


REPUBLIC OF KENYA



OFFICE OF THE AUDITOR-GENERAL

Enhancing Accountability

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REPORT DATE: 04 MAR 2025	DAY: Tuesday
TABLED BY:	Deputy chief whip Hon. Naomi Jello
OFFICER-AT THE-TABLE:	Benson Inzafu

THE AUDITOR-GENERAL

ON

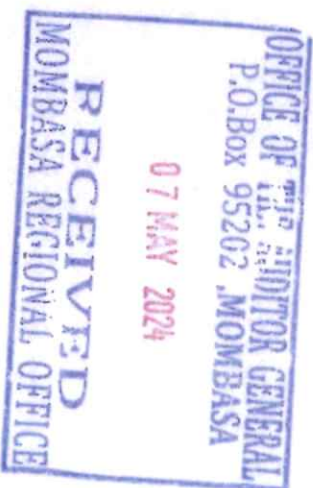
KENYATTA HIGH SCHOOL

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

TAITA/TAVETA COUNTY

KENYATTA HIGH SCHOOL-MWATATE
Annual Report and Financial Statements
For the year ended 30th June 2021

Revised 30th June 2021



KENYATTA HIGH SCHOOL-MWATATE (TAITA)

P.O BOX 57,
Tel:020-2338069
Mwatata.



Mobile No. 0743 123135
Tel:020-2338069
Email:Kenyattaaita@gmail.com

ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED
30th June 2021

KENYATTA HIGH SCHOOL-MWATATE
Annual Report and Financial Statements
For the year ended 30th June 2021

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I. KEY SCHOOL INFORMATION AND MANAGEMENT

(a) Background information

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

The school was registered in 05/15 under registration number 06/S/0030/0137 and is currently categorized as a NATIONAL public school established, owned or operated by the Government.

The school is a boarding school and had 907 number of students as at 30th June 2021. It has 7 streams and 40 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:

Ref:	Name of Board Member	Designation	Date of appointment
1	Archie Nzano	Chairman	
2	Kagutha D Macharia	Secretary - Principal	
3	Violet Mboje Kituri	Member	
4	Basil Mganga	Member	
5	S Mwakumbaku	PA Chair	
6	Bwire Okano	Member	
7	Erick Odipo	Member	
8	Richard Mwambi	Member – Rep CEB	
9	Lydia Moka	Member – Rep CEB	
10	Harry Mzenge	Member – Rep CEB	
11	Pulkeria Macwetta	Member Rep Teachers	
13	Valerie Mbogho	Member - Community	
14	Rebecca Manga	Member - Community	
15	Alphonse Mwangada	Member Special Needs	
16	Ainen Twalib Ainen	Rep Students	

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	a. Archie Nzano b. Violet Kituri c. Valerie Mbogho d. Sebastian e. Basil Mgagha f. Kagutha D. Macharia	Chairman Vice Chairman Member PA Chair Member Secretary	3
2	Audit Committee	-Bwire Okano -Richard Mwambi -Luciana Mchau -Sebastian Mwakumbaku	Chairman Member Member Member	0
3	Finance, procurement and general purposes Committee	1. Basil Mganga 2. Valerie Mbogho 3. Alphonse Mwangada 4. Harry Mzenge 5. Violet Kituri	Chairman Member Member Member Member	4
4	Academic Committee	● Violet Kituri ● Richard Mwambi ● Phoebe Mwambi ● Lydia Moka	Chairperson Member Member Member	0

KENYATTA HIGH SCHOOL-MWATATE

Annual Report and Financial Statements

For the year ended *30th June 2021*

		● Bwire Okano	Member	
5	Development Committee			0
6	Discipline and welfare Committee	1. Erick Odipo 2. Violet Kituri 3. Rebecca Manga 4. Erick Mwashigadi 5. Sebastian Mwakumbaku	Chairperson	i
7	Adhoc Committee (if any during the year)			

(d) School operation Management

For the financial year ended *30th June 2021* the School day-to-day management was under the following persons:

Ref:	Designation	Name	TSC Number
1	Principal	Kagutha D Macharia	323580
2	Deputy Principal	Mwashighadi	287289
3	School Bursar	Stephen Kalume	20003764

KEY SCHOOL INFORMATION AND MANAGEMENT (Continued)

(e) Schools contacts

Post Office Box: 57-80305
Telephone: 020 233 80 68
E-mail: kenyatatata@gmail.com
Website:
Facebook:
Twitter:

(f) School Bankers

The following school operated 9 bank accounts in the following banks: (Ensure all accounts including CDF accounts are included)

1. Name of Bank: KCB
Branch: WUNDANYI
Account Numbers

Name of Bank, Account No. & currency	Bank Account Number
Tuition Account	1103807404
Operations Account	1103807935
School Fund Account/Boarding	1103799614
Savings Account-caution money	1102594482
Savings Account GRATUITY	1232894222
Savings account PTA	1102630489
Savings account examination	1107787092
Infrastructural Account	1232894443

2. Name of Bank: EQUITY
Branch: VOI
Account Number:

Name of Bank, Account No. & currency	Bank Account Number
School Fund account-equity bank-kenya shillings	0790297473990

3. MPESA Pay Bill No. 522123 account number 67626K attached to KCB bank account number 1103799614.
(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 Auditor General
Anniversary Towers, University Way
P.O. Box 30084
GPO 00100
Nairobi, Kenya

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

Sign
CHIEF PRINCIPAL
KENYATTA HIGH SCHOOL, MWALIE
P.O. BOX 57 - 80305, MWALIE
Date: 30/6/21
School Principal

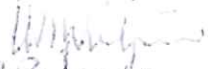
III STATEMENT OF SCHOOL MANAGEMENT RESPONSIBILITY

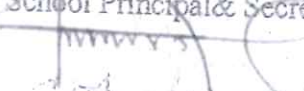
Section 81 (1) of the Public Finance Management Act, 2012 requires that, at the end of each financial year, each National Government School shall prepare financial statements in respect of that school. Section 81 (3) requires the financial statements so prepared to be in a form that complies with relevant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

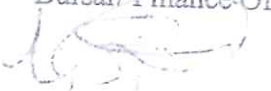
Schedule 4 (Section 23) of the Education Act, 2013 requires the Board of Management of a public institution of basic education to be keep all proper books and records of accounts of the income, expenditure and assets of the institution.

The Board of Management of 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 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, 2021, and of the school's financial position as at that date.

Name: Archie Nzano EBS
Designation: Chairman, School Board of Management
Sign: 
Date: 23/02/2022

Name: Kagutha D. Macharia
Designation: School Principal & Secretary to Board of Management
Sign: 
Date: 23/02/2022

Name: Stephen Kalume
Designation: Bursar/ Finance Officer
Sign: 
Date: 23/02/2022

REPUBLIC OF KENYA



Enhancing Accountability

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Website: www.oagkenya.go.ke

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

REPORT OF THE AUDITOR-GENERAL ON KENYATTA HIGH SCHOOL FOR THE SIX (6) MONTHS' PERIOD ENDED 30 JUNE, 2021 - 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 the Government achieves value for money and that such funds are applied for the intended purpose.
- C. Report on the Effectiveness of Internal Controls, Risk Management and Governance which considers how the entity has instituted checks and balances to guide internal operations. This responds to the effectiveness of the governance structure, risk management environment and internal controls, developed and implemented by those charged with governance for orderly, efficient and effective operations of the entity.

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

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of Kenyatta High School – Taita/Taveta County set out on pages 12 to 33, which comprise of the statement of financial assets and financial liabilities as at 30 June, 2021, statement of receipts and

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

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of the Kenyatta High School – Taita/Taveta County as at 30 June, 2021 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. Long Outstanding and Unsupported Accounts Receivables

The statement of financial assets and financial liabilities reflects accounts receivables balance of Kshs.35,387,112 as disclosed in Note 11 to the financial statements. The receivables balance includes long outstanding fees arrears for over two (2) years amounting to Kshs.20,933,661. Further, a 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 accounts receivables balance of Kshs.35,387,112 could not be confirmed.

2. Unsupported Accounts Payables

The statement of financial assets and financial liabilities reflects accounts payables balance of Kshs.15,107,495 as disclosed in Note 12 to the financial statements. However, the accounts payables ageing analysis was not provided for audit to show how long the bills had been outstanding.

In the circumstances, the accuracy of accounts payables balance of Kshs.15,107,495 could not be confirmed.

3. Inconsistencies in Transfer of Infrastructure Funds from the Operations Bank Account

The statement of receipts and payments reflects capitation grants for operations amounting to Kshs.7,399,359 as disclosed in Note 2 to the financial statements. Review of records on disbursements from the Ministry of Education revealed that a total of Kshs.12,053,370 was disbursed into the operations account out of which an amount of Kshs.4,078,500 was supposed to be transferred to the infrastructure account. However, only Kshs.3,167,500 was transferred leaving a balance of Kshs.911,000 as at 30 June, 2021.

In the circumstances, the accuracy of the operations capitation grants amount of Kshs.7,399,359 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 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. 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. Late Submission of Financial Statements for Audit

During the year under review, Management submitted the financial statements to the Auditor-General on 7 May, 2024 instead of the statutory deadline of 30 September, 2021. This was contrary to the Ministry of Education circular Ref.MOE/DSAS/FIN/17/1/17 dated 19 August, 2021 which stated that the School's financial statements should be ready by 30 September, 2021 in compliance with Section 81 of the Public Finance Management Act, 2012 on preparation of the financial statements.

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

2. Irregular Transfer of Funds to Kenya Secondary Schools Heads Association

Review of records revealed that the School transferred co-curricular funds totalling Kshs.132,000 to Kenya Secondary Schools Heads Association (KESSHA). However, it was noted that KESSHA is a welfare organization that draws its membership from school principals only and is not defined in Government funding. This was 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.

In the circumstances, value for money transferred to KESSHA amounting to Kshs.132,000 could not be confirmed.

3. Unconfirmed Student Enrolment Data

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 nine hundred and seven (907) against the School overall enrolment of one thousand and thirty-four (1,034) students, resulting to a variance of one hundred and twenty-seven (127) students 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.

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

As required by Section 7(1)(a) of the Public Audit Act, 2015, based on the audit procedures performed, except for the matters 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. Failure to Maintain Critical Policies

Review of records revealed that the School did not maintain approved 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.

In the circumstances, Management may not have the means of identifying, preventing and mitigating against disasters in the event of an unforeseen systems failure.

2. Lack of Internal Audit Function and Operational Audit Committee

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 did not have an audit committee to oversee the development, performance and effectiveness of internal control over financial reporting, performance reporting and compliance with laws and regulations in the School.

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

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

Responsibilities of Management and those Charged with Governance

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

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

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

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

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

Auditor-General's Responsibilities for the Audit

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

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

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

Because of its inherent limitations, internal control may not prevent or detect misstatements and instances of non-compliance. Also, projections of any evaluation of effectiveness to future periods are subject to the risk that controls may become inadequate because of changes in conditions, or that the degree of compliance with the 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 Management's use of the applicable basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the School's ability to continue to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the School to cease to continue to sustain its services.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the School to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

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

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



FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi


18 September, 2024

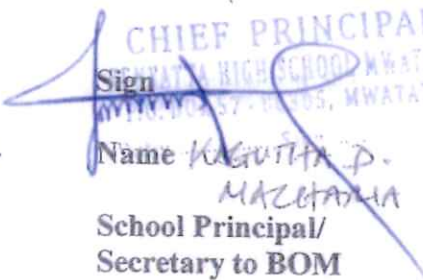
KENYATTA HIGH SCHOOL-MWATAIE
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V. STATEMENT OF RECEIPTS AND PAYMENTS PERIOD TO 30TH JUNE 2021

DESCRIPTION OF VOTE HEAD	Note	2020 - 2021	2019 - 2020
			Kshs
RECEIPTS			
Capitation grants for tuition	1	1,180,904	1,590,059
Capitation grants for operations	2	7,399,359	11,194,591
School Fund Income- Parents' Contributions	3	22,994,341	37,914,437
School Fund Income- Other receipts	4	1,227,724	832,693
Proceeds from borrowings			
TOTAL RECEIPTS		32,802,328	51,531,780
PAYMENTS			
Payments for Tuition	5	1,909,738	1,682,566
Payments for operations	6	7,978,261	11,266,254
Boarding and school fund payments	7	27,159,380	27,899,828
TOTAL PAYMENTS		37,047,379	40,848,648
SURPLUS/DEFICIT		(4,245,051)	10,683,132

The school financial statements were approved on 23/02/2022 2022 and signed by:

Sign: 
 Name ARCHER NZENDO -RBS-
 Chair BOM

CHIEF PRINCIPAL
 Sign: 
 Name KAGUTHA P. MWACHIA
 School Principal/
 Secretary to BOM

Sign: 
 Name STEPHEN KAGUME
 Bursar/
 Finance Officer

Date ~~xxx~~ 23/02/2022

Date 23/02/2022

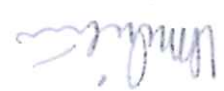
Date 23/02/2022

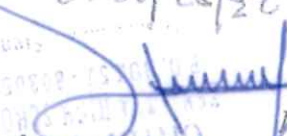
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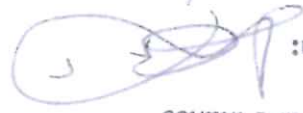
VI. STATEMENT OF FINANCIAL ASSETS AND FINANCIAL LIABILITIES AS AT 30TH JUNE 2021

	Note	2020 - 2021	2019 - 2020
FINANCIAL ASSETS			
Cash and Cash Equivalents		10,057,098	8,480,796
Bank Balances	8	88,182	12,127
Cash Balances	9	-	-
Short term Investment	10	10,145,280	8,492,924
Total Cash and Cash Equivalents		35,387,112	30,002,811
Account's receivables	11	45,532,391	38,495,734
FINANCIAL LIABILITIES			
Accounts Payable	12	15,107,495	19,676,357
NET FINANCIAL ASSETS			
REPRESENTED BY			
Fund balance b/fwd 1st July...		34,669,947	47,488,959
Surplus/Deficit for the year	13	(4,245,051)	10,683,132
NET FINANCIAL POSITION			
		30,424,896	58,172,091
		(0)	(0)

The School's financial statements were approved on 23/02/2022 and signed by:

Name: Archie Nzano EBS
Chairman, BOM
Sign: 
Date: 23/02/2022

Name: Kagutha D Macharia
School Principal/Secretary
to BOM
Sign: 
Date: 23/02/2022

Name: Stephen Kalume
Bursar/Finance
Sign: 
Date: 23/02/2022

VII. STATEMENT OF CASH FLOWS FOR THE PERIOD ENDED 30TH JUNE 2021

STATEMENT OF CASH FLOW

		2020 - 2021 Kshs	2019 - 2020 Kshs
Receipts from operating activities			
Capitation grants for tuition	1	1180904.25	1,590,059
Capitation grants for operations	2	7399358.75	11,194,591
School fund income- Parents contributions/ fees	3	22994341	37,914,437
School fund income- other receipts	4	1227724	832,693
Capitation grants for infrastructure			11,630,888
Total receipts		32,802,328	63,162,669
Payments			
Payments for Tuition		1909738	1,682,566
Payments for operations		7978260.5	11,266,254
Boarding and school fund payments		27159380.1	27,899,828
Payments for Infrastructure			6,915,785
		37,047,379	47,764,432
Net cash flow from operating activities		(4,245,051)	15,398,236
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets		-	-
Acquisition of Assets		-	-
Proceeds from investments/sundry creditors		5,897,407	(6,999,840)
Net cash flows from Investing Activities		5,897,407	(6,999,840)
NET CASHFLOW FROM BORROWING ACTIVITIES			
Proceeds from borrowings/ loans			
Repayment of principal borrowings			
Net cash flows from Investing Activities			(6,999,840)
NET INCREASE IN CASH AND CASH EQUIVALENT		1,652,356	8,398,396
Cash and cash equivalent at BEGINNING of the year	10	8,492,923	94,527
Cash and cash equivalent at END of the year		10,145,280	8,492,923
		(0)	(0)

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

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VIII. STATEMENT OF BUDGETED VERSUS ACTUAL AMOUNTS FOR THE YEAR ENDED 30TH JUNE 2021

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS						
<i>(1) CAPITATION GRANT ON TUITION</i>						
Textbooks and reference materials					-	
Exercise books					-	
Laboratory equipment					-	
Internal exams					-	
Teaching / learning materials	1,180,904.00		1,180,904	1,180,904.00	0	0
Chalks					-	
Reference Books					-	
Teachers guides					-	
					-	
<i>(2) CAPITATION GRANT ON OPERATIONS</i>					-	
Electricity water and Conservancy					-	
Local Transport and Travelling					-	
Repairs Maintenance and Improvements					-	
OTHER VOTEHEADS	5,589,359.00		5,589,359	5,589,359.00	(0)	0.00%

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 For the year ended 30th June 2021

SMASSE					-	
Activity					-	
Medical and insurance					-	
(3) FEES CHARGED ON PARENTS						
Fee on Boarding Equipment and Stores	25,908,000		12,954,000	16,126,929	(3,172,929)	124.00%
Personnel emoluments	5,374,800		2,687,400	1,936,196	751,204	72.00%
Repairs and maintenance	2,664,000		1,332,000	972,364	359,636	73.00%
Local transport / travelling	1,458,900		729,450	560,097	169,353	77.00%
Electricity and water	5,671,800		2,835,900	1,894,996	940,904	67.00%
Administration costs	3,164,400		1,582,200	1,203,355	378,845	76.00%
Activity	718,200		359,100	294,404	64,696	82.00%
OTHER 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	0					
TOTAL INCOME						
(1) EXPENDITURE FOR TUITION						
Textbooks and reference materials					-	
Exercise books					-	

KENYATTA HIGH SCHOOL-MWATATE
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Laboratory equipment					-	
Internal exams					-	
Teaching / learning materials	1,180,904.00		1,180,904	1,909,252.00	(728,348)	162
Chalks					-	
Reference Books					-	
(2) EXPENDITURE FOR OPERATIONS						
Electricity water and Conservancy					-	
Local Transport and Travelling					-	
Repairs Maintenance and Improvements					-	
OTHER VOTEHEADS	5,589,359.00		5,589,359	4,080,117.00	1,509,242	73.00%
Admin cost					-	
Activity					-	
Medical and insurance					-	
(3) EXPENDITURE FOR SCHOOL FUND						
Fee on Boarding Equipment and Stores	25,908,000		12,954,000	14,263,357	(1,309,357)	110.00%
Personnel emoluments	5,374,800		2,687,400	4,888,184	(2,200,784)	182.00%
Repairs and maintenance	2,664,000		1,332,000	855,968	476,032	64.00%
Local transport / travelling	1,458,900		729,450	864,139	(134,689)	118.00%
Electricity and water	5,671,800		2,835,900	1,497,806	1,338,094	53.00%
P A Donations						
Administration costs	3,164,400		1,582,200	1,004,061	578,139	63.00%
Activity	718,200		359,100	163,540	195,560	46.00%

KENYATTA HIGH SCHOOL-MWATATE

Annual Report and Financial Statements

For the year ended *30th June 2021*

TOTAL						
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IX. +

KENYATTA HIGH SCHOOL-MWATATE
Annual Report and Financial Statements
For the year ended 30th June 2021

X. 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.

KENYATTA HIGH SCHOOL-MWATATE
Annual Report and Financial Statements

For the year ended **30th June 2021**

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 fulfillment 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 2021

KENYATTA HIGH SCHOOL-MWATATE
Annual Report and Financial Statements
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XI. NOTES TO THE FINANCIAL STATEMENTS

1 CAPITATION GRANT FOR TUITION

	2020-2021	2019-2020
	Kshs	Kshs
Textbooks and reference materials		
Exercise books		
Laboratory equipment		
Internal exams		
Teaching / learning materials	1180904.25	1590059
Chalks		
Exams and assessment		
Teachers guides		
Total	1180904.25	1590059

2 CAPITATION GRANT FOR OPERATIONS

	2020-2021	2019-2020
	Kshs	Kshs
Personnel emoluments		
Repairs and maintenance	7399358.75	11194591
Local transport / travelling	0	0
Electricity and water	0	0
Medical	0	0
Administration costs	0	0
Activity	0	0
Total	7399358.75	11194591

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3 PARENTS CONTRIBUTION/FEEs - SCHOOL FUND ACCOUNT

	2020-2021	2019-2020
	Kshs	Kshs
Fee on Boarding Equipment and Stores	16,132,929.00	23,410,959.20
Personnel emoluments	1,936,196.00	3,584,101.00
Repairs and maintenance	972,364.00	1,850,134.00
Local transport / travelling	560,097.00	657,764.00
Electricity and water	1,894,996.00	5,296,410.00
P A Donations	-	-
Administration costs	1,203,355.00	2,002,237.00
Activity	294,404.00	1,112,832.00
Total	22994341	37914437.2

NOTES TO THE FINANCIAL STATEMENTS (Continued)
4 OTHER RECEIPTS - SCHOOL FUND ACCOUNT

	2020-2021	2019-2020
	Kshs	Kshs
Rent income	197,788.00	166,700.00
Income from farming activities	96,940.00	-
Sale of borehole Water		-
Income from Posho mill/BAKERY	805,000.00	216,547.00
Income from Bus Hire	127,996.00	123,000.00
Fee for hire of ground and equipment		326,446.00
Income from grants and donations*	0	0
Interest income	0	0
Dividends income	0	0
Total	1227724	832695

KENYATTA HIGH SCHOOL-MWATATE
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(Include an explanation on the kind and source of grants/ donations received by the school.)

5 PAYMENTS FOR TUITION

	2020-2021	2019-2020
	Kshs	Kshs
Textbooks and reference materials	0	8740.8
Exercise books	263975	597620
Laboratory equipment	729397	379630
Internal exams	184420	669995
Teaching / learning materials	731460	0
Chalks	0	0
Exams and assessment	0	0
Teachers guides	0	0
Administration Costs	0	0
Bank Charges	486	2080
Total	1909738	1682565.80

KENYATTA HIGH SCHOOL-MWATATE
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For the year ended 30th June 2021

NOTES TO THE FINANCIAL STATEMENTS (Continued)

6 PAYMENTS FOR OPERATIONS

DESCRIPTION	2020-2021	2019-2020
	Kshs	Kshs
Personnel emoluments	2380720	5109555
Service Gratuity		389341
Administration Cost	542198	25634
Repairs and maintenance & improvements	219950	182010
Local transport / travelling	112400	51480
Electricity and water	855389	1098614
Medical	13430	16220
Activity Expenses	686673.5	0
BOM Teachers	3,167,500.00	600000
Insurance Cost		0
Bank Charges	0	0
MI	0	3793400
TOTAL	7978260.5	11266254

7 BOARDING AND SCHOOL FUND PAYMENTS

DESCRIPTION	2020-2021	2019-2020
	Kshs	Kshs
Fee on Boarding Equipment and Stores	17,536,054.10	15,623,572.00
Personnel emoluments	4,888,184.00	5,471,696.00
Repairs and maintenance & Improvements	855,968.00	1,329,926.00
Electricity and water	1,497,806.00	2,172,176.00
Local transport / travelling	864,139.00	1,004,529.00
Activity	163,540.00	961,500.00

KENYATTA HIGH SCHOOL-MWATATE
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Administration costs	1,004,061.00	1,329,929.00
Posho Mill	-	-
Hire of ground and school bus	32,500.00	6,500.00
House rent	24,000.00	-
School Farm	284,790.00	-
Bank Charges	8,338.00	-
Acquisition of Assets	0	0
TOTAL	27159380.1	27899828

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.

KENYATTA HIGH SCHOOL-MWATATE
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NOTES TO THE FINANCIAL STATEMENTS (Continued)

8 BANK ACCOUNTS

Name of Bank, Account No. & currency	Bank Account Number	2020-2021	2019-2020
		Kshs	Kshs
Tuition Account	1103807404	-50821.5	2,020.25
Operations Account	1103807935	519592.15	56,260.40
School Fund Account/Boarding	1103799614	21,877.75	465,831.00
Savings Account-caution money	1102594482	97.00	217.00
Savings Account GRATUITY	1232894222	1,614,179.05	2,741,488.80
School Fund account-equity bank	0790297473990	256,368.50	-
Savings Account-PTA savings account	1102630489	50,745.35	50,745.35
Savings Account-Examinations savings	1107787092	59,731.15	59,731.15
Infrastructural Account	1232894443	7,585,328.70	5,104,502.20
Total		10057098.15	8480796.15

9 CASH IN HAND

Description	2020-2021	2019-2020
	Kshs	Kshs
Tuition Account	-	-
Operation Account	65681	4.00
Infrastructure Account	-	-
School Fund account	22,500.60	12,123.35
Total	88181.6	12127.35

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10 SHORT TERM INVESTMENTS

Description	2020-2021 Kshs	2019-2020 Kshs
Cooperative shares	0	0
Treasury Bills	0	0
Fixed deposit	0	0
Equity stock	0	0
Other investments	0	0
Total	0	0

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

11 ACCOUNTS RECEIVABLE

Description	2020-2021	2019-2020
	Kshs	Kshs
Fees arrears	35,387,111.50	29,973,560.50
Other non-fees receivables		
Salary advances		
Imprest	-	29,250.00
Total	35387111.5	30002810.5

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

Description	2020-2021	2019-2020
	Kshs	Kshs
Fees arrears for current year	7,314,939.00	9,039,900.00
Fees arrears for the previous year	7,138,512.00	
Fees arrears for prior periods (over two years)	20,933,660.50	20,933,660.50
Total	35387111.5	29973560.5

12 ACCOUNTS PAYABLE

Description	2020-2021	2019-2020
	Kshs	Kshs
Trade creditors (See ageing below and appendix 1)	7,043,662.00	8,842,697.00
Farm account	185,254.05	185,254.05
school canteen	486,841.70	486,841.70

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bursary to student	-	57,367.00
bakery	1,989,565.85	1,989,565.85
service gratuity	3,010,065.00	3,010,065.00
Prepaid fees	2,375,864.00	5,088,324.00
Caution Money	16,242.15	16,242.15
Total	15,107,494.75	19,676,356.75

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

Description	2020-2021	2019-2020
	Kshs	Kshs
Trade creditors for current year	7,043,662.00	1,087,754.00
Trade creditors for the previous year	-	1,918,215.00
Trade creditors for prior periods (over two years)	-	-
Total	7,043,662.00	3,005,969.00

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

13 FUND BALANCE BROUGHT FORWARD

Description	2020-2021 Kshs	2019-2020 Kshs
Accumulated fund 2020	23882470.75	8120066.65
Cash balances		
Short Term Investments		0
Receivables	10787476	39368892
Payables		0
Total	34669946.75	47488958.65

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Other important disclosure notes

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

14 Non-current Liabilities Summary

Description	2020-2021 Kshs	2019-2020 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	2020-2021 Kshs	2019-2020 Kshs
Cattle	2	130,000	180,000
Goats	11	55,000	30,000
Trees		50,000	30,000
Coffee or tea plantation		0	0
Poultry	400	0	120,000
Total		235,000	360,000

16 Borrowings

Description	2020-2021 KShs	2019-2020 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

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Other important disclosure notes

17 Stock/ Inventory

Description	2020-2021	2019-2020
	KShs	KShs
Stock/Inventory		
Stock/ inventory at beginning of the year	8,000,500.00	
Stock/ inventory purchased during the year	36,250,400.00	-
Stock/ inventory issued during the year	37,564,000.00	-
Balance at end of the year	6686900	0

TRIAL BALANCE AS AT 30TH JUNE 2021			
		DR	CR
Cash and Cash equivalents			
	Bank Balances	10,057,098	
	Cash Balances	88,182	
	Short term investments	-	
	Receivables	35,387,112	
Payments			
	Payments for Tuition	1,909,738	
	Payments for operations	7,978,261	
	Boarding and school fund payments	27,159,380	
Receipts			
	Capitation grants for tuition		1,180,904
	Capitation grants for operations		7,399,359
	School Fund Income- Parents' Contributions		22,994,341
	School Fund Income- Other receipts		1,227,724
	Proceeds from borrowings		2,288,483
	Prior Year Adjustment		
	Fund Balance b/f		47,488,959
	TOTAL	82,579,770	82,579,770

KENYATTA HIGH SCHOOL-MWATATE
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ANNEX I - ANALYSIS OF PENDING ACCOUNTS PAYABLE

**ANNEX I - ANALYSIS OF PENDING
ACCOUNTS PAYABLE**

	Supplier of Goods or Services	Original Amount	Date Contract	Amount Paid To-Date	Outstanding Balance	Outstanding Balance	Comments
		a Kshs	B Kshs	c Kshs	d=a-c Kshs	Kshs	
1	Construction of buildings						
2							
3							
	Sub-Total						
1	Supply of goods						
1	GRAND LAB DIGITAL FIXERS	319,670.00	2021	0	319,670.00	0	PAID BY 30TH SEPT 21
2	TAUSA SCHOOL CENTRE	50,697.00	2021	0	50,697.00	0	PAID BY 30TH SEPT 21
3	LESKIE SUPPLIERS	57,500.00	2021	0	57,500.00	0	PAID BY 30TH SEPT 21
4	TAITA TAVETA MWALIMU BOOKSHOP	126,905.00	2021	0	126,905.00	0	PAID BY 30TH SEPT 21
5	COPY CAT LTD	121,220.00	2021	0	121,220.00	0	PAID BY 30TH SEPT 21
6	HARRY ROBERT SAMBO	792,490.00	2021	0	792,490.00	0	PAID BY 30TH SEPT 21
7	GRAND LAB DIGITAL FIXERS	469,800.00	2021	0	469,800.00	0	PAID BY 30TH SEPT 21
8	DANMAH ENERGY TECHNOLOGY	79,500.00	2021	0	79,500.00	0	PAID BY 30TH SEPT 21
9	RHAMKENY CHEMICALS LTD	199,100.00	2021	0	199,100.00	0	PAID BY 30TH SEPT 21
10	JENKA ENTERPRISES	576,000.00	2021	0	576,000.00	0	PAID BY 30TH SEPT 21
11	BLISS CEREAL AND GENERAL SUPPLIES	140,800.00	2021	0	140,800.00	0	PAID BY 30TH SEPT 21
12	HARUN GICHERU KAMUNYU	131,425.00	2021	0	131,425.00	0	PAID BY 30TH SEPT 21
13	JONAM MUGHO	186,610.00	2021	0	186,610.00	0	PAID BY 30TH SEPT 21
14	MWAVO ENTERPRISES	393,330.00	2021	0	393,330.00	0	PAID BY 30TH SEPT 21
15	NEW GENERATION SSS LTD	2,380,305.00	2021	0	2,380,305.00	0	PAID BY 30TH SEPT 21

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16	IRENE WAKESHO MIOMBA	19,350.00	2021	0	19,350.00	0	PAID BY 30TH SEPT 21
17	TAUSA SCHOOL CENTRE	100,000.00	2021	0	100,000.00	0	PAID BY 30TH SEPT 21
18	NAIROBI SPORTS HOUSE	59100	2021	0	59100	0	PAID BY 30TH SEPT 21
19	JULIET MWADIME	58000	2021	0	58000	0	PAID BY 30TH SEPT 21
20	JOE TIMBER	7460	2021	0	7460	0	PAID BY 30TH SEPT 21
21	POWER SPRINGS ELECTRICAL SALES LTD	51500	2021	0	51500	0	PAID BY 30TH SEPT 21
22	KIPUSI HARDWARE	125328	2021	0	125328	0	PAID BY 30TH SEPT 21
	Sub-Total	6446090			6446090	0	
	Supply of services						
1	TAVEVO	152335	2021	0	152335	0	PAID BY 30TH SEPT 21
2	MWADUBAI TRANSPORT	24000	2021	0	24000	0	PAID BY 30TH SEPT 21
3	KENYA POWER	421,237.00	2021	0	421,237.00	0	PAID BY 30TH SEPT 21
	Sub-Total	597572			597572	0	
	Grand Total	7043662			7043662	0	

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ANNEX 2 – SUMMARY OF FIXED ASSETS REGISTER

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

Asset class	Date purchased	Location	Unit	Opening Balance 1st July 20xx	Additions during the year
Land 1			HA	47	0
Land 2					
Buildings and structures			No	110	5
Motor vehicles			No	2	
Office equipment, furniture and fittings			No	3	
ICT Equipment, and Other ICT Assets			No	50	

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Tools and apparatus		No	
Textbooks		12420	400
Other Machinery and Equipment			
Heritage and cultural assets			
Intangible assets- soft ware		2	
Total			

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

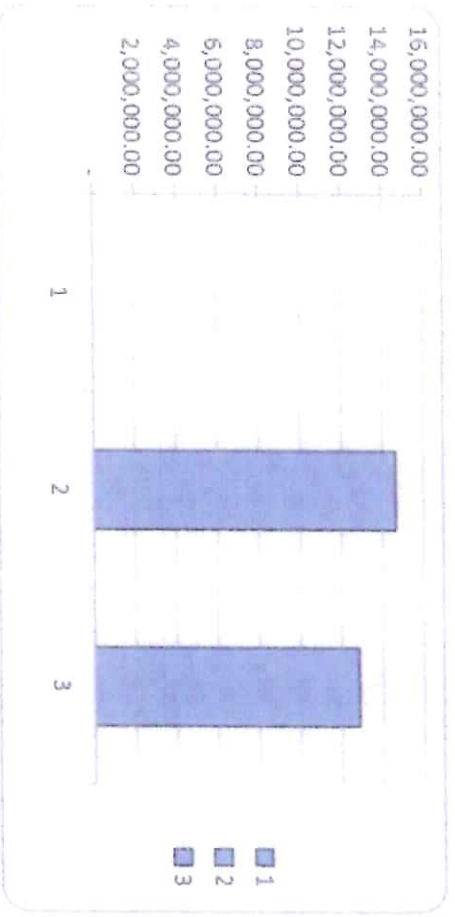
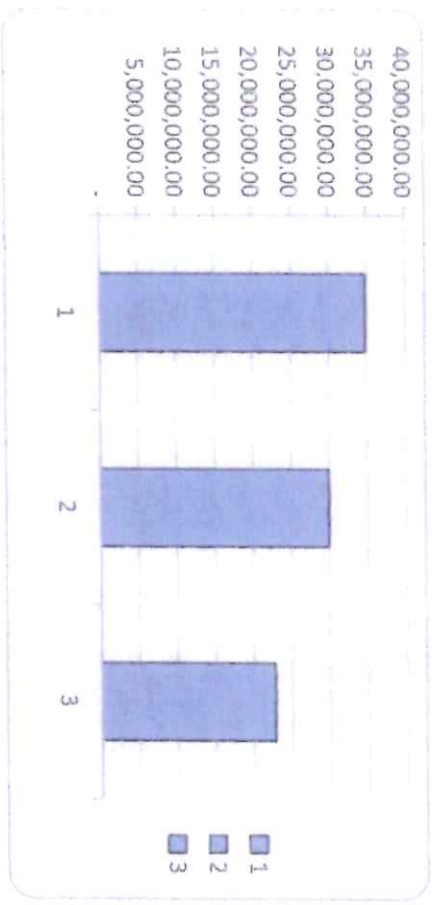
SUMMARY REPORT OF THE SCHOOL PERFORMANCE 2019 TO 2021

S/NO	PERFORMANCE	YEAR ENDED 30TH JUNE 2021	YEAR ENDED 2020	YEAR ENDED 2019
1	FINANCIAL			
	SURPLUS/DEFICIT	2,233,116.50	-	-
	DIRECT CAPITATION GRANTS	6,770,263.00	-	-
	INFRASTRUCTURE GRANTS	1,810,000.00	-	-
	GROWTH OF OTHER INCOMES		-	-
	EXPENDITURE/PAYMENTS	30,563,211.50	-	-
	DEBTORS/RECEIVABLES	34,816,603.50	30,002,810.50	22,768,374.40
	CREDITORS/PAYABLES		14,670,000.00	12,845,000.00

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CASH AND CASH EQUIVALENTS

4,673,406.00



NON-FINANCIAL

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ENROLLED STUDENTS	907	704.00	-
NUMBER OF TEACHERS	40	-	-
TEACHER-STUDENT RATIO	1:20	-	-
KCSE MEAN SCORE	B-	-	-
TRANSITION TO UNIVERSITIES	-	-	-
TRANSITION TO OTHER COLLEGES	-	-	-
KCSE CANDIDATES	229	184.00	242.00
		YEAR ENDED 2020	YEAR ENDED 2019
CAPACITY OF THE SCHOOL			
CLASSROOMS	26	26	22.00
LABORATORIES	4	4	4
DORMITORIES	8	8	8
DINING HALLS	1	1	1
BORE HOLES	1	1	1
ABLUTION BLOCKS	63	63	63
LAND WITH LEGAL OWNERSHIP	47HA	47HA	47HA
STAFF HOUSES	26.00	26.00	26.00
FOOTBALL FIELDS	3.00	3.00	3.00
BASKETBALL FIELDS	2.00	2.00	2.00
VOLLEYBALL FIELDS	2.00	2.00	2.00
HANDBALL FIELDS	2.00	2.00	2.00
WATER TANKS	15.00	15.00	15.00
BAKERY	1.00	1.00	1.00
POSHO MILL	1.00	1.00	1.00
GENERATOR ROOM	1.00	1.00	1.00
WORKSHOPS	2.00	2.00	2.00
LIBRARIES	1.00	1.00	1.00
SANOTARIUM	1.00	1.00	1.00

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3 ONGOING SCHOOL PROJECTS
 PROJECT NAME
 CBC CLASSROOM
 EXTENTION OF DINING HALL

DONOR
 GOK
 Maintenance and Improvement funds

4	STOCKS/INVENTORIES				
	DESCRIPTION	UNITS	OPENING BALANCE IN SHILLINGS	PURCHASES DURING THE YEAR	BALANCE AT THE END OF THE YEAR
	Digital Weighing scale	1 pc			
	Tea urn (100 Ltrs)	2 pcs			
	Luminare plates	150 pcs			
	Luminare cups	150 pcs			
	Table spoons	100 pcs			
	Tea cups and saucers	50 pcs			
	Tea spoons	100 pcs			
	Big Tea strainers	24 pcs			
	Kitchen knives	12 pcs			
	Thermo flask	12 pcs			
	Salt Shakers	12 pcs			
	Sugar dishes	12 pcs			
	Bell	1 pc			
	Water glasses	8 dozens			
	Sufuria 55 ltrs	6 pcs			
	Big Motor and pistol	1 pc			
	Butcher knife	2 pcs			

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Melamine plates	200 pcs
Bread crates	10 pcs
Sugar	550 bags
Tea leaves	580 pkts
Milk	3000ltrs
Beans	400 bags
Maize	530 bags
Bakers flour	550 bags
Yeast	300 pkts
Rice	1500 bags
Cooking oil	410 jericans
Eggs	2400 trays
Bananas	108000 pcs
Meat	7500 kg
Potatoes	400 kg
Cabbages	6000 kgs
Leeks	500 kg
Tomatoes	1200 kg
Sukuma wiki	2000 kg
Salt	200 bales
Nobla	160 jericans
Steel wool	90 dozens
Bar soap	45 ctn
Fire wood	500 mtrs
Toilet papers	80 bales
Royco	18 ctn
Onions	400 kg
Pilau mix	60 kg
Garlic	60 kg
Ginger	40 kg
Tomato paste	600 pcs
Match box	100 ctn

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DISPENSARY

Panadol tablets 500mg 1000 @ 500.00	6x500=3000
Ibuprofen tablets 400mg 500 @ 500.00	6x500=3000
Declofenac tablets 100mg 100 @ 150.00	150x10x3=4500
Deep freeze 1 can @ 750.00	750 x 10=7500
Artemether / Lumefantrine 1 dose 1 x 24 @ 80.00	80 x 120 = 9600
Atorquick tablets 1 dose @ 500.00	500x6=3000
Arca tablets 1 dose @ 550	550x6=3300
Antacid tablets 1000 @ 300	300x4=1200
Buscopan tablets 100's @ 1000	1000x10=10000
Metronidazole tablets 400mgs 500 @ 450	450x4=1800
Omeprazole tablets	
Chlorpheniramine tabs 4mg 1000 @ 100	100x6=600
Flugone Caps 1 pc @ 9.00	9x400=3600
Celestamine tablets 30 @ 450.00	450x5=2250
Nosic Tablets 20 @ 510.00	510x4=2040
Venolone Tablets 4mgs 100 @ 250.00	250x4=1000
Predasolone tablets 5mg 1000 @ 800.00	800x1=800
Dulcolax tablets 5mg 30 @ 300.00	300x4=1200
Amoxicillin Caps 500mg 100 @ 350.00	350x10x6= 21000
Ampicillin Caps 500mg 100 @ 400.00	400x10x4 = 16000
Clotrimoxazole tabs 480M 1000 @ 1200.00	1200x4=4800
Doxycycline Caps 100 Mg 100 @ 200.00	200x10x3= 6000
Osscoff Syrup 5 Ltr @ 350.00	350x5 = 1750
Osscoff Syrup 100mls @ 50.00	50x30 = 1500
Injection Pirilon 10mgs 1 pc @ 20.00	20x10x4 = 800
Injection Hydrocortison 100mg 1 pc @ 50.00	50x10x3=1500
Injection Adrenaline 1 pc @ 20.00	20x10x3=600
Injection Buscopan 1 pc @ 50.00	50x10x3=1500
Injection Lignocaine 2% 30 mls @ 40.00	40x2=80
Injection Declofenac 75mg/3ml @ 10.00	10x10x5=500

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Betadine antiseptic large @ 380	380x6=2280
Hydrogen peroxide 1 bottle @ 30.00	30x10=300
Soframulle Gauze 1 box @ 650	650x4=2600
Grabacin powder 1 pc @ 85.00	85x10=850
Athlets foot powder 1pc @ 900.00	900x5=4500
Loose woven bandage 1 box @ 360	360x10=3600
Adhesive Zinc Oxide 2" @ 80.00	80x10=800
Micropore tape 1" @200.00	200x20=4000
Tincture of iodine 1 lr @ 850	850 x 2 = 1700
Gauze roll 1 pc @ 400	400 x 4 = 1600
Cotton wool 400g 1 pc @ 250	250x4=1000
Elastoplast 100 @ 200	200x10=2000
Surgical blade 100 @ 420	420 x 1 = 420
Surgical gloves 1 box @ 1500	1500 x 1=1500
Latex examination gloves 1 box @ 400	400 x 6 = 2400
Creep bandage 3" 1 pc @ 40.00	40x60=2400
Creep bandage 6" 1 pc @ 70.00	70x60=4200
Declofenac Gel 1 pc @ 40.00	40x60=2400
Farm Liniment 5 Ltrs @ 650.00	650x2=1300
Bulkot cream 1 pc @ 30.00	30x60=1800
Clotrimazole cream 1pc @ 30.00	30x60=1800
Prebenta N eye drops 1pc @ 85.00	85x10=850
Gentamycin eye drops 1pc @ 25.00	25 x 10 = 250
Surgical spirit 5 ltrs @ 800.00	800 x 2 = 1600
Nylon suture No 2/0 1 box @ 360	360x2 = 720
Cut gut No 2/10 1 box @ 600	600x2=1200
Disposable syringes 1ml 100 @ 250	250x3=750
Disposable syringes 5mls 100 @ 350	350x3=1050
Disposable syringes 10mls 100 @ 600	600x2=1200

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Disposable needles G21 100 @ 120	120x3=360
Disposable needles G23 100@ 120	120x3=360
Dispensing envelopes 1000 @ 350	350x2=700
Ascoril syrup 100mls @ 180	180x20=3600
Glucometer strips 100 @ 1500	1500x1=1500
Four fold screen 1 pc @ 14500	14500 x1 =14500
Weighting Scale 1 pc @ 1500	1500x1=1500
Material strips 1 box @ 2800	2800x10=28000

MAIN STORE

Examination Papers	Rms	50
Photocopier papers	Rms	385
S/L Ex books	Doz	516
SQ Ex books	Doz	50
Ball Pen Blue	Pkt	4
Ball Pen Red	Pkt	3
Ball Pen Red	Pkt	1
Spring files	Pcs	200
Box files	Pcs	8
Fees Registers	Pcs	50
Manila Papers	Pcs	280
Binding tapes	Pcs	22
Office glue	pcs	5
Cello Tapes 1 inch	Pcs	15
Masking tape	Pcs	30
Attendance register	Pcs	50
Dusters	Pcs	50

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Potassium permanganate	Grams	6 x 500			3330
Phenolphthalene	Grams	1 x 250			306
Potassium carbonate	Grams	5 x 500			3650
Pepsin	Grams	2 x 500			5260
Potassium bromide	grams	3 x 500			6364
Phenolphthaleine powder	Grams	1 x 100			206
Potassium dicromate	Grams	2 x 500			5110
Potassium chloride	grams	4 x 500			2712
Potassium chlorate	grams	5 x 500			9915
Gas rubber tubing	M		20		12000
Sodium hydroxide	grams	20 x 500			34800
Sulphur powder	Grams	3 x 500			1392
Sulphuric acid	Litres	5 x 2.5			12785
Sodium thiosulphate	grams	15 x 500			5625
Sucrose	grams	3 x 500			1125
Sudan III	Grams	2 x 100/25			5376
Surgical blade	Pkt	5 x 100			5000
Sodium carbonate	grams	6 x 500			1248
Starch soluble powder	grams	3 x 500			939
Succinic acid	grams	3 x 500			9396
Sodium sulphite	grams	4 x 500			832
Sodium hydrogen carbonate	grams	4 x 500			1084
Sodium nitrate	grams	6 x 500			1248
Sodium nitrite	grams	6 x 500			1878
Sodium sulphate	grams	7 x 500			1456
Sodium chloride	grams	4 x 500			1336
Sodium carbonate decahydrate	grams	3 x 500			1566
Sodium sulphide granules	grams	2 x 500			834

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Teat droppers	Pcs		200		7000
Twine wire connecting	Roll		3		3780
Tartaric acid	Grams	2 x 500			2838
Universal indicator	m/s	2 x 500			6960
Visking tubing	m		50		29000
Wooden sticks	pkt		4		2280
Wire gauze	Pcs		100		4500
Zinc nitrate	grams	6 x 500			4380
Zinc sulphate	grams	5 x 500			2610
Zinc Metal	grams	2 x 500			1190
Zinc powder	grams	2 x 250			1670
Zinc carbonate	grams	4 x 500			5844
Zinc chloride	grams	4 x 500			1836
Zinc hydroxide	grams	1 x 500			991
Fructose	grams	2 x 500			2776
Measuring cylinder 100 ml/s	Pcs		60		40,600
Burette 50 mls	Pcs		50		60,000
Pipette 25 mls	Pcs		50		17,500
Conical flask 250 mls	pcs		60		33240
Volumetric flask 250 mls	pcs		40		17280
Glass beakers 250 mls	pcs		50		36000
Glass beaker 100mls	Pcs		30		10800
Glass beaker 50 mls	Pcs		50		27000
Dry cell size D"	Box		12		36000
Kerosene	Litres		20		1960
Volumeter range 0 - 3/5 (digital)	Pcs		30		105,000
Anmmeter range 0 - 2.5/5 (digital)	Pcs		30		105,000
Jockys	Pcs		30		4350

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Banana clips	Pcs	100			4500
Vanier caliper	Pcs	30			10140
Micrometer screw gauge	Pcs	30			28170
Aluminium ferrous sulphate	grams	2 x 500			1460
Aluminium ammonium sulphate	grams	2 x 500			1460
Sodium citrate	grams	2 x 500			834
Magnet bar 6"	Pcs	10			7510
Magnet U shape	Pcs	10			4310
White tile	Pcs	50			2500
Burette clips	pcs	200			1200
Rubber connector	M	10			3500
Burette tips	pcs	200			15,000
Vawels	pcs	100			5000
Connecting wires	roll	3			5400
Delivery tubes glass B - C (assorted)	rolls	2			7000
Corks all sizes	pcs	100			4500
Distilled water	JERICAN	45			38,250
Stop watches	pcs	100			90,000

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 Mwatate
 Kenya



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I. KCSE PERFORMANCE COMPARISON FOR THE LAST THREE YEARS

YEAR	ENTRY	A	A-	B+	B	B-	C+	C	C-	D+	D	D-	E	X	Y	M/S	M/G	Dev	NET TARGET
2020	184	00	16	29	35	41	26	22	10	04	01	00	00	00	00	8.109	9	+0.369	8,923-B
2019	199	00	12	24	47	29	33	30	11	08	05	00	00	01	00	7.74	9	+0.86	8,884-B
2018	242	00	09	14	45	31	38	32	37	23	12	01	00	00	00	6.88	C-	-0.27	9,397-B

2. TRANSITION

YEAR	DIRECT UNIVERSITY ENTRY	%	MIDDLE LEVEL COLLEGES	%	TVET	%
2020	147	80%	36	19.5%	01	0.5%
2019	145	73%	49	24.7%	04	2.3%
2018	137	57%	92	38%	13	5.0%
TOTAL	429	70%	177	27.4%	19	2.6%

PREPARED BY:
 THE DIRECTOR OF STUDIES
 FOR:
 THE CHIEF PRINCIPAL

CHIEF PRINCIPAL
 KENYATTA HIGH SCHOOL MWATATE
 P.O. BOX 57, MWATATE
 NAKURU COUNTY, KENYA



