

REPUBLIC OF KENYA



Enhancing Accountability

REPORT

THE NATIONAL ASSEMBLY
PAPERS LAID

DATE: 20 FEB 2021 DAY

Thursday

TABLED
BY:

Hon. Naomi Waga
Deputy Majority Whip
Inzaju Mwale

OF

CLERK AT
THE TABLE:

THE AUDITOR-GENERAL

ON

KIMURI SECONDARY SCHOOL

**FOR THE YEAR ENDED
30 JUNE, 2021**

NYANDARUA COUNTY

PARLIAMENT
OF KENYA
LIBRARY



OFFICE OF THE AUDITOR GENERAL
P. O. Box 30084 - 00100, NAIROBI
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KIMURI HIGH SCHOOL
P.O.BOX 642-20117
NAIVSHA

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED
30TH JUNE 2021

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

Table of Contents	Page
1. Acronyms and Glossary of Terms	ii
2. Key School Information and Management	iii
3. Summary Report of Performance of The School	vii
4. Statement of School Management Responsibility	xv
5. Report Of The Independent Auditors	xvi
6. Statement Of Receipts and Payments For the Year Ended 30 th June 2021	1
7. Statement of Assets and Liabilities As At 30th June 2021	2
8. Statement of Cash Flows for the Year Ended 30th June 2021	3
9. Statement Of Budgeted Versus Actual Amounts for The Year Ended 30 th June 2021	4
10. Significant Accounting Policies	6
11. Notes To The Financial Statements	13
12. Annex I: Analysis of pending accounts payable.....	16
13. Annex II: Fixed Assets Register.....	17

1.Acronyms and Glossary of Terms

BOM	Board of Management
CEB	County Education Board
IPSAS	International Public Sector Accounting Standards
KCSE	Kenya Certificate of Secondary Education
PFM	Public Finance Management
PSASB	Public Sector Accounting Standards Board
FY	Financial Year
FDSE	Free day secondary school education fund
REP	representative

2.Key School Information and Management

(a) Background information

- The school is domiciled in Kenya and its operations are governed under the Basic Education Act, 2013. It is located in **Nyandarua county, South Kinangop Sub-County.**

The school was registered in **12/5/1987** under registration number **H/A/901/87** and is currently categorized as a **county public school** established, owned or operated by the Government.

The school is a day/ boarding school and had **468** number of students as at **30th April 2021** and **389**-number of student as at **30th June 2021** respectively.

It has **3** streams and **21** teachers of which **2** 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	Francis N.Kimani	Chairman/Sponsor	14/3/2019
2	Solomon Ngunu	Secretary – Principal	14/3/2019
3	John N.Muturi	Member – Rep Parents/Local community	14/3/2019
4	Purity N.Njuguna	Member – Rep Parents/Local community	14/3/2019
5	Dominic K.Kimani	Member – Rep Parents/Local community	14/3/2019
6	Loise W.Wambugu	Member – Rep Parents/Local community	14/3/2019
7	David M.Wainaina	Member – Rep Parents/Local community	14/3/2019
8	John K.Makau	Member – C.E.B	14/3/2019
9	David N.Ndungu	Member – Teachers Rep.	14/3/2019
10	Jacob K.Theuri	Member – Sponsor	14/3/2019
11	Adrian K.Gitau	Member – Rep Sponsor	14/3/2019
12	Ann Martha Wambui	Member – Rep Special Interest group	14/3/2019
13	Jennifer W.Githuku	Member – Special Needs.	14/3/2019
14	Onesmus Mugwe	Member – Student Rep.	14/3/2019

The functions of the School Board of Management are to:

- Promote the best interests of the School and ensure its development.
- Promote quality education for all pupils in accordance with the standards set under the Basic Education Act, 2013.
- Ensure and assure the provision of proper and adequate facilities for the School.
- 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	1.Francis Kimani 2.Solomon Ngunu 3.Purity njuguna 4.Dominic Kimani 5.James Kangethe	Chairman Secretary Member Member Member	2
2	Audit Committee	1.Jacob Theuri 2.Solomon Ngunu 3.Adrian Gitau 4.Martha Thuku	Chairman Secretary Member Member	1
3	Finance, procurement and general-purpose Committee	1.Francis kimani 2.Solomon Ngunu 3.Purity Njuguna 4.James Kangethe	Chairman Secretary Member Member	1
4	Development Committee	1.Paul Mbugua 2.Rebecca Luka 3.Solomon Ngunu 4.Purity Njuguna 5.James Kangethe	Chairman Secretary Member Member Member	1

Annual Report and Financial Statements For the year ended 30th June 2021

5	Academic Committee	1. John makau 2. Solomon ngunu 3. David njoya 4. Loise wambugu 5. Rebecca luka 6. Edward sioma	Chairman Secretary Member Member Member Member	1
6	Discipline and welfare Committee	1. Francis Kimani 2. Solomon Ngunu 3. Jennifer Githuku 4. Dominic Kimani 5. David Wainaina 6. Purity Njuguna 7. Rebecca Luka 8. David Njoya	Chairman Secretary Member Member Member Member Member Member	0

(d) School operation Management

Ref:	Designation	Name	TSC Number
1	Principal	Solomon Ngunu	389209
2	Deputy Principal-Administration	Rebecca kathure	364353
3	Deputy Principal-Academics	Rebecca kathure	364353
4	School Finance Officer	Magdaline Wangechi Wanjiku	23091727

(f) Schools contacts

Post Office Box: 642-20117, Naivasha
 Mobile Number: 0712684984
 E-mail: kimurihighschool@gmail.com.

(e) School Bankers

The following school operated 6 number of bank accounts in the following banks:

1. Name of Bank: Kenya Commercial Bank
Branch: Naivasha
Account Number: 1104207257
2. Name of Bank: Kenya Commercial Bank
Branch: Naivasha
Account Number: 1104214474
3. Name of Bank: Kenya Commercial Bank
Branch: Naivasha
Account Number: 1104215462
4. Name of Bank: Kenya Commercial Bank
Branch: Naivasha
Account Number: 1115896369
5. Name of Bank: Kenya Commercial Bank
Branch: Naivasha
Account Number: 1115896431
6. Name of Bank: Equity Bank
Branch: Naivasha
Account Number: 0200298047462
7. MPESA Pay Bill No.4072511 attached to 1104207257 bank account

(f) Independent Auditors

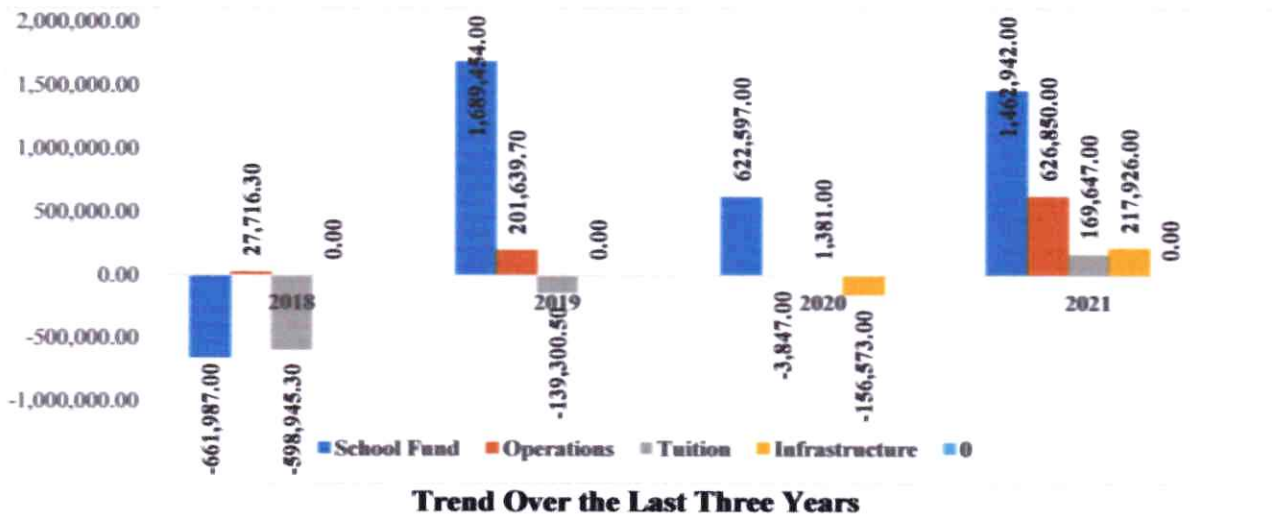
Office of the Auditor General
Anniversary Towers, University Way
P.O. Box 30084
GPO 00100
Nairobi, Kenya

3. SUMMARY REPORT OF PERFORMANCE OF THE SCHOOL

a) Financial performance:

30th June 2021 covers a period of 6 months and is summarised as follows:

SURPLUS/DEFICIT FOR THE YEAR AND A COMPARISON OF THE SAME FOR THE LAST FOUR YEARS					
SNO	ACCOUNTS	2021	2020	2019	2018
		Kshs	Kshs	Kshs	Kshs
1	School Fund Account	1,462,942.00	622,597.00	1,689,454.00	(661,987.00)
2	Operations Account	626,850.00	(3,847.00)	201,640.00	27,716.00
3	Tuition Account	169,647.00	1,381.00	(139,301.00)	S(598,945.00)
4	Infrastructure Account	217,926.00	(156,573.00)	-	-
	TOTAL	2,477,365.00	466,024.00	1,751,793.00	(1,233,216.00)
	Increase/Decrease	2,011,341.00	1,285,769.00	518,577.00	(496,834.00)



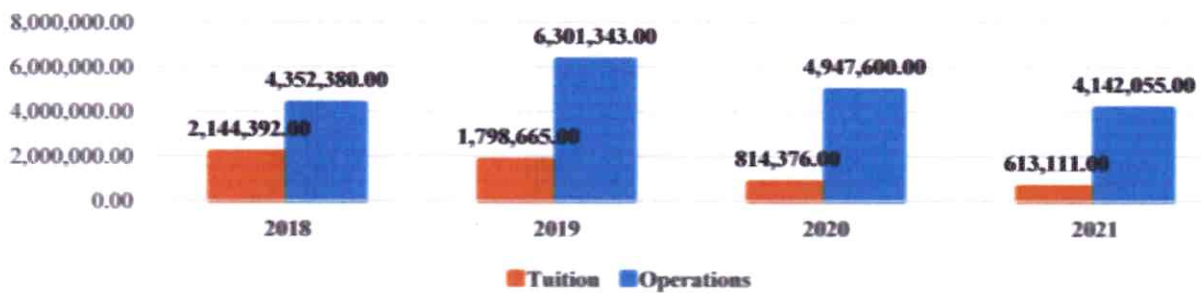
2018-2019: increase was resulted from fees recoveries

2019-2020: increase was resulted from fee recoveries

2020-2021: increase was resulted from unused fund due to late disbursement and fee prepayment.

CAPITATION GRANTS FROM THE MINISTRY OF EDUCATION FOR THE LAST THREE YEARS					
SNO	ACCOUNTS	2021	2020	2019	2018
		KSHS	KSHS	KSHS	KSHS
1	Operations Account	4,142,055.00	4,947,600.00	6,301,343.00	4,352,380.00
2	Tuition Account	613,111.00	814,376.00	1,798,665.00	2,144,392.00
	Total	4,755,166.00	5,761,976.00	8,100,008.00	6,496,772.00
	Increase/Decrease	(1,006,811.00)	(1,969,017.00)	1,234,221.00	1,543,678.00
	No of Students	474	468	438	448
	Ratio of Capitation per student	1:10032	1:12312	1:18494	1:14502

Trend Over the Last Three Years



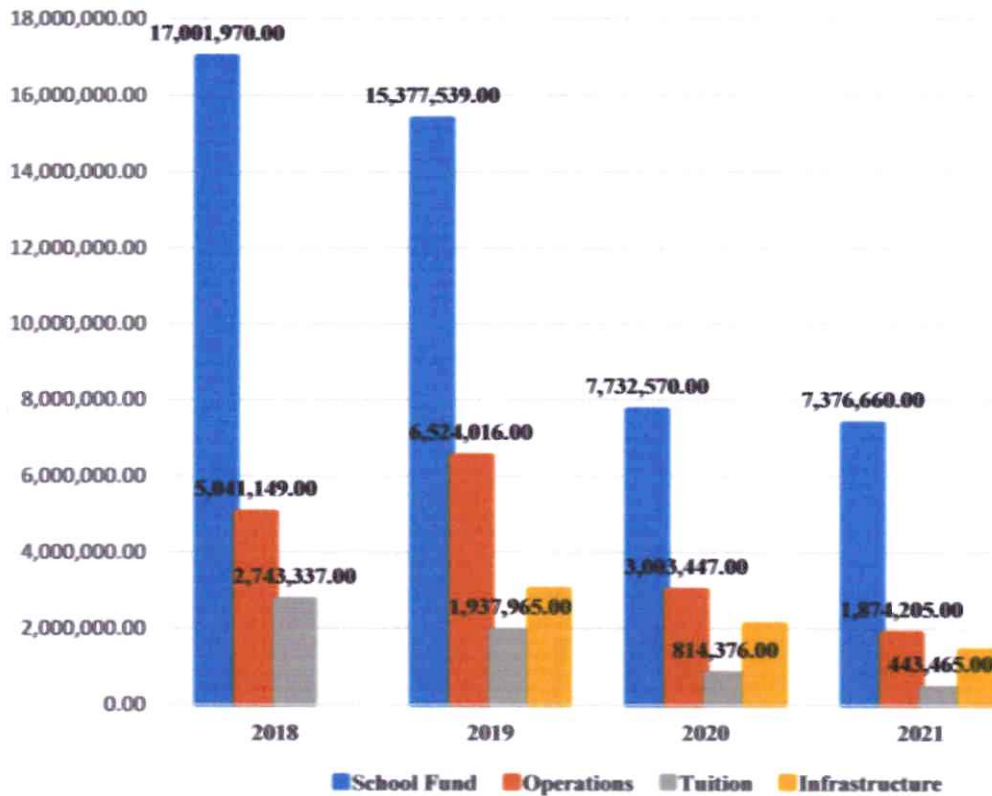
2018 -2019: 100% capitation grant.

2019-2020:decrease due less capitation grant

- 2020-2021:decrease resulted from short period which covers only 6 month

OVERVIEW OF GROWTH IN EXPENDITURE OF THE SCHOOL					
SNO	ACCOUNTS	2021	2020	2019	2018
		Kshs	Kshs	Kshs	Kshs
1	School Fund Account	7,376,660.00	7,732,570.00	15,377,539.00	17,001,970.00
2	Operations Account	1,874,205.00	3,003,447.00	6,524,016.00	5,041,149.00
3	Tuition Account	443,465.00	814,376.00	1,937,966.00	2,743,337.00
4	Infrastructure Account	423,074.00	2,100,726.00	3,021,126.00	0.00
	Total	11,117,404.00	13,651,119.00	26,860,646.00	24,786,456.00
	Increase/Decrease	(2,533,715.00)	(13,209,527.00)	2,074,190.00	543,922.00

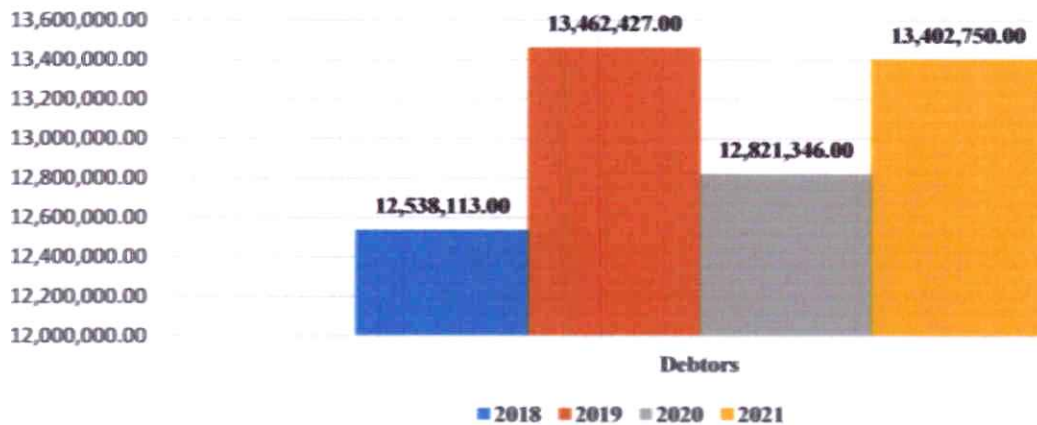
Trend Over the Last Three Years



In the financial year 2021 shows a decrease of growth in expenditure ` has resulted from the current year covering a period of 6 month

MOVEMENT OF DEBTORS OF THE SCHOOL					
SNO	ACCOUNTS	2021	2020	2019	2018
1	School Fund Account	KSHS	KSHS	KSHS	KSHS
a	Debtors	13,402,750.00	12,821,346.00	13,462,427.00	12,538,113.00
	Total	13,402,750.00	12,821,346.00	13,462,427.00	12,538,113.00
	Increase/Decrease	581,404.00	(641,081.00)	924,314.00	0

Trend Over the Last Three Years



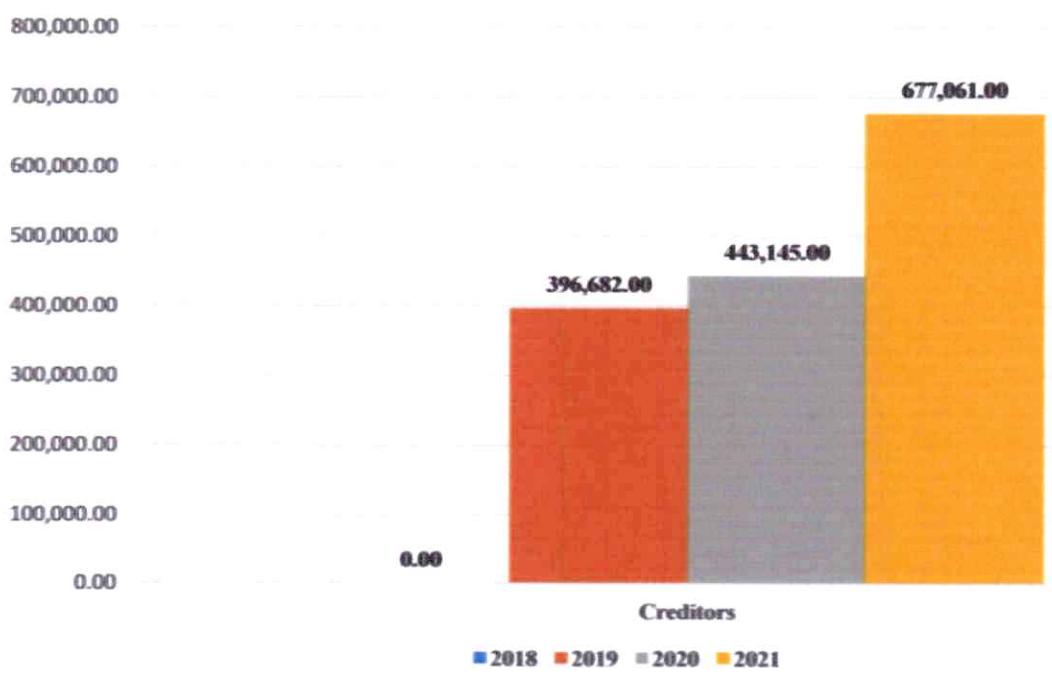
2018-2019 :increase due to higher fees arrears

2019-2020 decrease due to short academic year

2020-2021 : increase due to small collection for the school fees.

MOVEMENT OF CREDITORS OF THE SCHOOL					
SNO	ACCOUNTS	2021	2020	2019	
1	School Fund Account	KSHS	KSHS	KSHS	
a	Creditors	677,061.00	443,145.00	396,682.00	
		677,061.00	443,145.00	396,682.00	
	Increase/Decrease	233,916.00	46,463.00	0	

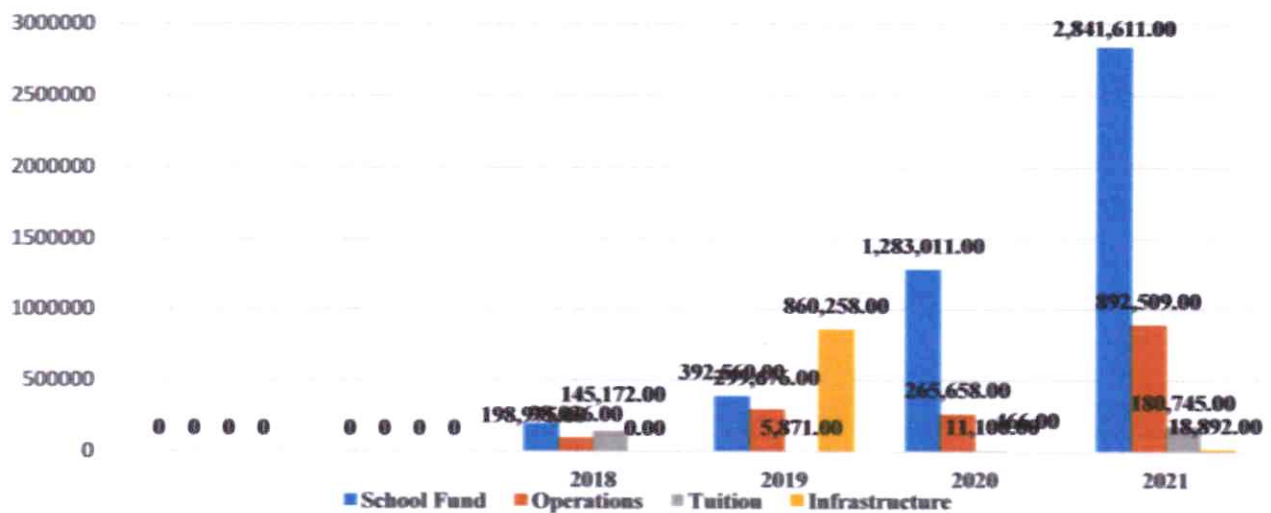
Trend Over the Last Three Years



creditor increase is as a result of bursaries resulting to prepayments.

MOVEMENT OF CASH AND BANK BALANCES					
SNO	ACCOUNTS	2021	2020	2019	2018
		KSHS	KSHS	KSHS	KSHS
1	School Fund Account	2,841,611.00	1,283,011.00	392,560.00	198,975.00
2	Operations Account	892,509.00	265,658.00	299,676.00	98,036.00
3	Tuition Account	180,745.00	11,100.00	5,871.00	145,172.00
4	Infrastructure Account	18,892.00	466.00	860,258.00	0.00
	Total	3,933,757.00	1,560,235.00	1,558,365.00	442,184.00
	Increase/Decrease	2,427,527.00	1,870.00	1,116,181.00	367,293.00

Trend Over the Last Three Year,



b)Teacher Student ratio:

Between the month of January 2021 and June 2021, the status of the teaching staff is as follows:

There are **19** teachers posted by the Teachers Service Commission and **2** recruited by the Board of Management. Teacher student ratio lies at **1:24** We have a shortage of **7** teachers.

C)Mean score in the KCSE:

YEAR	ENROLMENT	MEAN	TRANSITION	TRANSITION (%)	SCHOOL TARGET	COMMENTS
2020	94	4.50	Universities colleges	12 64	5.75	+0.11
2019	106	4.39	Univerities Colleges	16 68	5.50	+0.65
2018	105	3.74	Univerities Colleges	15 27	5.0	+0.33

d)Number of Candidates in the KCSE:

YEAR	ENROLMENT
2021	131
2020	94
2019	106

e) Capacity of the school:

Classrooms	14
Laboratories	2
Dormitories	2
Dining halls	1
Ablution blocks	2
Land with legal ownership	22 acres
Library	-

f) Development projects carried out by the school:

Sno.	Project	Year	Status	Amount	Fund Source
1	Completion of Administration Block	2020-2021	On-going	3523800.00	Maintenance & Improvement from G.O.K



School Principal



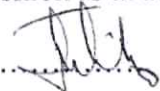
4. STATEMENT OF SCHOOL MANAGEMENT RESPONSIBILITY

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

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

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

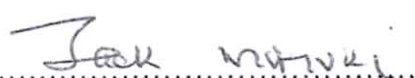
The Board of Management is of the opinion that the school's financial statements give a true and fair view of the state of the school's transactions during the financial year ended 30th June 2021 and of the school's financial position as at that date.

DR JANE M. KUBA 

Name:

Designation: Chairman, School Board of Management

Date: 4/7/2024




Name:

Designation: School Principal & Secretary to Board of Management

Date: 04/07/24





Name: MAGDALINE KIRNGOCHI

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 KIMURI SECONDARY SCHOOL FOR THE YEAR ENDED 30 JUNE, 2021 - 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 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 Kimuri Secondary School - Nyandarua County set out on pages 1 to 15, which comprise of the statement of financial assets and liabilities as at 30 June, 2021 and the statement of receipts and payments,

Report of the Auditor-General on Kimuri Secondary School for the year ended 30 June, 2021 - Nyandarua County

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

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of Kimuri Secondary School - Nyandarua 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. Unsupported Cash and Cash Equivalent Balance

The statement of assets and liabilities reflects total cash and cash equivalents balance of Kshs.3,933,757 which includes bank and cash balances of Kshs.3,920,325 and Kshs.13,432 as disclosed in Note 10 and Note 11 to the financial statement respectively. However, the supporting schedules, detailed aging analysis and issued invoices were not provided for audit review.

In the circumstances, the accuracy and completeness of cash and cash equivalents balance of Kshs.3,933,757 could not be confirmed.

2. Accounts Receivables

2.1 Unsupported Accounts Receivables

The statement of financial assets and liabilities reflects account receivables balance of Kshs.13,402,750 as disclosed in Note 13 to the financial statements. However, the supporting schedules, detailed aging analysis and issued invoices were not provided for audit review.

Long Outstanding Receivables

The statement of financial assets and financial liabilities reflects accounts receivables balance of Kshs.13,402,750 in respect of fees arrears as disclosed in Note 13 to the financial statements. Included in the balance are receivables amounting to Kshs.12,457,308 which had been outstanding for more than two (2) years. However, there was no policy on the impairment of long outstanding fees arrears casting doubt on the fair statement of the accounts receivables balance.

In the circumstances, the accuracy and full recoverability of the outstanding receivables balance of Kshs.12,457,308 could not be confirmed.

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

Emphasis of Matter

Budgetary Control and Performance

The statement of budgeted versus actual amounts reflects final receipts budget and actual on a comparable basis of Kshs.12,759,845 and Kshs.12,756,386 respectively. However, the School spent an amount of Kshs.10,934,260 against actual receipts of Kshs.12,756,386, resulting to an under-utilization of Kshs.1,822,126 or 14% of actual receipts.

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

My opinion is not modified in respect of this matter

Key Audit Matters

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

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

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

Basis for Conclusion

1. Late Submission of Financial Statements

During the year under review, the School Management submitted the annual report and financial statements to the Auditor-General on 29 September, 2023 instead of by 30 September, 2021. This was contrary to Section 47(1) of the Public Audit Act, 2015 which requires that financial statements should be submitted to the Auditor-General within three months after the end of the fiscal year to which the accounts relate.

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

2. Non-Compliance with the Public Sector Accounting Standards Board Reporting Requirements

Management presented the annual report and financial statements covering six (6) months from January, 2021 to June, 2021 with comparative balances for financial year 2020. Therefore, the financial statements have not been prepared for eighteen-months (18) as prescribed by the Public Sector Accounting Standards Board (PSASB). Further, no disclosure was made on the change in the preparation of financial statements from calendar year to Government fiscal year or on the lack of comparability due to longer period covered by the current financial period. This is contrary to the Public Sector Accounting Standards Board (PSASB) Guidelines on Implementation of International Public Sector Accounting Standards (IPSAS) by Secondary Schools in Kenya of 20 August, 2021 which requires the first financial statements after adoption of IPSAS to be presented for eighteen (18) months from 1 January, 2020 to 30 June, 2021 with comparatives being for twelve (12) months from 1 January, 2019 to 30 December, 2019. Further, a disclosure note ought to have been included in the financial statements that the reason for preparing for longer period is due to the adoption of IPSAS for school and the change from calendar year to Government fiscal year and that the comparative information may not be comparable due to the longer period covered by the current financial period.

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

3. Failure to Transfer Infrastructure Funds from the Operations Bank Account

The statement of receipts and payments reflects operations grants amount of Kshs.2,501,055 as disclosed in Note 2 to the financial statements from the Ministry of Education credited in the operations bank account. Included in the grant is an amount of Kshs.1,919,000 in respect of infrastructure grants which were to be transferred to infrastructure bank account for maintenance and improvement of the School's facilities. However, an amount of Kshs.1,641,000 was transferred to infrastructure account, leaving a balance of Kshs.278,000. 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 fifteen (15) days upon receipt of the funds in the operations account.

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

4. Irregular Procurement of Infrastructure Projects

Management entered into a Contract agreement on 12 August, 2020 for Kshs.5,748,260 with a company for construction to completion of an administration block. Review of procurement documents provided for audit revealed the following;

- i. The contract signed did not provide for the contract period.
- ii. Funds for the construction of the dining hall were not budgeted for and procurement for these works were not included in the Procurement Plan for the School.

- iii. No appointment letters for Tender Opening and Tender Evaluation Committee members.
- iv. Tender Evaluation Committee minutes were not signed and there were no individual scores per committee member.
- v. No professional opinion by Head of Procurement or Procurement Professional to the Accounting Officer.
- vi. Payments vouchers and certificates totalling Kshs.6,594,872 exceeded the contract sum of Kshs.5,748,260 by an amount of Kshs.846,612.

The above observations were contrary to Section 78(1) of the Public Procurement and Asset Disposal Act, 2015 which requires an accounting officer of a procuring entity to appoint a tender opening committee and Regulation 132.(1) of Public Procurement and Asset Disposal Regulation, 2020 which states that contract variations or amendments envisaged under Section 139(1)(b) of the Act for goods, works and services may either emanate from procuring entity on its own volition or from the contractor because of circumstances that were not foreseen during project design.

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

5. Failure to Prepare School Improvement Plan

During the year under review, the School did not have an approved School Improvement Plan. This was contrary to Section 2.2 of the Ministry of Education Operation Manual for Utilization of Learner Capitation Grant and Other School Funds, which requires schools to identify in every three-year school improvement planning cycle, one priority area in each of the four key areas which include curriculum implementation, foundational literacy and numeracy outcomes, an enabling environment for learning and parental involvement and community engagement for implementation.

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

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

Conclusion

As required by Section 7(1)(a) of the Public Audit Act, 2015, based on the audit procedures performed, except for 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) Regulation, 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 School did not benefit from the oversight role and advice from the audit committee and the internal audit function.

2. Lack of Risk Management Policy

Review of the internal control system at the School revealed that during the year under review, there was no risk management policy document to guide strategic direction of the risk mitigation respectively and there was no risk assessment carried out by Management to identify and address key areas of concern and document specific controls in response to identified.

In the circumstances, the absence of risk management policy may result into weak internal control system may not safeguard public funds and other assets in the School.

The audit was conducted in accordance 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 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 governance.

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

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

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

Those charged with governance are responsible for overseeing the School's financial reporting process, reviewing the effectiveness of how Management monitors compliance

with relevant legislative and regulatory requirements, ensuring that effective processes and systems are in place to address key roles and responsibilities in relation to governance and risk management, and ensuring the adequacy and effectiveness of the control environment.

Auditor-General's Responsibilities for the Audit

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

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

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

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

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

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


FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

17 September, 2024

6. STATEMENT OF RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 30TH JUNE 2021

Description Of Vote Head	Note	2020-2021	2019-2020
		Kshs	Kshs
Receipts			
Government grants for tuition	1	613,112.00	814,376.00
Government grants for operations	2	2,501,055.00	2,999,600.00
Government Grants for infrastructure	3	1,641,000.00	1,948,000.00
School fund income- parents' contributions	4	8,760,118.00	8,304,131.00
Miscellaneous incomes	5	79,484.00	51,036.00
Total Receipts		<u>13,594,769.00</u>	<u>14,117,143.00</u>
Payments			
Tuition	6	443,465.00	814,376.00
Operations	7	1,874,205.00	3,003,447.00
Infrastructure	8	1,423,074.00	2,100,726.00
Boarding and school fund	9	7,376,660.00	7,732,570.00
Total Payments		<u>11,117,404.00</u>	<u>13,651,119.00</u>
Surplus/Deficit		<u>2,477,365.00</u>	<u>(466,024.00)</u>

The school financial statements were approved on _____ 2021 and signed by:

Mr. JAMES M. KURIA

Name:

Chair BOM

Date: 4/7/2024

Jack MURUKI

Name:

School Principal/ Secretary to BOM

Date: 04/07/24

A. AGOALINE

Name:

Bursar/ Finance Officer

Date: 4/7/2024



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

Description	Note	2020-2021	2019-2020
		Kshs	Kshs
Financial Assets			
Cash and cash equivalents			
Bank balances	10	3,920,325.00	1,553,916.00
Cash balances	11	13,433.00	6,320.00
Short term investments	12	-	-
Total cash and cash equivalent		3,933,757.00	1,560,235.00
Account's receivables	13	13,402,750.00	12,821,346.00
Financial liabilities			
Accounts payables	14	(677,061.000)	(443,145.00)
Net financial assets		16,659,447.00	13,938,437.00
Represented by			
Accumulated fund b/fwd	15	14,182,082.00	14,404,461.00
Surplus/deficit for the year		2,477,365.00	(466,024.00)
Net financial position		16,659,447.00	13,938,437.00

The school's financial statements were approved on _____ 2021 and signed by:

AA JANE M. KURIA
Name: _____

Chair BOM

Date: 4/7/2024

JACK MURRAY
Name: _____
School Principal/ Secretary to BOM

Date: 04/07/2024

MAGDALENE KLANGREH
Name: _____

Bursar/ Finance Officer

Date: 04/07/2024



8. STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 30TH JUNE 2021

Description	Note	2020-2021	2019-2020
		Kshs	Kshs
Cash from Operating Activities			
Receipts			
Government grants for tuition		613,112.00	814,376.00
Government grants for operations		2,501,055.00	2,999,600.00
Government grants for infrastructure		1,641,000.00	1,948,000.00
School fund income- parents contributions/ fees		8,855,775.00	11,137,060.00
Other income		79,484.00	51,036.00
Total receipts		13,690,426.00	16,950,072.00
Payments			
Cash outflows for tuition		443,465.00	814,376.00
Cash outflows for operations		2,073,705.00	3,003,447.00
Cash outflows Boarding/lunch and school fund payments		7,376,660.00	10,169,396.00
Total payments		9,893,830.00	13,987,219.00
Net cash inflow/outflow from operating activities		3,796,596.00	2,962,853.00
Cash flow from investing activities			
Acquisition of assets		(1,423,074.00)	(2,100,726.00)
Proceeds from sale of Assets		-	-
Proceeds from investments		-	-
Purchase of investments		-	-
Net cash inflow/outflows from investing activities		(1,423,074.00)	(2,100,726.00)
Cash flow from Financing activities			
Proceeds from borrowings/ loans		-	-
Repayment of principal borrowings		-	-
Net cash inflow/outflow from financing activities		-	-
Net increase/decrease in cash and cash equivalents		2,373,522.00	862,127.00
Cash and cash equivalent at beginning of the FY		1,560,235.00	698,108.00
Cash and cash equivalent at end of the FY		3,933,757.00	1,560,235.00

The school's financial statements were approved on _____ 2021 and signed by:

DR. JAMES M. KWARA

Name:

Chair BOM

Date: 4/7/2024

JACK MURVIA

Name:

School Principal/ Secretary to BOM

Date: 07/07/24

MAGDALENE KLANGCHI

Name:

Bursar/ Finance Officer

Date:



9. 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>Adjustment</i>				
1. Tuition						
Tuition Materials	1,150,080.00	(536,970.00)	613,110.00	613,110.00	-	100.00%
Sub-total						
2. Operation grant						
Other votehead	3,887,040.00	(1,385,985.00)	2,501,055.00	2,501,055.00	-	100.00%
Repairs and maintenance	2,340,000.00	(699,000.00)	1,641,000.00	1,641,000.00	-	100.00%
(3) FEES CHARGED ON PARENTS						
Personnel emoluments	666,500.00	(318,415.00)	348,085.00	348,085.00	-	100.00%
Repairs and maintenance	516,000.00	(2,824,450.00)	233,555.00	233,555.00	-	100.00%
Local transport / travelling	139,750.00	(66,385.00)	73,365.00	73,365.00	-	100.00%
Electricity and water	1,053,500.00	(700,000.00)	353,500.00	331,443.00	22,057.00	93.00%
Administration costs	397,750.00	(280,000.00)	117,750.00	110,864.00	6,886.00	94.00%
Fee on Boarding Equipment and Stores	6,178,425.00	700,000.00	6,878,425.00	6,903,909.00	(25,484.00)	100.00%

Annual Report and Financial Statements For the year ended 30th June 2021

TOTAL	16,329,045.00	(3569199.00)	12,759,845.00	12756386.00	3,459.00	99.00%
EXPENDITURE FOR:						
(1) TUITION						
T/L Materials	1,50,080.00	(700,000.00)	450,000.00	443,465.00	6,535.00	98.00%
(2) OPERATIONS & INFRASTRUCTURE						
Other votehead	3,887,040.00	(2,100,000.00)	1,787,040.00	1,756,541.00	30,499.00	98.00%
Repairs and maintenance	2,340,000.00	(900,000.00)	1,440,000.00	1,423,074.00	16,926.00	98.00%
(3) SCHOOL FUND						
Boarding, Equipment & Stores	6,178,425.00	-	6,178,425.00	4,525,904.00	1,652,521.00	73.00%
Local, Transport & Travelling	139,750.00	150,000.00	289,750.00	290,245.00	(495.00)	100.00%
Electricity, Water & Conservancy	1,053,500.00	(579,120.00)	474,380.00	262,800.00	211,580.00	55.00%
Repairs and maintenance	516,000.00	(30,000.00)	546,000.00	548,483.00	(2,483.00)	100.00%
Administration cost	397,750.00	600,000.00	997,750.00	1,097,140.00	(99,390.00)	109.00%
Personal emolument	666,500.00	(70,000.00)	596,500.00	586,608.00	9,892.00	98.00%
TOTAL	16,329,045.00	(3569120.00)	12759845.00	10,934,260	1825585.00	85.00%

EXPLANATORY NOTES

Expenditure in administration voteheads in school fund account is as result of covid-19 expenditure resulting to overspending.

10. Significant Accounting Policies

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

1. Statement of compliance and basis of preparation

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

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

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

2. Recognition of receipts and payments

The *school* recognises all receipts from 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*. Income arising from school fees is recognised when the event occurs whether cash is received or not. Expenditure arising from operations is recognised when the event occurs irrespective of receipt of cash.

3. In-kind contributions

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

4. Cash and cash equivalents

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

5. Accounts Receivable

For the purposes of these financial statements, imprests and advances to authorised public officers and/or institutions which were not surrendered or accounted for at the end of the financial year are treated as receivables. Accounts receivables also include school fees billed to parents for services rendered but not paid. This is an enhancement to the cash accounting policy. Other accounts receivables are disclosed in the financial statements.

6. Accounts Payable

For the purposes of these financial statements, deposits and retentions held on behalf of third parties have been recognized as accounts payables. This is in recognition of the government practice of retaining a portion of contracted services and works pending fulfilment of obligations by the contractor and to hold deposits on behalf of third parties. Payables also include expenditure incurred for the purchase of goods, works and services that has been rendered and not settled. This is an enhancement to the cash accounting policy adopted for public secondary schools. Other liabilities are disclosed in the financial statements.

7. Non-current assets

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

8. Budget

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

9. Comparative figures

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

10. Subsequent events

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended 30th June 2021.

11. NOTES TO THE FINANCIAL STATEMENTS**1. CAPITATION GRANT FOR TUITION**

		2020-2021	2019-2020
		Kshs	Kshs
Textbooks and reference materials		0	
Tuition materials		613,112	814,376.00
Laboratory equipment			
Reference/Library			
Teaching / learning materials			
Chalks			
Exams and assessment			
Teachers guides			
Total		613,111.00	814,376.00

2. CAPITATION GRANT FOR OPERATIONS

		2020-2021	2019-2020
		Kshs	Kshs
Electricity water and Conservancy			
Other votehead		2,501,055.00	2,735,600.00
Activity			176,000.00
Medical and insurance			88,000.00
Total		2,501,055.00	2,999,600.00

3. CAPITATION GRANT FOR INFRASTRUCTURE

Repairs Maintenance and Improvements		1,641,000.00	1,948,000.00
TOTAL		1,641,000.00	1,948,000.00

4. PARENTS CONTRIBUTION/FEES – SCHOOL FUND ACCOUNT			
		2020-2021	2019-2020
		Kshs	Kshs
Fee on Boarding Equipment and Stores		5,684,008.00	7,115,954.00
Personnel emoluments		818,096.00	359,335.00
Repairs and maintenance		463,563.00	238,355.00
Local transport / travelling		347,694.00	74,665.00
Electricity and water		908,657.00	341,243.00
PA-Donations-school van Project		-	-
Administration costs		538,100.00	114,564.00
Activity		-	60,015.00
Total		8,760,118.00	8,304,131.00
5. OTHER RECEIPTS – SCHOOL FUND ACCOUNT			
		2020-2021	2019-2020
		Kshs	Kshs
Rent income			-
Income from farming activities		19,184.00	-
Imprest		54,000.00	37,000.00
P.a.y.e		6,300.00	14,036.00
Total		79,484.00	51,036.00
6. PAYMENTS FOR TUITION			
		2020-2021	2019-2020
		Kshs	Kshs
Tuition materials			814,376.00
Exercise books		180,130.00	-
Laboratory equipment		163,761.00	-
Internal exams		43,500.00	-
Teaching / learning materials		43,086.00	-
Chalks		8,100.00	-
Exams and assessment		4,150.00	-
Teachers guides		-	-
Administration Costs		738.00	-
Bank Charges		-	-
Total		443,465.00	814,376.00

7. PAYMENTS FOR OPERATIONS			
		2020-2021	2019-2020
		Kshs	Kshs
Electricity water and Conservancy			
Other votehead		1,756,541.00	2,359,539.00
Repairs Maintenance and Improvements		-	-
Activity		-	512,230.00
Medical and insurance		117,418.00	131,678.00
Bank charges		246.00	-
Acquisition of Assets		-	-
TOTAL		1,874,205.00	3,003,447 .00

8. PAYMENTS FOR INFRASTRUCTURE			
		2020-2021	2019-2020
		Kshs	Kshs
Administration block		1,423,074.00	2,100,726.00
TOTAL		1,423,074.00	2,100,726.00

9. BOARDING AND SCHOOL FUND PAYMENTS			
		2020-2021	2019-2020
		Kshs	Kshs
Boarding equipment and Stores		4,525,904.00	4,143,702.00
Repairs, maintenance and Impro		548,483.00	792,616.00
Electricity water and conservancy		262,800.00	525,450.00
Local Transport and travelling		290,245.00	344,050.00
ACTIVITY		-	-
ADMIN COSTS		1,097,140.00	534,690.00
Personal emolument		586,608.00	1,341,026.00
Hire ground and school bus		-	-
Imprest		54,000.00	37,000.00
School farm		5,180.00	-
P.a .y.e		6,300.00	14,036.00
Bank charges		-	-
TOTAL		7,376,660.00	7,732,570.00

10. BANK ACCOUNTS				
Name of Bank, Account No. & currency		Bank Account Number	2020-2021	2019-2020
			Kshs	Kshs
Tuition Account	K.C.B	1104215462	180,745.00	11,096.00
Operations Account	K.C.B	1104214474	892,023.00	265,173.00
School Fund Account/Boarding	K.C.B	1104207257	2,828,665.00	1,277,178.00
Infrastructural Account	K.C.B	1115896369	18,892.00	466.00
Total			3,920,325.00	1,553,916.00

11. CASH IN HAND				
Description			2020-2021	2019-2020
			Kshs	Kshs
Tuition Account			-	-
Operation Account			486.00	486.00
School Fund account			12,946.00	5,833.00
Total			13,432.00	6,319.00

12. short investments				
Description			2020-2021	2019-2020
			Kshs	Kshs
			-	-

13. ACCOUNTS RECEIVABLE				
Description			2020-2021	2019-2020
			Kshs	Kshs
Fees arrears			13,402,750.00	12,821,346.00
Other non-fees receivables				
Total			13,402,750.00	12,821,346.00

13b.[Include an ageing of the fees / non fees arrears below]

Description		2020-2021	2019-2020
		Kshs	Kshs
Fees arrears for current year		945,442.00	-
Fees arrears for the previous year		-	
Fees arrears for prior periods (over two years)		12,457,308.00	12,457,308.00
Total		13,402,750.00	12,457,308.00

14. ACCOUNTS PAYABLE

Description		2020-2021	2019-2020
		Kshs	Kshs
Trade creditors (See ageing below and appendix 1)			199,500.00
Prepaid fees		677,061.00	243,645.00
Caution Money			
Total		677,061.00	443,145.00

14b.[Include an ageing of the creditor's arrears below]

Description		2020-2021	2019-2020
		Kshs	Kshs
Trade creditors for the current year		-	-
Trade creditors for the previous year		-	199,500.00
Trade creditors for prior periods (over two years)			-
Total		-	199,500.00

15. FUND BALANCE BROUGHT FORWARD

Description		2020-2021	2019-2020
		Kshs	Kshs
Bank balances		1,553,916.00	862,127.00
Cash balances		6,320.00	
Short Term Investments			
Receivables		12,821,346.00	13,462,427.00
Payables		199,500.00	243,645.00
Total		14,182,082.00	14,080,909.00

16. NON-CURRENT LIABILITY SUMMARY

Bank loans			
Outstanding leases		-	
Hire purchase		-	
Gratuity And leaves provision		-	
TOTAL		-	-

17. BIOLOGICAL ASSETS REGISTER

Description	<u>Units</u>	Opening balances in units	Increases during the year	Disposals during the year	Balance at the end of the years
Sheep	No.	29	6	0	35
Trees	No.	1470	155	-	1625
Cattles	No.		-		
Dairy cows		4		-	4
Bull		1			1

18. BORROWING

Borrowing at beginning of the year			
Borrowing at during the year		-	-
Borrowing at repayments of the year		-	-
TOTAL		-	-

19.STOCK BALANCES AS AT 30/6/2021			
	UNITS	QUANTITIES	AMOUNT(KHS)
WHITE BOARD MAKERS	GROSS	96	9600
COLOURED CHALK	GROSS	5	600
BLUE PENS	PCS	112	2240
RED PENS	PCS	98	1960
BLACK PENS	PCS	120	2400
RULED EXERCISE BOOKS	PCS	1347	74085
SQUARED	PCS	856	47080
GRAPH BOOKS	PCS	360	19800
A4 EXERCISE BOOKS	PCS	67	6700
COUNTER BOOKS QA 2	PCS	9	2250
QA 3	PCS	12	4200
QA 4	PCS	5	2000
MARKBOOKS	PCS	12	1200
FOOLSCAPS	REAMS	14	7000
GRAPH PAPERS	REAMS	20	10000
PHOTOCOPY PAPERS	REAMS	133	79800
COPY PRINTERS INK	PCS	15	30000
COPY PRINTERS MASTER	PCS	14	69300
SPRING FILES	PCS	83	4150
MANILLA	PCS	53	1590
DUSTERS	PCS	11	330
RUBERS	PCS	10	500
MARK PENS	PCS	18	1800
STAMPLE PINS	PKTS	4	2000
OFFICE GLUE	PCS	3	1200
WHITE OUT	PCS	7	840
BEANS	KGS	100	10600
MAIZE	KGS	845	28165
RICE	KGS	195	30420
SUGAR	KGS	81	12636
COOKING FAT	KGS	15	3450
SALT	KGS	31	1550
UNGA	KGS	286	23833
TEALEAVES	PKTS	127	5080
TOTAL			498359

12. ANNEX I: Analysis of pending accounts payable

<i>Supplier Of Goods Or Services</i>	<i>Original Amount</i>	<i>Date Contracted</i>	<i>Amount Paid To-Date</i>	<i>Outstanding Balance Current FY</i>	<i>Outstanding Balance Comparative FY</i>	<i>Comments</i>
	A	B	C	D = A-C		
	Kshs	Kshs	Kshs	Kshs	Kshs	
<i>Construction Of Buildings</i>						
1.						
2.						
<i>Sub-Total</i>					-	
<i>Supply Of Goods</i>						
3.					-	
4.					-	
5.					-	
6.					-	
7.					-	
8.					-	
9.					-	
10.						
11.						
12.					-	
13.						
<i>Sub-Total</i>						
<i>Supply Of Services</i>						
14.						
15.						
16.						
17.						

13. ANNEX II: FIXED ASSETS REGISTER							
	ASSET CLASS	LOCATION	UNITS	OPENING BALANCES DURING THE YEAR	ADDITIONS DURING THE YEAR	DISPOSAL DURING THE YEAR	BALANCE AT
1	LAND		ACRES	22.5			22.5
2	MOTOR VEHICLE	KBQ985D - 51 SEATER	NO.	1			1
3	BULDING AND STRUCTURE	COMPOUND	NO.	2			2
		DORMITORIES	NO.	2			2
		CLASSES	NO.	14			14
		DINNING HALL	NO.	1			1
		TEACHERS QUARTER	NO.	5			5
		ABOLUTION BLOCKS	NO.	2			2
		ADMINISTRATION BLOCK	NO.	1			1
		LABORATORIES	NO.	2			2
		DEPARTMENTS OFFICES		5			5
		WATER TANK	NO.	4			4
		BOREHOLE	NO.	1			1
4	OFFICE EQUIPMENT, FURNITURES AND FITTINGS	PRINCIPALS OFFICE					
		TABLES	NO.	1			1
		CHAIRS	NO.	3			3
		COMPUTER	NO.	1			1
		TV	NO.	1			1
		WALLDROP	NO.	1			1
		SECRETARY OFFICE					
		TABLES	NO.	1			1
		CHAIRS	NO.	2			2
		printers	NO.	2			2
		COMPUTER	NO.	1			1

		<u>BURSAR OFFICE</u>				
		TABLES	NO.	1		1
		CHAIRS	NO.	2		2
		PRINTER	NO.	1		1
		COMPUTER	NO.	1		1
		<u>DEPUTY OFFICE</u>				
		TABLES	NO.	1		1
		CHAIRS	NO.	2		2
		<u>STAFFROOM</u>				
		TABLES	NO.	4		4
		SOFASET(4seater)	NO.	5		5
		TV	NO.	1		1
		<u>LIBRARY</u>				
		TABLES	NO.	2		2
		CHAIRS	NO.	2		2
		PRINTER	NO.	1		1
		COMPUTER	NO.	2		2
		<u>DEPARTMENTS OFFICES</u>				
		TABLES	NO.	24		24
		CHAIRS	NO.	24		24
		<u>DORMITORIES</u>				
		BEDS	NO.	511		511
		<u>CLASSES</u>				
		CHAIRS	NO.	550		550
		ROCKERS	NO.	550		550
		<u>LABORATORIES</u>				
		TABLES	NO.	25		25
		CHAIRS	NO.	98		98
		<u>DINNING HALL</u>				
		TABLES	NO.	43		43
		CHAIRS	NO.	80		80
5	ICT EQUIPMENT, AND OTHER ICT	COMPUTERS	NO.	10		10
	EQUIPMENT	CCTV CAMERAS	NO.	14		14
		COPYPRITER	NO.	1		1
		PROJECTOR	NO.	1		1

6	TOOLS AND APPARATUS	LABORATORIES				
		ATTACHED				
7	TEXTBOOKS					
		MATHEMATICS	PCS	687PCS		687PCS
		ENGLISH	PCS	983PCS		983PCS
		KISWAHILI	PCS	983PCS		983PCS
		CHEMISTRY	PCS	983PCS		983PCS
		BIOLOGY	PCS	930PCS		930PCS
		PHYSICS	PCS	572PCS		572PCS
		HISTORY	PCS	850PCS		850PCS
		GEOGRAPH	PCS	841PCS		841PCS
		C.R.E	PCS	1277PCS		1277PCS
		AGRICULTURE	PCS	798 PCS		798 PCS
		BUSINESS STUDIES	PCS	878PCS		878PCS
		MEMORIES WE LOST	PCS	266PCS		266PCS
		DOLLS HOUSE	PCS	267PCS		267PCS
		THE PEARL	PCS	267PCS		267PCS
		BLOSOMS	PCS	267PCS		267PCS
		INHERITANCE	PCS	267PCS		267PCS
		AN ARTIST OF THE FLOATING WORLD	PCS	125PCS		125PCS
		A SILENT SONG	PCS	125PCS		125PCS
		CHOZI LA HERI	PCS	267PCS		267PCS
		KIGOGO	PCS	267PCS		267pcs
		TUMBO LISILOSHIBA	PCS	267PCS		267pcs
		MAPAMBAZUKO	PCS	125pcs		125pcs
8	OTHER MACHINERY AND EQUIPMENT					
		GENERATOR	NO.	1		1
		BORE HOLE	NO.	1		1
9	INTANGIBLE ASSET-SOFTWARE	ACCOUNTING SOFTWARE				
		TIMETIBLE SOFTWARES				
		EXAM AND SMS SOFTWARE				

CHEMISTRY/BIOLOGY LAB:	
TOOLS AND APPARATUS	
ELECTRONIC BALANCE 0.01 200g	2
RETORT STANDS, COMPLETE	54
GAS CYLINDER	2
HIGH PRESSURE GAS REGULATORS	2
CONICAL FLASKS	261
DISSECTING KIT	5
STOP WATCH	68
MICROSCOPES	18
THERMOMETERS, ALCOHOL, -10 to 110	76
HUMAN BRAIN MODEL	1
HUMAN HEART MODEL	1
HUMAN KIDNEY MODEL	1
DICOT STEM MODEL	1
MONOCOT STEM MODEL	1
BURETTES	123
TESTTUBE RACKS	84
BURETTE FUNNELS	61
PIPETTES	101
PLASTIC BEAKERS 100ML	547
PLASTIC BEAKERS 250ML	346
GLASS BEAKERS 100ML	87
GLASS BEAKERS 250ML	112
GLASS BEAKERS 500ML	25
VOLUMETRIC FLASK 5L	1
VOLUMETRIC FLASKS 2000ML	2
VOLUMERIC FLASKS 1000ML	1
VOLUMETRIC FLASKS 250ML	66
PORTABLE BURNES	8
WATER TROUGH	1
TRIPOID STANDS	80
SEPARATING FUNNELS	9
DROPPING FUNNELS	5
PIPPETTE FILLERS	60
PETRI DISHES, PLASTIC	150
TRAYS, PLASTIC	4
DISSECTING NEEDLES	46
HAND LENSE	35
ROOUND BOTTOMED FLASKS	3
FLAT BOTTOMED FLASK	5
ATOMIC MODEL SET	2

KIMURI SECONDARY SCHOOL

NAIVASHA

P.O.BOX 642-20117

Annual Report and Financial Statements For the year ended 30th June 2021

BELL JAR	1
MEASURING CYLINDERS, 10ML	196
MEASURING CYLINDERS 100ML	102
MEASURING CYLINDERS 250 ML	13
MEASURING CYLINDERS 50ML	45
MEASURING CYLINDERS 25ML	39
PHYSICS:	
AMMETERS ,0-1A/0-3A	25
AMMETERS, 0-5A	4
AMMETERS 0-2.5A	5
VOLTIMETER ,S0-5A	15
VOLTIMETERS, 0-3A	10
GALVANOMETERS	29
MILLIAMMETERS 0-100	43
MILLIAMMETERS 0-1	30
RHEOSTATS 50 OHMS	19
VARIABLE RESISTORS 100OHMS	25
G CLAMPS	21
HALF METER RULES	47
FULL METER RULES	26
GLASS PRISMS Equilateral	50
VERNIER CALLIPERS	8
MICROMETER SCREW GUAGES	14
CALORIMETER	1
MAGNETIC COMPASS	30
SOFT BOARDS	62
MILLIAMMETER SCALES	50
CAPACITORS 2200mf	20
PINHOLE CAMERA	1

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