

REPUBLIC OF KENYA



Enhancing Accountability



REPORT

OF

	
THE NATIONAL ASSEMBLY PAPERS LAID	
DATE: 04 MAR 2025	DAY: Tuesday
TABLED BY:	Deputy Chief Whip Majority Party Hon. Naomi Jillo
CLERK-AT THE TABLE:	Benson Inzofu

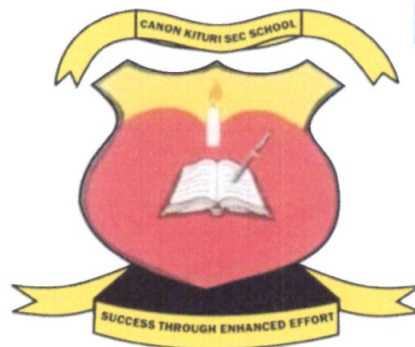
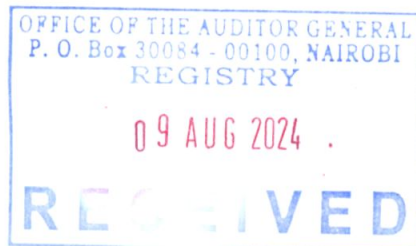
THE AUDITOR-GENERAL

ON

CANON KITURI SECONDARY SCHOOL

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

TAITA/TAVETA COUNTY



**CANON KITURI SECONDARY SCHOOL
PUBLIC SECONDARY SCHOOL**

ANNUAL REPORT AND FINANCIAL STATEMENTS

**FOR THE FINANCIAL YEAR ENDED
30TH JUNE 2022**

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

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I. Key School Information And Management

[Customise the details in this section to suit your School]

(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, Taita Sub-County

The school was registered in 2013 under registration number PU/5/3/277/13 and is currently categorized as an Extra County public school established, owned or operated by the Government.

The school is a day/boarding school and had 800 number of students as at 30th June 2022. It has 20 streams and 37 teachers of which 10 teachers are employed by the School Board of Management.

(b) School Board of Management - Board Members

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

Ref:	Name of Board Member	Designation	Date of appointment
1	Peter Kidan	Chairman/Sponsor member	18th June 2019
2	Mrs. Grace Mwawasi	Secretary – Principal	"
3	Carol Mwadime Mjomba	Member	
4	Esther M. Mwanyumba	Member	
5	Beatrice Sau Maghanga	Member	
6	Simon Mwachia	Member	
7	Rev. Granville Mwashako	Member	
8	Brian Lewela	Member – Rep CEB	
9	Crispus M. Makazi	Member Rep Teachers	
10	Florah Mshila Mwanyuma	Member	
11	Leonard Mwasaru Ngeti	Member	
12	Mrs Martha Chanya Lundi	Member	
13	Lewis Mghendi Simwichi	Member	
14	Selina W. Machango, Dr Dafton Mwaengo	2-Members-Sponsor	
15	Bryson Nyambu Kimbio	Member-community	
16	Elistone Mwamutungu	Member Special Needs	
17	Ifrah Abdi	School President	

Key School Information and Management (continued)

The function of the School Board of Management include:

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

(c) Committees of the Board

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

Ref:	Name of Committee	Names of Members	Designation	Number of meetings attended during the year
1	Executive Committee	Mr. Peter Kidan Mr. Leonard Mwasaru Mr. Lewis Mghendi Mrs. Grace Mwawasi Ven. Japhet Kidoghosi Mr. Godfrey Lumula Mr. Moses Kilambo Ms. Selina Mwagala Ms. Esther Mwanyumba Granville Mwashako	Bom chair PA chair SIC chair Principal Sponsor D/Principal D/Principal Bom Member Bom Member Bom Member	7 times per year
2	Audit Committee	Mr. Peter Kidan Mr. Leonard Mwasaru Mr. Lewis Mghendi Ms. Selina Mwagala Mr. Brian Lewela	Bom chair PA chair SIC chair Bom chair Bom chair	2 per year
3	Finance, procurement and general purposes Committee	Md. Grace Mwawasi Mr. Godfrey Lumula Mr. Moses Kilambo Mrs. Annah Doluma Ms. Agatha Mshai Ms. Terezi Wamola Mr. Peter Kidan Mr. Leonard Mwasaru Mr. Lewis Mghendi	Principal D/Principal D/Principal Bursar Teacher Storekeeper Bom chair PA chair SIC chair	3 times per year

4	Academic Committee	Mr.Brian Lewela Ms. Martha Lundi Ms.Cecila Mshai Mrs. Grace Mshai Mr. Moses Kilambo Mr.Muthama Joseph	Bom Member Bom Member SQASO Principal D/Principal Teacher	3 times per year
5	Development Committee	Mr. Peter Kidan Mr.Leonard Mwasaru Mr Lewis Mghendi Mrs. Grace Mwawasi Ven.Japhet Kidoghosi Mr. Godfrey Lumula Mr. Moses Kilambo Ms. Martha Lundi Granville Mwashako	Bom chair PA chair SIC chair Principal Sponsor D/Principal D/Principal Bom Member Bom Member	15 times per year
6	Discipline and welfare Committee	Granville Mwashako Mr.Leonard Mwasaru Mrs.Grace Mwasasi Mr.Godfrey Lumula Mr.Moses Kilambo Ven.Japhet Kidoghosi	Bom Member Bom Member Principal D/Principal D/Principal Sponsor	3 per year
7	Adhoc Committee (if any during the year)	Mrs. Grace Mwasasi Mr.Leonard Mwasaru Ms.Martha Lundi Mr.Godfrey Lumula Mr.Moses Kilambo Bryson Kimbio Mr. Peter Kidan	Principal PA chair Bom Member D/Principal D/Principal Bom Member Bom chair	2 times per year

(d) School operation Management

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

Ref:	Designation	Name	TSC Number
1	Principal	Grace K. Mwasasi	240039
2	Deputy Principal	Moses Kilambo	634195
3	School Bursar	Annah Doluma	BOM/022

4	Deputy Principal	Godfrey Lumula	462678
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(e) Schools contacts

Post Office Box: 1009-80304 WUNDANYI

Telephone 0715812377/0748361120

E-mail: canonkituri@gmail.com

Website:

Facebook:

Twitter:

(f) School Bankers

The following school operated 8 number of bank accounts in the following banks: (Ensure all accounts including CDF accounts are included)

1. Name of Bank: kcb Main account
Branch: Wundanyi
Account Number: 1103808044
2. Name of Bank: kcb Operation account
Branch: Wundanyi
Account Number: 1103800159
3. Name of Bank: kcb Tuition account
Branch: Wundanyi
Account Number: 1103791834
4. Name of Bank: kcb Service Gratuity Account
Branch: Wundanyi
Account Number: 11252741273
5. Name of Bank: kcb Bus A/C
Branch: Wundanyi
Account Number: 1103203371
6. Name of Bank: kcb PA A/C
Branch: Wundanyi
Account Number: 1134603924
7. Name of Bank: kcb Infrastructure A/C
Branch: Wundanyi
Account Number: 1232498114
8. Name of Bank: kcb
Branch: Wundanyi
Account Number: 1292762446 CDF A/C

9. MPESA pay Bill No. 522123 attached to 1103808044 bank account

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

(g) Independent Auditors
Office of the Auditors 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:

(Under this section, the following information should be given:

- *Surplus/ deficit for the year and a comparison of the same for the last three years*
- *Capitation grants from the Ministry of Education for the last three years*
- *Ratio of capitation grant per student over the last three years*
- *A three-year overview of growth of other income(s) earned by the school.*
- *A three-year overview of growth in expenditure of the school*
- *Movement of debtors and creditors of the school over the last three years*
- *Movement of cash and bank balances over the last three years*

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

b) Teacher Student ratio:

(Include the teacher to student ratio, number of teachers recruited and posted to the school within the year, number of teachers that were transferred/ retired during the period as well as number of teachers employed by TSC, and number employed by BOM. One may also include how many teachers the school has for each subject in order to indicate shortage/ allocation of resources).

c) Mean score in the 2021 KCSE:

Give performance of the school for each over the last three years. Include the number of students that have since transitioned to institutions of higher learning. Include the mean score and comment on improvement or otherwise as compared to the school's set score.

d) Number of Candidates in the 2021 KCSE:

(Tabulate the number of candidates sitting for KCSE over the last three years).

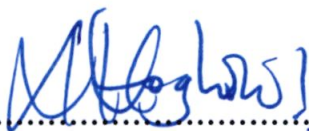
e) Capacity of the school:

(Indicate the number of students in the school vis a vie the facilities like the dormitories, the dining hall, the laboratories, toilets and other amenities. This information will provide useful details for the Ministry of Education).

Summary Report of the Performance of the School (Continued)**f) Development projects carried out by the school:**

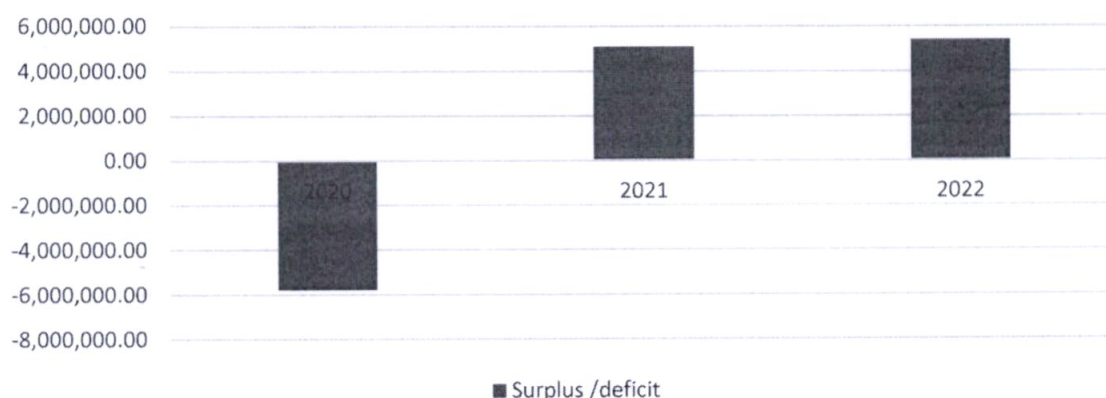
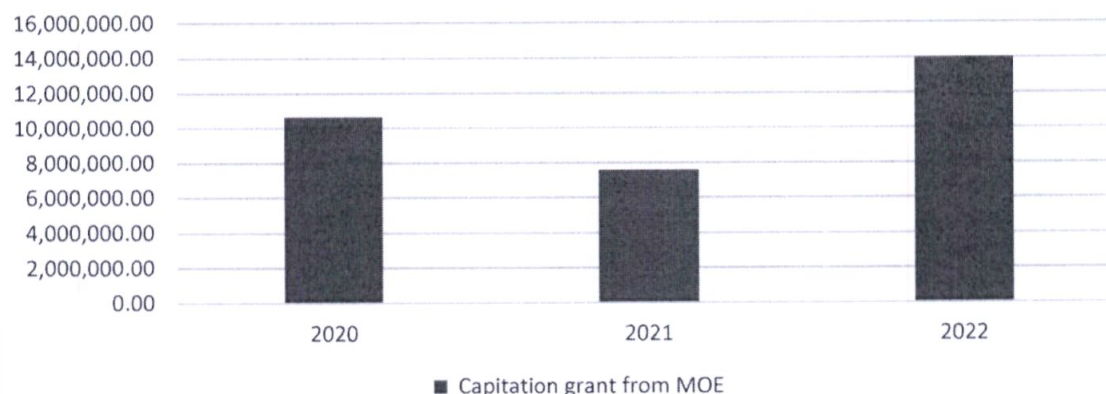
(Development projects carried out in the year and ongoing projects including a disclosure of project fund sources in a tabular format).

DEVELOPMENT PROJECT	FUNDED BY	2022	2021	2020
1.80 Bed girls dormitory	Parents & IMF			4,063,163.96
Deca beds		497,410.00		
2.Storey Tuition block&offices	IMF	1,987,210.00	625,258.70	9,930,603.14
3.School gate	CAKIA,Parents&IMF		268,000.00	532,000.00
4 .Floor repair& renovations	IMF	331,590.00		
5. Laboratory repair	IMF	98,300.00		
6. Furniture repairs	IMF	241,368.00		
7. Automated receipting	IMF	165,000.00		
8.Filing cabinet	IMF	170,000.00		
9.Slab	IMF		45,000.00	
10.Stone pitching	IMF	102,000.00		
TOTALS		3,592,878.00	938,258.70	14,525,767.10

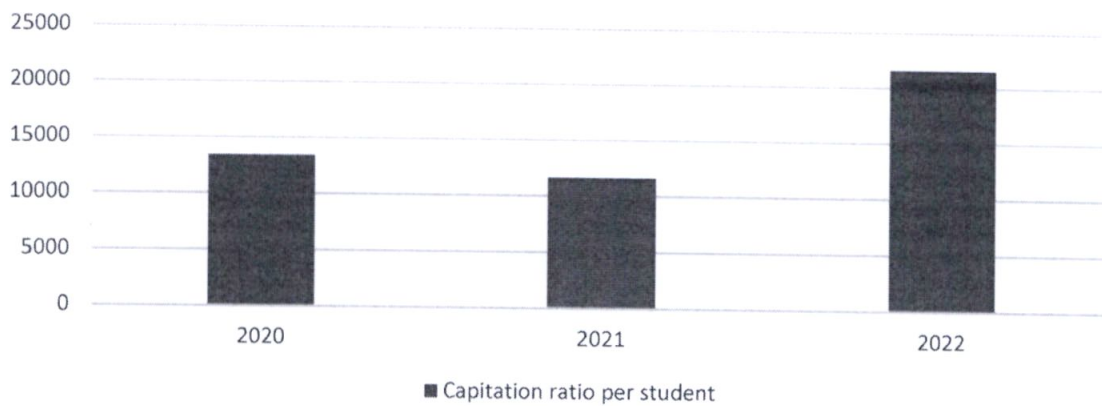

William Mwandigha**School Principal**

CANON KITURI SEC. SCHOOL**ANNUAL REPORT AND FINANCIAL STATEMENTS****FOR THE YEAR ENDED 30TH JUNE 2022**

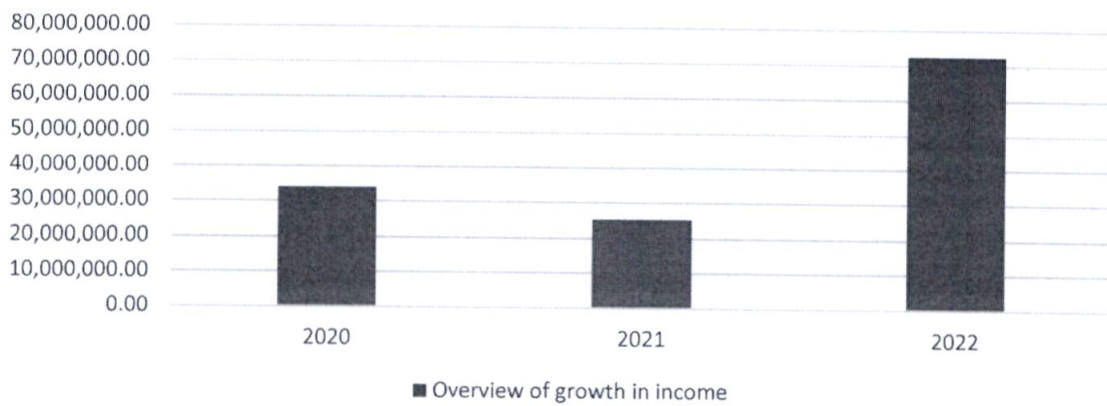
Financial performance	2022	2021	2020
Surplus /deficit	5,379,182.95	5,064,316.75	(5,789,435.78)
Capitation grant from MOE	13,988,271.30	7,570,567.45	10,647,793.00
Capitation ratio per student	1:16040.20	1:11638.00	1:13427.00
Overview of growth in income	72,455,538.35	25,333,795.45	33,902,813.20
Overview of growth in expenditure	67,076,355.40	20,269,478.70	39,692,248.98
Movement of fees debtors of the school	21,504,272.65	15,208,597.65	16,360,225.65
Movement of creditors of the school	11,422,464.00	10,176,511.00	14,835,053.00
Movement of Bank Balances	1,736,453.37	180,000.62	11,863,576.10

Surplus /deficit**Capitation grant from MOE**

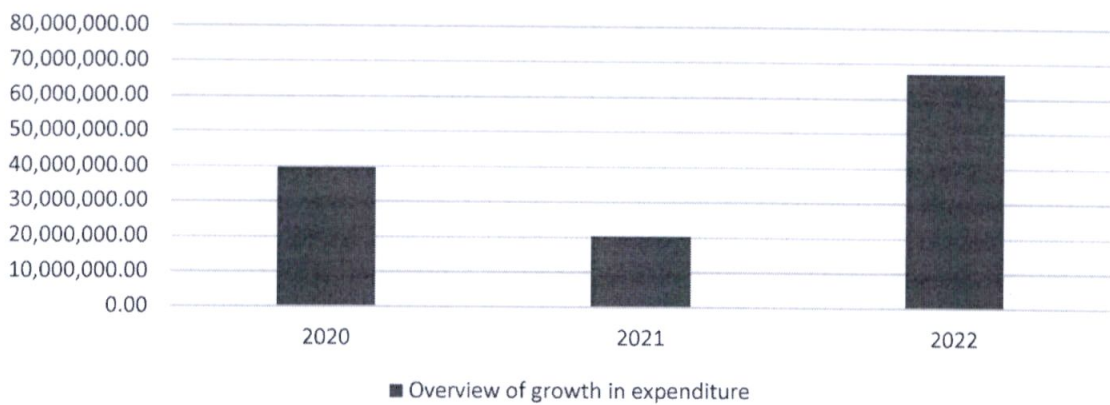
Capitation ratio per student

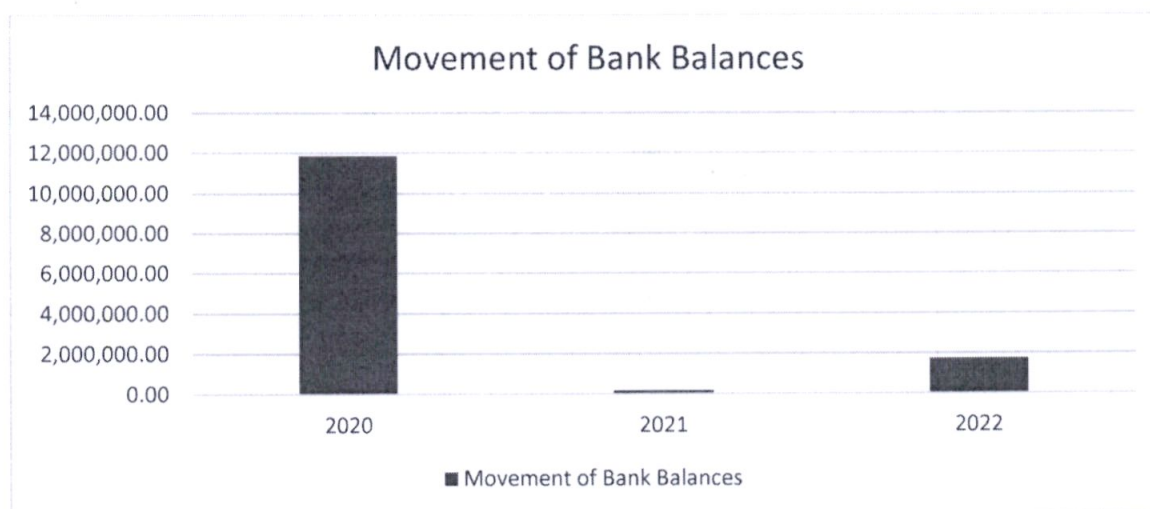


Overview of growth in income



Overview of growth in expenditure





Summary report of school performance

Tsc teachers as at 30/6/2022 =27

Bom teachers as at 30/6/2022 =10

Teacher employed between January & 30th June 2022= 3

Teacher transferred between 1st July 2021 to 30th June 2022 = 1

Teacher retired =1

No. of student = **800**

Teachers: Students ratio

Tsc : students

29 : 800

1: 28

All teachers: Student ratio

39:800

1: 21

Each subject has 5 teachers and there are 12 subjects (maths-11,English-6,Kiswahili-9,Chemistry-9, Biology-7,

Physics-6, History-6, Geography-3, C.R,E-7, I.R.E-1, Agriculture-4 and Business studies-4)

KCSE RESULT FOR THE THREE YEARS

Year	2021	2020	2019
No. of students	167	171	166
School mean score	4.186	4.988	4.572
No.of students transitioned to University	6	20	15

The school has 20 classrooms and the no.of students is 800

Ratio of classrooms to students is

1:40

The school has 17 toilets for girls and the no.of girls is 370

The ratio is 1: 22

The school has 19 bathrooms for girls and the no. of girls is 288

The ratio is 1:15

The school has 10 toilets for boys at Tuition block and the no.of boys is 432

The ratio is 1:43

The school has 8 toilets for boys at the dormitory and the no. of boys is 394

The ratio is 1:49

The school 22 bathrooms for boys at the dormitory and the no.of boys is 394

The ratio is 1: 18

The school has one dinning hall

The ratio is 1:800

III. Statesment Of School Management Responsibility

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

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

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

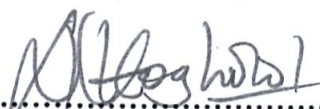
The Board of Management is of the opinion that the school's financial statements give a true and fair view of the state of the school's transactions during the financial year ended 30th June, 2022, and of the school's financial position as at that date.


.....

Name: Peter Kidan

Designation: Chairman, School Board of Management

Date: 31/7/2024


.....

Name: William Mwandigha

Designation: School Principal & Secretary to Board of Management

Date: 31/07/2024


.....

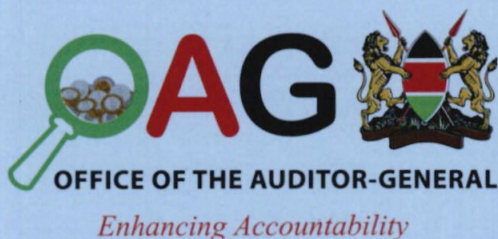
Name: Hannah Doluma

Designation: Bursar/ Finance Officer

Date: 31/7/2024



REPUBLIC OF KENYA



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Email: info@oagkenya.go.ke
Website: www.oagkenya.go.ke

HEADQUARTERS
Anniversary Towers
Monrovia Street
P.O Box 30084-00100
NAIROBI

REPORT OF THE AUDITOR-GENERAL ON CANON KITURI SECONDARY SCHOOL FOR THE YEAR ENDED 30 JUNE, 2022 – TAITA/TAVETA 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 controls, risk management and governance systems are properly designed and were working effectively in the financial year under review.

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of Canon Kituri Secondary School – Taita/Taveta County set out on pages 1 to 28, which comprise of the statement of

Report of the Auditor-General on Canon Kituri Secondary School for the year ended 30 June, 2022 – Taita/Taveta County

financial assets and financial liabilities as at 30 June, 2022 and the statement of receipts and payments, statement of cash flows and statement of budgeted versus actual amounts for the year then ended and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of the Canon Kituri Secondary School – Taita/Taveta 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 Standard (Cash Basis) and comply with the Public Finance Management Act, 2012 and the Basic Education Act, 2013.

Basis for Qualified Opinion

1. Inaccuracies in the Financial Statements

Review of records provided revealed that the balances in the financial statements were not supported by a detailed ledger. Further, the statement of budgeted versus actual amounts reflects actual receipts and actual expenditure amounts of Kshs.59,706,449 and Kshs.48,554,105 respectively against amounts of Kshs.72,455,538 and Kshs.67,076,355 reflected in the statement of receipts and payments. The variances of Kshs.12,749,089 and Kshs.18,522,250 were not explained or reconciled. Similarly, the statement of budgeted versus actual amounts balances vary with total receipts and payment amounts of Kshs.65,976,530 and Kshs.65,647,069 reflected in the statement of cash flows. Reconciliation for the variances was not provided.

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

2. Unsupported Payments for Operations

The statement of receipts and payments reflects payments for operations and boarding and school fund amounts of Kshs.11,035,164 and Kshs.51,286,306 as disclosed in Note 6 and Note 7 to the financial statements. However, payment vouchers amounting to Kshs.272,958 and Kshs.1,605,863 relating to both operation and boarding and school fund respectively were not supported with requisitions, local purchase orders, delivery notes, inspection reports, goods received notes and certificates of payments.

In the circumstances, the regularity, accuracy and completeness of the operations and boarding and school fund expenditure amounting to Kshs.11,035,164 and Kshs.51,286,306 respectively could not be confirmed.

3. Unsupported and Long Outstanding Accounts Receivables

The statement of financial assets and financial liabilities reflects accounts receivables balance of Kshs.21,504,273 in respect of fees arrears as disclosed in Note 11 to the financial statements. However, the supporting schedules and issued invoices were not provided for audit. Further, included in the balance are receivables amounting to Kshs.11,361,228 which had been outstanding for more than two (2) years. In addition, significant accounting policies on accounts receivables as disclosed in Note 11 is silent on the treatment of the students' fees balances which is the major source of income for the School.

In the circumstances, the accuracy, completeness and recoverability of the receivables balance of Kshs.21,504,273 could not be confirmed.

4. Unreconciled Payroll Expenditure

The statement of receipts and payments and Note 6 and Note 7 to the financial statements reflects payment for operation and boarding and school fund, of Kshs.11,035,164 and Kshs.51,286,306 respectively. Included in these amounts is personnel emoluments of Kshs.3,732,690 under payment for operations and Kshs.3,604,529 under boarding and school fund payments. Further, an additional amount totalling Kshs.3,092,777 was used to pay the Board of Management (BOM) teachers in the same year. Therefore, the total amount of expenditure represented in the financial statements under costs of employee totals to Kshs.10,429,996. However, verification of the payroll documents provided for audit, revealed that the total expenditure for non-teaching staff and BOM teachers was Kshs.2,255,043 and Kshs.2,129,190 respectively, totalling Kshs.4,384,233, resulting to an unexplained variance of Kshs.6,045,763.

In the circumstances, the accuracy and authenticity of expenditure totalling Kshs.10,429,996 under personnel emoluments could not be confirmed.

5. Unsupported and Unauthorized Direct Procurement

The statement of receipts and payments reflects payment for tuition totalling Kshs.4,754,885 as disclosed in Note 5 to the financial statements. Examination of payment vouchers revealed items purchased by the School using direct sourcing, however, the amount involved qualified for request for quotation or framework contracting. Further, there were no supporting documents attached including the requisition and details of quantity purchased for expenditure totalling Kshs.1,020,520 as analysed below;

Date	Cheque No.	Items	Amount (Kshs)
11.5.2022	258	Laboratory Equipment	500,000
17.2.2022	256	Inks SF Rollers	100,000
27.2.2022	255	Exercise Books	96,800
21.2.2022	254	Laboratory Equipment	165,000
14.1.2022	252	Exercise Books	158,720
Total			1,020,520

In the circumstances, the regularity, accuracy and completeness of payments for tuition totalling Kshs.4,754,885 could not be confirmed.

The audit was conducted in accordance with the International Standards for Supreme Audit Institutions (ISSAIs). I am independent of the Canon Kituri 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.

Emphasis of Matter

Budgetary Control and Performance

The statement of budgeted versus actual amounts reflects final receipts budget and actual on a comparable basis of Kshs.52,437,600 and Kshs.59,706,449 respectively, resulting to an over-funding of Kshs.7,268,849 or 14% of the budget. However, the School spent a balance of Kshs.48,554,105 against actual receipts of Kshs.59,706,449, resulting to an under-utilization of Kshs.11,152,344 or 19% of actual receipts.

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

My opinion is not modified in respect of this matter.

Key Audit Matters

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

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution, based on the audit procedures performed, except for the matters described in the Basis for Conclusion on Lawfulness and Effectiveness in Use of Public Resources section of my report, I confirm that, nothing else has come to my attention to cause me to believe that public resources have not been applied lawfully and in an effective way.

Basis for Conclusion

1. Long Outstanding Accounts Payables

The statement of financial assets and financial liabilities and as disclosed in Note 12 to the financial statements reflects payables balance of Kshs.11,422,464. However,

included in the balance are trade payables balance of Kshs.3,089,388 which had been outstanding for more than two (2) years. This was contrary to Section 53(8) of the Public Procurement and Asset Disposal Act, 2015 which states that 'an Accounting Officer shall not commence any procurement proceedings until satisfied that sufficient funds to meet the obligations of the resulting contracts are reflected in approved budget estimates.

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

2. Delay in Transfer of Infrastructure Funds from Operations Bank Account

The statement of receipts and payments reflects operations grants amount of Kshs.11,202,107 as disclosed in Note 2 to the financial statements from the Ministry of Education credited in the operations bank account. Included in the amount is Kshs.3,758,500 in respect of infrastructure grants which were to be transferred to infrastructure bank account for maintenance and improvement of the School's facilities. However, only Kshs.3,278,000 was transferred to infrastructure account, leaving an outstanding balance of Kshs.480,500.

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

3. Irregular Cash Withdrawal from Tuition Account

The statement of financial assets and financial liabilities reflects cash and cash equivalents balance of Kshs.2,067,908, as disclosed in Note 8 and Note 9 to the financial statements. However, review of bank statements for the tuition account for the year ended 30 June, 2022 revealed that the School made cheque withdrawals totalling Kshs.305,126, as disclosed in the table below.

S/No.	Date	Cheque Number	Amount (Kshs)
1	28.10.2021	250	50,000
2	05.07.2021	240	36,000
3	18.05.2022	259	108,000
4	21.06.2022	260	111,126
	Total		305,126

This was contrary to Ministry of Education Circular Ref. No: MOE/G1/9/1/44 dated 9 January, 2008 and MOE.HQS/3/13/3 dated 16 June, 2021 which states that no virement from the tuition account will be allowed.

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

4. Lack of Board of Management

The statement of receipts and payments reflects payments for operations of Kshs.11,035,164 as disclosed in Note 6 to the financial statements. However, the Board

of Management that is supposed to direct the School in achieving its strategic objectives was not constituted.

In the circumstances, the School may not have achieved its strategic objectives.

5. Failure to Disclose Stock/Inventories

During the year under review, the School did not disclose stock or inventory balance in the financial statements and there was also no stock take carried out at the end of the financial year, hence it was not possible to confirmed the stock/inventory value as at 30 June, 2022. Further, no records were maintained to show the level of stock at the close of the financial year including textbooks. This is contrary to Regulation 168 of the Public Procurement and Asset Disposal Regulations, 2020 which states that, an Accounting Officer of a procuring entity shall ensure proper management and distribution of inventory, stores and assets by ensuring that— (a) they are received and taken on charge; (b) they are consumed in the course of public business and a record of the same is maintained.

In addition, physical audit inspection carried out on 23 May, 2024 at the School food store revealed that the supplies were not properly arranged and could not be easily accessed making them prone to dust, pests and moist which may cause damage and render the supplies obsolete contrary to Regulation 172 of the Public Procurement and Asset Disposal Regulations, 2020, which states that the officer in charge of stores of a procuring entity shall— (a) ensure that the store-rooms are kept clean, properly ventilated and in good condition and that the stores are well arranged and easy to access.

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

6. Lack of Ownership Document

Annex 2 to the financial statements reflects summary of fixed assets register which includes a parcel of land. However, land ownership documents were not provided for audit. Further, the values of the land and other assets was not disclosed. In addition, review of the Schools fixed asset register revealed that the School had recorded its assets in the fixed asset register, however the register did not include serial numbers of computers, TVs and other electronic items and the value of the fixed assets. Further, the School assets had not been tagged.

In the circumstances, the accuracy, completeness and ownership of the assets could not be confirmed.

7. Unapproved School Fees

The statement of receipts and payments reflects school fund income - parents' contributions amount of Kshs.50,590,810 as disclosed in Note 3 to the financial statements. Examination of the records revealed that the School charged an amount of Kshs.8,500 per student 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 and boarding related costs as reflected in the boarding fee's structure and lunch for the day scholars.

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

8. Failure to Prepare School Improvement Plan

During the year under review, the School did not have an approved School Improvement Plan, contrary to Section 2.2 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.

9. Lack of Procurement Plan

The statement of receipts and payments reflects amounts of Kshs.72,455,538 and Kshs.67,076,355 in respect of total receipts and payments respectively. However, during the year Management did not prepare an annual procurement plan as part of the annual budget preparation process. This was contrary to Regulation 40 of the Public Procurement and Asset Disposal Regulations, 2020 which states that 'a procuring entity prepare a procurement plan for each financial year as part of the annual budget preparation process'.

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

10. Unbalanced Budget

The statement of budgeted versus actual amounts reflects final budgeted income of Kshs.52,437,600 and final budgeted expenditure of Kshs.49,612,780 resulting to a budget surplus of Kshs.2,824,820 contrary to Regulation 33(c) of the Public Finance Management (National Government) Regulations, 2015 which provides that 'unless provided otherwise in the Act, these Regulations or any other guidelines developed in furtherance of the Act or these Regulations, that at all times during budget formulation and approval it must be ensured that the budget shall be balanced.

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

The audit was conducted in accordance with ISSAI 4000. The standard requires that I comply with ethical requirements and plan and perform the audit to obtain assurance about whether the activities, financial transactions and information reflected in the financial statements are in compliance, in all material respects, with the authorities that

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

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

Conclusion

As required by Section 7(1)(a) of the Public Audit Act, 2015 and based on the audit procedures performed, I confirm that nothing has come to my attention to cause me to believe that internal controls, risk management and 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) 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 to sustain its services, disclosing, as applicable, matters related to sustainability of services and using the applicable basis of accounting unless Management is aware of the intention to terminate the School or to cease operations.

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

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

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

governance and risk management, and ensuring the adequacy and effectiveness of the control environment.

Auditor-General's Responsibilities for the Audit

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

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

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

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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from

fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by Management.
- Conclude on the appropriateness of the Management's use of 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 to communicate with them all relationships and other matters that may reasonably be thought to bear on my independence and where applicable, related safeguards.


FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

24 September, 2024

V. Statement Of Receipts And Payments Period To 30th June 2022

Description Of Vote Head	Note	2021-2022	2020-2021
		Kshs	Kshs
Receipts			
Capitation grants for tuition	1	2,786,164.40	1,037,318.00
Capitation grants for operations	2	11,202,106.90	6,605,249.45
School fund income- parents' contributions	3	50,590,810.05	15,512,201.00
School fund income- other receipts	4	7,876,457.00	2,179,027.00
Proceeds from borrowings			
Total Receipts		72,455,538.35	25,333,795.45
Payments			
Payments for tuition	5	4,754,885.20	1,356.00
Payments for operations	6	11,035,164.00	5,003,101.70
Boarding and school fund payments	7	51,286,306.20	15,265,021.00
Total Payments		67,076,355.40	20,269,478.70
Surplus/Deficit		5,379,182.95	5,064,316.75

The school financial statements were approved and signed by:


.....

Name: Peter Kidan

Chair BOM

Date: 31/7/2024


.....

Name: William Mwandigha
School Principal/ Secretary to BOM

Date: 31/07/2024


.....

Name: Hannah Doluma

Bursar/ Finance Officer

Date: 31/7/2024



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

Description	Note	2021-2022 Kshs	2020-2021 Kshs
Financial Assets			
Cash and cash equivalents			
Bank balances	8	2,066,314.32	1,736,453.37
Cash balances	9	1,593.90	1993.90
Short term Investment	10		
Total cash and cash equivalent		2,067,908.22	1,738,447.27
Account's receivables	11	21,504,272.65	15,208,597.65
Total financial assets		23,572,180.87	16,947,044.92
Financial liabilities			
Accounts payables	12	11,422,464.00	10,176,511.00
		12,149,716.87	6,770,533.92
Net financial assets			
Represented by			
Accumulated fund b/fwd	13	6,770,533.92	1,706,217.17
Surplus/deficit for the year		5,379,182.95	5,064,316.75
Net financial position		12,149,716.87	6,770,533.92

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

Name: Peter Kidan

Chair BOM

Date: 31/7/2024

Name: William Mwandigha
School Principal/ Secretary to
BOM

Date: 31/07/2024

Name: Hannah Doluma

Bursar/ Finance Officer

Date: 31/7/2024



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

Description	Notes	2021-2022	2020-2021
		Kshs	Kshs
Operating activities			
Receipts			
Capitation grants for tuition	1	2,786,164.40	1,037,318.00
Capitation grants for operations	2	11,202,106.90	6,605,249.45
School fund income- parents contributions/ fees	3	45,068,341.05	16,420,726.00
School fund income- other receipts	4	6,919,918.00	2,179,027.00
Total receipts		65,976,530.35	26,242,320.45
Payments			
Payments for tuition	5	3,447,242.20	321,836.00
Payments for operations	6	11,429,014.00	5,252,222.70
Boarding and school fund payments	7	50,770,813.20	19,110,859.00
Total payments		65,647,069.40	24,684,917.70
Net cash flow from operating activities		329,460.95	1,557,402.75
Cashflow from investing activities			
Proceeds from sale of assets			
Acquisition of assets			
Proceeds from investments			
Purchase of investments			
Net cash flows from investing activities			
Cashflow from borrowing activities			
Proceeds from borrowings/ loans			
Repayment of principal borrowings			
Net cash flow from financing activities			
Net increase in cash and cash equivalents		329,460.95	1,557,402.75
Cash and cash equivalent at beginning of the year		1,738,447.27	181,044.52
Cash and cash equivalent at end of the year		2,067,908.22	1,738,447.27

(The above presentation of cash flow statement uses the direct method of cash flow presentation which is encouraged under IPSAS. Schools' should therefore adopt the direct method of cashflow as recommended by PSASB).

Name: Peter Kidan
BOM Chairperson

Name: Hannah Doluma
Bursar

Name: William Mwandigha
Principal

Signature.....
Date 31/7/2024

Signature.....
Date 31/7/2024

Signature.....
Date 31/7/2024



TRIAL BALANCE AS AT 30TH JUNE 2022			
		DR	CR
Cash and Cash equivalents			
	Bank Balances	2,066,314.32	
	Cash Balances	1,593.90	
	Short term investments	-	
	Receivables	21,504,272.65	
Payments			
	Payments for Tuition	4,754,885.20	
	Payments for operations	11,035,164.00	
	Boarding and school fund payments	51,286,306.20	
Receipts			
	Capitation grants for tuition		2,786,164.40
	Capitation grants for operations		11,202,106.90
	School Fund Income- Parents' Contributions		50,590,810.05
	School Fund Income- Other receipts		7,876,457.00
	Proceeds from borrowings		
	payables		11,422,464.00
Prior Year Adjustment		-	
Fund Balance b/f			6,770,533.92
TOTAL		90,648,536.27	90,648,536.27

Name: Peter Kidan
BOM Chairperson

Signature.....
31/7/2024

Name: Hannah Doluma
Bursar

Signature.....
31/7/2024

Name: William Mwandigha
Principal

Signature.....
31/07/2024



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

Receipt/Expenses Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
	Kshs	Kshs			Kshs	Kshs
Receipts						
(1) Capitation Grant on Tuition						
Textbooks And Reference Materials						
Exercise Books						
Laboratory Equipment						
Ink						
Teaching / Learning Materials	2,757,600.00	-	2,757,600.00	2,786,164.40	(28,564.40)	101%
Chalks						
Exams And Assessment						
Teachers Guides						
8(2) Capitation Grant on Operations						
Personnel Emoluments	3,200,000.00	-	3,200,000.00	3,449,950.10	(249,950.10)	108%
Repairs And Maintenance	4,800,000.00	-	4,800,000.00	3,957,000.00	843,000.00	82.4%
Local Transport / Travelling	1,040,000.00	-	1,040,000.00	1,031,527.60	8,472.40	99.2%
Electricity And Water	1,040,000.00	-	1,040,000.00	1,321,900.60	(281900.60)	127%
Medical	220,000.00	-	220,000.00	149,800.00	70,200.00	68%
Administration Costs	1,040,000.00	-	1,040,000.00	1,291,928.60	(251,928.60)	124%
Activity						
Gratuity						

NON KITURI SEC. SCHOOL
Reports and Financial Statements For the year ended 30th June 2022

Receipt/Expenses Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
	Kshs	Kshs			Kshs	Kshs
Smasse						
(3) Fees Charged on Parents						
Personnel Emoluments	4,080,000.00		4,080,000.00	3,478,209.00	601,791.00	85%
Repairs And Maintenance	1,360,000.00		1,360,000.00	1543713.00	(183713.00)	114%
Local Transport / Travelling	1,054,000.00		1,054,000.00	1247307.00	(193307.00)	118%
Electricity And Water	,1938,000.00		1,938,000.00	2087420.00	(149420.00)	108%
Medical						
Administration Costs	1,360,000.00		1,360,000.00	1,602,509.00	(242,509.00)	118%
Activity	1,370,000.00		1,370,000.00	1,330,434.00	39,566.00	97%
BOM Teacher	3,600,000.00		3,600,000.00	4,427,547.00	(827,547.00)	123%
Fee On Boarding Equipment and Stores	23,578,000.00		23,578,000.00	30,001,039.05	(6,423,039.05)	127%
Total income						
Rent Income						
Income From Farming Activities						
Insurance Compensation						
Income From Posho Mill						
Income From Bus Hire						
Fee For Hire of Ground And Equipment						
Interest Income						
Income From Any Other Investment						
Total Income	52,437,600.00	-	52,437,600.00	59,706,449.35		114%

CANON KITURI SEC. SCHOOL
Reports and Financial Statements For the year ended 30th June 2022

Receipt/Expenses Item	Original Budget	Adjustments	Total Budget	Actuals Comparable Basis	Budget Utilization Difference	% of Utilization
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
(1) Expenditure For Tuition						
Textbooks And Reference Materials						
Exercise Books	500,100.00	-	500,100.00	301,800.00	198,300	60.3%
Laboratory Equipment	516,660.00	-	516,660.00	665,000.00	(148,340.00)	129%
Ink	360,000.00	-	360,000.00	369,900.00	(9,900.00)	102%
Teaching / Learning Materials	2,030,520.00	-	2,030,520.00	1,785,807.20	244,712.80	87.9%
Chalks						
Exams And Assessment						
Teachers Guides						
Administration Costs						
Bank Charges	10,000.00	-	10,000.00	3180.00	6,820.00	31%
(2) Expenditure For Operations						
Personnel Emoluments	3,200,000.00	-	3,200,000.00	3,732,690.00	(532,690.00)	117%
Repairs, Maintenance & Improvements						
Local Transport / Travelling	800,000.00	-	800,000.00	651,300.00	148,700.00	81.4%
Electricity, Water and Conservancy	1,040,000.00		1,040,000.00	775,506.00	264,494.00	75%
Medical	220,000.00	-	220,000.00	76,225.00	143,775.00	34.6%
Administration Costs	1,040,000.00		1,040,000.00	1,083,078.00	(43,078.00)	104%
Activity Expenses	920,000.00	-	920,000.00	775,660.00	144,340.00	84.3%
Insurance	0 -		-	143,300.00	(143,300.00)	0%
Smasse						

CANON KITURI SEC. SCHOOL

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

Receipts/Expenses Item	Original Budget	Adjustments	Total Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	KShs	KShs			KShs	KShs
(3) Expenditure For Main account						
Personnel Emoluments	4,080,000.00		4,080,000.00	3,560,033.00	519,967.00	87%
Repairs, Maintenance and Improvements	1,360,000.00		1,360,000.00	1,483,310.00	(123,310.00)	109%
Local Transport / Travelling	1,054,000.00		1,054,000.00	2,283,550.00	(1,229,550.00)	217%
Electricity, Water and Conservancy	1,938,000.00		1,938,000.00	2,062,903.00	(124,903.00)	106%
Medical Expenses						
Administration Costs	1,360,000.00		1,360,000.00	2,149,136.00	(789,136.00)	158%
Activity	1,370,000.00		1,370,000.00	678,885.00	691,115.00	50%
BOM Teachers	3,600,000.00		3,600,000.00	3,024,198.20	575,801.80	84%
Lunch Programme						
Boarding Equipment and Stores	23,578,000.00		23,578,000.00	29,005,935.00	(5,427,935.00)	123%
Expenditure For Income Generating Activity						
Insurance Costs	635,500.00		635,500.00	644,844.00	(9,644.00)	101%
Other Expenses On Investments						
Rent Expenses						
Bank Charges						
Loan Interest Repayment						
Loan Principal Repayment						
Acquisition Of Assets						
Totals	49,612,780.00	-	49,612,780.00	48,554,105.20		98%

i. There was a collection of 114% because an extra charge on academic progress-5000.00

- ii. , tea and buns-4500.00
- iii. There was a collection of 114% in RMI, 118% in LT&T, 123% in Administration cost and 127% in BES because in 1st term and 2nd term we collect 80% of the revenue expected.
- v. There was income of 124% in Administration cost and 127% in EW&C because we didn't
- vi. Share equal ratio in the three voteheads (Administration cost, LT&T and EW&C.
- vii. The school expenditure was at a 98% during the year.
- viii. Administration cost of 158% expenditure included all stationery and ink.
- ix. B.E.S of 123% include expenditure for academic progress, tea and buns , agriculture projects, & part of SIC meetings.
- x. LT&T of 217% because Heads conferences were under estimated and it includes scouts competition to regional level , national Christian fellowships and part of the music to nationals.
- xii. There was an expenditure of Lab Equipments of 129% because there were two KCSE exams in 2022.
- xiii. There was an expenditure of 117% in operation because the om teachers were once paid in this account.

IX. Significant Accounting Policies

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

1. Statement of compliance and basis of preparation

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

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

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

2. Recognition of receipts and payments

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

3. In-kind contributions

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

4. Cash and cash equivalents

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

Significant Accounting Policies (Continued)**5. Accounts Receivable**

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

6. Accounts Payable

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

7. Non-current assets

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

8. Budget

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

9. Comparative figures

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

10. Subsequent events

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

X. Notes To The Financial Statements**1 Capitation Grant for Tuition**

Text books and reference materials			
Exercise books			
Laboratory equipment			
Internal exams			
Teaching/learning materials		2,786,164.40	1,037,318.00
Chalks			
Exams and assessment			
Total		2,786,164.40	1,037,318.00

2 Capitation Grant for Operations

		2021/2022	2020/2021
Repairs and emoluments		3,957,000.00	2,990,500.00
Medical		149,800.00	
Other voteheads		7,095,306.90	3,542,749.45
Funds from CAKIA			72,000.00
Total		11,202,106.90	6,605,249.45

3 Parents Contribution/Fees - School Fund Account

Description	2021-2022	2020-2021
	Kshs	Kshs
Personnel emoluments	4,835,971.00	1,606,920.00
Repairs and maintenance	2,081,631.00	564,137.00
Local transport / travelling	1,631,123.00	349,675.00
Electricity and water	2,828,746.00	1,048,725.00
BES	35,442,011.05	11,102,715.00
Administration costs	2,122,266.00	552,344.00
Activity	1,649,062.00	287,685.00
Total	50,590,810.05	15,512,201.00

Notes To The Financial Statements (Continued)**4 Other Receipts – School Fund Account**

Description	2021-2022	2020-2021
	Kshs	Kshs
BOM Teachers	5,030,497.00	1,783,551.00
Education day	859,422.00	239,476.00
Tender	47,000.00	
Project	1,804,538.00	
CAKIA		72,000.00
Income From Bus Hire	135,000.00	84,000.00
Fee For Hire of Ground and Equipment		
Income From Grants and Donations*		
Interest Income		
Dividends Income		
Total	7,876,457.00	2,179,027.00

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

5 Payments For Tuition

Description	2021-2022	2020-2021
	Kshs	Kshs
Textbooks And Reference Materials		
Exercise Books	1,141,872.00	
Laboratory Equipment	1,454,126.00	
Internal Exams		
Teaching / Learning Materials	1,785,807.20	
Ink	369,900.00	
Exams And Assessment		
Administration Costs		
Bank Charges	3,180.00	1,356.00
Total	4,754,885.20	1,356.00

Notes To The Financial Statements (Continued)**6 Payments For Operations**

Description	2021-2022	2020-2021
	Kshs	Kshs
Personnel Emoluments	3,732,690.00	3,419,686.00
KESSHA Welfare		10,000.00
Administration Cost	1,083,078.00	223,951.00
Activity	775,660.00	8,100.00
Local Transport / Travelling	651,300.00	73,400.00
Electricity And Water	775,506.00	192,980.00
Medical	76,225.00	27,000.00
Transfer to main account	204,527.00	94,665.00
Infrastructure account	3,592,878.00	938,258.70
Insurance Cost (Bus)	143,300.00	13,000.00
Bank Charges		2,061.00
Total	11,035,164.00	5,003,101.70

Notes To The Financial Statements (Continued)

7 Boarding And School Fund Payments

Description	2021-2022	2020-2021
	Kshs	Kshs
Personnel Emoluments	3,604,529.00	778,915.00
Activity	698,969.00	32,500.00
Repairs And Maintenance & Improvements	1,499,022.00	316,130.00
Local Transport / Travelling	2,298,529.00	1,377,490.00
Electricity And Water	2,418,353.00	627,415.00
Medical Expenses	277,350.00	
Administration Costs	2,291,147.00	864,527.00
Insurance (Bus)	644,844.00	390,350.00
BOM Teachers	3,092,777.20	785,300.00
Education day	909,213.00	243,600.00
Fee On Boarding Equipment and Stores	33,041,582.00	9,,443,946.00
Project	86,864.00	
CEB	167,600.00	
Tenders	51,000.00	
Service Gratuity		404,848.00
Operation account (1103800159)	204,527.00	
Total	51,286,306.20	15,265,021.00

*(Expenses on income generating activities** should include all costs relating to the school earnings on other receipts as recorded in note 4. These costs should include farm maintenance, posho mill maintenance, ground maintenance and costs incurred during hire of school bus among others).*

Notes To The Financial Statements (Continued)**8 Bank Accounts**

Name Of Bank, Account No. & Currency	Bank Account Number	2021-2022	2020-2021
		Kshs	Kshs
Tuition Account	1103791834	100,386.25	310,955.05
Operations Account	1103800159	78,895.50	108,108.60
Main Account/Boarding	1103808044	(29,352.93)	135,799.22
Bus Account	1103203371	70,564.00	45,322.00
Parent Association Development Account	1134603924	24,299.60	8,284.60
Service Gratuity Account	1125274123	1,793,758.50	902,772.50
Infrastructural Account	1232498114	26,833.40	225,211.40
CDF Account	1292762446	1,000.00	
Total		2,066,314.32	1,736,453.37

9 Cash In Hand

Description	2021-2022	2020-2021
	Kshs	Kshs
Tuition Account	-	-
Operation Account	788.50	104.50
account	805.40	1,889.40
Total	1,593.90	1993.90

10 Short Term Investments

Description	2021-2022	2020-2021
	Kshs	Kshs
Cooperative Shares	0	0
Treasury Bills	0	0
Fixed Deposit	0	0
Equity Stock	0	0
Other Investments	0	0
Total	0	0

Notes To The Financial Statements (Continued)

11 Accounts Receivable

Description	2021-2022	2020-2021
	Kshs	Kshs
Fees Arrears	21,504,272.65	15,208,597.65
Other Non-Fees Receivables		
Salary Advances	-	-
Imprest	-	-
Total	21,504,272.65	15,208,597.65

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

Description	2021-2022	2020-2021
	Kshs	Kshs
Fees Arrears For Current Year 2022	10,143,045.00	
Fees Arrears For The Previous Year 2020		4,202,947.00
Fees Arrears For Prior Periods (2019 and below)	11,361,227.65	11,005,650.65
Total	21,504,272.65	15,208,597.65

12 Accounts Payable

Description	2021-2022	2020-2021
	Kshs	Kshs
Trade Creditors (See Ageing Below and Appendix 1)	9,007,422.00	8,233,284.00
Prepaid Fees	2,415,042.00	1,943,227.00
Caution Monies		
Total	11,422,464.00	10,176,511.00

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

Description	2021-2022	2020-2021
	Kshs	Kshs
Trade Creditors for Current Year 2022		
Main account	3,961,836.00	
Tuition account	789,126.00	
Infrastructure account	327,000.00	
Trade Creditors for 2021		
Tuition account	840,072.00	-
Trade Creditors 2020		
Main account	333,200.00	1,174,601.00
Tuition account		121,555.00

CANON KITURI SEC. SCHOOL**Reports and Financial Statements For the year ended 30th June 2022**

Operation account		510,350.00
Trade creditors for 2019		
Main account		
Infrastructure account	1,873,868.00	3,767,088.00
Trade creditors for 2018		210,500.00
Main account	337,446.00	1,605,316.00
Trade creditorfor 2016		
Main account	221480.00	320480.00
Tuition account	323394.00	523,394.00
Total	9,007,422.00	8,233,284.00

Notes To The Financial Statements (Continued)**13 Fund Balance Brought Forward**

Description	2021-2022	2020-2021
	Kshs	Kshs
Bank Balances		
Cash Balances		
Accumulated Fund	6,770,533.92	1,706,217.17
Receivables		
Payables		
Total	6,770,533.92	1,706,217.17

Other important disclosure notes

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

14 Non-current Liabilities Summary

Description	2021-2022	2020-2021
	Kshs	Kshs
Bank Loan(S)	0	0
Outstanding Leases	0	0
Hire Purchase	0	0
Gratuity And Leave Provision	0	0
Total	0	0

15 Biological assets

Description	Numbers	2021-2022	2020-2021
		Kshs	Kshs
Cattle		0	
Goats		0	0
Trees		7 pcs	7 pcs
Coffee Or Tea Plantation		0	0
Poultry		0	0
Total		0	0

16 Borrowings

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

CANON KITURI SEC. SCHOOL**Reports and Financial Statements For the year ended 30th June 2022****Other important disclosure notes****17 Stock/ Inventory**

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

18 Progress On Follow Up Of Auditor Recommendations

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

Ref No.	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
4.1	i). The paging in the table of content doesn't agree with the paging as prescribed in the annual report and financial statement template as at 30 th June 2022.	It is corrected in the amended template	Resolved	
	ii). The Bursar/ Finance officer has not signed the financial statement.	It is corrected in the amended template	Resolved	
	iii). The following brought forward balances differ with financial statement figures of 2020/2021.	It is corrected in the amended template	Resolved	
	iv). The school board of management- Board members, the template recommended three (3) member sponsor while as per the financial statement	Mr. Peter Kidan ,Selinah .W. Machango and Dr. Dafton Mwaengo are 3-member from the sponsor.	Resolved	

CANON KITURI SEC. SCHOOL**Reports and Financial Statements For the year ended 30th June 2022**

	for the year ended June 2022, the board had two (2) member sponsor.			
	v). Page on the statement of cash flow for the year under review has not been signed as per the templates.	It is corrected in the amended template	Resolved	
	vi). The format of summary of fixed assets register in annex 2 does not agree with the prescribed format in the template. This has led to no disclosure of fixed assets in the financial statement.s	Corrected in the amended template	Resolved.	
4.2	i). The figures of the financial statement has not been supported by a detailed ledger.	Ledger provided	Resolved	
	ii). The following differences has been noted between financial statement and Trial Balance. The differences have neither been explained nor reconciled.	Corrected in the trial Balance provided	Resolved	

CANON KITURI SEC. SCHOOL**Reports and Financial Statements For the year ended 30th June 2022**

	iii). The Financial statement under note 11, Accounts Receivable, includes fees arrears for prior periods (over two years) of kshs 11,602,582, a difference of kshs. 1,748,559.35 has not been explained.			
4.3	The audit noted that there was a departure from school fees structure issued by the Ministry of Education (MOE) as detailed below. The school did not give an authorization by the board that allowed the school to charge for extra school fees. Therefore, the charging of school fees by an extra Kshs. 8,500 per student was not regular.	Minutes attached	Partial resolved	
4.4	In the audit of the financial year 2020/2021, it was noted that Canon Kituri Secondary school made payments for supplies of goods and services, under the boarding and school fund account totaling Kshs. 14,860,173 and payment for operation of Kshs. 11,035,164. Upon closure scrutiny of the vouchers availed for audit, it was noted that payment vouchers worth Kshs.	Some payment vouchers are supported	Partially resolved	

CANON KITURI SEC. SCHOOL**Reports and Financial Statements For the year ended 30th June 2022**

	1,605,863 and Kshs. 272,958 relating to Boarding and School Fund and payment for operation respectively, didn't have supporting documents. Appendix 1 refers.			
4.5	Examination of vouchers relating to Tuition payments reveals that, following items were purchased by the school, but no any support document attached including the requisition and quantity purchased. Further the amount involved qualities for the request for quotation but direct method of procurement was used. No explanation provided. In the circumstances the propriety of figure of tuition payment of Kshs,4,754,885.20 in the financial statement could not be confirmed.	Requisitions attached.	Partially resolved,	
4.6	In the financial year 2021/2022, the school board didn't have a meeting. There were no records or minutes given to indicate that the board sat for a meeting in this period. It was therefore hard to determine how the school welfare was managed in that period.	Attached minutes	To be resolved	

CANON KITURI SEC. SCHOOL**Reports and Financial Statements For the year ended 30th June 2022**

4.7	Note 6 and noted 7 to financial statements show payment for operation and Boarding and school Fund payments, of 11,035,164 and 51,286,306.20 respectively. Included in these amounts is personnel emoluments of Kshs.3,732,690 under payment for operations and Kshs.3,092,77.20 is also included as the amount used to pay BOM teachers in the same year. Upon verification of the payroll documents availed for the audit, it was noted that the total expenditure for the non-teaching staff and BOM teachers was kshs.2,255,043 and kshs.2,129,190 respectively, which totals 4,384,233. The total amount of money represented in the financial statement as the costs for employee payment totals to kshs.10,429,996.20. This gives unexplained variance between the two amounts of kshs. 6,045,763.20.	Attached payrolls & vouchers	Resolved	
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CANON KITURI SEC. SCHOOL**Reports and Financial Statements For the year ended 30th June 2022**

4.8	During the year under review Canon Kituri secondary school didn't maintain cash books for the following accounts listed below contrary to Public Finance Management National Regulations 2025 section 100.	The money for these accounts is received through the Main account and deposited in these accounts. Attached cash books as at 30 th June 2022	Resolved	
4.9	During the year under review Canon Kituri Secondary school did not prepare bank reconciliation statements for the accounts listed below as required by the PFM National Regulations 2015 section 90. (1) that Accounting officers shall ensure bank accounts reconciliations are completed for each bank account held by that Accounting Officer.	Attached cashbooks and reconciliations as at 30 th June 2022	Resolved	
4.10	The school did not prepare a school improvement plan as required by section 2.2 of the Ministry of Education Operation Manual for Utilization of Learner capitation Grant and Other School Funds.	The school had no improvement plan	Not Resolve	
	Examination of records availed to support student debts as reported on note 11 to the financial statement under Recievables the school had total			

CANON KITURI SEC. SCHOOL**Reports and Financial Statements For the year ended 30th June 2022**

	recievables of kshs. 21,504,272.65 as 30 June 2021. However, the following anomalies has been noticed.			
	i). The figure of kshs . 21,504,272.65 has not been supported by schedules of ledger.	Attached schedules	Resolved	
	ii). The reported fees arrears for prior periods of over two years of kshs. 11, 361,227 are long outstanding recievables and the school has not shown any evidence of recovering the long outstanding recievables	Ksh.3,847,370.00 for 20220/2021 has been recovered as per the ledger no.0017 of		
4.11	Included in the note 12 of the financial statement for the financial year 2021/2022 is an amount of kshs. 11, 422, 464 being accounts payables. The school did not have budget estimate for the accounts payables during the financial year. These amount includes accumulated payable amounts from previous financial years as shown in the table below. Further, it was noted that the	We are trying to pay in instalment	Not Resolved	

CANON KITURI SEC. SCHOOL**Reports and Financial Statements For the year ended 30th June 2022**

	school did not have any plans on how to settle the payables with the different provides owed. The payables has increased from kshs. 10,176,511 in 2020/2021 financial year to kshs. 11, 422,464 in 2021/2022 financial year.			
4.12	A review of schools fixed asset register shows that the school has recorded most of the assets, however the register does not included serial numbers of assets like computer, TVs and other electronic items. Also verification of these assets could not be confirmed since no assets of the school has been tagged. Further, the fixed asset register does not show the cost of the assets and therefore the value of the fixed assets cannot be established.		Not resolved	To be resolved.
4.13	A verification of assets revealed that Canon Kituri secondary school occupies 2.29 hectares of land. Audit verification has revealed that, the school has no title deed for this parcel of land. The ownership could not be	We share the tittle deed with Werugha Primary School.	Not Resolved	

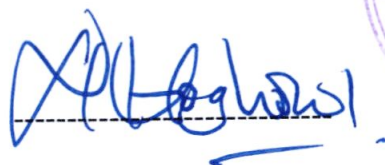
CANON KITURI SEC. SCHOOL**Reports and Financial Statements For the year ended 30th June 2022**

	verified.			
4.14	The school didn't disclose stock/inventory and also no stock taking was carried out at the end of the financial year hence we were unable to confirm the stock/ inventory value as at 30th June 2022. A physical audit inspection carried out on 23rd May, 2024 at the school food store revealed that supplies were not arranged well and could not be easily accessed making them prone to dust pests and moist this may cause damage and render the supplies obsolete contrary to section 177 of the public procurement and asset disposal regulations.	No stock take was done	Not Resolved	To be resolved
4.15	The school received operations capitation grants of kshs. 11,202,106.00 during the period under review. Out of this, kshs 3, 758,500.00 was supposed to be transferred to the infrastructure account. However, only kshs. 3,278,000.00 was transferred resulting in a variance of kshs. 480,500.00 as detailed below.		Not resolved	

CANON KITURI SEC. SCHOOL

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

4.16	Upon examination of bank statement for tuition account for the period ended 30 th June 2022 it was noted that the school made cheque withdraw totaling to kshs 305,126. As disclosed in the table below contrary to Ministry of Education circular Ref. No: MOE/G1/9/44 dated 9 January, 2008 and MOE.HQS/3/13/3 dated 16th June, 2021 which states that no virement from the Tuition Account will be allowed.	The debt for the suppliers was huge and the money in the tuition account was insufficient to pay and give a new supply therefore we needed to curb any delay which would cause wastage of time for teaching and learning process. So we bought items direct from the supplier.	Not resolved	To Be resolved
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Sign and Date
Principal



CANON KITURI SEC. SCHOOL**Reports and Financial Statements For the year ended 30th June 2022****Annex 1 - Analysis Of Pending Accounts Payable**

Supplier Of Goods Or Services	Original Amount	Date Contracted	Amount Paid To Date	Outstanding Balance 30/6/2022	Outstanding Balance 30/6/2022	Comments
Construction Of Buildings						
1. Shinda Hardware Ltd	119,690.00			119,690.00	119,690.00	
2. Catala Agroveter General Merchants	221,480.00			221,480.00	221,480.00	
3. Mombasa Road General Suppliers	90,500.00			90,500.00	90,500.00	
Sub-Total	431,670.00			431,670.00	431,670.00	
Supply Of Goods						
1. Francis Mjawasi	88,800.00	1/7/2021		88,800.00	88,800.00	
2. Demstar suppliers	187,635.00	1/7/2021		187,635.00	187,635.00	
3. Hannah Mwakisaka	99,960.00	1/7/2021		99,960.00	99,960.00	
4. Taita Taveta Mwalimu bookshop	56,810.00			56,810.00	56,810.00	
5. Henjen General suppliers	218,260.00	1/7/2021		218,260.00	218,260.00	
6. Clevery Mwaluma (taraja tailoring)	199,150.00			199,150.00	199,150.00	
7. Litez computer & stationery	13,000.00			13,000.00	13,000.00	
8. Grandlab Digital fires	241,720.00			241,720.00	241,720.00	
9. Mashallah Kofole investment	975,450.00	1/7/2021		975,450.00	975,450.00	
10. Horizon shop & supplies	1,029,700.00	1/7/2021		1,029,700.00	1,029,700.00	
11. Francis Mwang'ombe (Chicago Butchery)	313,995.00			313,995.00	313,995.00	

CANON KITURI SEC. SCHOOL**Reports and Financial Statements For the year ended 30th June 2022**

Supplier Of Goods Or Services	Original Amount	Date Contracted	Amount Paid To Date	Outstanding Balance 30/6/2022	Outstanding Balance 30/6/2022	Comments
12.Mwavo enterprises	72,240.00	1/7/2021		72,240.00	72,240.00	
13.Highmark services	44,000.00			44,000.00	44,000.00	
14.Salcomm investment	32,500.00			32,500.00	32,500.00	
15.Sycluss media system	15,400.00			15,400.00	15,400.00	
16.Lizam Enterprises	212,894.00			212,894.00	212,894.00	
17.Dafton M. Kifumbu	201,480.00	1/7/2021		201,480.00	201,480.00	
18. Zachel Murila	774,900.00			774,900.00	774,900.00	
19.Marion Maghanga	31,000.00			31,000.00	31,000.00	
20.Agness Inyanje	91,908.00			91,908.00	91,908.00	
21.Compliant Inland Business System	170,500.00			170,500.00	170,500.00	
22. Manlock Home & Office Innovation	520,950.00			520,950.00	520,950.00	
23.Teachers @ Large Concept	263,160.00			263,160.00	263,160.00	
24.Clinton Kalela	47,150.00			47,150.00	47,150.00	
25. Taita Uniforms	52,300.00			52,300.00	52,300.00	
26.Eden Book& Stationery	1,029,378.00			1,029,378.00	1,029,378.00	
27.Romze Enterprises	789,126.00			789,126.00	789,126.00	
28. Calmax Ventures	116,500.00			116,500.00	116,500.00	
29.Dreamline Agencies	120,000.00			120,000.00	120,000.00	
Sub Total	8,009,866.00			8,009,866.00	8,009,866.00	
Supply Of Services						
1.Beatel investments	144,000.00			144,000.00	144,000.00	

CANON KITURI SEC. SCHOOL**Reports and Financial Statements For the year ended 30th June 2022**

Supplier Of Goods Or Services	Original Amount	Date Contracted	Amount Paid To Date	Outstanding Balance 30/6/2022	Outstanding Balance 30/6/2022	Comments
2.Energy saving people	388,390.00			388,390.00	388,390.00	
3.Christine N. Mutua	33,496.00	1/7/2021		33,496.00	33,496.00	
Sub-Total					565,886.00	
Grand Total	9,007,422.00				9,0007,422.00	

CANON KITURI SEC. SCHOOL

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

Annex 2 – Summary Of Fixed Assets Register

Asset Class	Date purchased	Location	Units	Opening Balance 1 st July 2021	Historical Cost (KShs) 1 st July 2021	Additions during the year (KShs)	Disposals during the year (KShs)	Historical Cost c/d (KShs) 30 th June 2022
Land (Donation)	1970	At school	Hec	2.97	Donation			
Buildings And Structures		At school						
1. Classrooms			No.	20				
2. Dormitories			No.	8				
3. Bathrooms			No.	41				
4. Science Laboratories			No.	1				
5. Computer Lab			No.	1				
6. Staff houses			No.	4				
7. Boys Toilets								
Tuition block area			No.	10				
Dormitory area			No.	8				
8. Girls toilets			No.	17				
9. Dinning hall			No.	1				
10. Kitchen			No.	1				
11. Bakery			No.	1				
12. Administration block			No.	1				
Motor Vehicles								
KBJ404U	2010	At school	No.	1				

CANON KITURI SEC. SCHOOL**Reports and Financial Statements For the year ended 30th June 2022**

Supplier Of Goods Or Services	Original Amount	Date Contracted	Amount Paid To Date	Outstanding Balance 30/6/2022	Outstanding Balance 30/6/2022	Comments
2.Energy saving people	388,390.00			388,390.00	388,390.00	
3.Christine N. Mutua	33,496.00	1/7/2021		33,496.00	33,496.00	
Sub-Total					565,886.00	
Grand Total	9,007,422.00				9,007,422.00	

CANON KITURI SEC. SCHOOL
Reports and Financial Statements For the year ended 30th June 2022
Annex 2 – Summary Of Fixed Assets Register

Asset Class	Date purchased	Location	Units	Opening Balance at July 2022	Historical Cost (KShs) 1 st July 2022	Additions during the year (KShs)	Disposals during the year (KShs)	Historical Cost (KShs) 30 th June 2022
Land (Donation)	1970	At school	Hec	2.97	Donation			
Buildings And Structures		At school						
1. Classrooms			No.	20				
2. Dormitories			No.	8				
3. Bathrooms			No.	41				
4. Science Laboratories			No.	1				
5. Computer Lab			No.	1				
6. Staff houses			No.	4				
7. Boys Toilets								
Tuition block area			No.	10				
Dormitory area			No.	8				
8. Girls toilets			No.	17				
9. Dining hall			No.	1				
10. Kitchen			No.	1				
11. Bakery			No.	1				
12. Administration block			No.	1				
Motor Vehicles								
KBJ404U	2010	At school	No.	1				

CANON KITURI SEC. SCHOOL**Reports and Financial Statements For the year ended 30th June 2022**

Office Equipment, Furniture And Fittings Lockers & chairs Double deca Lab Stools Office Chairs Office tables Office cabinets. Dispensers		At school	No. No. No. No. No. No. No.	800 340 100 97 24 5 4				
ICT Equipment, And Other ICT Assets Computers Projectors Printers TV			No. No. No. No.	19 5 7 4				
Tools And Apparatus Jembes Pangas Wheelbarrows Shovels Slashers Rakes Secutters			No. No. No. No. No. No. No.	5 2 2 1 6 2 2				

CANON KITURI SEC. SCHOOL**Reports and Financial Statements For the year ended 30th June 2022**

Other Machinery And Equipment			No.	1				
Generator			No.	1				
Weighing machine								
Heritage And Cultural Assets			No.	0				
Intangible Assets- Soft Ware			No.	1				
Zeraki			No.	1				
Automated receipting								
Total								