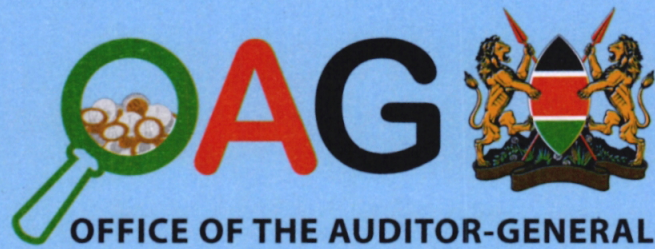


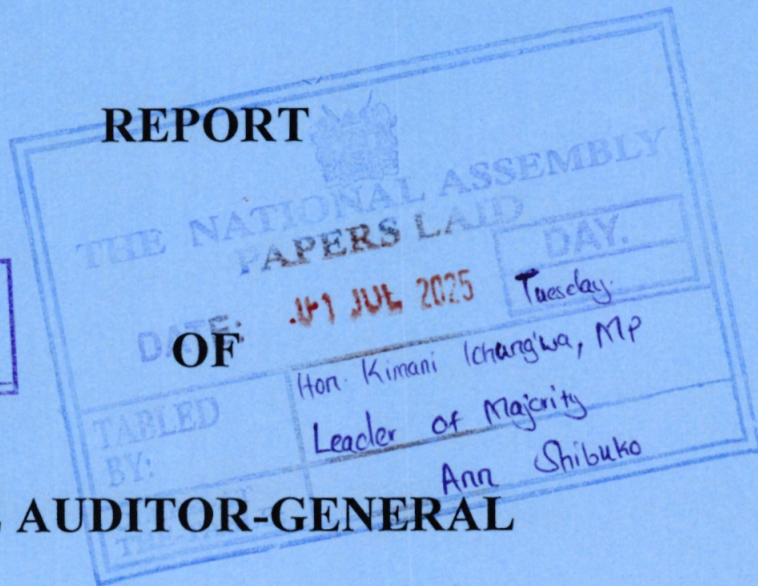
REPUBLIC OF KENYA



Enhancing Accountability

REPORT

PARLIAMENT
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THE AUDITOR-GENERAL

ON

KITALE SECONDARY SCHOOL

FOR THE YEAR ENDED

30 JUNE, 2024

TRANS NZOIA COUNTY



KITALE SCHOOL SECONDARY
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED
30TH JUNE 2024

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

KITALE SCHOOL SECONDARY

Annual Report and Financial Statements For the year ended 30th June 2024

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KITALE SCHOOL SECONDARY

Annual Report and Financial Statements For the year ended 30th June 2024

Acronyms and Glossary of Terms

Provide a list of all applicable acronyms and glossary of terms e.g.

BOM	Board of Management
CEB	County Education Board
IPSAS	International Public Sector Accounting Standards
KCSE	Kenya Certificate of Secondary Education
PFM	Public Finance Management
PSASB	Public Sector Accounting Standards Board
FY	Financial Year
FDSE	Free Day Secondary Education.
TSC NO.	Teachers Service Commission number

KITALE SCHOOL SECONDARY

Annual Report and Financial Statements For the year ended 30th June 2024

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 in Trans Nzoia County, Saboti Sub-County.

The school was registered in August 2017 under registration number 05035 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 1122 number of students as at 30th June 2024. It has form 1- 6 streams form 2 and 3 – 5 streams, form 4 - four streams and 46 teachers of which 15 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	Mrs. Salome Papoi	Chairman	14.9.2023
2	Mrs Rose Pande	Secretary - Principal	14.9.2023
3	Mr. Aggrey Namisi	Member	14.9.2023
4	Mr. Moses Arusa	Member	14.9.2023
5	M/s Penina Roy	Member	14.9.2023
6	M/s Eva Nyamongo	Member	14.9.2023
7	Mr. Peter Kiarie	Member	14.9.2023
8	Mr. Cleophas Masasabi	Member – Rep CEB	14.9.2023
9	Mr. Timothy Masai	Member Rep Teachers	14.9.2023
10	Mr. Yonah Adala Mrs. Salome Papoi Mrs. Janet Khabeko	3 Members - Sponsor	14.9.2023
11	M/s Christine Omolo	Member - Community	14.9.2023
12	M/s Everlyne Telo	Member Special Needs	14.9.2023
13	Davin Chepchumba	Students Representative	14.9.2023

KITALE SCHOOL SECONDARY

Annual Report and Financial Statements For the year ended 30th June 2024

The functions of the School Board of Management are to:

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

(c) Committees of the Board

(Provide the names of the various committees of the Board established by the Board and the names of the committee members):

1	Executive Committee	Mrs Salome Papoi Mrs. Rose Pande Mr. Aggrey Namisi Mr. Moses Arusa Mrs. Janet Khabeko	Chairperson Member Member Member Member	3 out of 3
2	Audit Committee	Mr. Peter Okabero Ms. Penina Roy M/s Everlyne Nyamogo		None
3	Finance,procurement and general purposes Committee	Mr. Cleophas Masasabi Mrs. Rose Pande Mr. Moses Arusa Mr. Aggrey Namisi M/s Christine Omollo	Chairperson Member Member Member Member	1
4	Academic Committee	Mrs. Sallie Mosop Mrs. Rose Pande Mr. Yonah Adala Mrs. Jecinta Makori Mr. Andrew Were	Chairperson Member Member Member Member	1

KITALE SCHOOL SECONDARY**Annual Report and Financial Statements For the year ended 30th June 2024**

5	Development Committee	Mr. Yonah Adala Mrs. Rose Pande Mrs. Salome Papoi Mr. Cleophas Masasabi Mrs. Janet Khabeko Mrs. Josephine Sitati	Chairperson Member Member Member Member	5
6	Discipline and welfare Committee	Mr. Aggrey Namisi Mr. Moses Arusa Mr. Peter Kiarie M/s Penina Roy Mrs. Josephine Sitati	Chairperson Member Member Member Member	None
7	Adhoc Committee (if any during the year)			

KITALE SCHOOL SECONDARY

Annual Report and Financial Statements For the year ended 30th June 2024

(d) School operation Management

For the financial year ended 30th June 2024 the School day-to-day management was under the following persons:

Ref.	Designation	Name	Identification
1	Principal	Mrs. Rose Pande	TSC No. 273061
2	Deputy Principal	Mrs, Josephine Sitati	TSC No.315791
3	School Bursar	Mercy Waweru	Identity Number 20548490
4	Other (specify)		

(e) Schools contacts

Post Office Box: 755 – 30200, Kitale
Telephone: 0794832277
E-mail: kitalesschoolsecondary@gmail.com
Website: www.kitalesschool.sc.ke
Facebook:
Twitter:

(f) School Bankers

Provide details of the school bankers.

1. Name of Bank: Kenya Commercial Bank
Branch: Kitale
Postal address: 1974-30200, Kitale
2. Name of Bank: Kenya Commercial Bank
Branch: Kitale
Postal address: 1974-30200, Kitale
3. Name of Bank: Kenya Commercial Bank
Branch: Kitale
Postal address: 1974-30200, Kitale
4. Name of Bank: Kenya Commercial Bank
Branch: Kitale
Postal address: 1974-30200, Kitale

MPESA Pay Bill No.502036 attached to 1105128644 bank account

KITALE SCHOOL SECONDARY

Annual Report and Financial Statements For the year ended 30th June 2024

(g) Independent Auditors

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

KITALE SCHOOL SECONDARY

Annual Report and Financial Statements For the year ended 30th June 2024

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:

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

a) Financial performance:

Detail	2024	2023	2022	2021
Surplus/Deficit	12,029,993	-1,574,720	1,179,741	3,272,541
Capitation grants from the Ministry of Education	16,358,184	13,861,778	15,690,208	8,336,879
Ratio of capitation grant per student	1:14,579	1:14,116	1:16,871	1:9,866
Growth of other incomes	517,477	990,773	2,549,106	225,500
Overview of growth in expenditure	63,465,730	61,178,527	58,831,006	17,841,248
Movement of debtors	22,105,122	16,043,327	14,122,623	10,715,274
Movement of creditors	1,721,434	4,798,612	4,065,442	6,918,370
Movement of cash balance	45,950	35,594	48,703	341,697
Movement of bank balance	6,791,016	3,910,350	5,471,960	3,999,225

b) Teacher Student ratio:

The school has 46 teachers and 1122 students at a ratio of 1 teacher is equal to 24 students

Teachers recruited from TSC - 0

Transfers to other schools - 2

BOM teachers employed – 2

c) Mean score in the year 2021 to 2023 KCSE:

School mean	2023	-	6.93
	2022	-	6.73
	2021	-	5.57

Number of Candidates in the 2023 KCSE:

KITALE SCHOOL SECONDARY

Annual Report and Financial Statements For the year ended 30th June 2024

KCSE candidates

2021	-	224
2022	-	202
2023	-	212

d) Capacity of the school:

The school has an enrolment of 1122 students, 10 dormitories, 1 dining hall, 20 classrooms, 2 laboratories, 61 toilets and 46 bathrooms.

e) Development projects carried out by the school:

(Development projects carried out in the year and ongoing projects including a disclosure of project fund sources in a tabular format).

Development Projects					
6 class storey building	Ministry of Education	Ongoing	10,400,782	7,152,147	30.12.2024

.....
School Principal

**CHIEF PRINCIPAL
KITALE SCHOOL
P. O. Box 755 - 30200,
KITALE**

KITALE SCHOOL SECONDARY

Annual Report and Financial Statements For the year ended 30th June 2024

KITALE SCHOOL SECONDARY

Annual Report and Financial Statements For the year ended 30th June 2024

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 Kitale School secondary 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, 2024, and of the school's financial position as at that date.

.....
Name: SALOME A. PAPOI

Designation: Chairman, School Board of Management

Date:

.....
Name: ROSE A. PANDE

Designation: School Principal & Secretary to Board of Management

Date: 5.6.25

CHIEF PRINCIPAL
KITALE SCHOOL
P. O. Box 755 - 30200,
KITALE

.....
Name: MARCY W. WANGELI

Designation: Bursar/ Finance Officer

Date: 5/6/2025

KITALE SCHOOL - SECONDARY
BURSAR
05 JUN 2025
SIGN:.....
P. O. Box 755 - 30200, KITALE

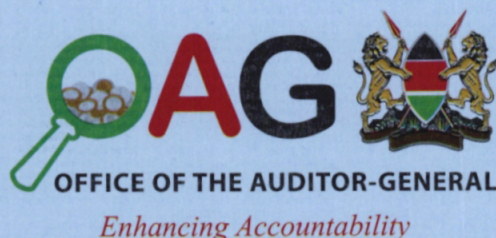
KITALE SCHOOL SECONDARY

Annual Report and Financial Statements For the year ended 30th June 2024

Report of the auditor general

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 KITALE SCHOOL SECONDARY FOR THE YEAR ENDED 30 JUNE, 2024 – TRANS NZOIA 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 Kitale School Secondary set out on pages 1 to 17 which comprise of the statement of financial assets and liabilities as at

Report of the Auditor-General on Kitale School-Secondary for the year ended 30 June, 2024 – Trans Nzoia County

30 June, 2024 and the statement of receipts and payments, statement of cash flows and statement of comparison of budget and actual amounts for the year then ended and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of Kitale School Secondary as at 30 June, 2024 – Trans Nzoia County 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

1. Long Outstanding Accounts Receivables

The statement of financial assets and liabilities reflects accounts receivables balance of Kshs.22,105,122 as disclosed in Note 13 to the financial statements which includes fees in arrears amounting to Kshs.12,966,149 owed by students who had since left the School. Further there was no evidence that Management has initiated measures to fully collect and bank promptly the receivables from fees.

In the circumstances, the recoverability of the fees arrears balance of Kshs.12,966,149 could not be confirmed.

2. Inaccuracies in the School Funds Income/Parents' Contributions

The statement of receipts and payments reflects School funds income/parents' contributions amount of Kshs.54,662,863 as disclosed in Note 4 to the financial statements. However, the statement of cashflows reflects School funds income/parents' contributions of Kshs.45,523,891 resulting in an unreconciled variance of Kshs.9,138,973.

In the circumstances, the accuracy and completeness of the School funds income/parents' contributions amount of Kshs.54,662,864 could not be confirmed.

3. Unsupported Accounts Payables

The statement of assets and liabilities reflects accounts payables balance of Kshs.1,721,434 as disclosed in Note 14 to the financial statements. However, the creditors listing did not include the local purchase order numbers, the invoice dates, the invoice numbers, invoice amount raised and the amount payable. Further, there was no evidence that supplies were received into the stores and issued to the respective user departments.

In addition, there was lack of evidence of signed contract agreements and Local Purchase Orders.

In the circumstances, the accuracy and completeness of the accounts payables balance of Kshs.1,721,434 could not be confirmed.

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

Emphasis of Matter

Budgetary Control and Performance

The statement of budgeted versus actual amounts reflects total revenue amount of Kshs.66,356,751 against budgeted amount of Kshs.66,125,469 resulting in an over collection of revenue amounting to Kshs.231,282 or 100.3% of the revenue budget. Similarly, the School had an actual expenditure of Kshs.63,465,729 against the budgeted expenditure amount of Kshs.66,125,469 resulting in an under-expenditure of Kshs.2,659,740 or 4% of the approved budget. This may indicate poor budget preparations and implementation.

My opinion is not modified in respect of this matter.

Key Audit Matters

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

Other Information

The Management is responsible for the other information set out on page III to IX which comprise of Key School Information and Management, Summary Report of Performance of the School and Statement of School Management Responsibilities. 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 effects of the matter 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

Lack of an Approved Staff Establishment

Review of human resource records revealed that the Institute did not have an approved staff establishment. This was contrary to Section B2(1) of the Human Resource Policies and Procedures Manual for the Public Service 2016 which provides that every Government entity shall prepare human resource plans to support achievement of goals and objectives in their strategic plans which shall be based on comprehensive job analysis.

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

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

During the year ending 30 June, 2024, the School had not established an internal audit unit that is responsible for carrying out periodic internal audits in order to develop an

effective internal control system for the entity. Further, the School did not have any mechanisms in place to carry out internal audits during the year.

In the circumstances, the effectiveness of the internal control systems in the School could not be confirmed.

2. Lack of Occupational Safety and Health Policy

Review of the School's internal controls and operations revealed that the School had not established an approved occupational safety and health policy to secure the safety, health and welfare of persons at work. Further the School did not have an occupational safety and health committee at the workplace.

In the circumstances, the effectiveness of the safeguards used by the Management to secure the safety, health and welfare of the workers and students could not be confirmed.

3. Incomplete Biological Assets Register

Management disclosed in Note 17 to the financial statements biological assets including 12 cattle, 977 trees and 8 poultry. However, no values were declared against each class of the assets. Further, Management did not provide signed stock sheets listing the biological assets and updated monthly movement schedules on the assets.

In the circumstances, the effectiveness of the management and proper maintenance of records on the biological 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 the Board of Governors

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the 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 to sustain its services, disclosing, as applicable, matters related to sustainability of services and using the applicable basis of accounting unless the Management is aware of the intention to terminate the School or 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.

The Board of Governors is 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 for 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

11 June, 2025

KITALE SCHOOL SECONDARY**Annual Report and Financial Statements For the year ended 30th June 2024****Statement of Receipts and Payments For the Year Ended 30th June 2024**

Receipts			
Government grants for tuition	1	2,523,336	2,559,344
Government grants for operations	2	13,805,848	7,583,434
Government Grants for infrastructure	3	3,986,200	3,776,000
School fund income- parents' contributions	4	54,662,863	27,612,129
Miscellaneous incomes	5	517,477	18,072,899
Total Receipts		75,495,724	59,603,807
Payments			
Tuition	6	2,524,316	2,659,921
Operations	7	12,170,129	7,855,441
Infrastructure	8	2,754,047	4,114,422
Boarding and school fund	9	46,017,239	46,548,743
Total Payments		63,465,731	61,178,527
Surplus/Deficit		12,029,993	(1,574,720)

The school financial statements were approved on 5/6/ 2025 and signed by:

.....

Name: SALOME A. PAPOL

Chair BOM

Date:

Name: ROSE A. PANDE

School Principal/
Secretary to BOM

Date: 5.6.25

Name: MARY W. WAWUKY

Bursar/ Finance Officer

Date: 5/6/2025

CHIEF PRINCIPAL
KITALE SCHOOL
P. O. Box 755 - 30200,
KITALE



KITALE SCHOOL SECONDARY**Annual Report and Financial Statements For the year ended 30th June 2024**Statement of Assets and Liabilities as at 30th June 2024

Financial Assets			
Cash and cash equivalents			
Bank balances	10	6,791,016	3,910,350
Cash balances	11	45,950	35,594
Short term investments	12		
Total cash and cash equivalent		6,836,966	3,945,944
Account's receivables	13	22,105,122	16,043,327
Total financial assets		28,942,088	19,989,271
Financial liabilities			
Accounts payables	14	1,721,434	4,798,612
Net financial assets		27,220,654	15,190,659
Represented by			
Accumulated fund b/f	15	15,190,659	16,765,378
Surplus/deficit for the year		12,029,993	(1,574,719)
Net financial position		27,220,652	15,190,659

The school's financial statements were approved on 5/6/ 2025 and signed by:

.....

Name: SAPHOME A. PAPOL

Chair BOM

Date:

.....

Name: ROSE A. PANDE
School Principal/ Secretary to
BOM

Date:

5.6.25
CHIEF PRINCIPAL
KITALE SCHOOL
P. O. Box 755 - 30200,
KITALE

.....

Name: MARCY W. WAKARA
Bursar/ Finance Officer

Date:

5/6/2025
KITALE SCHOOL - SECONDARY
BURSAR
05 JUN 2025
SIGN:
P. O. Box 755 - 30200, KITALE

KITALE SCHOOL SECONDARY**Annual Report and Financial Statements For the year ended 30th June 2024****Statement of Cash Flows for the Year Ended 30th June 2024**

Cash from Operating Activities			
Receipts			
Government grants for tuition	1	2,523,336	2,559,344
Government grants for operations	2	13,805,848	7,583,434
Government grants for infrastructure	3	3,986,200	3,776,000
School fund income- parents contributions/ fees	4	45,523,891	27,612,129
Other income	5	517,477	18,072,899
Total receipts		66,356,752	59,603,807
Payments			
Tuition	6	2,524,316	2,659,921
Operations		12,170,129	11,969,863
Infrastructure	8	2,754,047	
Boarding/lunch and school fund payments	9	46,017,239	46,548,743
Total payments		63,465,730	61,178,527
Net cash inflow/outflow from operating activities		2,891,022	(1,574,720)
Cash flow from investing activities			
Acquisition of assets		-	-
Proceeds from sale of Assets		-	-
Proceeds from investments		-	-
Purchase of investments		-	-
Net cash inflow/outflows from investing activities			-
Cash flow from Financing activities			
Proceeds from borrowings/ loans		-	-
Repayment of principal borrowings			
Net cash inflow/outflow from financing activities			
Net increase/decrease in cash and cash equivalents		2,891,022	(1,574,720)
Cash and cash equivalent at beginning of the FY		3,945,944	5,520,663
Cash and cash equivalent at end of the FY		6,836,966	3,945,944

The school's financial statements were approved on 5/6/ 2025 and signed by:

.....

Name: SAHOMI A. PAPOI

Chair BOM

Date:

.....

Name: ROSE A. PANDE
School Principal/ Secretary to
BOM

Date: 5.6.2025

CHIEF PRINCIPAL
KITALE SCHOOL
P. O. Box 755 - 30200,
KITALE

.....

Name: MURRAY W. WAMUNYI
Bursar/ Finance Officer

Date: 5/6/2025

KITALE SCHOOL - SECONDARY
BURSAR
05 JUN 2025
SIGN:.....
P. O. Box 755 - 30200, KITALE

KITALE SCHOOL SECONDARY**Annual Report and Financial Statements For the year ended 30th June 2024****Statement Of Budgeted Versus Actual Amounts for The Year Ended 30th June 2024**

	a	b	c=a+b	d	e=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs
Receipts					
(1) Capitation Grant on Tuition					
Text books	2,016,805		2,016,805		0
Exercise Books	1,661,555		1,661,555		0
Laboratory Equipment	629,300		629,300		0
Teaching / Learning Materials	-		-	2,523,336	0
(2) Capitation Grant on Operations					
Personnel Emoluments	5,597,725		5,597,725		0
Local Transport / Travelling	1,515,395		1,515,395		0
Repairs And Maintenance &Improvement				5,562,640	0
Electricity And Water	1,177,400		1,177,400		0
Medical	2,030,000		2,030,000	1,116,150	55
Administration Costs	1,250,480		1,250,480		0
Activity	1,522,500		1,522,500	833,878	55
Other voteheads	-		-	6,293,179	0.0
3) FDSE for infrastructure					
Maintenance &Improvement MoE	5,075,000		5,075,000	3,986,200	78
(4) Fees Charged on Parents					
Personnel Emoluments	3,730,320		3,730,320	3,814,902	102
Repairs And Maintenance	2,072,400		2,072,400	2,276,195	110
Local Transport / Travelling	1,813,350		1,813,350	1,820,956	100
Electricity And Water	4,074,480		4,074,480	4,552,389	111
Administration Costs	3,743,172		3,743,172	4,097,150	109
Activity	259,050		259,050	282,248	109
Fee On Boarding Equipment and Stores	26,303,937		26,303,937	28,680,051	109

KITALE SCHOOL SECONDARY**Annual Report and Financial Statements For the year ended 30th June 2024**

5) Miscellaneous Income					
Income From Farming Activities (Farming)	1,652,600		1,652,600	25,168	2
Bus hire				70,000	
Conference facility				132,760	
Workshop meetings				200,589	
Student uniform				88,960	
Total Income	66,125,469		66,125,469	66,356,751	100
(6) Expenditure For Tuition					
Textbooks	2,016,805		2,016,805		
Reference Materials					
Exercise Books	1,661,555		1,661,555	1,350,000	81
Laboratory Equipment	629,300		629,300	1,171,557	186
Bank charges				2,758	
(7) Expenditure For Operations					
Personnel Emoluments	5,597,725		5,597,725	2,814,686	50
Repairs, Maintenance & Improvements				3,986,200	
Local Transport / Travelling	1,515,395		1,515,395	451,322	30
Electricity, Water and Conservancy	1,177,400		1,177,400	998,212	85
Medical	2,030,000		2,030,000	209,980	10
Administration Costs	1,250,480		1,250,480	1,958,368	157
Activity Expenses	1,522,500		1,522,500	249,395	16
CBC				1,501,966	
(8) Expenditure For infrastructure					
Construction of classrooms	5,075,000		5,075,000	2,754,047	54
(9) Expenditure For school fund/lunch/boarding					
Personnel Emoluments	3,730,320		3,730,320	5,484,616	147
Repairs, Maintenance and Improvements	2,072,400		2,072,400	3,103,649	150
Local Transport / Travelling	1,813,350		1,813,350	2,127,436	117
Electricity, Water and Conservancy	4,074,480		4,074,480	2,043,440	50
Administration Costs	3,743,172		3,743,172	5,515,337	147

KITALE SCHOOL SECONDARY**Annual Report and Financial Statements For the year ended 30th June 2024**

Activity	259,050		259,050	1,242,180	479
Boarding Equipment and Stores	26,303,937		26,303,937	24,188,004	92
Expenditure For Income Generating Activity	1,652,600		1,652,600	1,352,395	82
Bus hire				24,000	0
Tender				5,000	0
Tuition expenses				768,021	0
Uniform				44,480	0
Workshop				118,680	0
Totals	66,125,469		66,125,469	63,465,729	94

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

- i. *Underutilization in the operations account was because the amount of money disbursed was less than expected and budgeted for.*
- ii. *Underutilization in the infrastructure account was because of the amount received from the government compared to the budgeted.*
- iii. *Overutilization in repair and maintenance was because of the construction of 6 door student toilet, part payment to classroom construction,*
- iv. *The activity vote head was also overutilized due to students' good performance to county and regional levels*
- v. *The personal emolument was overutilized in parents account due to late disbursement of funds for operations and disbursement less than we had budgeted for.*

KITALE SCHOOL SECONDARY

Annual Report and Financial Statements For the year ended 30th June 2024

Significant Accounting Policies

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

1. Statement of compliance and basis of preparation

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

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

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

2. Recognition of receipts and payments

The *school* recognises all receipts from the various sources when the event occurs, and the related cash has actually been received by the *school*. In addition, the *school* recognises all expenses when the event occurs, and the related cash has actually been paid out by the *school*. Income arising from school fees is recognised when the event occurs whether cash is received or not. Expenditure arising from operations is recognised when the event occurs irrespective of receipt of cash.

3. In-kind contributions

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

4. Cash and cash equivalents

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

KITALE SCHOOL SECONDARY

Annual Report and Financial Statements For the year ended 30th June 2024

5. Accounts Receivable

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

6. Accounts Payable

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

7. Non-current assets

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

8. Budget

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

9. Comparative figures

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

10. Subsequent events

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended 30th June 2024.

KITALE SCHOOL SECONDARY**Annual Report and Financial Statements For the year ended 30th June 2024****Notes To The Financial Statements****1 Government Grants for Tuition**

Teaching / Learning Materials	2,523,336	2,559,344
Others <i>(specify)</i> *	-	
Total	2,523,336	2559,344

**Include others as per MOE circulars*

2 Government Grants for Operations

Repairs And Maintenance	5,562,640	-
Medical	1,116,150	186,000
Administration Costs		30,000
Activity	833,879	532,225
Other Vote Heads <i>(specify)</i> *	6,293,179	6,808,209
		27,000
Total	13,805,848	7,583,434

**Include others as per MOE circulars*

3 Government Grants for infrastructure

Maintenance & Improvement	3,986,200	3,776,000
Other <i>(specify)</i> (NGCDF and County govt.		
Total	3,986,200	3,776,000

KITALE SCHOOL SECONDARY**Annual Report and Financial Statements For the year ended 30th June 2024****4 School Fund Income - Parents Contribution/Fees**

Personnel emoluments	4,580,748	2,390,910
Repairs and maintenance	2,733,143	1,568,333
Local transport / travelling	2,186,515	1,448,879
Electricity and water	5,466,286	3,784,368
Administration costs	4,919,658	2,517,741
Activity	338,910	354,157
Fee on Boarding Equipment and stores	34,437,603	15,547,741
Total	54,662,863	27,612,129

**Includes all levies charged by the school outside the fees structure but by mutual agreement with the parents.*

Disclosure

Total income expected inclusive of receivable of Ksh. 9,138,973 from the parent was Ksh. 54,662,864 and total revenue received from the parents was ksh. 45,523,891

Referring Significant accounting policies **Recognition of receipts and payments** (page 7 number 2) which quotes "The *school* recognises all receipts from the various sources when the event occurs, and the related cash has actually been received by the *school*. In addition, the *school* recognises all expenses when the event occurs, and the related cash has actually been paid out by the *school*. **Income arising from school fees is recognised when the event occurs whether cash is received or not.**

5 Miscellaneous Incomes

Rent Income		4,000
Income From Farming Activities	25,168	1,873,618
Income From Bus Hire	70,000	25,000
Conference facility	132,760	485,500
Workshop meeting	200,589	
Student's uniform	88,960	
Tender fees		74,000
Excess fees prepaid		6,539,414
Fees arrears		8,622,867
Advances		88,500
School uniform		60,000
Kitale school primary		300,000
Total	517,477	18,072,899

KITALE SCHOOL SECONDARY**Annual Report and Financial Statements For the year ended 30th June 2024**

(Include an explanation on the kind and source of grants/ donations received by the school.)

**Ensure proper authorization from MOE before obtaining loans/borrowings.*

**Indicate what other income relates to including income arising from write backs if any.*

6 Tuition

Exercise Books	1,350,000	1,500,000
Textbooks	-	-
Reference materials	-	-
Laboratory Equipment	1,171,557	418,280
Teaching / Learning Materials	-	-
Exams And Assessment	-	-
Teachers Guides	-	-
Bank Charges	2,758	3,996
Creditors		737,645
Others (specify)		
Total	2,524,316	2,659,921

7 Operations

Personnel Emoluments	2,814,686	3,312,953
Service Gratuity		
Administration Cost	1,958,368	1,850,734
Repairs And Maintenance & Improvements	3,986,200	
Local Transport / Travelling	451,322	1,144,373
Electricity And Water	998,212	775,259
Medical	209,980	87,477
Activity Expenses	249,395	659,775
Insurance Cost		
Bank charges		6,900
Advances		18,000
CBC	1,501,966	
Others (specify)		
Total	12,170,129	7,855,441

KITALE SCHOOL SECONDARY**Annual Report and Financial Statements For the year ended 30th June 2024****8 Infrastructure**

Construction of classrooms	2,754,047	3,950,147
Construction of laboratory		
Construction of dormitory		164,226
Purchase of furniture		
Purchase of equipment		
Purchase of apparatus		
Drilling of boreholes		
Bank charges		
Others (specify)		
Total	2,754,047	4,114,373

Notes to the Financial Statements (continued)**9 Boarding And School Fund**

Personnel Emoluments	5,484,616	5,091,302
Repairs And Maintenance & Improvements	3,103,649	6,037,895
Local Transport / Travelling	2,127,436	1,745,892
Electricity And Water	2,043,440	1,806,875
Administration Costs	5,515,337	5,257,021
Bank Charges		24,454
Expenses On Income Generating Activities (Farm)	1,352,395	1,471,345
Fee On Boarding Equipment and Stores	24,188,004	20,440,611
Bus hire	24,000	
Tender	5,000	
Tuition expenses	768,021	799,749
Uniform	44,480	51,200
Workshop	118,680	
Activity expenses	1,242,180	794,405
Creditors		2,904,994
Advances		123,000
Total	46,017,238	46,548,743

KITALE SCHOOL SECONDARY**Annual Report and Financial Statements For the year ended 30th June 2024**

*(Expenses on income generating activities**include all costs relating to the school earnings on miscellaneous receipts as recorded in note 5. These costs include farm maintenance, posho mill maintenance, ground maintenance and costs incurred during hire of school bus among others).*

10 Bank Accounts

Tuition Account	Active	1105147134	75,587	76,567
Operations Account	Active	1105021490	2,107,678	106,044
School Fund Account/Boarding	Active	1105128644	4,580,752	3,698,572
Infrastructural Account	Active	1256816574	26,998	29,165
Total			6,791,015	3,910,349

Notes to the Financial Statements (continued)**11 Cash In Hand**

Notes and Coins	0	35,594
M-Pesa Balances	45,950	
Total	45,950	35,594

12 Short Term Investments

Cooperative Shares	-	-
Treasury Bills	-	-
Fixed Deposit accounts	-	-
Other Investments	-	-
Total	-	-

KITALE SCHOOL SECONDARY**Annual Report and Financial Statements For the year ended 30th June 2024****13 Accounts Receivable**

Fees Arrears	22,105,122	15,506,454
Other Non-Fees Receivables		457,658
Salary Advances (list/schedule attached)		52,000
Imprest (list/schedule attached)		27,215
Rent arrears (list/schedule attached)		
Total	22,105,122	16,043,327

13 b Ageing Analysis of Accounts Receivable

	Current FY	% of the total	Comparative FY	% of the total
Less than 1 year	9,138,973	41	5,325,822	33
Between 1- 2 years	3,481,424	15	4,140,550	25
Between 2-3 years	3,995,357	18	1,505,443	9
Over 3 years	5,489,368	24	5,071,511	31
Total (should tie to note 13 a)	22,105,122	100	16,043,326	100

14 Accounts Payable

Trade Creditors (See Ageing Below and Appendix 1)	1,721,434	4,798,612
Prepaid Fees		
Retention Monies		
Unpaid salaries and statutory deductions		
Caution money		
Other payables (<i>specify</i>)		
Total	1,721,434	4,798,612

KITALE SCHOOL SECONDARY**Annual Report and Financial Statements For the year ended 30th June 2024****14a. Ageing Analysis of Accounts Payable**

	Current FY	% of the total	Comparative FY	% of the total
Less than 1 year	1,721,434	100	4,798,612	100
Between 1- 2 years				
Between 2-3 years				
Over 3 years				
Total (should tie to note 14)	1,721,434	100	4,798,612	100

15 Fund Balance Brought Forward

Bank Balances	3,910,350	5,471,960
Cash Balances	35,594	48,703
Receivables	16,043,327	16,043,327
Payables	(4,798,612)	(4,798,612)
Total	15,190,659	16,765,378

Notes to the Financial Statements (continued)**Other important disclosure notes**

IPSAS Cash Standard 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.

16 Non-current Liabilities Summary

Bank Loans	-	-
Outstanding Leases	-	-
Hire Purchase	-	-
Gratuity And Leave Provision	-	-
Others (specify)	-	-
Total	-	-

KITALE SCHOOL SECONDARY**Annual Report and Financial Statements For the year ended 30th June 2024****17 Biological assets**

Cattle	12		
Goats			
Trees	977		
Coffee Or Tea Plantation			
Poultry	8		
Others (specify)			
Total			

18 Borrowings

Borrowings at beginning of the year	-	-
Borrowings during the year	-	-
Repayments during the year	-	-
Balance at the end of the year	-	-

Notes to the Financial Statements (continued)**Other important disclosure notes****19 Stock/ Inventory**

Food stuffs	3,446,745	1,074,900
Lab consumables		
Farm produce		
Medication	28,730	
Construction Materials		
Stationary	405,490	1,039,450
Others (specify)		
	3,880,965	2,114,350

(Stock to be measured at lower of cost and net realisable value. Net realisable value is the difference between selling costs less costs to sell)

KITALE SCHOOL SECONDARY**Annual Report and Financial Statements For the year ended 30th June 2024****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.

OAG/KITALE SS/2021/2022/2023	Inaccuracies in the financial statements	To be discussed in the next Board of Management meeting	Not Resolved	The time will be set during the meeting
OAG/KITALE SS/2021/2022/2023	Long outstanding receivables	To be discussed in the next Board of Management meeting	Not Resolved	The time will be set during the meeting
OAG/KITALE SS/2021/2022/2023	Unbalance Budget	To be discussed in the next Board of Management meeting	Not Resolved	The time will be set during the meeting
OAG/KITALE SS/2021/2022/2023	Excess supply of books	To be discussed in the next Board of Management meeting	Not Resolved	The time will be set during the meeting
OAG/KITALE SS/2021/2022/2023	Lack of Annual Procurement plan	To be discussed in the next Board of Management meeting	Not Resolved	The time will be set during the meeting
OAG/KITALE SS/2021/2022/2023	Lack of Audit committee	To be discussed in the next Board of Management meeting	Not Resolved	The time will be set during the meeting
OAG/KITALE SS/2021/2022/2023	Lack of Fixed Asset Register	To be discussed in the next Board of Management meeting	Not Resolved	The time will be set during the meeting
OAG/KITALE SS/2021/2022/2023	Lack of Data Recovery measures	To be discussed in the next Board of Management meeting	Not Resolved	The time will be set during the meeting



Sign and Date
Principal

CHIEF PRINCIPAL
KITALE SCHOOL
P. O. Box 755 - 30200,
KITALE

KITALE SCHOOL SECONDARY**Annual Report and Financial Statements For the year ended 30th June 2024****Annexes****Annex I - Analysis of Pending Accounts Payable**

Supply of goods						
1. Stephen Elisha Mulati	234,800	6.9.2023		234,800		Current invoice balance
2. Line Member Baraton WG	88,800	1.8.2023		88,800		Current invoice balance
3. Ionic Investment	330,600	17.7.2023	5,355	325,245		Current invoice balance
4. Ujenzi Nafuu Hardware	245,230	1.8.2023		245,230		Current invoice balance
5. Sokomoko Butchery	238,400	18.7.2023		238,400		Current invoice balance
6. Kitale wool shop	10,330	31.7.2023		10,330		Current invoice balance
7. Emagich investments	18,000	18.7.2023		18,000		Current invoice balance
8. Mwako Supplies Ltd	246,700	27.9.2023	100,000	146,700		Current invoice balance
9. Quickspring enterprises	187,500	3.8.2023		187,500		Current invoice balance
10.J.S.M. Omwega	63,000	17.7.2023		63,000		Current invoice balance
Sub-Total	1,663,360		105,355	1,558,005		
Supply of services						
11. End pests services	43,152	17.7.2023		43,152		Current invoice balance
12.Kitale Autotune	94,000	1.8.2023		94,000		Current invoice balance
13 Pazuri Cleaning services	26,277	18.7.2023		26,277		Current invoice balance
Sub-Total	163,429			163,429		
Total	1,826,789		105,355	1,721,434		

KITALE SCHOOL SECONDARY**Annual Report and Financial Statements For the year ended 30th June 2024****Annex 2 – Summary of Fixed Assets Register**

Land 30 Acres				
Buildings And Structures 10. Dormitories 20. Classrooms 2 Staff houses 2 Laboratories 1 Dining hall 1 Administration block 1 Sanatorium 1 Bakery				
Motor Vehicles -1 School bus				
Office Equipment, Furniture And Fittings 1122 Lockers 1122 Chairs Computers Photocopy Copy printer Printers Television Projector Projector screen Paper cutter				
Textbooks				

KITALE SCHOOL SECONDARY
Annual Report and Financial Statements For the year ended 30th June 2024

	Historical Cost b/f (Kshs) 1 st July 2023	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost c/f (Kshs) 30 th June 2024
ICT Equipment				
CCTV				
4 Student Biometric devices				
1 Workers Biometric device				
4 Internet routers				
4 Internet switches				
3 Thermal gun				
Tools And Apparatus				
Laboratory equipment				
6 Modern jikos				
1 Baking unit				
Digital weighing machine				
2 two burner jikos				
Other Machinery And Equipment				
1 Generator				
1 Lawn mower				
Heritage And Cultural Assets				
Intangible Assets- Soft Ware				
Student Biometric system				
Workers Biometric system				
Exam system				
Fees system				
Semetime sms system				
Total				

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