congestion in the dormitories, where 1,102 beds have been installed across eight dorms, far exceeding the stipulated capacities. The overcrowding has resulted in inadequate spacing between beds, narrow corridors, and blocked emergency exits, compromising student safety and well-being. This congestion poses safety, health, and compliance challenges, especially in dormitories where the spatial guidelines for bed arrangements are not met contrary to Regulation 83 (k) of Basic Education Regulation, 2015 which states that Boards of Management in institutions with boarding facilities should ensure a minimum of 1.2 metres between beds and that corridors or pathways are at least 2 metres wide to promote health, safety, and conducive living conditions.

In the circumstances, Management is not able to meet the mandatory provisions provided in Regulation 50 (1) of the Basic Education Regulations and provide a suitable environment for both the learners and the staff.

The audit was conducted in accordance with ISSAI 3000 and ISSAI 4000. The standards require that I comply with ethical requirements and plan and perform the audit to obtain assurance about whether the activities, financial transactions and information reflected in the financial statements comply in all material respects, with the authorities that govern them. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

## REPORT ON 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 effect of 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. Ineffective Board Committees

Review of records relating to the Board of Management meetings revealed that the School had six (6) Board Committees, of which four (4) did not hold any meetings during the year. This lack of engagement poses several risks, including weakened oversight, delayed decision-making, and reduced accountability in key functional areas such as finance, academic performance, infrastructure, and student welfare.

In the circumstances, the School may not achieve its strategic objectives

#### 2. Lack of Information Systems Controls

Review of the information systems operated by the School revealed that the accounting system in place was only partially utilized and not up to date, limiting its ability to generate historical reports. Although the system contains multiple modules, most were inactive, resulting in manual processing of transactions. Further, the accounting staff lacked backend access to the system, and there was no Service Level Agreement (SLA) in place with the service provider. Additionally, there was no approved IT Security Policy to guide data protection, and data backups were being done on unsecured portable devices. Physical inspection also revealed that the server was housed in a shared operations room with no access restrictions, and the institution lacked a Disaster Recovery Plan. The School's computers were also not equipped with antivirus software.

In the circumstances, the confidentiality, integrity, and availability of the School's data could not be assured.

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

*Report of the Auditor-General on Kenyatta High School Mwatate for the year ended 30 June, 2024- Taita Taveta County*

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

### **Responsibilities of Management and those Charged with Governance**

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

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

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

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

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**

My responsibility is to conduct an audit of the financial statements in accordance with Article 229(4) of the Constitution, Section 35 of the Public Audit Act, 2015 and the International Standards for Supreme Audit Institutions (ISSAIs). The standards require that, in conducting the audit, I obtain reasonable assurance about whether the financial statements as a whole are free from material misstatements, whether due to fraud or error and to issue an auditor's report that includes my opinion in accordance with Section 48 of the Public Audit Act, 2015. 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 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 conducting the audit, Article 229(6) of the Constitution also requires that I express a conclusion on whether or not 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 addition, I consider the entity's control environment 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.

Further, I am required to submit the audit report in accordance with Article 229(7) of the Constitution.

Detailed description of my responsibilities for the audit is located at the Office of the Auditor-General's website at: <https://www.oagkenya.go.ke/auditor-generals-responsibilities-for-audit/>. This description forms part of my auditor's report.

  
FCPA Nancy Gathungu, CBS  
**AUDITOR-GENERAL**

**Nairobi**

**10 June, 2025**


**KENYATTA HIGH SCHOOL MWATATE**

**Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2024**

**6. Statement of Receipts and Payments for the Year Ended 30th June 2024**


Description of Vote Head	Note	2023-2024	2022-2023
		Kshs	Kshs
<b>Receipts</b>			
Government grants for tuition	1	2,997,294	3,166,210
Government grants for operations	2	14,534,072	9,277,202
Government Grants for infrastructure	3	4,078,840	4,653,000
School fund income- parents' contributions	4	99,323,888	99,870,370
Miscellaneous incomes	5	9,253,570	29,367,791
<b>Total Receipts</b>		<b>130,187,664</b>	<b>146,334,574</b>
<b>Payments</b>			
Tuition	6	3,674,259	2,538,102
Operations	7	10,942,581	8,303,361
Infrastructure	8	818,440	9,089,778
Boarding and school fund	9	92,253,497	109,618,152
<b>Total Payments</b>		<b>107,688,777</b>	<b>129,549,393</b>
<b>Surplus/Deficit</b>		<b>22,498,887</b>	<b>16,785,181</b>

The school financial statements were approved on 16/05/2025 2025 and signed by:

  
.....  
Name: Adnan Mwakulomba

Chair BOM

Date: 16/05/2025

  
.....  
Name: David K. Macharia

School: Principal/ Secretary to BOM

Date: 16/5/2025

CHIEF PR  
10/05/2025  
20.000  
Date:.....

  
.....  
Name: Stephen Kalume

Bursar/ Finance Officer

Date: 16/5/2025

**BURSAR**  
KENYATTA HIGH SCHOOL-MWATATE  
P. O. Box 57 - 80305, MWATATE  
Date:.....Sign.....

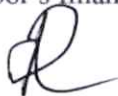
**KENYATTA HIGH SCHOOL MWATATE**

**Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2024**

**7. Statement of Assets and Liabilities as at 30th June 2024**

Description	Note	2023-2024	2022-2023
		Kshs	Kshs
<b>Financial Assets</b>			
<b>Cash and cash equivalents</b>			
Bank balances	10	24,414,431	6,864,333
Cash balances	11	96,498	17,313
Short term investments	12	-	-
<b>Total cash and cash equivalent</b>		<b>24,510,929</b>	<b>6,881,646</b>
Account's receivables	13	64,975,974	60,042,850
<b>Total financial assets (a)</b>		<b>89,486,903</b>	<b>66,924,495</b>
<b>Financial liabilities</b>			
Accounts payables	14	11,340,397	11,276,877
<b>Total Financial Labilities (b)</b>		<b>11,340,397</b>	<b>11,276,877</b>
<b>Net financial assets (a-b)</b>		<b>78,146,506</b>	<b>55,647,618</b>
<b>Represented by</b>			
Accumulated fund b/fwd	15	55,647,619	38,862,440
Surplus/deficit for the year		22,498,887	16,785,179
<b>Net Assets</b>		<b>78,146,506</b>	<b>55,647,618</b>

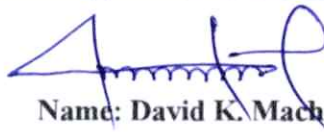
The school's financial statements were approved on 16/05/2025 and signed by:



Name: Adnan Mwakulomba

Chair BOM

Date: 16/5/2025



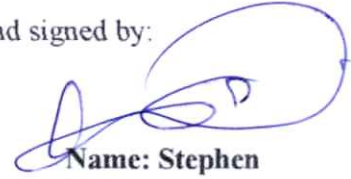
Name: David K. Macharia

School Principal

Date: 16/5/2025

CHIEF PRINCIPAL  
KENYATTA HIGH SCHOOL MWATATE  
P.O. BOX 57 - 80305, MWATATE

Date: ..... 2 ..... Sign: .....



Name: Stephen

Kalume

Bursar/ Finance

Officer

Date: 16/5/2025

**BURSAR**  
KENYATTA HIGH SCHOOL-MWATATE  
P. O. Box 57 - 80305, MWATATE

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

**KENYATTA HIGH SCHOOL MWATATE****Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2024****8. Statement of Cash Flows for the Year Ended 30th June 2024**

	2023-2024	2022-2023
	Kshs	Kshs
<b>Cash from Operating Activities</b>		
Receipts		
Government grants for tuition	2,997,294	3,166,210
Government grants for operations	14,534,072	9,277,202
Government grants for infrastructure	4,078,840	-
School fund income- parents contributions/ fees	94,578,022	99,870,370
Other income	9,253,570	20,828,650
<b>Total receipts</b>	<b>125,441,798</b>	<b>133,142,432</b>
<b>Payments</b>		
Tuition Payments	3,674,259	2,538,102
Operations Payments	10,942,581	8,303,361
Boarding/lunch and school fund payments	92,127,234	109,618,153
<b>Total payments</b>	<b>(106,744,074)</b>	<b>(120,459,616)</b>
<b>Net cash inflow/outflow from operating activities</b>	<b>18,697,724</b>	<b>12,682,816</b>
<b>Cash flow from investing activities</b>		
Acquisition of assets	(1,068,440)	(9,022,499)
Proceeds from sale of Assets	-	-
Proceeds from investments	-	-
Purchase of investments	-	-
<b>Net cash inflow/outflows from investing activities</b>	<b>(1,068,440)</b>	<b>(9,022,499)</b>
<b>Cash flow from Financing activities</b>		
Proceeds from borrowings/ loans	-	-
Repayment of principal borrowings	-	-
<b>Net cash inflow/outflow from financing activities</b>	<b>-</b>	<b>-</b>
<b>Net increase/decrease in cash and cash equivalents</b>	<b>17,629,284</b>	<b>3,660,317</b>
Cash and cash equivalent at beginning of the FY	6,881,645	3,221,328
<b>Cash and cash equivalent at end of the FY</b>	<b>24,510,929</b>	<b>6,881,645</b>

**Notes:**

- Total grants received by the school was Kshs. 17,531,366 (Tuition – Kshs. 2,997,294; and Operations - Kshs. 14,534,072).
- Included in the operations grants of Kshs. 14,534,072 is Maintenance and Improvement funds of Kshs. 3,290,800. The funds were transferred to the infrastructure bank account and as such were subsequently reclassified as infrastructure grants. The journal entries for the subsequent reclassification were as follows:

Dr. Operations expenses (With the payment to the infrastructure bank account)

Cr. Infrastructure grants (With the receipt in the infrastructure bank account)

**KENYATTA HIGH SCHOOL MWATATE**

**Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2024**

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3. Infrastructure grants of Kshs. 4,078,840 includes M&I Funds of Kshs. 3,290,800 and other Infrastructure grants from the Ministry of Education of Kshs. 788,040.
4. School fund income of Kshs. 94,578,022 includes collections during the year ended 30 June 2024. The figure differs with the receipt captured in the statement of receipts and payments of Kshs. 99,323,888 due to the increase in receivables of Kshs. 4,933,125 and decrease in fee prepayments of Kshs. 187,259
5. The statement of receipts and payments reflects school fund payments of Kshs. 92,253,497 while the statement of cash flow reflects an amount of Kshs. 92,127,234 resulting to a variance of Kshs. 126,263 explained by the increase in trade and other payables.
6. Acquisition of assets amount of Kshs. 1,068,440 relate to infrastructure payments of Kshs. 818,440 and Land purchase of Kshs. 250,000.

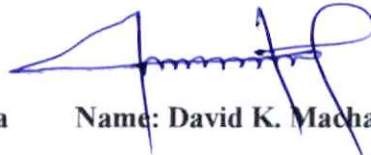
The school's financial statements were approved on 16/05/2025 2025 and signed by:



Name: Adnan Mwakulomba

Chair BOM

Date: 16/5/2025



Name: David K. Macharia

School Principal

Date: 16/05/2025

CHIEF PRINCIPAL  
KENYATTA HIGH SCHOOL MWATATE  
P.O. BOX 57 - 80305, MWATATE  
Date:.....Sign.....



Name: Stephen Kalume

Bursar/ Finance Officer

Date: 16/05/2025

BURSAR  
KENYATTA HIGH SCHOOL MWATATE  
P. O. Box 57 - 80305, MWATATE  
Date:.....Sign.....

**KENYATA HIGH SCHOOL MWATATE**  
**Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2024**

**9. Statement Of Budgeted Versus Actual Amounts for The Year Ended 30th June 2024**

Receipt/Expenses Item	Original Budget	Adjustments	Final Budget	Actual On Comparable Basis	% of Utilization
	a Kshs	b Kshs	c=a+b Kshs	d Kshs	e=d/c % Kshs
<b>Receipts</b>					
<b>(1) Capitation Grant on Tuition</b>					
Reference Materials	-	-	-	-	0%
Exercise Books	-	-	-	-	0%
Laboratory Equipment	-	-	-	-	0%
Internal Exams	-	-	-	-	0%
Teaching / Learning Materials	5,594,400	-	5,594,400	2,997,294	54%
Exams And Assessment	-	-	-	-	0%
<b>Sub-total</b>	<b>5,594,400</b>	<b>-</b>	<b>5,594,400</b>	<b>2,997,294</b>	<b>54%</b>
<b>(2) Capitation Grant on Operations</b>					
Personnel Emoluments	8,502,300	-	8,502,300	5,258,636	62%
Repairs And Maintenance	6,750,000	-	6,750,000	4,737,300	70%
Local Transport / Travelling	1,395,900	-	1,395,900	863,358	62%
Electricity And Water	1,395,900	-	1,395,900	863,358	62%
Medical	2,700,000	-	2,700,000	979,875	36%
Administration Costs	1,395,900	-	1,395,900	863,358	62%
Activity	2,025,000	-	2,025,000	968,187	48%
SMASSE	270,000	-	270,000	-	0%
<b>Sub-total</b>	<b>24,435,000</b>	<b>-</b>	<b>24,435,000</b>	<b>14,534,072</b>	
<b>3) FDSE for infrastructure</b>					
Economic Stimulus Programs	-	-	-	-	0%

**KENYATA HIGH SCHOOL MWATATE**  
**Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2024**

Receipt/Expenses Item	Original Budget	Adjustments	Final Budget	Actual On Comparable Basis	% of Utilization
Construction of CBC Classroom	-	-	-	788,040.00	>100%
Administration Block	-	-	-	-	-
<b>Sub-total</b>	-	-	-	<b>788,040.00</b>	<b>&gt;100%</b>
<b>(4) Fees Charged on Parents</b>					
Personnel Emoluments	9,432,450		9,432,450	12,314,827	131%
Repairs And Maintenance	2,700,000		2,700,000	3,525,069	131%
Local Transport / Travelling	2,560,950		2,560,950	3,343,528	131%
Electricity And Water	9,953,550		9,953,550	12,995,166	131%
Medical	-		-	-	0%
Administration Costs	5,553,900		5,553,900	7,251,066	131%
Activity	1,077,300		1,077,300	1,406,502	131%
Fee On Boarding Equipment and Stores	41,019,750		41,019,750	53,554,606	131%
<b>sub-total</b>	<b>72,297,900</b>		<b>72,297,900</b>	<b>94,390,764</b>	<b>131%</b>
<b>5) Miscellaneous Income</b>					
Loans / Borrowing	-	-	-	-	-
Rent income	-	-	-	119,532	>100%
Damages fees	-	-	-	198,752	>100%
Pocket money	-	-	-	1,299,960	>100%
PTA Levies	-	-	-	5,355,508	>100%
Interest Income	-	-	-	85,646	>100%
Income from farming activities	-	-	-	-	-
insurance compensation	-	-	-	-	-
Income from bus hire	-	-	-	-	-
Income from grants and donations-cdf	-	-	-	-	-
Tender fees	-	-	-	-	-
Other Income (miscellaneous)	-	-	-	2,194,172	>100%

**KENYATTA HIGH SCHOOL MWATATE**  
Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2024

Receipt/Expenses Item	Original Budget	Adjustments	Final Budget	Actual On Comparable Basis	% of Utilization
<b>Sub-total</b>	-	-	-	9,253,570	>100%
<b>Total Income</b>	102,327,300	-	102,327,300	121,963,740	119%
<b>(6) Expenditure For Tuition</b>					
Textbooks	-	-	-	-	0%
Reference Materials	-	-	-	-	0%
Exercise Books	-	-	-	-	0%
Laboratory Equipment	-	-	-	845,588	>100%
Internal Exams	-	-	-	-	0%
Teaching / Learning Materials	5,594,400	-	5,594,400	2,827,256	51%
Chalks	-	-	-	-	0%
Exams And Assessment	-	-	-	-	0%
Teachers Guides	-	-	-	-	0%
Administration Costs	-	-	-	-	0%
Bank Charges	-	-	-	1,415	>100%
<b>sub-total</b>	5,594,400	-	5,594,400	3,674,259	66%
<b>(7) Expenditure For Operations</b>					
Personnel Emoluments	8,502,300	-	8,502,300	5,202,119	61%
Repairs, Maintenance & Improvements	6,750,000	-	6,750,000	3,290,800	49%
Local Transport / Travelling	1,395,900	-	1,395,900	47,386	3%
Electricity, Water and Conservancy	1,395,900	-	1,395,900	1,088,028	78%
Medical	2,700,000	-	2,700,000	34,510	1%
Administration Costs	1,395,900	-	1,395,900	859,052	62%
Activity Expenses	2,025,000	-	2,025,000	34,200	2%
SMASSE	270,000	-	270,000	-	0%
Bank Charges	-	-	-	4,265	>100%
<b>sub-total</b>	24,435,000	-	24,435,000	10,560,360	43%

**KENYATTA HIGH SCHOOL MWATATE**

**Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2024**

<b>Receipt/Expenses Item</b>	<b>Original Budget</b>	<b>Adjustments</b>	<b>Final Budget</b>	<b>Actual On Comparable Basis</b>	<b>% of Utilization</b>
<b>(8) Expenditure For infrastructure</b>					
Construction of classrooms	-	-	-	746,635	>100%
Construction of LAB	-	-	-	-	0%
Construction of dining hall	-	-	-	70,740	>100%
Purchase of furniture	-	-	-	-	0%
Purchase of equipment	-	-	-	-	0%
Bank charges	-	-	-	1,065	>100%
Purchase of machinery	-	-	-	-	
<b>sub-total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>818,440</b>	<b>&gt;100%</b>
<b>(9) Expenditure For school fund/lunch/boarding</b>					
Personnel Emoluments	9,432,450	-	9,432,450	12,619,676	134%
Repairs, Maintenance and Improvements	2,700,000	-	2,700,000	3,309,092	123%
Local Transport / Travelling	2,560,950	-	2,560,950	3,186,300	124%
Electricity, Water and Conservancy	9,953,550	-	9,953,550	4,087,278	41%
Medical Expenses	-	-	-	-	0%
Administration Costs	5,553,900	-	5,553,900	3,879,484	70%
Activity	1,077,300	-	1,077,300	14,938,107	1387%
PA Expenses	-	-	-	7,494,440	100%
Boarding Equipment and Stores	41,019,750	-	41,019,750	42,015,825	102%
Expenditure For Income Generating Activity	-	-	-	-	0%
Insurance Costs	-	-	-	-	0%
Other Expenses On Investments	-	-	-	-	0%
Rent Expenses	-	-	-	-	0%
Bank Charges	-	-	-	35,747	100%
IGA	-	-	-	311,285	100%

**KENYATTA HIGH SCHOOL MWATATE****Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2024**

<b>Receipt/Expenses Item</b>	<b>Original Budget</b>	<b>Adjustments</b>	<b>Final Budget</b>	<b>Actual On Comparable Basis</b>	<b>% of Utilization</b>
Loan Principal Repayment	-	-	-	-	
Acquisition Of Assets	-	-	-	250,000	100%
<b>sub-total</b>	<b>72,297,900</b>	<b>-</b>	<b>72,297,900</b>	<b>92,127,234</b>	<b>127%</b>
<b>Totals</b>	<b>102,327,300</b>	<b>-</b>	<b>102,327,300</b>	<b>106,361,853</b>	<b>104%</b>

**Notes**

- There was no supplementary budget during the year.
- Actual total receipts in the statement of Comparison of Budget versus actuals was Kshs. 121,963,740 while the statement of receipts and payments reflects an amount of Kshs. 130,187,664 resulting to a variance of Kshs. 8,223,925 explained by increasing of receivables by Kshs. 4,933,125 and Maintenance and improvement funds of Kshs. 3,290,800 which are usually budgeted for under the operations grants.
- Actual total payments in the statement of comparison of budget versus actuals was Kshs. 92,127,234 while the statement of receipts and payments reflects an amount of Kshs. 92,253,497 resulting to a variance of Kshs. 126,263 explained by an increase in payables of the same amount.
- Budgeted receipts were Kshs. 102,327,300 compared to actual receipts of Kshs. 121,963,740 indicating an over-funding of Kshs. 19,636,440 or 19% explained by collection of prior year receivables of 19,226,583 and school fees overpayment of Kshs. 409,857.
- Budgeted payments were Kshs. 102,327,300 compared to actual payments of Kshs. 106,361,853 indicating an over-absorption of Kshs. 4,034,553 or 4% explained by increases in the prices of commodities.

## **10. 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 school fees from parents, 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 various sources when the event occurs, and the related cash has been received by the *school*. In addition, the *school* recognises all expenses when the event occurs, and the related cash has been paid out by the *school*. Income arising from school fees is recognised when the event occurs whether cash is received or not. Expenditure arising from operations is recognised when the event occurs irrespective of receipt of cash.

### **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 an insignificant risk of changes in value. Bank account balances include amounts held at various financial institutions at the end of the financial year.

**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. Accounts receivables also include school fees billed to parents for services rendered but not paid. 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 the fulfilment of obligations by the contractor and to hold deposits on behalf of third parties. Payables also include expenditures incurred for the purchase of goods, works and services that have been rendered and not settled. This is an enhancement to the cash accounting policy adopted for public secondary schools. Other liabilities are disclosed in the financial statements.

**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 2024.

**KENYATTA HIGH SCHOOL MWATATE**Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2024**11. Notes To the Financial Statements****1. Government Grants for Tuition**

Description	2023-2024	2022-2023
	Kshs	Kshs
Reference Materials	-	-
Exercise Books	-	-
Laboratory Equipment	-	-
Internal Exams	-	-
Teaching / Learning Materials	2,997,294	3,166,210
Others (specify)*	-	-
<b>Total</b>	<b>2,997,294</b>	<b>3,166,210</b>

**2. Government Grants for Operations**

Description	2023-2024	2022-2023
	Kshs	Kshs
Personnel Emoluments	5,258,636	
Repairs And Maintenance	4,737,300	
Local Transport / Travelling	863,358	
Electricity And Water	863,358	
Medical	979,875	116,000
Administration Costs	863,358	
Activity	968,187	423,263
Other Vote		8,737,940
<b>Total</b>	<b>14,534,072</b>	<b>9,277,203</b>

**3. Government Grants for infrastructure**

Description	2023-2024	2022-2023
	Kshs	Kshs
Maintenance & Improvement	3,290,800	4,653,000
Transition infrastructure grants	-	-
Administration Block	-	-
Economic stimulus grants	-	-
CBC Classroom	788,040	-
<b>Total</b>	<b>4,078,840</b>	<b>4,653,000</b>

**KENYATTA HIGH SCHOOL MWATATE****Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2024****4. School Fund Income - Parents Contribution/Fees**

<b>Description</b>	<b>2023-2024</b>	<b>2022-2023</b>
	<b>Kshs</b>	<b>Kshs</b>
Personnel emoluments	12,314,827	9,356,173
Repairs and maintenance	3,525,069	6,124,910
Local transport / travelling	3,343,528	3,946,225
Electricity and water	12,995,166	13,409,128
Medical	-	-
Administration costs	7,251,066	6,716,673
Activity	1,406,502	883,939
Fee on Boarding Equipment and stores	53,554,606	53,344,578
PA Levies*	-	6,088,744
Increase in receivables	4,933,125	
<b>Total</b>	<b>99,323,888</b>	<b>99,870,370</b>

**5. Miscellaneous Incomes**

<b>Description</b>	<b>2023-2024</b>	<b>2022-2023</b>
	<b>Kshs</b>	<b>Kshs</b>
Rent Income	119,532	435,500
Damages fees	198,752	790,172
Pocket money	1,299,960	-
PTA Levies	5,355,508	9,043,773
Interest Income	85,646	-
Income from farming activities	-	49,805
insurance compensation	-	32,000
Income from bus hire	-	135,000
Income from grants and donations-cdf	-	18,306,062
Tender fees	-	95,000
Other Income (miscellaneous)	2,194,172	480,479
<b>Total</b>	<b>9,253,570</b>	<b>29,367,791</b>

**KENYATTA HIGH SCHOOL MWATATE****Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2024****6. Tuition Payments**

Description	2023-2024	2022-2023
	Kshs	Kshs
Exercise Books	-	525,000
Textbooks	-	-
Reference materials	-	-
Laboratory Equipment	845,588	581,340
Teaching / Learning Materials	2,827,256	947,432
Exams And Assessment	-	482,305
Teachers Guides	-	-
Bank Charges	1,415	2,025
Others (specify)	-	-
<b>Total</b>	<b>3,674,259</b>	<b>2,538,102</b>

**7. Operations Payments**

Description	2023-2024	2022-2023
	Kshs	Kshs
Personnel Emoluments	5,584,340	4,800,355
Service Gratuity		
Administration Cost	859,052	1,217,554
Repairs And Maintenance & Improvements	3,290,800	190,592
Local Transport / Travelling	47,386	328,645
Electricity And Water	1,088,028	1,373,836
Medical	34,510	231,879
Activity Expenses	34,200	160,500
Insurance Cost	-	-
Bank charges	4,265	-
<b>Total</b>	<b>10,942,581</b>	<b>8,303,361</b>

**8. Infrastructure Payments**

Description	2023-2024	2022-2023
	Kshs	Kshs
Construction of classrooms	746,635	
Construction of cabro	-	3,259,525
Construction of dinning hall	70,740	5,830,254
Purchase of furniture	-	-

**KENYATTA HIGH SCHOOL MWATATE****Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2024**

Description	2023-2024	2022-2023
Purchase of equipment	-	-
Purchase of apparatus	-	-
Drilling of boreholes	-	-
Bank charges	1,065	-
<b>Total</b>	<b>818,440</b>	<b>9,089,779</b>

**9. Boarding And School Fund**

Description	2023-2024	2022-2023
	Kshs	Kshs
Personnel Emoluments	12,619,676	10,987,556
Service Gratuity	-	200,000
Repairs And Maintenance & Improvements	3,309,092	9,506,497
Local Transport / Travelling	3,186,300	3,533,099
Electricity And Water	4,087,278	3,938,570
Medical Expenses	-	21,150
Administration Costs	3,879,484	4,772,913
Lunch Programme	-	-
Bank Charges	35,747	37,153
Expenses On Income Generating Activities**	-	127,905
Fee On Boarding Equipment and Stores	42,015,825	43,679,089
IGA Farm Water	311,285	-
Insurance Cost (Life Property)	-	180,000
CDF Grants	-	18,174,497
Loan Interest Repayment	-	-
Acquisition Of Assets	250,000	-
PA expenses	7,494,440	11,539,043
Activity Expenses	14,938,107	2,897,680
Others (tender	-	23,000
Increase/(decrease) in payables	126,263	-
<b>Total</b>	<b>92,253,497</b>	<b>109,618,152</b>

**KENYATTA HIGH SCHOOL MWATATE**Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2024**10. Bank Accounts**

Account Name & Currency	Status	Bank Account Number	2023-2024	2022-2023
	Active/Dormant		Kshs	Kshs
Tuition Account	Active	1103807404	596,200	103,240
Operations Account	Active	1103807935	6,559,102	7,959
School Fund Account/Boarding	Active	1103799614	1,682,386	2,159,526
Gratuity Savings Account	Active	1232894222	2,686,293	1,778,617
Parent Association Development Account	Active	1102630489	50,745	50,745
Caution money savings account	Dormant	1102594482	-	-
Infrastructural Account	Active	1232894443	5,818,606	2,599,611
Examination's account	Active	1107787092	59,731	59,731
Equity boarding account	Active	0790297473990	6,961,368	104,903
<b>Total</b>			<b>24,414,431</b>	<b>6,864,333</b>

**11. Cash In Hand**

Description	2023-2024	2022-2023
	Kshs	Kshs
Notes and Coins	96,498	17,313
<b>Total</b>	<b>96,498</b>	<b>17,313</b>

**12. Short Term Investments**

Description	2023-2024	2022-2023
	Kshs	Kshs
Cooperative Shares	0	0
Treasury Bills	0	0
Fixed Deposit accounts	0	0
Other Investments	0	0
<b>Total</b>	<b>0</b>	<b>0</b>

**KENYATTA HIGH SCHOOL MWATATE****Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2024****13. Accounts Receivable**

<b>Description</b>	<b>2023-2024</b>	<b>2022-2023</b>
	<b>Kshs</b>	<b>Kshs</b>
Fees Arrears	64,467,549	59,999,418
<b>Other Non-Fees Receivables</b>		
Salary Advances (list/schedule attached)	-	23,000
Imprest (list/schedule attached)	366,525	-
Rent arrears (list/schedule attached)	141,900	20,432
<b>Total</b>	<b>64,975,974</b>	<b>60,042,850</b>

**13 b) Ageing Analysis of Accounts Receivable**

<b>Description</b>	<b>2023-2024</b>		<b>2022-2023</b>	
	<b>Kshs</b>		<b>Kshs</b>	
	<b>Current FY</b>	<b>% of the total</b>	<b>Comparative FY</b>	<b>% of the total</b>
Less than 1 year	23,651,282	37%	27,474,955	46%
Between 1- 2 years	-		8,232,847	14%
Between 2-3 years	21,839,590	34%	5,314,939	9%
Over 3 years	18,976,677	29%	18,976,677	32%
<b>Total (should tie to note 13 a)</b>	<b>64,467,549</b>	<b>100%</b>	<b>59,999,418</b>	<b>100%</b>

**14. Accounts Payable**

<b>Description</b>	<b>2023-2024</b>	<b>2022-2023</b>
	<b>Kshs</b>	<b>Kshs</b>
Trade Creditors (See Ageing Below and Appendix 1)	5,623,747	5,497,484
Prepaid Fees	5,716,650	5,779,393
Retention Monies	-	-
Unpaid salaries and statutory deductions	-	-
Caution money	-	-
Other payables ( <i>specify</i> )	-	-
<b>Total</b>	<b>11,340,397</b>	<b>11,276,877</b>

**KENYATTA HIGH SCHOOL MWATATE**Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2024**14a. Ageing Analysis of Accounts Payable**

Description	2023-2024		2022-2023	
	Kshs		Kshs	
	Current FY	% of the total	Comparative FY	% of the total
Less than 1 year	5,623,747	100%	5,497,484	100%
Between 1- 2 years	-	0%	-	0%
Between 2-3 years	-	0%	-	0%
Over 3 years	-	0%	-	0%
<b>Total (should tie to note 14)</b>	<b>5,623,747</b>	<b>100%</b>	<b>5,497,484</b>	<b>100%</b>

**15. Fund Balance Brought Forward – 1 July**

Description	2023-2024	2022-2023
	Kshs	Kshs
Bank Balances	6,864,333	14,695,870
Cash Balances	17,313	77,350
Short Term Investments	-	-
Receivables	60,042,850	45,023,613
Payables	(11,276,877)	(19,077,177)
<b>Total</b>	<b>55,647,619</b>	<b>38,862,440</b>

**KENYATTA HIGH SCHOOL MWATATE****Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2024****Other important disclosure notes**

IPSAS Cash Standard 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.

**16. Non-current Liabilities Summary**

<b>Description</b>	<b>2023-2024</b>	<b>2022-2023</b>
	<b>Kshs</b>	<b>Kshs</b>
Bank Loans	0	0
Outstanding Leases	0	0
Hire Purchase	0	0
Gratuity And Leave Provision	0	0
Others (specify)	0	0
<b>Total</b>	<b>0</b>	<b>0</b>

**17. Biological assets**

<b>Description</b>	<b>Numbers</b>	<b>2023-2024</b>	<b>2022-2023</b>
		<b>Kshs</b>	<b>Kshs</b>
Cattle	4	0	0
Goats	30	0	0
Trees		0	0
Coffee Or Tea Plantation		0	0
Poultry		0	0
Others (specify)		0	0
<b>Total</b>	<b>34</b>	<b>0</b>	<b>0</b>

**18. Borrowings**

<b>Description</b>	<b>Kshs</b>	<b>Kshs</b>
Borrowings at beginning of the year	0	0
Borrowings during the year	0	0
Repayments during the year	(0)	(0)
<b>Balance at the end of the year</b>	<b>0</b>	<b>0</b>

**KENYATTA HIGH SCHOOL MWATATE**

**Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2024**

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**Other important disclosure notes**

**19. Stock/ Inventory**

<b>Description</b>	<b>2023-2024</b>	<b>2022-2023</b>
	<b>Kshs</b>	<b>Kshs</b>
Food stuffs	0	0
Lab consumables	0	0
Farm produce	0	0
Medication	0	0
Construction Materials	0	0
Others (specify)	0	0
	0	0

*(Stock to be measured at lower of cost and net realisable value. Net realisable value is the difference between selling costs less costs to sell)*

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**20. 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)
1.	<p><b>Unsupported Accounts Receivables Balance</b></p> <p>The statement of financial assets and financial liabilities reflects account receivables balance of Kshs.60,042,850 as disclosed in Note 13 to the financial statements. The receivables balance includes long outstanding fees arrears for over 2 years amounting to Kshs.24,291,616.. Further, a debtor's list was not provided for audit to confirm the accuracy and existence of the debts.</p> <p>In the circumstances, the accuracy and recoverability of accounts receivable balance of Kshs.60,042,850 could not be confirmed.</p>	<ul style="list-style-type: none"> <li>The fees debtors accumulate over the years, every year there is a list of debtors for that year and the recoveries made from cleared students. The debtors list for the year ended June 2023 has been attached as annex 1.</li> </ul>	RESOLVED	
2	<p><b>Unsupported Accounts Payables Balance</b></p>	<ul style="list-style-type: none"> <li>The payables comprised of trade creditors and fees prepayments from students. All relating to the current year</li> </ul>	RESOLVED	

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Ref No.	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	<p>The statement of financial assets and financial liabilities reflects accounts payables balance of Kshs.11,276,877 as disclosed in Note 14 to the financial statements. However, no accounts payables ageing analysis was provided to show how long the payments have been outstanding. Further, a creditor's list was not provided for audit to confirm the accuracy and existence of the payables.</p> <p>In the circumstances, the accuracy of accounts payables balance of Kshs.11,276,877 could not be confirmed.</p>	<p>2022-2023</p>		
3	<p><b>Transfer of Funds to Kenya Secondary Schools Heads Association</b></p> <p>Review of records revealed that the School transferred co-curricular funds totaling Ksh.1,380,500 to Kenya Secondary Schools Heads Association (KESSHA). However, it was noted that KESSHA is a welfare</p>	<ul style="list-style-type: none"> <li>The funding of school activities is a responsibility of the MOE, however, funds for the same are not disbursed to schools; hence the intervention by KESSHA in consultation with field officers for the smooth running of</li> </ul>	<p align="center"><b>RESOLVED</b></p>	

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Ref No.	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	<p>organization that draws its membership from school principals only and is not defined in government funding. This is contrary to Regulation 23(2)c of the Public Finance Management (National Government) Regulations, 2015 which requires that an Accounting Officer shall, before transferring any funds to an entity within or outside Government, ensure that there is a written assurance from the entity that it shall implement effective, efficient and transparent financial management and internal control systems.</p> <p>In the circumstances, the value for money transferred to KESSHA amounting to kshs 1,380,500 could not be confirmed.</p>	<p>schools.</p> <ul style="list-style-type: none"> <li>School co-curricular activities are administered from the school level to the National level. the hierarchy of administration is such that all levels of competition is handled by the levels managers. The schools sponsor their own teams to the sub county levels, the schools which proceed to county levels are managed from the sub county management, schools that proceed to the regional level handled by the county etc.</li> <li>The ideal situation is for all schools to sponsor their teams whenever the school wins a level to the highest level possible. Doing this would be very expensive for teams that excell hence the pooling up of resources from all schools, and remitting the same to the KENYA SECONDARY SCHOOLS HEADS ASSOCIATION(KSSHA) for</li> </ul>		

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Ref No.	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
		<p>administration.</p> <ul style="list-style-type: none"> <li>The KSSHA draws a budget for all activities that will be sponsored from that kitty, distributes the budget prorata the number of students in the county for support to be done by the individual schools to the kitty.</li> <li>The KSSHA has an organisation structure comprising of the chairman, secretary, treasurer and other offices for administration purposes.</li> <li>The funds that Kenyatta high school remitted to KSSHA we believe achieved the purpose of prudence in use of public resources.</li> </ul>		
4	<p><b>Acquisition of Unauthorized Loans</b>  Physical verification revealed that the School owned a bus registration number KAV 294E whose copy of the log book indicated that it was co-owned with a local commercial</p>	<ul style="list-style-type: none"> <li>The vehicle was acquired through NIC bank ltd.</li> <li>The final payment was done on 14/05/2009 vide cheque number 62891 of kshs 370,400.00.</li> <li>The bus is fully owned by Kenyatta high school- Mwatate. Log book attached</li> </ul>	RESOLVED	

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Ref No.	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	<p>bank as charge for a loan. However, Management did not reveal the amount of money loaned nor provided evidence of the clearance of the loan and any outstanding balance. Further, no approval by the Cabinet Secretary for borrowing was provided for audit contrary to Section 51(2) of the Public Finance Management Act, 2012 which provides that an entity shall obtain the approval of the Cabinet Secretary for its intended program of borrowing, refinancing and repayment of loans.</p> <p>In the circumstances, Management was in breach of the law.</p>	<p>Annex 3.</p>		
5	<p><b>Late Submission of Financial Statements</b></p> <p>The School Management submitted the financial statements to the Auditor General on 7 May, 2024 and not by the statutory date of 30 September, 2023. This is contrary to Section 47(1) of the Public Audit</p>	<ul style="list-style-type: none"> <li>The school was in breach of the law on this matter, subsequently the school will observe the law on submissions.</li> </ul>	RESOLVED	

**KENYATTA HIGH SCHOOL MWATATE**  
**Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2024**

Ref No.	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	<p>Act, 2015 which requires that financial statements should be submitted to the Auditor-General within three months after the end of the fiscal year to which the accounts relate.</p> <p>In the circumstance, Management was in breach of the law.</p>			
6	<p><b>Non-Compliance with the Law on Procurement</b></p> <p>During the period under audit, the school procured Tuition materials amounting to Kshs.2,538,102. Review of records availed for audit revealed that the school used direct procurement method without fulfilling Section 103 of the Public Procurement and Asset Disposal Act, 2015.</p> <p>In the circumstances, the management is in breach of the law.</p>	<p>The requisite documents for fulfillment of a contract for sampled contracts have been attached to answer on above query as annex 4</p>	RESOLVED	
7	<p><b>Lack of Adequate Facilities in the Institution</b></p> <p>A physical inspection of</p>	<ul style="list-style-type: none"> <li>The ministry of education has encouraged 100% transition for students</li> </ul>	RESOLVED	

**KENYATTA HIGH SCHOOL MWATATE**

**Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2024**

Ref No.	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	<p>infrastructure facilities within the school compound revealed that the school has a total of 1,369 students at the time of the audit accommodated in old classrooms and dormitories which are roofed with worn out asbestos posing major health risk to the school population. The classrooms are congested with the first student sitting at forefront of the class is about one meter away from the black board leaving very little space for the teacher to squeeze in himself/herself during the lessons.</p> <p>The 8 dormitories are seriously congested with beds, for example duma dormitory designed to accommodate 70 double decker beds as per requirement enshrined in Regulation 83 (k) of Basic Education Regulation,2015 which states that the space between the beds shall be at</p>	<p>transitioning from primary to secondary schools. This has necessitated the surge in numbers above the carrying capacity of the school. The situation will easeen with form ones not reporting in the academic year 2025.</p>		

**KENYATTA HIGH SCHOOL MWATATE**  
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Ref No.	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	least 1.2 metres .  In the circumstances, the management was in breach of the law.			
8	<b>Inaccurate Student Enrolment Data</b> Review of the National Education Management Information System (NEMIS) against the School's manual enrolment register revealed that the number of students captured in NEMIS was lower than the number in the School's manual register. The number of the students in the NEMIS system were 1243 against the School overall enrolment of 1177 leaving out 66 students who were not enrolled in the NEMIS system. In the circumstances, the effectiveness of the NEMIS system in providing accurate data to facilitate proper planning could not be confirmed.	<ul style="list-style-type: none"> <li>The school has tried to record all students in the NEMIS PORTAL, though this is the case, there are challenges for some students to be on-boarded into the NEMIS system due to several reasons e.g             <ol style="list-style-type: none"> <li>The lack of birth certificates for some students.</li> <li>NEMIS system issues.</li> </ol>             Some students having been registered in other schools before placement in Kenyatta high school           </li> </ul>	NOT RESOLVED	END OF MAY 2025
9	<b>Failure to Maintain Critical Policies</b> Review of records revealed that the School did not maintain approved	<ul style="list-style-type: none"> <li>The manuals available in the school are not inhouse manuals but those that the ministry of education issues from time to time, these include the financial</li> </ul>	NOT RESOLVED	END OF JULY 2025

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Ref No.	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	<p>finance policy and procedures manual, human resource policy, ICT policy and disaster recovery plan, risk management policy and a staff code of conduct and ethics hand books.</p> <p>In the circumstances, the School does not have procedures for identifying, preventing and mitigating against disasters, with the objective of ensuring that its operations are not interrupted, in the event of an unforeseen systems failure.</p>	<p>management in schools and colleges, the safety manual for public schools, the kudheitha booklet agreement.</p>		
10	<p><b>Lack of Internal Audit Function and Operational Audit Committee</b></p> <p>During the audit of the year 2022/2023 under review, it was noted that the School did not have an internal audit function to perform risk assessment processes and evaluate operational effectiveness of the School through reviews of the internal controls. Similarly, the School does not have an audit committee to oversee the</p>	<ul style="list-style-type: none"> <li>● The ministry of education does internal audit of the school .</li> <li>● The audit committee is in place and a programme has been set for all committee meetings to oversight the schools operations. The BOM committees including the executive committee have been doing oversight through checking on all payments done and revenues collected over time.</li> <li>● With the current policies in place, the audit committee as other committees of the board are on a plan for implementing</li> </ul>	NOT RESOLVED	ONGOING

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Ref No.	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Time frame: (Put a date when you expect the issue to be resolved)
	<p>development, performance and effectiveness of internal control over financial reporting, performance reporting and compliance with laws and regulations in the School.</p> <p>In the circumstances, the effectiveness of the internal controls could not be confirmed.</p>	<p>their mandate.</p>		

  
 Sign and Date  
 Principal 16/06/2025  
 CHIEF PRINCIPAL  
 KENYATTA HIGH SCHOOL MWATATE  
 P.O. BOX 57-80305, MWATATE  
 Date:.....SHEP.....

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**12. Annexes**

**Annex I - Analysis of Pending Accounts Payable**

Supplier Of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance Current FY	Outstanding Balance Comparative FY	Comments
	A	b	C	d=a-c		
	Kshs	Kshs	Kshs	Kshs	Kshs	
<b>Construction Of Buildings</b>						
<b>Sub-Total</b>	<b>0.00</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	
<b>Supply Of Goods</b>						
ROMZE ENTERPRISES	197,838	2023-2024	0	197,838		Supplier paid in JULY 2024
BOC GASES	61,884.00	2023-2024	0	61,884.00		Supplier paid in JULY 2024
MENGO OUTLETS LTD	554,380.00	2023-2024	0	554,380.00		Supplier paid in JULY 2024
NEWTON EDUCATIONAL RESOURCES	75,000.00	2023-2024	0	75,000.00		Supplier paid in JULY 2024
MVOI PHARMACEUTICALS	12,320.00	2023-2024	0	12,320.00		Supplier paid in JULY 2024
EROJAZ ELECTRICALS	10,200.00	2023-2024	0	10,200.00		Supplier paid

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Supplier Of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance Current FY	Outstanding Balance Comparative FY	Comments
						in JULY 2024
EQUATOR DIGITAL SERVICES	133,300.00	2023-2024	0	133,300.00		Supplier paid in JULY 2024
JAMROCK	8,000.00	2023-2024	0	8,000.00		Supplier paid in JULY 2024
CHENGA AUTOSPARES	71,500.00	2023-2024		71,500.00		Supplier paid in JULY 2024
ULILINZI PETROL STATION	189,101.00	2023-2024	0	189,101.00		Supplier paid in JULY 2024
ETECH DIGITAL SERVICES	39,000.00	2023-2024	0	39,000.00		Supplier paid in JULY 2024
MAXLAB CHEMIST	39,200.00	2023-2024	0	39,200.00		Supplier paid in JULY 2024
SMART SCHOOL TECHNOLOGIES	35,000.00	2023-2024	0	35,000.00		Supplier paid in JULY 2024
NISHA PRINTERS	102,750.00	2023-2024	0	102,750.00		Supplier paid in JULY 2024
STYLLUS TONNERS ENTERPRISES	29,000.00	2023-2024	0	29,000.00		Supplier paid in JULY 2024
KIRONGE STORES	57,800.00	2023-2024	0	57,800.00		Supplier paid in JULY 2024
DALSONS VENTURES	4,500.00	2023-2024	0	4,500.00		Supplier paid in JULY 2024
NANCY WANJIRU	60,000.00	2023-2024	0	60,000.00		Supplier paid in JULY 2024
KIPUSI HARDWARE	13,400.00	2023-2024	0	13,400.00		Supplier paid in JULY 2024

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Supplier Of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance Current FY	Outstanding Balance Comparative FY	Comments
PHIMWA ENTERPRISES	185,400.00	2023-2024	0	185,400.00		Supplier paid in JULY 2024
GALLANT VIDEO PRODUCTIONS	136,500.00	2023-2024	0	136,500.00		Supplier paid in JULY 2024
MARIAM MAMNGOYA	88,795.00	2023-2024	0	88,795.00		Supplier paid in JULY 2024
MULTI TALENTED HARDWARE	108,875.00	2023-2024	0	108,875.00		Supplier paid in JULY 2024
ROADVIEW BUTCHERY	548,000.00	2023-2024	0	548,000.00		Supplier paid in JULY 2024
KAMANGOMBE	306,900.00	2023-2024	0	306,900.00		Supplier paid in JULY 2024
HEREIRA ENTERPRISES	301,000.00	2023-2024	0	301,000.00		Supplier paid in JULY 2024
ISANGADISTRIBUTORS	1,941,700.00	2023-2024	0	1,941,700.00		Supplier paid in JULY 2024
MVOI TIMBER AND HARDWARE	97,404.00	2023-2024	0	97,404.00		Supplier paid in JULY 2024
PWANI MULTI TRADERS	215,000.00	2023-2024	0	215,000.00		Supplier paid in JULY 2024
<b>Sub-Total</b>	<b>5,623,747.00</b>			<b>5,623,747.00</b>		
<b>Supply Of Services</b>						
<b>Sub-Total</b>	<b>0.00</b>			<b>0.00</b>		
<b>Grand Total</b>	<b>5,623,747</b>			<b>5,623,747</b>		

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**Annex 2 – Summary of Fixed Assets Register**

<b>Asset Class</b>	<b>Historical Cost b/f (Kshs) 1<sup>st</sup> July 2023</b>	<b>Additions during the year (Kshs)</b>	<b>Disposals during the year (Kshs)</b>	<b>Historical Cost c/f (Kshs) 30<sup>th</sup> June 2024</b>
Land	0	250,000	0	250,000.00
Buildings And Structures	0	818,440	0	818,440
Motor Vehicles	0	0	0	0
Office Equipment, Furniture and Fittings	0	0	0	0
Textbooks	0	0	0	0
ICT Equipment	0	0	0	0
Tools And Apparatus	0	0	0	0
Other Machinery and Equipment	0	0	0	0
Heritage And Cultural Assets	0	0	0	0
Intangible Assets- Soft Ware	0	0	0	0
<b>Total</b>	<b>0</b>	<b>1,068,440</b>	<b>0</b>	<b>1,068,440</b>

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