

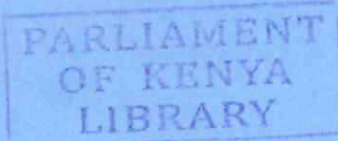
REPUBLIC OF KENYA



*Enhancing Accountability*

**REPORT**

**OF**




**THE AUDITOR-GENERAL**

**ON**

**KILUANI BOYS SECONDARY SCHOOL**

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

**KAJIADO COUNTY**

 THE NATIONAL ASSEMBLY PAPERS LAID	
DATE:	11 MAR 2025
	DAY: Tuesday
TABLED BY:	Deputy Magonby Leader Hon. Owen. Baya, MP
CLERK-AT THE-TABLE:	Gehnde Chebet





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*KILUANI BOYS SECONDARY SCHOOL*  
**PUBLIC SECONDARY SCHOOL**

**ANNUAL REPORT AND FINANCIAL STATEMENTS**

**FOR THE FINANCIAL YEAR ENDED**  
**30<sup>th</sup> June 2021**

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

**KILUANI BOYS SECONDARY SCHOOL**  
**PUBLIC SECONDARY SCHOOLS**  
**Reports and Financial Statements**  
**For the year ended 30<sup>th</sup> June 2021**

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**II. 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 Kajiado County, Kajiado - Central Sub-County

The school was registered in March 2013 under registration number PU/S/3/2345/13 and is currently categorized as an Extra County public school established, owned or operated by the Government.

The school is a boarding school and had 445 number of students as at 30<sup>th</sup> June 2021. It has 3 streams and 21 teachers of which 4 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:

1	Mr. Elijah Samarek Matampash	Chairman	30th August 2019
2	Ms Karen Shani	Vice chair	30th August 2019
3	Mr. Jared Nyagaka	Secretary - Principal	30th August 2019
4	Ms. Mary Wuantet	Member	30th August 2019
5	Mr. Elvis Sarbabi	Member	30th August 2019
6	Mr. Bonnie Barasa	Member	30th August 2019
7	Ms. Hibo Mohamud	Member	30th August 2019
8	Mr. Jack kamau	Member	30th August 2019
9	Mr. Nkananu Kitasho	Member – Rep CEB	30th August 2019
10	Ms. Pauline Senetoi	Member Rep Teachers	30th August 2019
11	Mr. Rev. Kim,	Member - Sponsor	30th August 2019
12	Rev. Stephen Omweri	Member - Community	30th August 2019
13	Ms. Catherine Siteyia	MemberSpecial Needs	30th August 2019
14	David Karatina	Students Rep	30th August 2019
15	Mr. William Saitoti	Member	30th August 2019
16	Mr. Joseph Tirina	Member	30th August 2019
17	Mr. Daniel Ntoros	Member	30th August 2019

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**KEY SCHOOL INFORMATION AND MANAGEMENT**

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 members included in the list
1	Executive Committee	Mr. Elijah Samarek Ms. Karen Shani Mr. Jared Nyagaka Ms. Mary Wuantet Mr. Kitasho Nkananu Mr. Stephen Omweri	BOM Chair Deputy BOM Chair Principal/BOM Sec BOM Member PA Chair Member	4/11
2	Finance, procurement and general purposes Committee	Mr. Elijah Matampash Ms. Catherine Sitoya Mr. Simon Ntoro Mr. Jared Nyagaka	BOM Chair Member-Special Needs Member Principal/BOM Secretary	1/11
3	Academic and Disciplinary Committee	Mr. Jack Kamau Mr. Kereto Saitoti Ms. Karen Shani Mr. Stephen Omweri Mr. Jared Nyagaka	Member Member Deputy Chair Member Principal/BOM Secretary	1/11
4	Development Committee	Mr. Stephen Omweri Mr. Nkananu Kitasho Ms. Hibo Mahamud Mr. Jared Nyagaka	Member PA Chair Member Principal/BOM Secretary	5/11

**(d) School operation Management**

For the financial year ended 30<sup>th</sup> June 2021 the school day-to-day management was under the following persons:

Ref:	Designation	Name	TSC Number/ID NO
1	Principal	Mr. Jared Nyagaka	363584
2	Deputy Principal	Sammy N Kaboye	380412
3	School Bursar	Mr. Benson	29256530

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**KEY SCHOOL INFORMATION AND MANAGEMENT**

**(e) Schools contacts**

Post Office Box: 215 - 00207  
Telephone: 0704 650217  
E-mail: kiluaninewlife123@gmail.com  
Website: N/A  
Facebook:  
Twitter:

**(f) School Bankers**

The school operated 4 number of bank accounts in the following banks:

1. Name of Bank: KCB  
Branch: NAMANGA BRANCH
2. Name of Bank: KCB  
Branch: NAMANGA BRANCH
3. Name of Bank: KCB  
Branch: NAMANGA BRANCH
4. Name of Bank: EQUITY  
Branch: NAMANGA BRANCH
5. CDF Bank Account  
-No CDF Account

Pay Bill Number: N/A

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**III. 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**

S/NO.	DESCRIPTION	ACCOUNT	BANK	BRANCH	ENROL	EXPECTED	RECOVERIES	NET
1	APRIL 2021	TUITION	KCB	NAMANGA	422	300,253.00	0.00	300,253.00
2	APRIL 2021	OPERATIONS	KCB	NAMANGA	422	1,179,912.00	0.00	1,179,912.00
3	FEBRUARY 2021	TUITION	KCB	NAMANGA	422	253,727.50	0.00	253,727.50
4	FEBRUARY 2021	OPERATIONS	KCB	NAMANGA	422	1,422,140.00	0.00	1,422,140.00
5	DECEMBER 2020	TUITION	KCB	NAMANGA	423	145,935.00	0.00	145,935.00
6	DECEMBER 2020	OPERATIONS	KCB	NAMANGA	423	1,437,163.65	0.00	1,437,163.65
7	JULY 2020	OPERATIONS	KCB	NAMANGA	432	1,609,200.00	0.00	1,609,200.00
8	JANUARY 2020	TUITION	KCB	NAMANGA	336	621,600.00	0.00	621,600.00
9	JANUARY 2020	OPERATIONS	KCB	NAMANGA	336	2,662,800.00	0.00	2,662,800.00
10	SEPTEMBER 2019	TUITION	KCB	NAMANGA	336	270,496.80	0.00	270,496.80
11	SEPTEMBER 2019	OPERATIONS	KCB	NAMANGA	336	904,831.20	0.00	904,831.20
12	JULY 2019	TUITION	KCB	NAMANGA	336	165,600.96	0.00	161,668.70
13	JULY 2019	OPERATIONS	KCB	NAMANGA	336	824,460.00	0.00	803,883.10
14	MAY 2019	TUITION	KCB	NAMANGA	338	177,155.94	0.00	177,155.94
15	MAY 2019	OPERATIONS	KCB	NAMANGA	338	830,956.10	0.00	830,956.10
16	JANUARY 2019	TUITION	KCB	NAMANGA	335	483,070.00	0.00	483,070.00
17	JANUARY 2019	OPERATIONS	KCB	NAMANGA	335	2,623,050.00	0.00	2,623,050.00

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b) Teacher Student ratio:

<i>Teachers Employed By TSC</i>	<i>Teachers Employed By BOM</i>	<i>Total</i>
17	4	21

<i>Teachers</i>	<i>Students</i>	<i>Ratio</i>
21	445	445/21=21.19

<i>Subjects Combination</i>	<i>Teachers</i>	<i>Shortage</i>
<i>Maths/Physics</i>	1	2
<i>English/Lit</i>	4	0
<i>Kisw/Hist</i>	2	1
<i>Chem/Bio</i>	1	2
<i>Hist/CRE</i>	1	2
<i>Bios/Agri</i>	3	0
<i>Physics/Chem</i>	1	2
<i>Maths/Chem</i>	2	1
<i>Maths/Bio</i>	1	2
<i>Kisw/CRE</i>	2	1
<i>Bst/Maths</i>	1	2
<i>Bst/Geo</i>	1	2
<i>Geo/CRE</i>	1	2

c) Mean score in the 2021 KCSE:

d) Number of Candidates in the 2021 KCSE:

<i>KCSE YR</i>	<i>NO OF STUDENTS</i>	<i>MEAN</i>	<i>MEAN GRADE</i>	<i>DEVIATION</i>
2018	72	3.083	D	
2019	41	3.536	D+	+0.453
2020	55	3.473	D	-0.063
2021	86	3.210	D	-0.263

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e) Capacity of the school:

*The current enrolment is 445.*

<i>Facility</i>	<i>Number</i>	<i>Shortage</i>
<i>Classrooms</i>	<i>12</i>	<i>5</i>
<i>Laboratories</i>	<i>1</i>	<i>1</i>
<i>Kitchen</i>	<i>1</i>	<i>1</i>
<i>Staffrooms</i>	<i>1</i>	<i>1</i>
<i>Administration Office</i>	<i>1</i>	<i>0</i>
<i>Dorms</i>	<i>5</i>	<i>1</i>
<i>Toilets</i>	<i>6</i>	<i>0</i>
<i>Staff Headquarters</i>	<i>13</i>	<i>5</i>
<i>Water Tanks</i>	<i>12</i>	<i>4</i>
<i>Dining Hall</i>	<i>1</i>	<i>1</i>

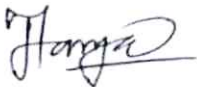
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f) Development projects carried out by the school:

<i>Projects</i>	<i>Source of Funds</i>	<i>Status</i>	<i>Expected Completion Time</i>
<i>Dormitory</i>	<i>MOE</i>	<i>Ongoing</i>	<i>2022</i>
<i>Visitors Toilet</i>	<i>Parents</i>	<i>Completed</i>	<i>Completed</i>

Sign



School Principal

**THE PRINCIPAL**  
KILUANI NEWLIFE SECONDARY  
P. O. BOX 215 - 00207,  
NAMANGA

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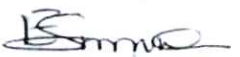
**IV. STATEMENT OF SCHOOL MANAGEMENT RESPONSIBILITY**


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

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


The Board of Management of *Kiluanji Boys Secondary 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 30<sup>th</sup> June, 2021, and of the school's financial position as at that date.

Name: Mr. Elijah Samarek  
Designation: Chairman, School Board of Management  
Sign:   
Date: 19/11/24

Name: Mr. Jared N. Nyagaka  
Designation: School Principal & Secretary to Board of Management  
Sign:   
Date: 19/11/2024

THE PRINCIPAL  
KILUANI NEWLIFE SEC.  
P. O. BOX 215 - 00207,  
P. O. BOMBAKANGA  
NAROK

Name: Mr. Benson Mutua  
Designation: Bursar/ Finance Officer  
Sign:   
Date: 19/11/24

# 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 KILUANI BOYS SECONDARY SCHOOL FOR THE SIX (6) MONTHS' PERIOD ENDED 30 JUNE, 2021 – KAJIADO COUNTY**

### PREAMBLE

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

- A. Report on the Financial Statements that considers whether the financial statements are fairly presented in accordance with the applicable financial reporting framework, accounting standards and the relevant laws and regulations that have a direct effect on the financial statements.
- B. Report on Lawfulness and Effectiveness in Use of Public Resources which considers compliance with applicable laws, regulations, policies, gazette notices, circulars, guidelines and manuals and whether public resources are applied in a prudent, efficient, economic, transparent and accountable manner to ensure Government achieves value for money and that such funds are applied for the intended purpose.
- C. Report on the Effectiveness of Internal Controls, Risk Management and Governance which considers how the entity has instituted checks and balances to guide internal operations. This responds to the effectiveness of the governance structure, 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 Kiluani Boys Secondary School-Kajiado County set out on pages 1 to 19, which comprise of the statement of financial

assets and financial liabilities as at 30 June, 2021, statement of receipts and payments, statement of cash flows and statement of comparison of budget and actual amounts for the six (6) months' period then ended and 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 Kiluani Boys Secondary School - Kajiado 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 of Qualified Opinion**

#### **1. Long Outstanding Receivables**

The statement of financial assets and financial liabilities reflects accounts receivables balance of Kshs.10,553,733 in respect of fees arrears as disclosed in Note 11 to the financial statements. Included in the balance are receivables amounting to Kshs.8,368,256 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 Ksh.10,553,733 could not be confirmed.

#### **2. Inaccuracies in Financial Statements**

Review of the financial statements reflects the following anomalies;

- i. The statement of cashflows reflects cash and cash equivalents at beginning of the year amounts of Kshs.1,618,276 which differs from nil balance reflected for prior year 2019/2020 in the same statement resulting in a difference of Kshs.1,618,276. The variance was not reconciled.
- ii. The statement of financial assets and financial liabilities reflects Nil cash and cash equivalents for prior year (2019/2020) which differs from Kshs.1,618,276 reflected in the statement of cashflows resulting in a variance of Kshs.1,618,276. The variance was not reconciled.
- iii. The statement of financial assets and financial liabilities reflects nil accounts receivables balance for prior year (2018/2019). However, the statement of cashflows reflects increase/decrease in accounts receivables balance of

Kshs.2,105,552. It was noted that the accounts receivables balance for 2020/2021 is Kshs.10,553,233 less the increase in accounts receivables balance for the current year of Kshs.2,105,552 result to accounts receivables balance of Kshs.8,447,681 for 2018/2019. The accounts receivables balance of Kshs.8,447,681 for 2018/2019 was not reflected in the statement of financial assets and financial liabilities resulting in a variance of Kshs.8,447,681. The variance was not reconciled.

- iv. The statement of financial assets and financial liabilities reflects nil accounts payables balance for prior year (2018/2019). However, the statement of cashflows reflects increase/decrease in accounts payables balance of Kshs.303,239. It was noted that the accounts payables balance for 2020/2021 is Kshs.7,558,117 less the increase in accounts payables balance for the current year of Kshs.303,239 result to accounts payables balance of Kshs.7,254,878 for 2018/2019. The accounts payables balance of Kshs.7,254,878 for 2018/2019 was not reflected in the statement of financial assets and financial liabilities resulting in a variance of Kshs.7,254,878. The variance was not reconciled.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of Kiluani Boys 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.

### **Key Audit Matters**

Key audit matters are those matters that, in my professional judgment, 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. Non-Compliance with the Public Sector Accounting Standards Board Reporting Requirements**

The financial statements presented for audit did not include all information provided in the format prescribed and published by the Public Sector Accounting Standards Board (PSASB) as follows;

- i. Annex 2 to financial statements reflects summary of fixed assets register which indicates numbers only since it does not include columns for date purchased, location, historical costs brought forward, additions during the year, disposals during the year and historical cost carried forward.
- ii. The statement of receipts and payments, statement of financial assets and financial liabilities, statement of cashflows and Notes to financial statements reflect nil balances for 2018/2019.

In the circumstances, Management was in breach of the PSASB guidelines. Further, lack relevant information may affect users' reliance on the financial statements for decision making.

## **2. Late Submission of Financial Statements for Audit**

During the year under review, Management submitted the financial statements to the Auditor-General on 30 September, 2022 instead of the statutory deadline of 30 September, 2021. This was contrary to the Ministry of Education circular Ref. No: MOE/DSAS/FIN/17/1/17 dated 19 August, 2021 which stated that the School's financial statements should be ready by 30 September, 2021 in compliance which Section 81 of the Public Finance Management Act, 2012 on preparation of the financial statements.

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

## **3. Under- Funding of Capitation Grants**

The statement of receipts and payments reflects capitation grants for tuition and capitation grants for operations amounts of Kshs.550,107 and Kshs.4,313,710, respectively as disclosed in Note 1 and Note 2 to the financial statements. During the financial year, NEMIS reported a total number of four hundred and twenty-Six (426) students while the enrolment records provided by the School indicated a total number of four hundred and sixty three (463) students, resulting to an unexplained variance of thirty seven (37) students. As a result of the variances, the School was under funded by an amount of Kshs.422,444.

In the circumstances, the under-funding of the School may have affected service delivery to the other schools which did not receive capitation for students and value for money could not be confirmed.

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

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

### **Conclusion**

As required by Section 7(1)(a) of the Public Audit Act, 2015, based on the audit procedures performed, except for the matter described in the Basis for Conclusion on Effectiveness of Internal Control, 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**

#### **Lack of Asset Ownership Documents**

Annex 2 to financial statement reflects summary of fixed assets register which has not disclosed estimated values of the assets. Included in the assets listed the land was 50 acres. Similarly, the land had no perimeter wall with name of the school written on it. Further, School vehicle KBZ 819 D purchased on 18 August 2014 is registered jointly in the name of a bank that financed the vehicle purchase and the School despite the loan having been fully paid up. In addition, land ownership document was not provided for audit.

In the circumstances, the ownership and safe custody of the fixed assets 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 Management and those Charged with Governance**

Management is responsible for the preparation and fair presentation of the 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 the financial statements that are free from material misstatement, whether due to fraud or error and for its assessment of the effectiveness of internal control, risk management and overall governance.

In preparing the financial statements, Management is responsible for assessing the School's ability to continue to sustain 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 overall governance processes and systems in accordance with the provisions of Section 7(1)(a) of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. My consideration of the internal controls 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 controls 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 controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by Management.
- Conclude on the appropriateness of Management's use of 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 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 School to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

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

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



FCPA Nancy Gathungu, CBS  
AUDITOR-GENERAL

Nairobi

21 November, 2024

**KILUANI BOYS SECONDARY SCHOOL**  
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**VI. STATEMENT OF RECEIPTS AND PAYMENTS PERIOD TO 30<sup>TH</sup> JUNE 2021**

DESCRIPTION OF VOTE HEAD	Note	2020-2021 Kshs	2019-2020 Kshs
<b>RECEIPTS</b>			
Capitation grants for tuition	1	550,107	
Capitation grants for operations	2	4,313,710	
School Fund Income- Parents' Contributions	3	2,224,638	
School Fund Income- Other receipts	4	7,791,434	
Proceeds from borrowings			
<b>TOTAL RECEIPTS</b>		<b>14,879,889</b>	
<b>PAYMENTS</b>			
Payments for Tuition	5	539,956	
Payments for operations	6	4,363,980	
Boarding and school fund payments	7	6,848,117	
<b>TOTAL PAYMENTS</b>		<b>11,752,053</b>	
<b>SURPLUS/DEFICIT</b>		<b>3,127,836</b>	

The school financial statements were approved on 30<sup>th</sup> June 2021 and signed by:

Name **Mr. Elijah Samarek**

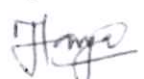
Chair BOM

Sign: 

Date: 19/11/24

Name **Jared N. Nyagaka**

School Principal/  
Secretary to BOM

Sign: 

Date 19/11/2024

Name **Benson Mutua**

Bursar/  
Finance Officer

Sign: 

Date 19/11/24

THE PRINCIPAL  
 KILUANI NEWLIFE SS  
 P. O. BOX 215 - 00201  
 NAMANGA

**KILUANI BOYS SECONDARY SCHOOL  
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**VII. STATEMENT OF FINANCIAL ASSETS AND FINANCIAL LIABILITIES AS AT  
30<sup>TH</sup> JUNE 2021**

	Note	2020-2021 Kshs	2019-2020 Kshs
<b>FINANCIAL ASSETS</b>			
Cash and Cash Equivalents			
Bank Balances	8	2,337,321	
Cash Balances			
Short term Investment			
<b>Total Cash and cash equivalent</b>			
Account's receivables	11	10,553,733	
<b>TOTAL FINANCIAL ASSETS</b>		<b>12,891,054</b>	
<b>FINANCIAL LIABILITIES</b>			
Accounts Payables	12	7,558,117	
<b>NET FINANCIAL ASSETS</b>		<b>5,332,937</b>	
<b>REPRESENTED BY</b>			
Accumulated Fund b/fwd.	13	2,205,101	
Surplus/Deficit for the year		3,127,836	
<b>NET FINANCIAL POSSITION</b>		<b>5,332,937</b>	

The school's financial statements were approved on 30<sup>th</sup> June 2021 and signed by:

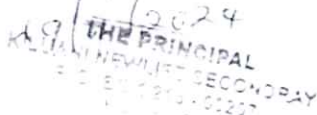
Name: Mr. Elijah Samarek  
Chairman. BoM

Sign: 


Date: 19/11/24

Name: Mr. Jared N. Nyagaka  
School Principal/Secretary to  
BoM

Sign: 

Date: 19/11/2024  


Name: Mr. Benson Mutua  
Bursar/Finance

Sign: 

Date: 19/11/24

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**VIII. STATEMENT OF CASH FLOWS FOR THE PERIOD ENDED 30<sup>TH</sup> JUNE 2021**

		2020-2021	2019-2020
		Kshs	Kshs
<b>Receipts for operating income</b>			
Capitation grants for tuition	1	550,107	
Capitation grants for operations	2	4,313,710	
School fund income- Parents contributions/ fees	3	2,224,638	
School fund income- other receipts	4	7,791,434	
<b>Total receipts</b>		<b>14,879,889</b>	
<b>Payments</b>			
Payments for Tuition	5	539,956	
Payments for operations	6	4,363,980	
Boarding and school fund payments	7	6,848,117	
<b>Total payments</b>		<b>11,752,053</b>	
<b>Net cash flow from operating activities</b>		<b>3,127,836</b>	
<b>Adjustments</b>			
Increase/Decrease in Accounts Receivable		(2,105,552)	
Increase/Decrease in Accounts Payable		(303,239)	
<b>CASHFLOW FROM INVESTING ACTIVITIES</b>			
Proceeds from Sale of Assets			
Acquisition of Assets			
Proceeds from investments			
Purchase of investments			
<b>Net cash flows from Investing Activities</b>			
<b>CASHFLOW FROM BORROWING ACTIVITIES</b>			
Proceeds from borrowings/ loans			
Repayment of principal borrowings			
<b>Net cash flow from financing activities</b>			
<b>NET INCREASE IN CASH AND CASH EQUIVALENTS</b>		<b>719,045</b>	
Cash and cash equivalent at BEGINNING of the year		1,618,276	
Cash and cash equivalent at END of the year		2,337,321	

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IX. STATEMENT OF BUDGETED VERSUS ACTUAL AMOUNTS FOR THE YEAR ENDED 30<sup>TH</sup> JUNE 2021

Receipts/expense Head	Budgeted	Actual	Budget	Actual	Budget Utilization	% of Utilization
	Kshs	Kshs	Kshs	Kshs	Kshs	%
<b>RECEIPTS</b>						
<i>(1) CAPITATION GRANT ON TUITION</i>						
Exercise books	82,000	0	82,000	75,221	6,779	92
Laboratory equipment	361,000	0	361,000	328,949	32,051	91
Teaching / learning materials	162,000	0	162,000	145,935	16,065	90
Bank Charges	2	0	2	2	0	100
<i>(2) CAPITATION GRANT ON OPERATIONS</i>						
Personnel emoluments	650,000	0	650,000	593,218	56,782	91
Repairs and maintenance	1,300,000	0	1,300,000	1,228,754	71,246	95
Local transport / travelling	540,000	0	540,000	509,654	30,346	94
Electricity and water	550,000	0	550,000	509,654	40,346	93
Labour	225,000	0	225,000	205,000	20,000	91
Administration costs	572,000	0	572,000	517,104	54,896	90
Activity	105,000	0	105,000	98,326	6,674	93
Building Materials	600,000	0	600,000	546,000	54,000	91
Monitoring & Evaluation	115,000	0	115,000	106,000	9,000	92
<i>(3) FEES CHARGED ON PARENTS</i>						
Personnel emoluments	550,000	0	550,000	531,757	18,243	97
Repairs and maintenance	500,000	0	500,000	462,433	37,567	93

**PUBLIC SECONDARY SCHOOLS**  
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Receipts/expenses from	Original Budget Kshs.	Adjustments Kshs.	Final Budget Kshs.	Actuals (Completed) Kshs.	Budget Utilization B/Budgets	% of Utilization
Electricity and water	850,000	0	850,000	789,387	60,613	93
L.T&T	110,000	0	110,000	103,622	6,378	91
Administration costs	320,000	0	320,000	293,458	26,542	92
Activity	48,000	0	48,000	43,981	4,019	92
<b>OTHER INCOME</b>						
Boarding	5,000,000	0	5,000,000	4,590,599	409,401	92
Accounts Payable	790,000	0	790,000	714,014	75,986	90
Accounts Receivable	2,700,000	0	2,700,000	2,486,821	213,179	92
<b>TOTAL INCOME</b>	<b>16,130,002</b>		<b>16,130,002</b>	<b>14,879,889</b>	<b>1,250,112</b>	<b>92</b>
<b>(1) EXPENDITURE FOR TUITION</b>						
Textbooks and reference materials						
Exercise books	115,000	0	115,000	108,900	6,100	95
Laboratory equipment	470,000	0	470,000	430,450	39,550	92
Bank Charges	650	0	650	606	44	93
<b>(2) EXPENDITURE FOR OPERATIONS</b>						
Personnel emoluments	1,150,000	0	1,150,000	1,036,429	113,571	90
Repairs, maintenance & improvements	800,000	0	800,000	727,210	72,790	91
Local transport / travelling	45,000	0	45,000	42,000	3,000	93
Electricity, water and conservancy	105,000	0	105,000	95,000	10,000	90

**PUBLIC SECONDARY SCHOOLS**  
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Receipt/expense Item	Actual Total	Adjustments	Budget	Actual on	Budget Utilization	% of Utilization
	KShs	KShs	KShs	Complete	KShs	KShs
Bank Charges	400	0	400	360	40	90
Administration costs	1,800,000	0	1,800,000	1,718,871	81,129	95
Building Materials	380,000	0	380,000	344,110	35,890	91
Monitoring & Evaluation	33,000	0	33,000	30,000	3,000	91
Labour	400,000	0	400,000	370,000	30,000	93
<b>(3) EXPENDITURE FOR SCHOOL FUND</b>						
Personnel emoluments	345,000	0	345,000	314,600	30,400	91
Repairs, maintenance and improvements	500,000	0	500,000	470,940	29,060	94
Local transport / travelling	165,000	0	165,000	150,000	15,000	91
Electricity, water and conservancy	100,000	0	100,000	90,800	9,200	91
Administration costs	950,000	0	950,000	889,602	60,398	94
Tuition (SIS)	325,000	0	325,000	305,300	19,700	94
Activity	50,000	0	50,000	46,300	3,700	93
Boarding Equipment and Stores	5,000,000	0	5,000,000	4,580,575	419,425	92
<b>TOTALS</b>	<b>12,734,050</b>	<b>0</b>	<b>12,734,050</b>	<b>11,752,053</b>	<b>981,997</b>	<b>92</b>

## **X. SIGNIFICANT ACCOUNTING POLICIES**

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

### **1. Statement of compliance and basis of preparation**

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

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

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

### **2. Recognition of receipts and payments**

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

### **3. In-kind contributions**

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

### **4. Cash and cash equivalents**

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

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**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 30<sup>th</sup> June 2021.

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**XI. NOTES TO THE FINANCIAL STATEMENTS**

**1 CAPITATION GRANT FOR TUITION**

	2020-2021	2019-2020
	Kshs	Kshs
Exercise books	75,221	
Laboratory equipment	328,949	
Bank Charges	2	
Teaching / learning materials	145,935	
<b>Total</b>	<b>550,107</b>	

**2 CAPITATION GRANT FOR OPERATIONS**

	2020-2021	2019-2020
	Kshs	Kshs
Personnel emoluments	593,218	
Repairs and maintenance	1,228,754	
Local transport / travelling	509,654	
Electricity and water	509,654	
Labour	205,000	
Administration costs	517,104	
Activity	98,326	
Building materials	546,000	
Monitoring & Evaluation	106,000	
<b>Total</b>	<b>4,313,710</b>	

**3 PARENTS CONTRIBUTION/FEES - SCHOOL FUND ACCOUNT**

	2020-2021	2019-2020
	Kshs	Kshs
Personnel emoluments	531,757	
Repairs and maintenance	462,433	
Local transport / travelling	103,622	
Electricity and water	789,387	
Administration costs	293,458	
Activity	43,981	
<b>Total</b>	<b>2,224,638</b>	

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**NOTES TO THE FINANCIAL STATEMENTS**

**4 OTHER RECEIPTS – SCHOOL FUND ACCOUNT**

	2020-2021	2019-2020
	Kshs	Kshs
Fee on Boarding Equipment and Stores	4,590,599	
Accounts Payable	714,014	
Accounts Receivable	2,486,821	
<b>Total</b>	<b>7,791,434</b>	

**5 PAYMENTS FOR TUITION**

	2020-2021	2019-2020
	Kshs	Kshs
Exercise books	108,900	
Laboratory equipment	430,450	
Bank Charges	606	
<b>Total</b>	<b>539,956</b>	

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**NOTES TO THE FINANCIAL STATEMENTS**

**6 PAYMENTS FOR OPERATIONS**

	2020-2021	2019-2020
	KShs	KShs
Personnel emoluments	1,036,429	
Repairs and maintenance & improvements	727,210	
Local transport / travelling	42,000	
Electricity and water	95,000	
Monitoring & Evaluation	30,000	
Bank Charges	360	
Building Materials	344,110	
Labour	370,000	
Administration Cost	1,718,871	
<b>TOTAL</b>	<b>4,363,980</b>	

**7 BOARDING AND SCHOOL FUND PAYMENTS**

	2020-2021	2019-2020
	KShs	KShs
Personnel emoluments	314,600	
Repairs and maintenance & Improvements	470,940	
Local transport / travelling	150,000	
Electricity and water	90,800	
Administration costs	889,602	
Activity	46,300	
Tuition (SES)	305,300	
Fee on Boarding Equipment and Stores	4,580,575	
<b>TOTAL</b>	<b>6,848,117</b>	

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**NOTES TO THE FINANCIAL STATEMENTS**

**8 BANK ACCOUNTS**

Name of Bank, Account No. & currency	Bank Account Number	2020-2021 Kshs	2019-2020 Kshs
Tuition Account	1107672740	13,714	
Operations Account	1107673119	589,438	
School Fund Account/Boarding	1107670764	679,239	
Infrastructural Account	0850278922868	1,054,930	
<b>Total</b>		<b>2,337,321</b>	

**9 CASH IN HAND**

Description	2020-2021 Kshs	2019-2020 Kshs
Tuition Account	0	
Operation Account	0	
School Fund account	0	
<b>Total</b>	<b>0</b>	

**10 SHORT TERM INVESTMENTS**

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

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NOTES TO THE FINANCIAL STATEMENTS

11 ACCOUNTS RECEIVABLE

Description	2020-2021	2019-2020
	Kshs	Kshs
Fees arrears	10,553,733	
Other non-fees receivables		
Salary advances		
Imprest		
<b>Total</b>	<b>10,553,733</b>	

Description	2020-2021	2019-2020
	Kshs	Kshs
Fees arrears for current year	2,486,821	
Fees arrears for prior periods (over two years)	8,368,256	
Recoveries during the year	(301,344)	
<b>Total</b>	<b>10,553,733</b>	

12 ACCOUNTS PAYABLE

Description	2020-2021	2019-2020
	Kshs	Kshs
Trade creditors	7,107,534	
Retention monies	450,583	
<b>Total</b>	<b>7,558,117</b>	

Description	2020-2021	2019-2020
	Kshs	Kshs
Prepayments Balance b/f	714,014	
Trade creditors for the year	450,583	
Prepayments paid during the year	(714,014)	
<b>Total</b>	<b>450,583</b>	

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NOTES TO THE FINANCIAL STATEMENTS

13 FUND BALANCE BROUGHT FORWARD

Description	2020-2021	2019-2020
	Kshs	Kshs
Bank balances	1,618,276	
Accounts Payable	(7,861,356)	
Accounts Receivable	8,448,181	
Total	2,205,101	

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**Other important disclosure notes**

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

**14 Non-current Liabilities Summary**

Description	2020-2021 KShs	2019-2020 KShs
Bank loan(s)	0	
Outstanding Leases	0	
Hire purchase	0	
Gratuity and leave provision	0	
<b>Total</b>	<b>0</b>	

**15 Biological assets**

Description	Numbers	2020-2021 KShs
Trees	52	52
<b>Total</b>		<b>52</b>

**16 Borrowings**

Description	2020-2021 KShs	2019-2020 KShs
<b>a) Borrowings</b>	<b>0</b>	
Borrowing at beginning of the year	0	
Borrowings during the year	0	
Repayments of during the year	0	
<b>Balance at end of the year</b>	<b>0</b>	

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Other important disclosure notes

17 Stock/ Inventory

Description	2020-2021	2019-2020
<b>PRINTING PAPERS(REAMS)</b>	NUMBER	
Stock/ inventory at beginning of the year	25	
Stock/ inventory purchased during the year	2,750	
Stock/ inventory issued during the year	2000	
<b>Balance at end of the year</b>	<b>775</b>	
Description	2020-2021	2019-2020
<b>EXERCISE BOOKS(A4S,200 PAGES)</b>	NUMBER	
Stock/ inventory at beginning of the year	50	
Stock/ inventory purchased during the year	1490	
Stock/ inventory issued during the year	1300	
<b>Balance at end of the year</b>	<b>240</b>	
Description	2020-2021	2019-2020
<b>MASKING TAPES-dozens</b>	NUMBER	
Stock/ inventory at beginning of the year	0	
Stock/ inventory purchased during the year	60	
Stock/ inventory issued during the year	45	
<b>Balance at end of the year</b>	<b>15</b>	
Description	2020-2021	2019-2020
<b>WHITEBOARD MARKERS(Blue &amp; Black)-dozens</b>	NUMBER	
Stock/ inventory at beginning of the year	9	
Stock/ inventory purchased during the year	90	
Stock/ inventory issued during the year	75	
<b>Balance at end of the year</b>	<b>24</b>	
Description	2020-2021	2019-2020
<b>REFILL INK MARKERS(Blue &amp; Black)-dozens</b>	NUMBER	
Stock/ inventory at beginning of the year	0	
Stock/ inventory purchased during the year	90	
Stock/ inventory issued during the year	75	
<b>Balance at end of the year</b>	<b>15</b>	
Description	2020-2021	2019-2020
<b>STAMP PAD INK</b>	NUMBER	
Stock/ inventory at beginning of the year	2	
Stock/ inventory purchased during the year	15	
Stock/ inventory issued during the year	10	
<b>Balance at end of the year</b>	<b>7</b>	

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Description	2020-2021	2019-2020
<b>STAMP PAD</b>	<b>NUMBER</b>	
Inventory at the beginning of the year	1	
Inventory purchased during the year	9	
Inventory issued during the year	7	
Balance at the end of the year	3	

Description	2020-2021	2019-2020
<b>REGISTER</b>	<b>NUMBER</b>	
Inventory at the beginning of the year	4	
Inventory purchased during the year	45	
Inventory issued during the year	30	
Balance at the end of the year	19	

Description	2020-2021	2019-2020
<b>DUSTERS</b>	<b>NUMBER</b>	
Inventory at the beginning of the year	10	
Inventory purchased during the year	90	
Inventory issued during the year	60	
Balance at the end of the year	40	

Description	2020-2021	2019-2020
<b>OFFICE GLUE-160GMS</b>	<b>NUMBER</b>	
Inventory at the beginning of the year	12	
Inventory purchased during the year	60	
Inventory issued during the year	50	
Balance at the end of the year	22	

Description	2020-2021	2019-2020
<b>WHITE OUT</b>	<b>NUMBER</b>	
Inventory at the beginning of the year	5	
Inventory purchased during the year	24	
Inventory issued during the year	20	
Balance at the end of the year	9	

Description	2020-2021	2019-2020
<b>FULLSCAPS</b>	<b>NUMBER</b>	
Inventory at the beginning of the year	1	
Inventory purchased during the year	30	
Inventory issued during the year	25	
Balance at the end of the year	6	

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<b>Description</b>	<b>2020-2021</b>	<b>2019-2020</b>
<b>BIRO PENS—BLUE ,BLACK &amp; RED</b>	<b>NUMBER</b>	
Inventory at the beginning of the year	40	
Inventory purchased during the year	400	
Inventory issued during the year	380	
Balance at the end of the year	60	
<b>Description</b>	<b>2020-2021</b>	<b>2019-2020</b>
<b>STAPLE PINS</b>	<b>NUMBER</b>	
Inventory at the beginning of the year	0	
Inventory purchased during the year	30	
Inventory issued during the year	25	
Balance at the end of the year	5	
<b>Description</b>	<b>2020-2021</b>	<b>2019-2020</b>
<b>STAPLERS</b>	<b>NUMBER</b>	
Inventory at the beginning of the year	2	
Inventory purchased during the year	15	
Inventory issued during the year	12	
Balance at the end of the year	5	
<b>Description</b>	<b>2020-2021</b>	<b>2019-2020</b>
<b>SPRING FILES</b>	<b>NUMBER</b>	
Inventory at the beginning of the year	40	
Inventory purchased during the year	100	
Inventory issued during the year	130	
Balance at the end of the year	10	
<b>Description</b>	<b>2020-2021</b>	<b>2019-2020</b>
<b>FILE FASTENERS</b>	<b>NUMBER</b>	
Inventory at the beginning of the year	0	
Inventory purchased during the year	12	
Inventory issued during the year	10	
Balance at the end of the year	2	
<b>Description</b>	<b>2020-2021</b>	<b>2019-2020</b>
<b>CELLOTAPES</b>	<b>NUMBER</b>	
Inventory at the beginning of the year	7	
Inventory purchased during the year	15	
Inventory issued during the year	13	
Balance at the end of the year	9	

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**18 PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS**

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

Ref	Issue	Management Comments	Status	Remarks
1.	Support staff salaries to show all deductions e.g., NSSF & NHIF	Matter in progress	Resolved	N/A



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

ASSETS	
Land	50 acres
Buildings and structures	40
Motor vehicles	2
Office equipment, furniture and fittings	900
ICT Equipment, and Other ICT Assets	10
Tools and apparatus	6000
Textbooks	4500
Wall Clocks	5
Intangible assets- soft ware	2
Fire Extinguishers	4
Weighing Machine	1
Hand Washing Points	5
<b>Total</b>	<b>11,519</b>