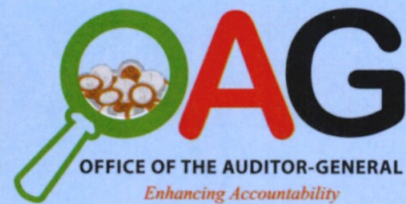


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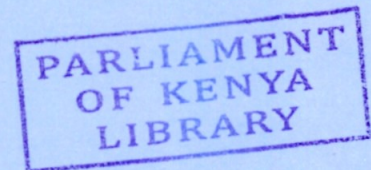
OFFICE OF THE AUDITOR-GENERAL

Enhancing Accountability

THE NATIONAL ASSEMBLY PAPERS LAID	
DATE: 01 JUN 2026	DAY: Wed
TABLED BY: Hon. Owen Yaa Baya Deputy Majority Leader	
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THE AUDITOR-GENERAL

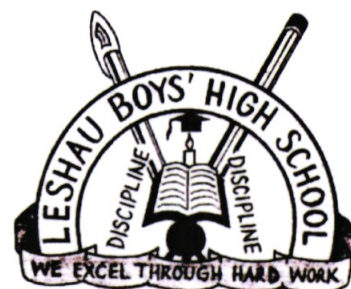
ON



LESHAU BOYS
HIGH SCHOOL

FOR THE YEAR ENDED
30 JUNE, 2022

NYANDARUA COUNTY



LESHAU BOYS HIGH 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)**



(LESHAU BOYS HIGH SCHOOL)

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

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2022

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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 Nyandarua County, Nyandarua North Sub-County.

The school was registered in (July 07) 2019 under registration number **18-S-0030-0780** and is currently categorized as **Extra County Public School** established, owned or operated by the Government.

The school is a boarding school and had **720** number of students as at **30th June 2022**. It has 4 streams and **35** teachers of which **5** 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	Dr. Gabriel Wachira	Chairman-Sponsor	12/05/2022
2	Mr. Francis Karuri	Secretary – Principal	01/09/2020
3	Ms. Cecilia Wanjiru	Member-Sponsor	12/05/2022
4	Mr. David Njagi	Member-Special Interest Group	12/05/2022
5	Rev. Fr. James Wanjohi	Member-Sponsor	12/05/2022
6	Ms. Alice Wanjiru	Member – Rep CEB	12/05/2022
7	Mrs Hannah Muchaho	Member Rep Teachers	12/05/2022
8	Mr. Francis Rarei	Member –Local Community	12/05/2022
9	Mr. Stanley Ngure	Member- Local Community	12/05/2022
10	Ms. Regina Wanja	Member-Local Community	12/05/2022
11	Mr Joseph Runanu	Member-Local Community	12/05/2022
12	Mr. Daniel Kabiru	Member-Local Community	12/05/2022
13	Ms Anne Nyaguthii	Member-Special Needs	12/05/2022
14	Brian Betram Chabu	Rep Students	12/05/2022

Key School Information and Management (Continued)

The function of the School Board of Management include:

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

(c) Committees of the Board

Ref	Name of Committee	Names of Members	Designation	Number of meetings attended during the year
1	Executive Committee	Dr. Gabriel Wachira Mr. Francis Karuri Ms. Cecilia Ndegwa Mr. Francis Rarei Ms. Ann Kibiru	Chairman Secretary Member Member Member	2
2	Finance, procurement and general-purpose & Audit Committee	Rev. Fr. James Mwangi Mr. Francis Karuri Dr. Gabriel Wachira Mr. Francis Rarei Ms. Florence Wambugu	Chairman Secretary Member Member Ex official(Finance)	2
3	Infrastructure Committee	Mr. Joseph Warui Mr. Joseph Kinuthia Mr. Francis Karuri Dr. Gabriel Wachira Mr. Francis Rarei Ms. Ann Kibiru THE SCDE,Nyandarua North	Chairman Secretary Member Member Member Member Member	3

(LESHAU BOYS HIGH SCHOOL)

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

4	Academic Standards Quality and Environment Committee	Ms Cecilia Ndegwa Mr. Francis Karuri Ms. Alice Gichuki Rev. Stanley Gikonyo Mr. Samuel Kimani Mr. George Ikua	Chairperson Secretary Member Member Member Ex official(Dean of studies)	2
5	Discipline, Ethics and integrity Committee	Hon. JusticeDavid Njagi Mr. Francis Karuri Mr. Daniel Kabiru Mr. James Waweru Ms. Grace Gachau Mr. Joseph Kinuthia	Chairman Secretary Member Member Member Exofficial(D/Principal)	1
6	Human Rights and Students Welfare Committee	Mr. Francis Rarei Mr. Francis Karuri Mrs. Ann Wangai Ms. Regina Munyiri Mrs. Hannah Muchaho	Chairman Secretary Member Member Member/(G/C HOD)	1

(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	Francis Gakure Karuri	255353
2	Deputy Principal	Joseph Kinuthia	236377
3	School Finance Officer	Florence Wanjiru Wambugu	N/A

(e) Schools contacts

Post Office Box: 48-20300; Nyahururu
Mobile Number: 0724-688-245
E-mail: leschauboy1975@gmail.com
Website:

(f) School Bankers

The school operated **6** number of bank accounts and **1** Pay bill number as follows:

- | | |
|------------------------|--|
| 1. Name of Bank: | KCB |
| Branch: | Nyahururu |
| Account Number: | 1102084980 |
| 2. Name of Bank: | Equity Bank |
| Branch: | Nyahururu |
| Account Number: | 0160263562562 |
| 3. Name of Bank: | KCB |
| Branch: | Nyahururu |
| Account Number: | 1102086622 |
| 4. Name of Bank: | KCB |
| Branch: | Nyahururu |
| Account Number: | 1102086495 |
| 5. Name of Bank: | KCB |
| Branch: | Nyahururu |
| Account Number: | 1103349198 |
| 6. Name of Bank: | Equity Bank |
| Branch: | Nyahururu |
| Account Number: | 0160177482635 |
| 7. MPESA Pay Bill No.: | Business Number: 247247
Account Number: 562560
and 482630
Attached to Equity bank |

(g) Independent Auditors

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

II. Summary Report Of Performance Of The School

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

a) Financial performance:

SNO	ACCOUNTS	2022	2021	2020	
		Kshs	Kshs	Kshs	
1	School Fund Account	4,363,657.00	(8,705,389.00)	(2,355,086.05)	
2	Operations Account	(931,637.00)	307,859.00	(647,478.00)	
3	Tuition Account	(1,283,450.00)	(821,402.00)	(817,702.00)	
4	Infrastructure Account	38,222.00	599,946.00	221,163.00	
	TOTAL	2,186,792.00	(8,618,986.00)	(3,599,103.05)	

CAPITATION GRANTS FROM THE MINISTRY OF EDUCATION FOR THE LAST THREE YEARS

SNO	ACCOUNTS	2022	2021	2020	
		KSHS	KSHS	KSHS	
1	Operations Account	9,861,271.00	7,533,543.00	11,530,087.00	
2	Tuition Account	2,258,445.00	845,128.00	2,261,979.00	
3	Infrastructure Account	3,329,500.00	2,235,500.00	2,145,562.00	
	Total	15,449,216.00	10,614,171	13,792,066.00	
	No of Students	720	689	656	
	Ratio of Capitation per student	16,950.65175	12,160.62554	21,024.49085	

OVERVIEW OF NET GROWTH OF OTHER INCOME(S)

SNO	ACCOUNTS	2022	2021	2020	
		KSHS	KSHS	KSHS	
1	Other Incomes(Net)	10,043,611.00	47,700.00	-	
	Total	10,043,611.00	47,700.00	-	

(LESHAU BOYS HIGH SCHOOL)

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

OVERVIEW OF GROWTH IN EXPENDITURE OF THE SCHOOL

SNO	ACCOUNTS	2022	2021	2020	
		Kshs	Kshs	Kshs	
1	School Fund Account	48,480,678.00	15,759,178.00	21,481,246.00	
2	Operations Account	10,792,908.00	7,225,684.00	12,177,565.00	
3	Tuition Account	3,541,895.00	1,666,530.00	3,079,681.00	
4	Infrastructure Account	3,291,278.00	1,635,554.00	1,942,103.00	
	Total	66,106,759.00	26,286,946.00	38,680,595.00	

MOVEMENT OF DEBTORS AND CREDITORS OF THE SCHOOL

SNO	ACCOUNTS	2022	2021	2020	
1	School Fund Account	KSHS	KSHS	KSHS	
a	Debtors	9,302,573.00	2,721,085	2,781,813.00	
	Total	9,302,573.00	2,721,085	2,781,813.00	
b	Creditors	8,627,530.00	3,067,323	(1,910,061.00)	
	Total	8,627,530.00	3,067,323	(1,910,061.00)	

MOVEMENT OF CASH AND BANK BALANCES

SNO	ACCOUNTS	2022	2021	2020	
		KSHS	KSHS	KSHS	
1	School Fund Account	1,572,575.95	453,823.95	4,017,773.45	
2	Operations Account	29,283.00	241,495.00	93,946.00	
3	Tuition Account	65,063.00	79,195.00	702,264.00	
4	Infrastructure Account	642,811.00	604,589.00	221,163.00	
	Total	2,309,732.95	1,379,102.95	5,035,146.45	

b) **Teacher Student ratio:**

c) **Mean score in the 2021/2022 KCSE: Mean score in the year 2019, 2020 and 2021**

KCSE:

YEAR	ENROLMENT	MEAN	TRANSITION	TRANSITION (%)	SCHOOL TARGET	COMMENTS
2021	133	5.5113	34	25.56	7.4000	Negative deviation reported of -1.3458
2020	140	6.8571	73	52.14	7.2000	Positive deviation of 0.042 in mean grade. Target not hit due to covid closure disruption on students, psychology trauma and discipline.
2019	130	6.8154	68	52.31	7.0000	Positive deviation of 0.518 in the mean grade. Nearly achieved. Discipline had much improved.

d) **Number of Candidates in the 2021/2022 KCSE:**

e) **Capacity of the school:**

Sno.	FACILITIES	NUMBER	POPULATION
1	CLASSROOMS	19	
2	LABORATORIES	4	
3	LIBRARY	1	
5	DORMITORIES	7	
6	BATHROOMS	36	
7	TOILETS/URINAL	22	
8	DINING HALL	3	
9	ADMINISTRATION BLOCK	1	
10	COMPUTER LAB	1	
11	FIELDS	5	

(LESHAU BOYS HIGH SCHOOL)

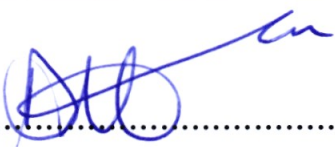
Reports and Financial Statements For the year ended 30th June 2022

12	KITCHEN	1	
13	GARAGE	1	
14	STAFF HOUSES permanent -2 Semi permanent -5	7	

Summary Report of the Performance of the School (Continued)

f) Development projects carried out by the school:

Sno.	Project	Year	Status	Amount	Fund Source
1	Construction of 4No.Classrooms	2020/21/22	Partial Complete	1595837	Maintenance & Improvement from G.O.K
2	Construction of 2nd floor of storeyed dormitory	2020/21/22	Partial complete	2450439	Parents funds
3.	YCS Hall Extension	2021/2022	Complete	681356	Parents funds
4.	Ablution block(6 door bathroom and 3x7m long urinal)	2021/2022	Complete	358650	Parents funds
5.	Additional double decker beds	2021/2022	Acquired	319000	Parents funds
6.	Additional dining hall tables	2021/2022	Acquired	146400	Parents funds


.....
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 (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 *Leshau Boys High 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.

GABRIEL WAKHARA

Name:

Designation: Chairman, School Board of Management

Date:

DANIEL W. KIHARA

Name:

Designation: School Principal & Secretary to Board of Management

Date:



Name: Florence Wanjiru Wambugu

Designation: Bursar/ Finance Officer

Date:

REPUBLIC OF KENYA

Telephone: +254-(20) 3214000
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 LESHAU BOYS HIGH SCHOOL FOR THE YEAR ENDED 30 JUNE, 2022– NYANDARUA 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 intended purpose; and,
- C. Report on Effectiveness of Internal Controls, Risk Management and Governance which considers how the entity has instituted checks and balances to guide internal operations. This responds to the effectiveness of the governance structure, the risk management environment, and the internal controls developed and implemented by those charged with governance for orderly, efficient and effective operations of the entity.

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

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of Leshau Boys High School set out at pages 1 to 18 which comprise of the statement of 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 effects of the matter described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of the Leshau Boys' High School as at 30 June, 2022 and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis), and comply with the Basic Education Act, 2013 and the Public Finance Management Act, 2012.

Basis for Qualified Opinion

Inaccuracies in Accounts Payables Balance

The statement of financial assets and financial liabilities reflects accounts payables balance of Kshs.8,627,530 as disclosed in Note 11 to the financial statements. The balance comprises Kshs.6,237,612 and Kshs.2,389,918 in respect of trade creditors and prepaid fees respectively. However, the prepaid fees balance of Kshs.2,389,918 differs with the ledger balance of Kshs.1,046,959 resulting in an unreconciled variance of Kshs.1,342,959.

In the circumstances, the accuracy, existence and completeness of the accounts payables balance of Kshs.8,627,530 could not be confirmed.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the Leshau Boys 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. Except for the effects of the matter described in the Basis for Qualified Opinion section, I have determined that there are no other key audit matters to communicate in my report.

Other Information

The Management is responsible for the Other Information set out on pages iv to xii which comprise of Key School Information and Management, Summary Report of Performance of the School and Statement of School Management Responsibility. The Other Information does not include the financial statements and my audit report thereon.

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

My opinion on the financial statements does not cover the Other Information and accordingly, I do not express an audit opinion or any form of assurance conclusion thereon.

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 effect 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. Unbalanced Budget

The statement of budgeted versus actual amounts reflects final revenue budget of Kshs.41,415,680 and final expenditure budget of Kshs.56,888,986 resulting in budget deficit of Kshs.15,473,306. This was contrary to Regulation 33(c) of the Public Finance Management (National Government) Regulations, 2015 which provides that budget revenue and expenditure appropriations shall be balanced.

In the circumstances, Management was in breach of law.

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

The statement of receipts and payments reflects boarding and school fund payments amount of Kshs.45,790,837 as disclosed in Note 7 to the financial statements. The expenditure includes an amount of Kshs.507,900 transferred to Kenya Secondary School Heads Association (KESSHA). However, KESSHA is a welfare organization that draws its membership from School Principals only. The organization is not defined in Government funding system and there is no assurance that it has implemented effective, efficient, and transparent financial management and internal control systems to manage the funds transferred by schools.

In the circumstances, value for money transferred to KESSHA amounting to Kshs.507,900 could not be confirmed.

3. Failure to Prepare a School Improvement Plan

During the year under review, the School did not have a School Improvement Plan. This was contrary to Section 2.2 of the Ministry of Education Operation Manual for Utilization of Learner Capitation Grant and Other School Funds under School Improvement Planning which requires the school 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 Ministry guidelines.

4. Failure to Transfer Infrastructure Funds from Operations Bank Account

The statement of receipts and payments reflects operations grants amount of Kshs.9,861,271 as disclosed in Note 2 to the financial statements from the Ministry of Education credited in the operations bank account. The grants include an amount of Kshs.3,419,500 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 an amount of Kshs.3,329,500 was transferred to infrastructure account, leaving a balance of Kshs.90,000 not transferred as at 30 June, 2022. This was contrary to the Ministry of Education Circular Ref. No: MOE.HQS/3/13/3 dated 16 June, 2021 which directed that infrastructure grants, as well as maintenance and improvement funds, should be transferred to the school infrastructure account within fifteen (15) days upon receipt of the funds in the operations account.

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

5. Lack of a Functional Procurement Unit

The School did not have an established procurement function managed by a qualified procurement professional as required under Section 47(2) of the Public Procurement and Asset Disposal Act, 2015 and Regulation 33 of the Public Procurement and Asset Disposal Regulations, 2020. Procurement activities were undertaken by individuals lacking the requisite qualifications.

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

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

As required by Section 7(1)(a) of the Public Audit Act, 2015, based on the audit procedures performed, except for the effect of the matters described in the Basis for Conclusion on Effectiveness of Internal Controls, Risk Management and Governance section of my report, I confirm that nothing else has come to my attention to cause me to believe that internal controls, risk management and governance were not effective.

Basis for Conclusion

1. Lack of Internal Audit Function and Audit Committee

During the year under review, the School had not constituted an Audit Committee and an Internal Audit Unit as required by Regulation 166 (1) and (2) of the Public Finance Management (National Government) Regulations, 2015 which states that, the internal audit unit of a National Government entity to assess effectiveness of the school through an internal performance appraisal commenting on its effectiveness in the annual report to The National Treasury.

In the circumstances, the existence of an effective oversight mechanisms could not be confirmed.

2. Weaknesses in Management of Assets

Annex 2 to the financial statements on summary of fixed assets register reflects a balance of Kshs.110,270,000 which includes land valued at Kshs.14,500,000. However, ownership documents for the land were not provided for audit. Further, Management did not maintain a comprehensive fixed assets register containing key information such as asset Identification or serial number, location, assets tags or identification codes necessary for effective tracking and safeguarding of the School's assets.

In the circumstances, the existence of effective measures in the management of assets could not be confirmed.

3. Long Outstanding Receivables

The statement of statement of financial assets and financial liabilities reflects accounts receivable balance of Kshs.9,302,573 in respect of fees arrears as disclosed in Note 10 to the financial statements. The balance includes Kshs.480,158 which had been outstanding for more than two (2) years. However, Management did not have in place a policy on the impairment of long outstanding fees arrears casting doubt on full recoverability of the accounts receivables balance.

In the circumstances, the existence of effective mechanisms for debt 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 controls, 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 the Management and those Charged with Governance

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

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

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

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

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

Auditor-General's Responsibilities for the Audit

My responsibility is to conduct an audit of the financial statements in accordance with Article 229(4) of the Constitution, Section 35 of the Public Audit Act, 2015 and the International Standards of Supreme Audit Institutions (ISSAIs). The standards require that, in conducting the audit, I obtain reasonable assurance about whether the financial statements as a whole are free from material misstatements, whether due to fraud or error and to issue an auditor's report that includes my opinion in accordance with Section 48 of the Public Audit Act, 2015. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISSAIs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are

considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

In conducting the audit, Article 229(6) of the Constitution also requires that I express a conclusion on whether or not in all material respects, the activities, financial transactions and information reflected in the financial statements are in compliance with the authorities that govern them and that public resources are applied in an effective way. In addition, I consider the entity's control environment in order to give an assurance on the effectiveness of internal controls, risk management and governance processes and systems in accordance with the provisions of Section 7 (1) (a) of the Public Audit Act, 2015.

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

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


FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

21 May, 2026

(LESHAU BOYS HIGH SCHOOL)

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

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	2,258,445	845,128
Capitation grants for operations	2	9,861,271	7,533,543
School fund income- parents' contributions	3	39,876,003	13,459,248
School fund income- other receipts	4	10,043,611	47,700
Proceeds from borrowings		-	-
Total Receipts		62,039,330	21,885,619
Payments			
Payments for tuition	5	3,541,895	1,666,530
Payments for operations	6	10,754,686	6,625,738
Boarding and school fund payments	7	45,790,837	16,365,937
Total Payments		60,087,418	24,658,205
Surplus/Deficit		1,951,912	-2,772,586

The school financial statements were approved on _____ 2022 and signed by:

GABRIEL KACHIRA

Name:

Chair BOM

Date:

DANIEL W. KIHAA

Name:

School Principal/ Secretary to BOM

Date:

WAMENGA FLORANCE

Name:

Bursar/ Finance Officer

Date:



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

Description	Note	2021-2022	2020-2021
		Kshs	Kshs
Financial Assets			
Cash and cash equivalents			
Bank balances	8	2,200,584.95	1,249,848
Cash balances	9	109,148.00	129,255.00
Short term investment			
Total cash and cash equivalent		2,309,732.95	1,379,102.95
Account's receivables	10	9,302,573.00	2,721,085
Total financial assets		11,612,305.95	4,100,188
Financial liabilities			
Accounts payables	11	8,627,530.00	3,067,323
Net financial assets		2,984,775.95	1,032,856
Represented by			
Accumulated fund b/fwd	12	1,032,865	3,805,451
Surplus/deficit for the year		1,951,912.00	-2,772,586
Net financial position		2,984,777.00	1,032,865

The school's financial statements were approved on _____ 2022 and signed by:

GABRIEL WACHIRA

Name:

Chair BOM

Date:

DANIEL W. KIHARA

Name:

School Principal/ Secretary to BOM

Date:

WANDURU FLORENCE

Name:

Bursar/ Finance Officer

Date:



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	2,258,445	845,128
Capitation grants for operations	2	6,531,771	5,298,043
Capitation grants for Infrastructure		3,329,500	2,235,500
School fund income- parents contributions/ fees	3	44,841,536	14,915,392
School fund income- other receipts	4	2,694,164	47,700
Total receipts		59,655,416	23,341,763
Payments			
Payments for tuition	5	2,272,577	1,666,530
Payments for operations	6	6,782,205	5,590,130
Payments for Infrastructure		3,291,278	1,635,554
Boarding and school fund payments	7	46,378,725	15,759,178
Total payments		58,724,785	24,651,392
Net cash flow from operating activities		930,631	-1,309,629
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		930,631	-1,309,629
Cash and cash equivalent at beginning of the year		1,379,102	2,688,731
Cash and cash equivalent at end of the year		2,309,733	1,379,102

(LESHAU BOYS HIGH SCHOOL)

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

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

Receipt/Expe nses Item	Original Budget	Adjustme nts	Final Budget	Actual on Compara ble 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	298,368		298,368			
Exercise Books	895,104	-	895,104	809,542	85,562	90
Laboratory Equipment	596,736	-	596,736	620,000	23,264	104
Internal Exams	298,368	-	298,368	125,000	173,368	42
Teaching / Learning Materials	895,104	-	895,104	703,903	191,201	79
Sub Total	2,983,680		2,983,680	2,258,445	725,235	76
(2) Capitation Grant on Operations						
Personnel Emoluments	4003200		4003200	3313788	689412	82.8
Repairs And Maintenance	3600000		3600000	3329500	270500	92.5
Local Transport / Travelling	1353600		1353600	1605904	252304	118.6
Electricity And Water	1353600		1353600	608279	745321	44.9
Medical	144000		144000	137800	6200	95.7
Administrati on Costs	1353600		1353600	866000	487600	63.9
Activity	1080000		1080000	-		
Smasse	144000		144000	-		

(LESHAU BOYS HIGH SCHOOL)

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

Receipt/Expe nses Item	Original Budget	Adjustme nts	Final Budget	Actual on Compara ble Basis	Budget Utilization Difference	% of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
	Kshs	Kshs			Kshs	Kshs
Sub-Total	13,032,000		13,032,000	9,861,271	3,170,729	76
(3) Fees Charged on Parents						
Personnel Emoluments	3312000	-	3312000	5218545	1906545	157.6
Repairs And Maintenance	1440000	-	1440000	2145929	705929	149.0
Local Transport / Travelling	1260000	-	1260000	1860125	600125	147.6
Electricity And Water	2520000	-	2520000	4086169	1566169	123.1
Medical		-				
Administrati on Costs	1310400	-	1310400	2151846	841446	157.7
Activity	360000	-	360000	705320	345320	187.0
Smasse		-				
Fee On Boarding Equipment and Stores	14997600	-	14997600	23708069	8710469	142.6
Sub Total	25,200,000		25,200,000	39,876,003	-14,676,003	158
Other Income						
Rent Income						
Income From Farming Activities	200,000	-	200,000	10,043,611	-9,843,611	200,000
Insurance Compensation						
Income From Posho Mill						

(LESHAU BOYS HIGH SCHOOL)

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

Receipt/Expenditures 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
Income From Bus Hire						
Fee For Hire of Ground And Equipment						
Interest Income						
Sub Total	200,000	-	200,000	10,043,611	- 9,843,611	
Total Income	41,415,680	-	41,415,680	62,039,330	- 20,623,650	
(1) Expenditure For Tuition						
Textbooks And Reference Materials	408,560	-	408,560	-	408,560	14.5
Exercise Books	523,150	-	523,150	746,963	- 223,813	142.8
Laboratory Equipment	558,573	-	558,573	1,011,033	- 452,460	181.0
Internal Exams	143,500	-	143,500	96,668	46,832	67.4
Teaching / Learning Materials	1,886,240	-	1,886,240	1,625,661	260,579	86.2
Chalks					-	
Exams And Assessment					-	
Teachers Guides				59,218	- 59,218	
Administrative Costs					-	

(LESHAU BOYS HIGH SCHOOL)

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

Receipt/Expenditure 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
Bank Charges	2,352	-	2352	2,352	-	
Sub Total	3,522,375		3,522,375	3,541,895	- 19,520	
(2) Expenditure For Operations						
Personnel Emoluments	3,124,080	-	3124080	3,945,599	821519	126.3
Repairs, Maintenance & Improvements	3,600,000	-	3600000	3,291,278	270500	92.5
Local Transport / Travelling	1,656,000	-	1656000	261,311	1394689	57.8
Electricity, Water and Conservancy	781,200	-	781200	527,050	254150	67.5
Medical		-				
Administrative Costs	1,857,600	-	1857600	2,385,536	527936	128.4
Activity Expenses	1,021,680	-	1021680	343,420	678260	61.3
Gratuity						
Bank charges	492	-	492			
Sub-Total	12,041,052		12,041,052	10,754,686	1,248,636	90
(3) Expenditure For School Fund						

*(LESHAU BOYS HIGH SCHOOL)***Reports and Financial Statements For the year ended 30th June 2022**

Receipt/Expenditures 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
Personnel Emoluments	5391029	-	5391029	3898211	1492818	72.3
Repairs, Maintenance and Improvements	2136875	-	2136875	1743975	392900	81.6
Local Transport / Travelling	1796030	-	1796030	2107843	311813	117.4
Electricity, Water and Conservancy	4196805	-	4196805	2716438	1480367	64.7
Medical Expenses						
Administrative Costs	3950510	-	3950510	4788115	837605	121.2
Activity	1016000	-	1016000	901960	114040	88.8
Gratuity						
Lunch Programme						
Boarding Equipment and Stores	22688310	-	22688310	22021690	666620	97.1
Expenditure For Income Generating Activity	150000		150000	93722	56278	62.5
Uniform	4,119,790		4,119,790	4,119,790		
Pocket money	206,500		206,500	206,500		
Development Fund	1,845,055		1,845,055	1,845,055		
PAYE	6511		6511	6511		
NSSF	46351		46351	46351		
NHIF	16150		16150	16150		
Sub-Total	41,325,559		41,325,559	45,790,837	3,053,605	

(LESHAU BOYS HIGH SCHOOL)

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

Receipt/Expenditures 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
Totals	56,888,986	-	56,888,986	60,087,418	4,320,451	

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

i.

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

Description	2021-2022	2020-2021
	Kshs	Kshs
Textbooks And Reference Materials		
Exercise Books	809,542.00	328,258.00
Laboratory Equipment	620,000.00	178,950.00
Internal Exams	125,000.00	119,008.00
Teaching / Learning Materials	703,903.00	218,912.00
Chalks	-	-
Exams And Assessment	-	-
Teachers Guides	-	-
Total	2,258,445.00	845,128.00

2 Capitation Grant for Operations

Description	2021-2022	2020-2021
	Kshs	Kshs
Personnel Emoluments	3,313,788.00	1,787,808.00
Repairs And Maintenance	3,329,500.00	1,635,554.00
Local Transport / Travelling	1,605,904.00	897,286.00
Electricity And Water	608,279.00	1,528,542.00
Medical	137,800.00	-
Administration Costs	866,000.00	1,084,407.00
Activity	-	-
Total	9,861,271.00	6,625,738.00

3 Parents Contribution/Fees - School Fund Account

Description	2021-2022	2020-2021
	Kshs	Kshs
Personnel emoluments	5,218,545.00	912,600.00
Repairs and maintenance	2,145,929.00	1,359,264.00
Local transport / travelling	1,860,125.00	7,190.00
Electricity and water	4,086,169.00	809,570.00
Boarding Equipment and Stores	23,708,069.00	10,353,317.00
Administration costs	2,151,846.00	17,057.00
Activity	705,320.00	250.00
Total	39,876,003.00	13,459,248.00

4 Other Receipts – School Fund Account

Description	2021-2022	2020-2021
	Kshs	Kshs
Fee On Boarding Equipment and Stores	-	-
Rent Income	-	-
Income From Farming Activities	99,667.00	47,700.00
Uniforms	4,979,623.00	
Pocket money	-	
Harambee fund	4,078,951.00	
Leshau for leshau	4,000.00	
Academic Improvement	881,370.00	
Total	10,043,611	47,700.00

5. Payments For Tuition

Description	2021-2022	2020-2021
	Kshs	Kshs
Textbooks And Reference Materials	-	
Exercise Books	746,963.00	646,963.00
Laboratory Equipment	1,011,033.00	352,693.00
Internal Exams	96,668.00	2,341,551.00
Teaching / Learning Materials	1,625,661.00	431,453.00
Chalks	-	-
Exams And Assessment	-	-
Teachers Guides/reference materials	59,218.00	-
Bank Charges	2,352.00	870.00
Total	3,541,895.00	1,666,530.00

6. Payments For Operations

Description	2021-2022	2020-2021
	Kshs	Kshs
Personnel Emoluments	3,945,599.00	1,683,922.00
Service Gratuity	-	-
Administration Cost	2,385,536.00	1,021,395.00
Repairs And Maintenance & Improvements	3,291,278.00	1,635,554.00

(LESHAU BOYS HIGH SCHOOL)

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

Local Transport / Travelling	261,311.00	845,146.00
Electricity And Water	527,050.00	1,439,721.00
Medical	-	
Activity Expenses	343,420.00	
Smasse	-	
Insurance Cost	-	
Bank Charges	492	
Acquisition Of Assets	-	
Total	10,754,686	6,625,738

7.Boarding And School Fund Payments

Description	2021-2022	
	Kshs	
Personnel Emoluments	3,898,211.00	1,568,962.00
Repairs And Maintenance & Improvements	1,743,975.00	3,388,968.00
Local Transport / Travelling	2,107,843.00	938,052.00
Electricity And Water	2,716,438.00	703,268.00
Administration Costs	4,788,115.00	1,897,395.00
Activity	901,960.00	122,130.00
Bank Charges	126	
Expenses On Income Generating Activities	93,722.00	6,800.00
Fee On Boarding Equipment and Stores	23,300,040.00	7,740,362
Uniform	4,119,790.00	
Pocket money	206,550.00	
Development Fund	1,845,055.00	
PAYE	6,511.00	-
NSSF	46,351.00	-
NHIF	16,150.00	-
Total	45,790,837	16,365,937

8. Bank Accounts

Name Of Bank, Account No. & Currency	Bank Account Number	2021-2022	2020-2021
		Kshs	Kshs
Tuition Account		65,063.00	79,195.00
Operations Account		28,187.00	142,794.00
Infrastructure Account		642,794.00	604,589.00
School Fund Account/Boarding		1,176,424.00	321,201.00
Savings Account		35,775.45	35,901.45
Parent Association Development Account		252,341.50	66,167.50
Income Generating Activities Account		-	-
Total		2,200,584.95	1,249,847.95

9. Cash In Hand

Description	2021-2022	2020-2021
	Kshs	Kshs
Tuition Account	-	-
Operation Account	1,096.00	98,701.00
School Fund Account	108,035.00	30,554.00
Infrastructure Account	17.00	-
Total	109,148.00	129,255.00

10. Accounts Receivable

Description	2021-2022	2020-2021
	Kshs	Kshs
Fees Arrears	9,302,573.00	2,721,085.00
Other Non-Fees Receivables	-	-
Salary Advances		-
Imprest	-	-
Total	9,302,573.00	2,721,085.00

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

Description	2021-2022	2020-2021
	Kshs	Kshs
Fees Arrears For Current Year	6,754,215.00	1,351,163.00
Harambee	2,068,200.00	-
Fees Arrears For The Previous Year	-	365,911.00
Fees Arrears For Prior Periods (Over Two Years)	480,158.00	1,004,011.00
Total	9,302,573.00	2,721,085.00

11.Accounts Payable

Description	2021-2022	2020-2021
	Kshs	Kshs
Trade Creditors (See Ageing Below and Appendix 1)	6,237,612.00	2,326,717.00
Prepaid Fees	2,389,918.00	740,606.00
Retention Monies	-	-
Total	8,627,530.00	3,067,323.00

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

Description	2021-2022	2020-2021
	Kshs	Kshs
Trade Creditors for Current Year	6,237,612.00	2,243,557.00
Trade Creditors for The Previous Year	-	83,160
Trade Creditors for Prior Periods (Over Two Years)	-	-
Total	6,237,612.00	2,326,717.00

12. Fund Balance Brought Forward

Description	2021-2022	2020-2021
	Kshs	Kshs
Bank Balances	1,249,847.00	2,683,273.00
Cash Balances	129,255.00	5,459.00
Short Term Investments	-	-
Receivables	2,721,085.00	2,656,193.00
Payables	-3,067,323.00	-1,539,474.00
Total	1,032,864.00	3,805,451.00

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.

13.Non-current Liabilities Summary

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

14.Biological assets

Description	Numbers	2021-2022	2020-2021
		Kshs	Kshs
Cattle	4	200,000.00	180,000.00
Pigs		-	-
Trees	150	450,000.00	450,000.00
Coffee Or Tea Plantation		-	-
Poultry		-	-
Total		650,000	630,000

15.Borrowings

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

16.Stock/ Inventory

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

(LESHAU BOYS HIGH SCHOOL)

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

XI. 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)

The current audit is the first statutory audit for the school and therefore there are no prior audit recommendations from The Auditor General.



Sign and Date
Principal



(LESHAU BOYS HIGH SCHOOL)

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

XII. ANNEXES

Annex 1 - Analysis Of Pending Accounts Payable

Supplier Of Goods Or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 20XX	Outstanding Balance 2022	Comments
	A	b	C	d=a-c		
	Kshs	Kshs	Kshs	Kshs	Kshs	
Construction Of Buildings						
1.						
2.						
3.						
Sub-Total						
Supply Of Goods TUITION						
4. PAMULIZ COMMUNICATIONS	89,500		-		89,500	
5. CHAMAKA GENERAL SUPPLIES	1,052,160		-		1,052,160	
6. MUCKLIN ENTERPRISES	204,000		-		204,000	
7. QWEST GENERAL MERCHANTS	59,218		-		59,218	
8. OMEX GENERAL SERVICES	270,490		-		270,490	
Sub-Total	1,675,368		-		1,675,368	
Supply Of Goods OPERATIONS						
9. SYKAVI ELECTRICALS	11,840		-		11,840	
10. CHAMAKA GENERAL SUPPLIES	344,495		-		344,495	
11. JUNSLAB SUPPLIES AND SERVICES	26,000		-		26,000	
12. PAMULIZ COMMUNICATIONS	39,400		-		39,400	
13. BEPANI GENERAL MERCHANTS	5,000		-		5,000	
14. DELAHARI SANDS	239,200		-		239,200	
15. NYANDARUA WATER AND SANITATION CO. LTD	53,490		-		53,490	
Sub- Total	719,425		-		719,425	
Supply Of Goods FUND ACCOUNT						
16. LAIKIPIA HARDWARE	56,390		-		56,390	

(LESHAU BOYS HIGH 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 20XX	Outstanding Balance 2022	Comments
17. LUDEN SUPPLIERS	138,120		-		138,120	
18. SILIASFA GENERAL WORKS LTD	146,400		-		146,400	
19. DPL FESTIVE LTD	381,480		-		381,480	
20. LISA JOY LTD	760,000		-		760,000	
21. JANGAAMA VENTURES	39,960		-		39,960	
22. THE GREEN PEOPLE SUPPLIES	48,664		-		48,664	
23. BISWORLD CONTRACTORS	477,900		-		477,900	
24. CHRISTMIND ENTERPRISES	246,300		-		246,300	
25. TAIFA BUTCHERY	300,900		-		300,900	
26. UMOJA DAIRYCOOP SOCIETY	253,275		-		253,275	
27. MILK SUPPLIERS	16,150		-		16,150	
28. NYAHURURU SCHOOL UNIFORM	44,200		-		44,200	
29. NYANDARU SCHOOL UNIFORM	497,080		-		497,080	
30. EDWIN WANJOHI NJARAMBA	33,000		-		33,000	
31. JOHN MARIGI	10,500		-		10,500	
32. ANTOZONE ENTERPRISES	392,500		-		392,500	
Sub-Total	3,842,819		-		3,842,819	
Grand Total	6,237,612		-		6,237,612	

(LESHAU BOYS HIGH SCHOOL)

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

Annex 2 – Summary Of Fixed Assets Register

Asset Class	Date purchased	Location	Historical Cost b/f (Kshs) 1 st July 2021	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost c/f (Kshs) 30 th June 2022
Land 1	Donated	mutanga	14,500,000	-	-	14,500,000
Buildings And Structures – dormitories - Administration Block -classrooms			80,000,000.00			80,000,000.00
Motor Vehicles school bus	1/10/2009	garage	4,278,000			4,278,000
School truck	1989	garage	700,000			700,000
Office Equipment, furniture and fittings			1,500,000.00			1,500,000.00
ICT Equipment and Other ICT Assets			1,000,000.00			1,000,000.00
Textbooks			3,500,000.00			3,500,000.00
Other Machinery and Equipment			2,000,000.00			2,000,000.00
Intangible assets-software			300,000.00			300,000.00
Office Equipment, furniture and fittings			1,500,000.00			1,500,000.00
Intangible Assets- Soft Ware	2012		1,000,000.00			1,000,000.00
Total			110,278,000			110,278,000

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