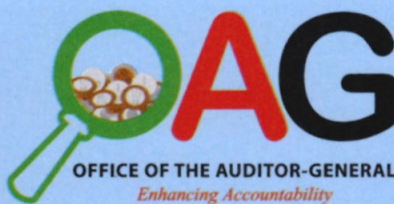


REPUBLIC OF KENYA



REPUBLIC OF KENYA



OFFICE OF THE AUDITOR-GENERAL
Enhancing Accountability

REPORT

**THE NATIONAL ASSEMBLY
PAPERS LAID**

DATE: 10 JUN 2026

DAY.

WED

OF

**TABLED
BY:**

HON. NAOMI WARD, MP

DEPUTY MAJORITY PARTY WHIP

**CLERK-AT
THE-TABLE:**

V. WAMBUI

THE AUDITOR-GENERAL

ON

**PARLIAMENT
OF KENYA
LIBRARY**

**ST. PETER CLAVER'S SECONDARY SCHOOL -
KITHUKI**

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

MAKUENI COUNTY

Revised 30th June 2022.



ST PETER CLAVER'S SECONDARY SCHOOL-KITHUKI

PUBLIC SECONDARY SCHOOL

ANNUAL REPORT AND FINANCIAL STATEMENTS

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

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

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I. Key School Information And Management

(a) Background information

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

The school was registered in **February/2020** under registration number **17S30000068** 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 **600** students as at **30th June 2022**. It has **13** streams and **30** teachers of which **6** 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	Paul matiku	Chairman	May 2019
2	Nicodemus Mutava	Secretary - Principal	May 2019
3	Anthony Kavunda	Member	May 2019
4	Angelina Mutava	Member	May 2019
5	Sarah Nzioka	Member	May 2019
6	Cylde Kinyumu	Member	May 2019
7	James Mukumbu	Member	May 2019
8	Stephen Kisili	Member – Rep CEB	May 2019
9	Daniel kimai	Member Rep Teachers	May 2019
10	Fr Augustine	3 Members - Sponsor	May 2019
11	Peter Muthuwa	Member - Community	May 2019
12	Sammy Kivungi	MemberSpecial Needs	May 2019
13	Miriam Kiluuso	Rep Students	November 2021

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

(d) Name of Committee	Names of Members	Designation	Number of meetings attended during the year
Executive Committee	Peter Muthuwa	chairperson	2 out of 2
	Paul Mwalali	Member	2 out of 2
	Angeline Mutava	Member	2 out of 2
	Anthony Kavunda	Member	2 out of 2
Finance,procurement, general purpose and Audit Committee	Paul Mwalali	Chairperson	2 out of 2
	James Mukumbu	Member	1 out of 2
	Sammy Kivungi	Member	2 out of 2
	Angelina Mutava	Member	2 out of 2
	Sarah Nzioka	Member	2 out of 2
Academic Committee	Alex Kyangu	Chairperson	2 out of 3
	Peter Muthuwa	Member	3 out of 3
	James Kitili	Member	3 out of 3
	Bonface Muumbi	Member	3 out of 3
	Aggrey Mugaisi	Dean of studies	3 out of 3
Development Committee	Anthony Kavunda	chairperson	1 out of 1
	James Mukumbu	Member	1 out of 1
	Clyde Kinyumu	Member	1 out of 1
	Newton Ogendi	Boarding master	1 out of 1
	Lucy Munyoli	Store keeper	1 out of 1
	Josphat Mulwa	Artisan	1 out of 1
Discipline and welfare Committee	Daniel Kimai	chairperson	4 out of 4

Adhoc Committee	George Mbale	Deputy principal	4 out of 4
	Aggrey Mugaisi	Dean of studies	4 out of 4
	Newton Ogendi	Boading master	4 out of 4
	Eunice Mwendwa	Welfare master	4 out of 4
	Sarah Nzioka	chairperson	3 out of 4
	Newton Ogendi	Boading master	4 out of 4
	Lucy Munyoli	Store keeper	4 out of 4
	Jonathan Musyoki	Accounts clerk	4 out of 4
	Fridah Koki	bursar	4 out of 4

NB:The board chairperson and BOM secretary are automatic members of each committee .If the board chairperson is absent the deputy chairperson chairs the committee .

(d)School operation Management

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

Ref:	Designation	Name	TSC Number
1	Principal	Nicodemus Muthama Mutava	271520
2	Deputy Principal	George Musyimi Mbale	402007
3	School Bursar	Fridah Koki King'oo	NAC/311208

(e) Schools contacts

Post Office Box: 80-90302
 Telephone: 0712065056
 E-mail: stpeterclaverkithuki@gmail.com
 Website: www.stpeterclaverkithuki.co.ke
 Facebook:
 Twitter:

(f) School Bankers

The following school operated 5 number of bank accounts in the following banks: (Ensure all accounts including CDF accounts are included)

1. Name of Bank: kcb
 Branch: Wote
 Account Number: 1105321304

2. Name of Bank: EQUITY
Branch: WOTE
Account Number: 0670277464233

3. MPESA Pay Bill No. Business No 522123 Account No 31523k attached to kcb Bank Account.

4. Name of Bank: KCB
Branch: WOTE
Account Number: 1108394965

5. Name of Bank: KCB
Branch: WOTE
Account Number: 1257811509

6. Name of Bank: KCB
Branch: WOTE
Account Number: 1105321479

7. Name of Bank: KCB
Branch: WOTE
Account Number: 1117473155

(g) Independent Auditors

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

II. Summary Report of Performance of the School

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

a)Financial performance:

A.SURPLUS/DEFICIT REALISED

ACCOUNT/YEAR	2021/2022	2020/2021	2020
Tuition	(1,237,535.20)	62,658.50	640,511.00
Operation	1,595,274.70	22,502.00	462,030.00
Boarding	2,262,269.55	3,458,828.16	1,615,152.00
CDF	-	-	144,866.00
Infrastructure	(822,220.00)	78,662.00	47,826.00
TOTAL	1,797,789.05	3,622,650.66	2,910,385.00

B.CAPITATION GRANT FROM THE GOVERNMENT OF KENYA

ACCOUNT/YEAR	2021/2022	2020/2021	2020
TUITION	1,876,861.80	837,534.50	1,362,890.00
OPERATION	8,303,713.70	3,933,908.00	9,448,157.00
TOTAL	10,180,575.50	4,771,442.50	10,811,047.00

C.RATIO

CAPITATION/YEAR	2021/2022	2020/2021	2020
TOTAL CAPITATION PER STUDENT	10,180,575.50	4,771,442.50	10,811,047.00
NUMBER OF STUDENT	635	638	624
RATIO	10180575.5:635	4771442.5:638	10811047:624

D.GROWTH IN EXPENDITURE

ACCOUNT/YEAR	2021/2022	2020/2021	2020
TUITION	3,340,887.00	769,186.00	501,579.00
BOARDING	32,216,696.45	10,888,125.00	8,963,127.00
OPERATION	4,451,083.00	2,833,817.00	6,991,695.00
INFRASTRUCTURE	3,971,500.00	2,281,435.00	2,420,174.00
TOTAL	40,980,166.45	17,252,563.00	18,876,575.00

E.MOVEMENT OF DEBTORS AND CREDITORS

	2021/2022	2021/2020	2020
Creditors	5,184,193.16	1,763,629.16	3,037,665.16
Debtors	13,561,103.00	11,629,455.10	10,010,421.10
TOTAL	18,745,296.16	13,393,084.26	13,048,086.26

F.MOVEMENT OF CASH AND BANK BALANCES

	2021/2022		2020/2021		2020	
ACCOUNTS	BANK	CASH	BANK	CASH	BANK	CASH
BOARDING	2,824,542.91	884.00	1,321,379.36	29,721.00	208,812.25	1.00
OPERATIONS	1,873,569.65	25.00	864.95	125.00	428,487.95	-
TUITION	48,950.00		91,096.20		124,967.70	-
INFRASTRUCTURE	79,740.00	220.00	98,040.00		49,378.00	-
TOTAL	4,826,802.56	1,129.00	1,511,380.51	29,846.00	811,644.90	1.00

b)Teacher Student ratio:

<i>Particulars</i>	<i>Number</i>
Ratio of teachers to students	1:20
Recruited teachers	3
Teachers who transferred	1
Teachers employed	25
BOM teachers	6

No	Subject	Number of teachers per subject
1	Mathematics	7
2	English	4
3	Kiswahili	7
4	Biology	7
5	Chemistry	4
6	Physics	3
7	History	3
8	CRE	6
9	Geography	2
10	Computer	1
11	Business studies	3
12	Agriculture	3

c) Mean score and number of candidate in 2019 to 2021 KCSE

<i>Year</i>	<i>Mean score</i>	<i>No of students</i>
2019	3.9048	147
2020	4.6096	148
2021	5.5032	156

d) Number of candidates in the 2019 to 2021 KCSE and transition to institution

<i>Year</i>	<i>No of students</i>	<i>Transition to institution</i>
2019	147	14
2020	148	25
2021	156	36

e) Capacity of the school:

<i>Facilities</i>	<i>Capacity</i>
8 Dormitories	500
1 Dining hall	800
2 laboratories	70
2 Ablution blocks	40

f) Development projects carried out by the school.

Projects	Source of funds	Status	Initial Cost (Kshs)	Amount Spent (Kshs)	Expected completion time
Construction of dormitory	MOE		4,928,360.00	4,928,360.00	30.6.2022

PRINCIPAL
ST. PETER CLAVER'S
.....
N.M. MUTAVA 2022
Principal
SEC. SCHOOL - KITHUKI
P. O. Box 80-90302, KATHONZWENI

III. Statement Of School Management Responsibility

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

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

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

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

.....
Name: **Anthony Kavunda**
Designation: Chairman, School Board of Management
Date: 24/4/2026

.....
Name: **N.M. MUTAVA**
Designation: School Principal & Secretary to Board of Management
Date: 24/4/2026

.....
Name: **Fridah Koki**
Designation: Bursar/ Finance Officer
Date: 24/4/2026

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 ST. PETER CLAVER'S SECONDARY SCHOOL - KITHUKI FOR THE YEAR ENDED 30 JUNE, 2022 - MAKUENI COUNTY

PREAMBLE

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

- A. Report on 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 the 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; and,
- C. Report on Effectiveness of Internal Controls, Risk Management and Governance which considers how the entity has instituted checks and balances to guide internal operations. This responds to the effectiveness of the governance structure, risk management environment and internal controls, developed and implemented by those charged with governance for orderly, efficient and effective operations of the entity.

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

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of St Peter Claver's Secondary School - Kithuki set out on pages 1 to 16, which comprise of the statement of financial assets and financial liabilities as at 30 June, 2022 and the statement of receipts and payments, statement of cash flows and statement of budgeted versus actual amounts for

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

In my opinion, except for the effects of the matter described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of St Peter Claver's Secondary School - Kithuki as at 30 June, 2022 and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Basic Education Act, 2013 and the Public Finance Management Act, 2012.

Basis for Qualified Opinion

Inaccuracies in School Fund Income-Parents' Contributions

The statement of receipts and payments reflects school fund income-parents' contributions amount of Kshs.12,694,115 as disclosed in Note 3 to the financial statements. However, the ledger reflected parents contributions totalling Kshs.11,038,130, resulting in an unexplained variance of Kshs.1,655,985.

In the circumstances, the accuracy and completeness of the school fund income-parents' contributions amount of Kshs.12,694,115 could not be confirmed.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the St. Peter Claver's Secondary School - Kithuki Management in accordance with ISSAI 130 on the Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of financial statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

Key Audit Matters

Key audit matters are those matters that, in my professional judgement, are of most significance in the audit of the financial statements. Except for the effects of the matter described in the Basis for Qualified Opinion, I have determined that there are no other key audit matters to communicate in my report.

Other Information

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

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

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

REPORT ON LAWFULNESS AND EFFECTIVENESS IN THE USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution, based on the audit procedures performed, except for the effect of the matters described in the Basis for Conclusion on Lawfulness and Effectiveness in the 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. Irregular Transfer of Funds to Kenya Secondary Schools Heads Association

The statement of receipts and payments reflects payments for operations amounting to Kshs.8,422,583 as disclosed in Note 6 to the financial statements. Included in the expenditure is Kshs.843,796 transferred to Kenya Secondary School Heads Association (KESSHA). However, KESSHA is a welfare organization that draws its membership from School Principals only. The organization is not defined in Government Funding system and there is no assurance that it has implemented effective, efficient, and transparent financial management and internal control systems to manage the funds transferred by schools.

In the circumstances, value for money transferred to KESSHA amounting to Kshs.843,796 could not be confirmed.

2. Long Outstanding Accounts Receivables

The statement of financial assets and financial liabilities reflects accounts receivables balance of Kshs.13,561,103 in respect of fees arrears as disclosed in Note 11 to the financial statements. Included in the balance are receivables totalling Kshs.8,855,313 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 full recoverability of the accounts receivables balance. This was contrary to Regulation 83(2)(g) of the Public Finance Management (National Government) Regulations, 2015 which stipulates that for purposes of this regulation sound cash management includes pursuing debtors with

appropriate sensitivity and rigor to ensure that amounts receivable by the Government are collected and banked promptly.

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

3. Late Submission of Financial Statements for Audit

The financial statements for the financial year 2021-2022 were submitted to the Office of the Auditor-General on 12 April, 2023 instead of the statutory deadline of 30 September, 2022. This was contrary to Section 81(3)(4)(a) of the Public Finance Management Act, 2012 which stipulates that the Accounting Officer shall prepare the financial statements in a form that complies with the relevant accounting standards prescribed and published by the Accounting Standards Board from time to time and not later than three months after the end of each financial year, the Accounting Officer for the entity shall submit the entity's financial statements to the Auditor-General and a copy of the statement to the Controller of Budget, The National Treasury and the Commission on Revenue Allocation.

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

The audit was conducted in accordance with ISSAI 3000 and ISSAI 4000. The standards require that I comply with ethical requirements and plan and perform the audit to obtain assurance about whether the activities, financial transactions and information reflected in the financial statements comply 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 effect of the matters described in the Basis for Conclusion on Effectiveness of Internal Controls, Risk Management and Governance section of my report, I confirm that nothing else has come to my attention to cause me to believe that internal controls, risk management and governance were not effective.

Basis for Conclusion

1. Lack of Internal Audit Function and an Effective Audit Committee

During the year under review, the School had not constituted an Internal Audit unit and the Audit Committee constituted held sittings to deliberate on School's projects only. In addition, the School was not internally audited by the Ministry of Education and there were no Internal Audit reports to assist the School in strengthening its systems. This was contrary to Regulation 166(1) and (2) of the Public Finance Management (National Government) Regulations, 2015 which states that, the Internal Audit unit of a National

Government entity to assess effectiveness of the School through an internal performance appraisal commenting on its effectiveness in the annual report to The National Treasury.

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

Use of Manual Revenue Records

The statement of receipts and payments reflects total revenue amounting to Kshs.45,777,956. However, review of records revealed that the School maintains manual accounting records, ledgers and fees registers, and all revenue transactions are processed manually which are prone to errors and manipulations.

In the circumstances, existence of effective controls on management of revenue records could not be confirmed.

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

Responsibilities of the Management and those Charged with Governance

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

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

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

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

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

Auditor-General's Responsibilities for the Audit

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

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

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

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


FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

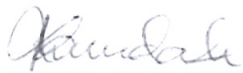
28 April, 2026

ST PETER CLAVER'S SECONDARY SCHOOL-KITHUKI
Annual Report and Financial Statements for the financial year ended 30th June 2022

V. Statement of Receipts And Payments Period to 30th June 2022

Description Of Vote Head	Note	2021-2022	2020-2021
		Kshs	Kshs
Receipts			
Capitation grants for tuition	1	2,103,351.80	831,844.50
Capitation grants for operations	2	9,195,637.70	5,216,416.00
School fund income- parents' contributions	3	12,694,115.00	3,882,562.00
School fund income- other receipts	4	21,784,851.00	10,464,391.16
Proceeds from borrowings		-	-
Total Receipts		45,777,955.50	20,395,213.66
Payments			
Payments for tuition	5	3,340,887.00	769,186.00
Payments for operations	6	8,422,583.00	5,115,252.00
Boarding and school fund payments	7	32,216,696.45	10,888,125.05
Total Payments		43,980,166.45	16,772,563.05
Surplus/Deficit		1,797,789.05	3,622,650.61

The school financial statements were approved on 24/4/2022 and signed by:


.....

Name: Anthony Kavunda

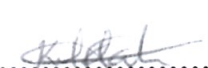
Chair BOM




.....

Name: N.M. Mutava
School Principal/ Secretary to BOM




.....

Name: Fridah Koki

Bursar/ Finance Officer

Date: 24/4/2022

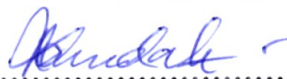
ST PETER CLAVER'S SECONDARY SCHOOL-KITHUKI

Annual Report and Financial Statements for the financial year ended 30th June 2022

VI.Statement of Financial Assets And Financial Liabilities as at 30th June 2022

Description	Note	2021-2022	2020-2021
		Kshs	Kshs
Financial Assets			
Cash and cash equivalents			
Bank balances	8	4,826,802.56	1,511,380.51
Cash balances	9	1,129.00	29,846.00
Short term investment	10	-	-
Total cash and cash equivalent		<u>4,827,931.56</u>	<u>1,541,226.51</u>
Account's receivables	11	13,561,103.10	11,629,455.10
Total financial assets		18,389,034.66	13,170,681.61
Financial liabilities			
Accounts payables	12	5,184,193.16	1,763,629.16
Net financial assets		13,204,841.50	11,407,052.45
Represented by			
Accumulated fund b/fwd	13	11,407,052.45	7,784,401.84
Surplus/deficit for the year		1,797,789.05	3,622,650.61
Net financial position		13,204,841.50	11,407,052.45

The school's financial statements were approved on 24/4/2026 and signed by:



Name: Anthony Kavunda

Chair BOM

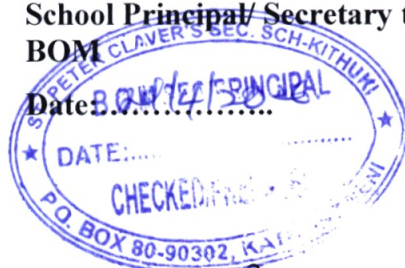
Date: 24/4/2026





Name: N.M. Mutava
School Principal/ Secretary to BOM

Date: 24/4/2026

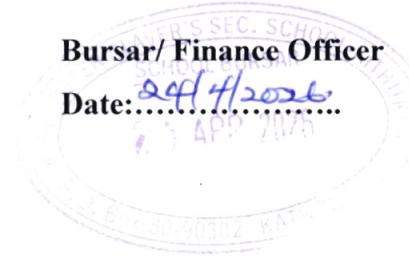




Name: Fridah Koki

Bursar/ Finance Officer

Date: 24/4/2026



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

Description	Notes	2021-2022	2020-2021
		Kshs	Kshs
Operating activities			
Receipts			
Capitation grants for tuition	1	2,103,351.80	831,844.50
Capitation grants for operations	2	9,195,637.70	5,216,416.00
School fund income- parents contributions/ fees	3	12,694,115.00	3,882,562.00
School fund income- other receipts	4	23,273,767.00	7,464,391.16
Total receipts		47,266,871.50	17,395,213.66
Payments			
Payments for tuition	5	3,340,887.00	769,186.00
Payments for operations	6	8,422,583.00	5,115,252.00
Boarding and school fund payments	7	32,216,696.45	10,887,687.05
Total payments		43,980,166.45	16,772,125.05
Net cash flow from operating activities		3,286,705.05	623,088.61
Cashflow from investing activities			
Proceeds from sale of assets		-	-
Acquisition of assets		-	-
Proceeds from investments		-	-
Purchase of investments		-	-
Net cash flows from investing activities		-	-
Cashflow from borrowing activities			
Proceeds from borrowings/ loans		-	-
Repayment of principal borrowings		-	-
Net cash flow from financing activities		-	-
Net increase in cash and cash equivalents		3,286,705.05	623,088.61
Cash and cash equivalent at beginning of the year		1,541,226.51	918,137.90
Cash and cash equivalent at end of the year		4,827,931.56	1,541,226.51

ST PETER CLAVER'S SECONDARY SCHOOL-KITHUKI
Annual Report and Financial Statements for the financial year ended 30th June 2022

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

Receipt/Expenses Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	B	c=a+b	D	e=c-d	f=d/c %
	Kshs	Kshs			Kshs	Kshs
Receipts						
<i>(1) Capitation Grant on Tuition</i>						
Exercise Books	971,657.00	-	971,657.00	971,657.00	-	100%
Laboratory Equipment	430,706.80	-	430,706.80	430,706.80	-	100%
Internal Exams	154,895.00	-	154,895.00	154,895.00	-	100%
Teaching / Learning Materials	331,312.00	-	331,312.00	331,312.00	-	100%
Chalks	65,691.00	-	65,691.00	65,691.00	-	100%
Reference Materials	149,090.70	-	149,090.70	149,090.70	-	100%
<i>(2) Capitation Grant on Operations</i>						
Personnel Emoluments	2,842,882.00	-	2,842,882.00	2,842,882.00	-	100%
Repairs And Maintenance	3,334,000.00	-	3,334,000.00	3,334,000.00	-	100%
Local Transport / Travelling	421,659.00	-	421,659.00	421,659.00	-	100%
Electricity And Water	1,556,460.90	-	1,556,460.90	1,556,460.90	-	100%
Insurance	126,600.00	-	126,600.00	126,600.00	-	100%
Administration Costs	914,035.70	-	914,035.70	914,035.70	-	100%
<i>(3) Fees Charged on Parents</i>						
Personnel Emoluments	2,701,022.00	-	2,701,022.00	2,914,782.00	(213,760.00)	107.9%
Repairs And Maintenance	1,150,800.00	-	1,150,800.00	1,279,260.00	(128,460.00)	111.2%
Local Transport / Travelling	732,682.00	-	732,682.00	811,823.00	(79,141.00)	110.8%

ST PETER CLAVER'S SECONDARY SCHOOL-KITHUKI
Annual Report and Financial Statements for the financial year ended 30th June 2022

Receipt/Expenses Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	B	c=a+b	D	e=c-d	f=d/c %
	Kshs	Kshs			Kshs	Kshs
Electricity And Water	2,850,626.00	-	2,850,626.00	3,123,621.00	(272,995.00)	109.6%
Administration Costs	1,137,858.00	-	1,137,858.00	3,397,269.00	(2,259,411.00)	298.6%
Borehole	1,288,000.00	-	1,288,000.00	2,311,100.00	(1,023,100.00)	179.4%
Fee On Boarding Equipment and Stores	18,065,793.00	-	18,065,793.00	17,604,617.00	461,176.00	97.4%
Total Income	39,225,771.10		39,225,771.10	42,741,462.10	(3,515,691.00)	109%
(1) Expenditure For Tuition						
Exercise Books	971,657.00	-	971,657.00	900,000.00	71,657.00	92.6%
Laboratory Equipment	430,706.80	-	430,706.80	700,000.00	(269,293.00)	162.5%
Internal Exams	154,895.00	-	154,895.00	87,680.00	67,215.00	56.6%
Teaching / Learning Materials	331,312.00	-	331,312.00	331,820.00	(580.00)	100.2%
Chalks	65,691.00	-	65,691.00	27,040.00	38,651.00	41.2%
Reference Materials	149,090.70	-	149,090.70	222,675.00	(73,584.30)	149.4%
(2) Expenditure For Operations						
Personnel Emoluments	2,842,882.00	-	2,842,882.00	90,150.00	2,752,732.00	3.2%
Repairs, Maintenance & Improvements	3,334,000.00	-	3,334,000.00	2,928,360.00	405,640.00	87.8%
Local Transport / Travelling	421,659.00	-	421,659.00	163,000.00	258,659.00	38.7%
Electricity, Water and Conservancy	1,556,460.90	-	1,556,460.90	1,196,474.00	359,986.00	76.9%
Administration Costs	914,035.70	-	914,035.70	2,842,944.00	(1,928,908.30)	311.0%
Insurance	126,600.00		126,600.00	126,600.00	-	100%
(3) Expenditure For School Fund						

ST PETER CLAVER'S SECONDARY SCHOOL-KITHUKI
Annual Report and Financial Statements for the financial year ended 30th June 2022

Receipt/Expenses Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	B	c=a+b	D	e=c-d	f=d/c %
	Kshs	Kshs			Kshs	Kshs
Personnel Emoluments	2,701,022.00	-	2,701,022.00	4,903,575.00	(2,202,553.00)	181.5%
Repairs, Maintenance and Improvements	1,150,800.00	-	1,150,800.00	2,909,417.00	(1,758,617.00)	252.8%
Local Transport / Travelling	732,682.00	-	732,682.00	515,560.00	217,122.00	70.4%
Electricity, Water and Conservancy	2,850,626.00	-	2,850,626.00	2,009,644.00	840,982.00	70.5%
Administration Costs	1,137,858.00	-	1,137,858.00	5,859,605.00	(4,721,747.00)	515.0%
Borehole	1,288,000.00	-	1,288,000.00	1,850,893.00	(562,893.00)	143.7%
Boarding Equipment and Stores	18,065,793.00	-	18,065,793.00	12,501,941.45	5,563,851.55	69.2%
Totals	39,225,771.10	-	39,225,771.10	40,167,378.45	(941,607.35)	102.4%

IX. Significant Accounting Policies

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

1. Statement of compliance and basis of preparation

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

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

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

2. Recognition of receipts and payments

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

3. In-kind contributions

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

4. Cash and cash equivalents

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

Significant Accounting Policies

5. Accounts Receivable

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

6. Accounts Payable

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

7. Non-current assets

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

8. Budget

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

9. Comparative figures

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

10. Subsequent events

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

X. Notes To The Financial Statements

1 Capitation Grant for Tuition

Description	2021-2022	2020-2021
	Kshs	Kshs
Text books	-	45691.00
Exercise Books	971,657.00	362,865.00
Laboratory Equipment	430,706.80	160,848.00
Internal Exams	154,895.00	58,502.00
Teaching / Learning Materials	331,312.00	123,728.50
Chalks	65,691.00	24,533.00
Reference materials	149,090.00	55,677.00
Total	2,103,351.80	831,844.50

2 Capitation Grant for Operations

Description	2021-2022	2020-2021
	Kshs	Kshs
Personnel Emoluments	2,842,882.10	1,346,047.00
Repairs And Maintenance	184,720.00	216,500.00
Local Transport / Travelling	421,659.00	304,139.00
Electricity And Water	1,556,460.90	736,952.00
Insurance	126,600.00	-
Administration Costs	914,035.70	432,778.00
Renovation of classrooms	-	2,000,000.00
Renovation of water tanks	-	180,000.00
Construction of dormitory	3,149,280.00	-
Total	9,195,637.70	5,216,416.00

Notes To The Financial Statements

3 Parents Contribution/Fees - School Fund Account

Description	2021-2022	2020-2021
	Kshs	Kshs
Personnel emoluments	3,338,619.00	1,048,301.00
Repairs and maintenance	1,864,560.00	492,946.00
Local transport / travelling	811,823.00	379,732.00
Electricity and water	3,123,621.00	1,139,384.00
Administration costs	3,397,269.00	739,359.00
Activity	158,223.00	82,840.00
Total	12,694,115.00	3,882,562.00

4 Other Receipts – School Fund Account

Description	2021-2022	2020-2021
	Kshs	Kshs
Fee On Boarding Equipment and Stores	21,696,851.00	10,364,191.16
Pe uniform	-	11,000.00
Student identity cards	-	1,200.00
Income From Bus Hire	88,000.00	88,000.00
Total	21,784,851.00	10,464,391.00

5 Payments For Tuition

Description	2021-2022	2020-2021
	Kshs	Kshs
Textbooks	98,909.00	-
Exercise Books	1,343,600.00	276,200.00
Laboratory Equipment	1,015,763.00	20,950.00
Internal Exams	87,680.00	439,520.00
Teaching / Learning Materials	540,820.00	31,400.00
Chalks	27,040.00	-
Reference Materials	222,675.00	-
Bank Charges	4,400.00	1,116.00
Total	3,340,887.00	769,186.00

Notes To The Financial Statements

6 Payments For Operations

Description	2021-2022	2020-2021
	Kshs	Kshs
Personnel Emoluments	90,150.00	283,400.00
Activity	55,230.00	-
Administration Cost	2,842,944.00	1,181,573.00
Repairs And Maintenance & Improvements	103,285.00	-
Local Transport / Travelling	163,000.00	15,900.00
Electricity And Water	1,196,474.00	1,352,944.00
Construction of a dormitory	3,969,220.00	-
Renovation of classroom	-	1,988,665.00
Insurance Cost	-	180,097.00
Bank Charges	2,280.00	882.00
Renovation of water tanks	-	111,791.00
Total	8,422,583.00	5,115,252.00

7 Boarding And School Fund Payments

Description	2021-2022	2020-2021
	Kshs	Kshs
Personnel Emoluments	4,903,575.00	1,635,188.00
Repairs And Maintenance & Improvements	2,929,417.00	220,770.00
Local Transport / Travelling	515,560.00	378,000.00
Electricity And Water	2,041,644.00	587,431.00
Activity	70,790.00	-
Administration Costs	5,951,605.00	928,207.00
Fee On Boarding Equipment and Stores	15,552,355.45	6,998,529.00
Repair of school bus	251,750.00	140,000.00
Total	32,216,696.45	10,888,125.00

Notes To The Financial Statements

8 Bank Accounts

Name Of Bank, Account No. & Currency	Bank Account Number	2021-2022	2020-2021
		Kshs	Kshs
Tuition Account	1105321479	48,950.00	91,096.20
Operations Account	1108394965	1,873,569.65	864.95
School Fund Account/Boarding	1105321304/ 0670277464233	2,824,542.91	1,321,379.36
Infrastructural Account	1257811509	79,740.00	98,040.00
Total		4,826,802.56	1,511,380.51

9 Cash In Hand

Description	2021-2022	2020-2021
	Kshs	Kshs
Infrastructure Account	25.00	-
Operation Account	220.00	125.00
School Fund account	884.00	29,721.00
Total	1,129.00	29,846.00

10 Short Term Investments

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

Notes To The Financial Statements

11 Accounts Receivable

Description	2021-2022	2020-2021
	Kshs	Kshs
Fees Arrears	13,561,103.10	11,629,455.10
Sacco	-	-
Total	13,561,103.10	11,629,455.10

Description	2021-2022	2020-2021
	Kshs	Kshs
Fees Arrears For Current Year	3,192,421.00	2,501,269.00
Fees Arrears For The Previous Year	1,513,369.00	1,464,265.00
Fees Arrears For Prior Periods (Over Two Years)	8,855,313.10	7,663,921.10
Total	13,561,103.10	11,629,455.10

12 Accounts Payable

Description	2021-2022	2020-2021
	Kshs	Kshs
Trade Creditors (See Ageing Below and Appendix 1)	5,184,193.16	1,763,629.16
Total	5,184,193.16	1,763,629.16

Description	2021-2022	2020-2021
	Kshs	Kshs
Trade Creditors for Current Year	3,556,254.00	-
Trade Creditors for The Previous Year	-	1,763,629.16
Trade Creditors for Prior Periods (Over Two Years)	1,627,939.16	-
Total	5,184,193.16	1,763,629.16

Notes To The Financial Statements

13 Fund Balance Brought Forward

Description	2021-2022	2020-2021
	Kshs	Kshs
Bank Balances	4,826,802.56	1,511,380.51
Cash Balances	1,129.00	29,846.00
Receivables	13,561,103.10	11,629,455.10
Payables	(5,184,193.16)	(1,763,629.16)
Total	13,204,841.50	11,407,052.45

Other important disclosure notes

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

14 Non-current Liabilities Summary

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

15 Biological assets

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

16 Borrowings

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

17 Stock/ Inventory

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

ST PETER CLAVER'S SECONDARY SCHOOL-KITHUKI
Annual Report and Financial Statements for the financial year ended 30th June 2022

18 Progress On Follow Up Of Auditor Recommendations

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

Ref No.	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)

PRINCIPAL
ST. PETER CLAVER'S
 17/06/2022
 Sign and Date
 Principal
 N.M. MUTAVA
 SEC. SCHOOL - KITHUKI
 BOX 61-90302 KATHONZWENI

ST PETER CLAVER'S SECONDARY SCHOOL-KITHUKI

Annual Report and Financial Statements for the financial year ended 30th June 2022

Annex 1 - Analysis Of Pending Accounts Payable

Supplier Of Goods Or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2022	Outstanding Balance 2022-1	Comments
	A	B	C	d=a-c		
	Kshs	Kshs	Kshs	Kshs	Kshs	
Construction Of Buildings						
1. Dormitory	4,933,795.00	Oct 2021 to April 2022	3,892,935.00	1,040,860.00		
2.						
3.						
Sub-Total	4,933,795.00		3,892,935.00	1,040,860.00		
Supply Of Goods						
4. Foodstuffs and cereals	15,701,463.00		12,671,942.00	3,029,521.00		
5. Lab chemicals and equipment	1,015,763.00		700,000.00	315,763.00		
6. Office and general stationery	1,474,334.16		900,000.00	574,334.16		
Sub-Total	18,191,560.16		14,271,802.00	3,919,618.16		
Supply Of Services						
7. Mason	394,575.00		300,000.00	94,575.00		
8. Tractor	60,000.00		50,000.00	10,000.00		
9. Bus servicing ,repair and spares and generator servicing	370,890.00		251,750.00	119,140.00		
Sub-Total	825,465.00		601,750.00	223,715.00		
Grand Total	23,950,820.16		18,766,627.00	5,184,193.16		

ST PETER CLAVER'S SECONDARY SCHOOL-KITHUKI
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Annex 2 – Summary Of Fixed Assets Register

Asset class	Date purchased	Location	Historical Cost b/f (Kshs) 1 st July 2021	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost c/f (Kshs) 30 th June 2022
Land 1		KITHUKI	2,000,000.00	-	-	2,000,000.00
Land 2	MAY,2022		-	90,000.00	-	90,000.00
Buildings and structures	-		50,000,000.00	6,000,000.00	-	56,000,000.00
Motor vehicles	-		6,239,000.00	-	-	6,239,000.00
Office equipment, furniture and fittings	-		5,000,000.00	-	-	5,000,000.00
ICT Equipment, and Other ICT Assets	-		225,000.00	-	-	225,000.00
Tools and apparatus	-		1,000,000.00	-	-	1,000,000.00
Textbooks	-		500,000.00	-	-	500,000.00
Other Machinery and Equipment	-		1,200,000.00	-	-	1,200,000.00
Heritage and cultural assets	-		-	-	-	-
Intangible assets- soft ware	--		100,000.00	-	-	100,000.00
Total			72,354,000.00	6,090,000.00		72,354,000.00