

REPUBLIC OF KENYA



Enhancing Accountability

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THE NATIONAL ASSEMBLY
REPORT PAPERS LAID

DATE: 26 FEB 2025

DAY.

Wed

TABLED
BY
OF

Hon. Samuel
Chepkonga, MP

CLERK-AT
THE-TABLE:

M. Mado

THE AUDITOR-GENERAL

ON

VITENGENI BAPTIST SECONDARY SCHOOL

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

KILIFI COUNTY



VITENGENI BAPTIST SECONDARY SCHOOL
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED
30 JUNE 2022

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



VITENGENI BAPTIST SECONDARY SCHOOL

Annual Report and Financial Statements For the year ended 30 June 2022

VITENGENI BAPTIST SECONDARY SCHOOL

Annual Report and Financial Statements For the year ended 30 June 2022

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VITENGENI BAPTIST SECONDARY SCHOOL

Annual Report and Financial Statements For the year ended 30 June 2022

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 Kilifi County, Gaze Sub-County

The school was registered in 12/1986 under registration Number **03S/3000/0153** and is currently categorized as County public school established, owned or operated by the Government.

The school is a day/boarding school and had **749** Number of students as at *30 June 2022*. It has 5 streams and **38 teachers** of which **20 teachers** are employed by the School Board of Management.

(b) School Board of Management - Board Members

The School Board of Management established under Section 55 of the Basic Education Act, 2013; is composed of the following members:

Ref:	Name of Board Member	Designation	Date of appointment
1	Dr. Nancy Jumwa Ngowa	Chairman	17/09/2019
2	Mr. Cleophas Mudibo	Secretary – Principal	17/09/2019
3	Elius Mwanza Kithima	Member	17/09/2019
4	Renson Bakari	Member	17/09/2019
5	Pauline Juma	Member	17/09/2019
6	Margaret Dama Kalu	Member	17/09/2019
7	Juma Job	Member	17/09/2019
8	Timothy Janji Nzomo	Member – Rep CEB	17/09/2019
9	Emily Chiro	Member Rep Teachers	17/09/2019
10	Robert Sirya	3 Members – Sponsor	17/09/2019
11	Margaret Charo	Member – Community	17/09/2019
12	Jacob Sirya Mwaruwa	Member Special Needs	17/09/2019
13	Claris Amani Kombe	Rep Students	17/09/2019

VITENGENI BAPTIST SECONDARY SCHOOL

Annual Report and Financial Statements For the year ended 30 June 2022

Key School Information and Management

The function of the School Board of Management include:

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

(c) Committees of the Board

Ref.	Name of Committee	Names of Members	Designation	Number of meetings attended during the year
1	Executive Committee			
2	Audit Committee	1.CleophasMudibo 2.Juma Job 3.Beatrice Ngala	-Principal -Deputy principal -Bursar	3 out of 4
3	Finance,procurement and general purposes Committee	1.Cleophus Mudibo 2.beatrice Ngala 3.Elius Mwanza 4.Philster Musa 5.Benjamin Komb	-Principal -Bursar -P.A Chair -Store Keeper -Accounts clerk	2out of 4
4	Academic Committee	1.Willa chitayi 2. Bether akinyi 3.Faith Mlongo	-Teacher -Teacher -Teacher	4 out of 5
5	Development Committee	1.CleophusMudibo 2.DR.NancyNgowa 3.Elius Mwanza 4.Beatrice Ngala 5.Pauline Juma 6.Benjamin Kombe	-Principal -BOM Chair -PA Chair -Bursar -BOM Member -Accounts clerk	3 out of 4
6	Discipline and welfare Committee	1.Mr.AndrewWisindi 2.Md.Emily chiro 3.Md faith Mulongo	-Deputy principal -Teacher -Teacher	3out of 4

VITENGENI BAPTIST SECONDARY SCHOOL

Annual Report and Financial Statements For the year ended 30 June 2022

		4.Mr White Mulupi 5. Mr.Juma Job 6.Mr.Owiyo	-Boarding mas ter -Deputy principal -Chair welfare
7	Adhoc Committee (if any during the year)		

(d) School operation Management

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

Ref:	Designation	Name	TSC Number
1	Principal	MR. CLEOPHAS MUDIBO	347413
2	Deputy Principal	MR. ANDREW WISINDI	442216
3	School Bursar	BEATRICE KANG'OMBE NGALA	27759866

VITENGENI BAPTIST SECONDARY SCHOOL

Annual Report and Financial Statements For the year ended 30 June 2022

(e) Schools contacts

Post Office BOX 832
Telephone: 0111625859
E-mail: vibaseco@yahoo.com
Website:
Facebook:
Twitter:

(f) School Bankers

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

1. Name of Bank: KENYA COMMERCIAL BANK
Branch: KILIFI
Account Number: 1102280690
2. Name of Bank: KENYA COMMERCIAL BANK
Branch: KILIFI
Account Number: 1102280895
3. Name of Bank: KENYA COMMERCIAL BANK
Branch: KILIFI
Account Number: 1102280763
4. Name of Bank: KENYA COMMERCIAL BANK
Branch: KILIFI
Account Number: 1280348054
5. Name of Bank: KENYA COMMERCIAL BANK
Branch: KILIFI
Account Number: PTA: 1115285386
6. Name of Bank: EQUITY BANK
Branch: KILIFI
Account Number: 1060280985955
7. Name of Bank: EQUITY BANK
Branch: KILIFI
Account Number CDF: 1060277712508

2. MPESA Pay Bill No. 522123 Account no. 66353K Attached to KCB bank account
NO.1102280690

VITENGENI BAPTIST SECONDARY SCHOOL

Annual Report and Financial Statements For the year ended 30 June 2022

(g) Independent Auditors

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

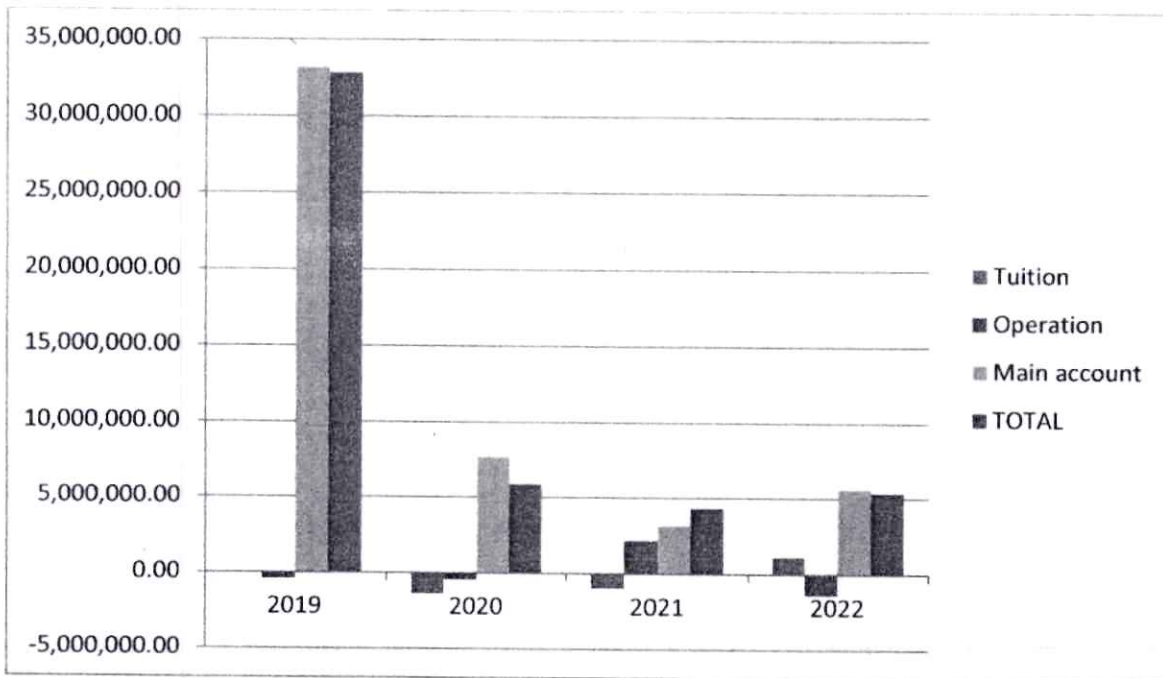
VITENGENI BAPTIST SECONDARY SCHOOL

Annual Report and Financial Statements For the year ended 30 June 2022

II. Summary Report Of Performance Of The School

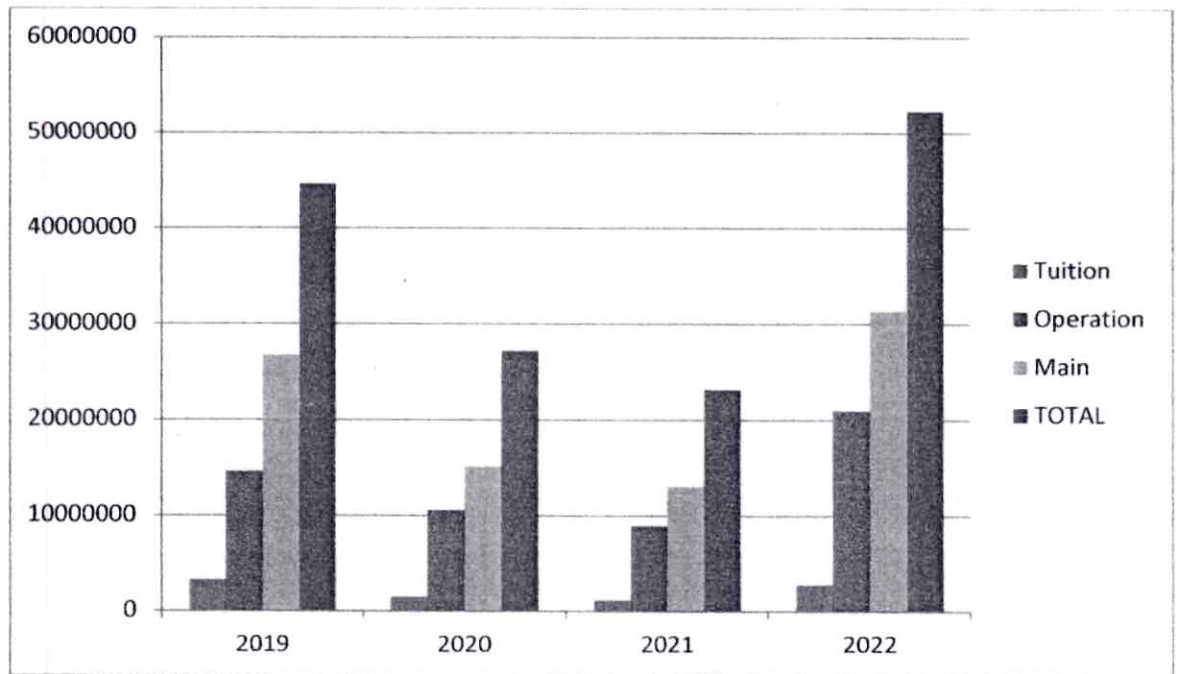
a) Financial performance:

Year	Surplus/deficit			TOTAL
	Tuition	Operation	Main account	
2019	64,182.80	(426410.30)	33175462.85	32,813,235.35
2020	(1400641)	(457776)	7732721	5,874,303.35
2021	(1008450)	2,186,083	3151334	4,328,967
2022	1144298	(1393106.80)	5596723	5,347,914



CAPITATION MOEST

	<i>Capitation Moest</i>			
<i>Year</i>	<i>Tuition</i>	<i>Operation</i>	<i>Main</i>	<i>TOTAL</i>
2019	3301184.50	14619837.50	26716578	44,637,600
2020	1480883	10557296	15149448	2,718,7627
2021	1148669	8931322	13080786	23,160,777
2022	2776465	20953666	31339809	52,293,475

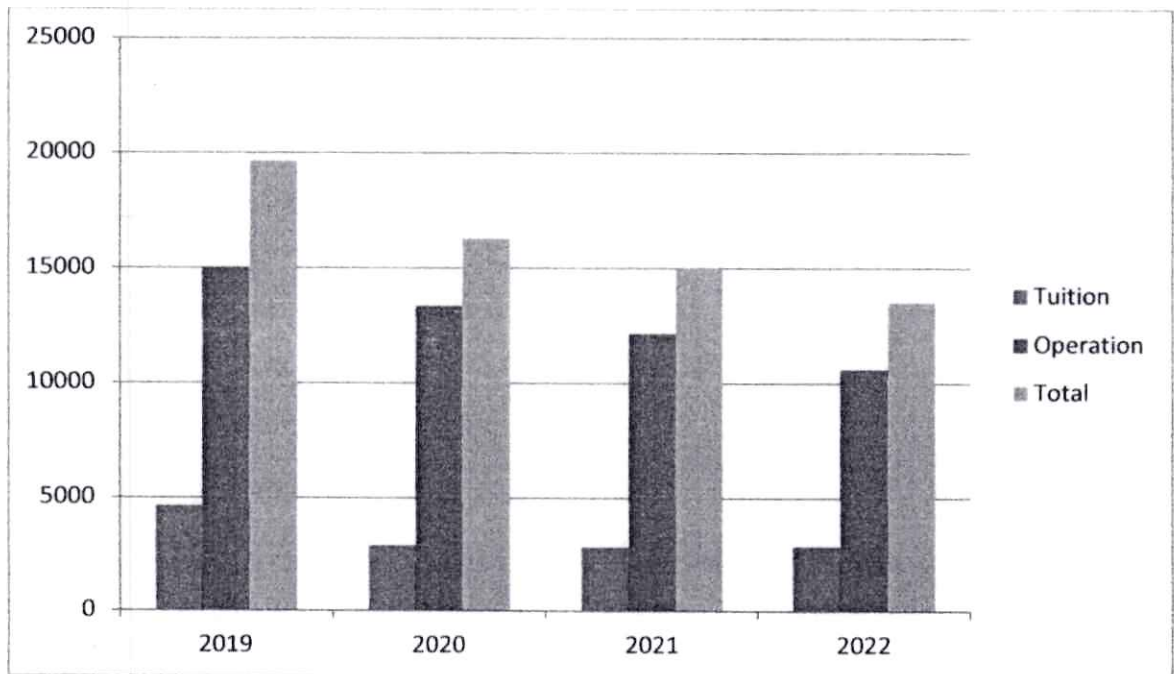


VITENGENI BAPTIST SECONDARY SCHOOL

Annual Report and Financial Statements For the year ended 30 June 2022

Capitation per students

YEAR	Capitation per student		
	Tuition	Operation	Total
2019	4644	14991.57	19636
2020	2922	13351	16273
2021	2852.65	12160.35	15013
2022	2893.10	10614.24	13508

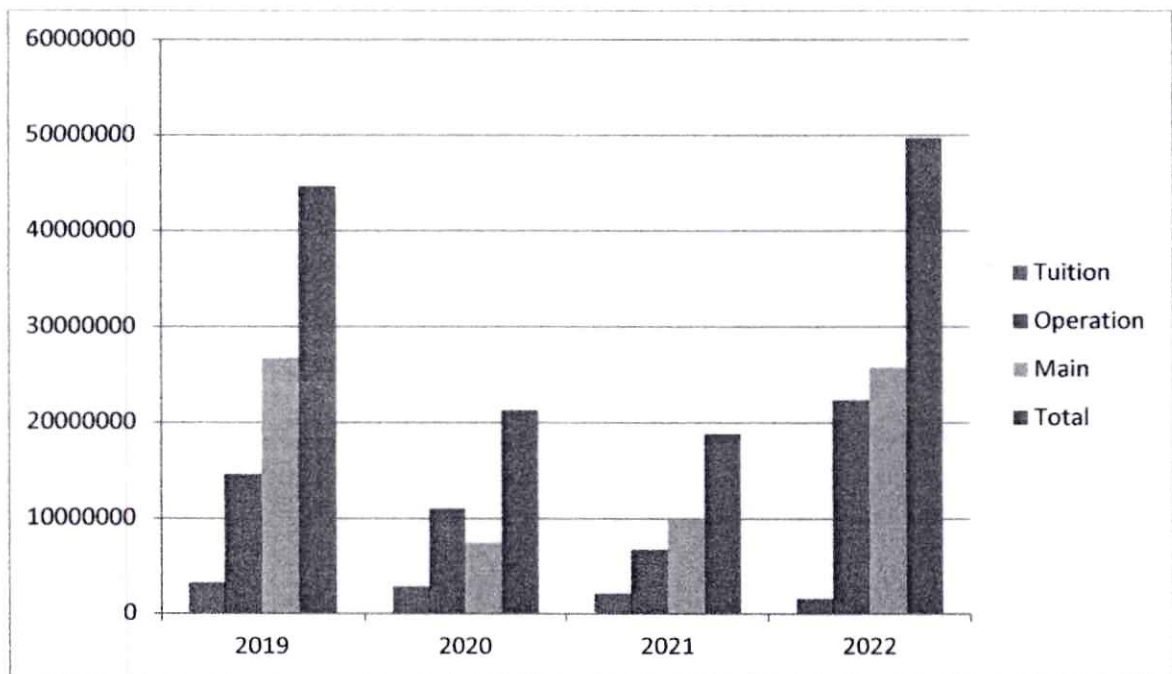


VITENGENI BAPTIST SECONDARY SCHOOL

Annual Report and Financial Statements For the year ended 30 June 2022

Expennditure

	Expenditure			
Year	Tuition	Operation	Main	Total
2019	3301184.50	14619837.50	26716578	44637600
2020	2881524	11015072	7416727.35	21313323.35
2021	2157119	6745239	9928452	18831810
2022	1632167	22346773	25743086	49,722,026

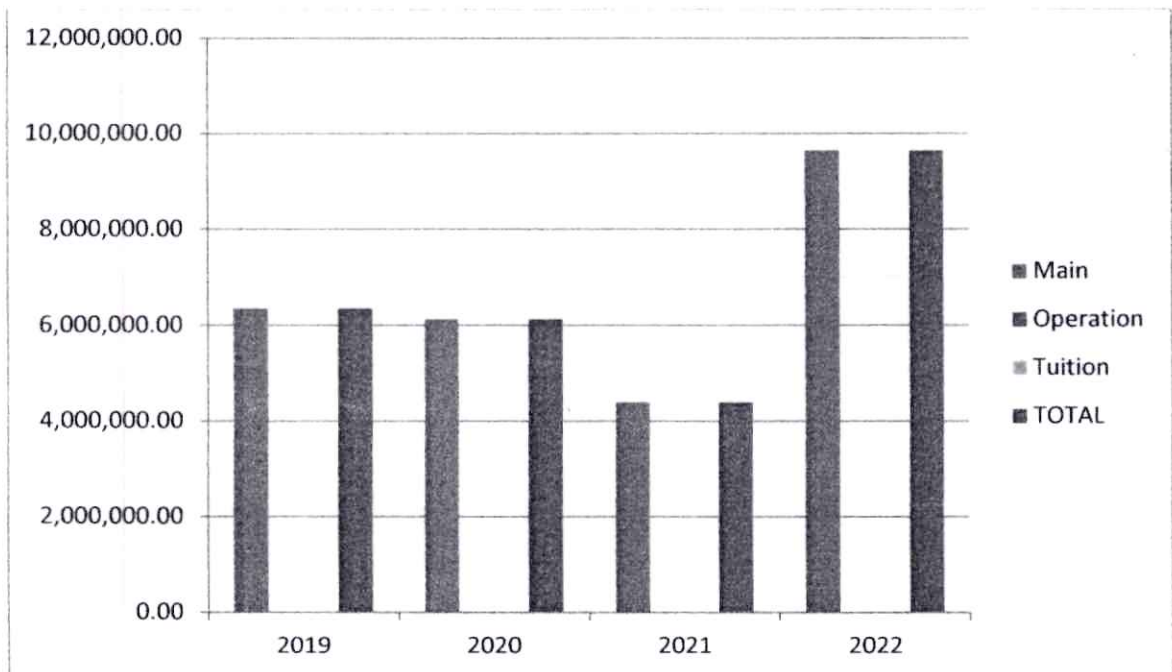


VITENGENI BAPTIST SECONDARY SCHOOL

Annual Report and Financial Statements For the year ended 30 June 2022

Debtors

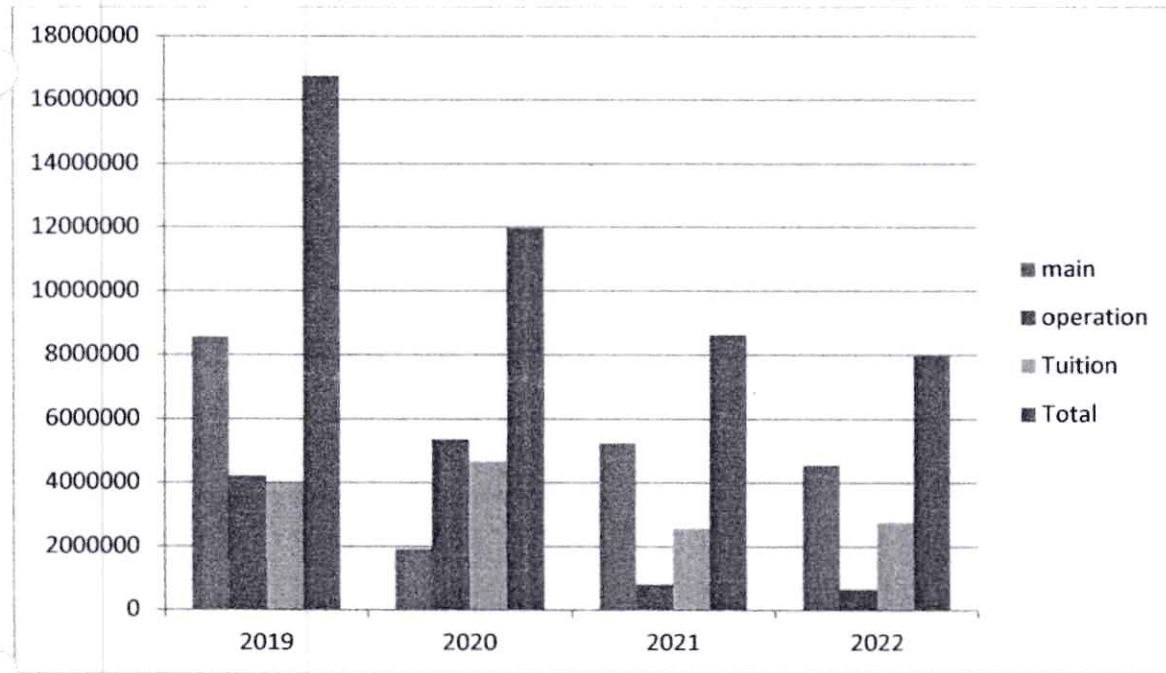
	Debtors			
Year	Main	Operation	Tuition	TOTAL
2019	6,349,717.00	0	0	6,349,717
2020	6,127,190.00	0	0	6,127,190
2021	4,399,222.00	0	0	4,399,222
2022	9,639,336.00	0	0	9,639,336



VITENGENI BAPTIST SECONDARY SCHOOL
Annual Report and Financial Statements For the year ended 30 June 2022

CREDITORS

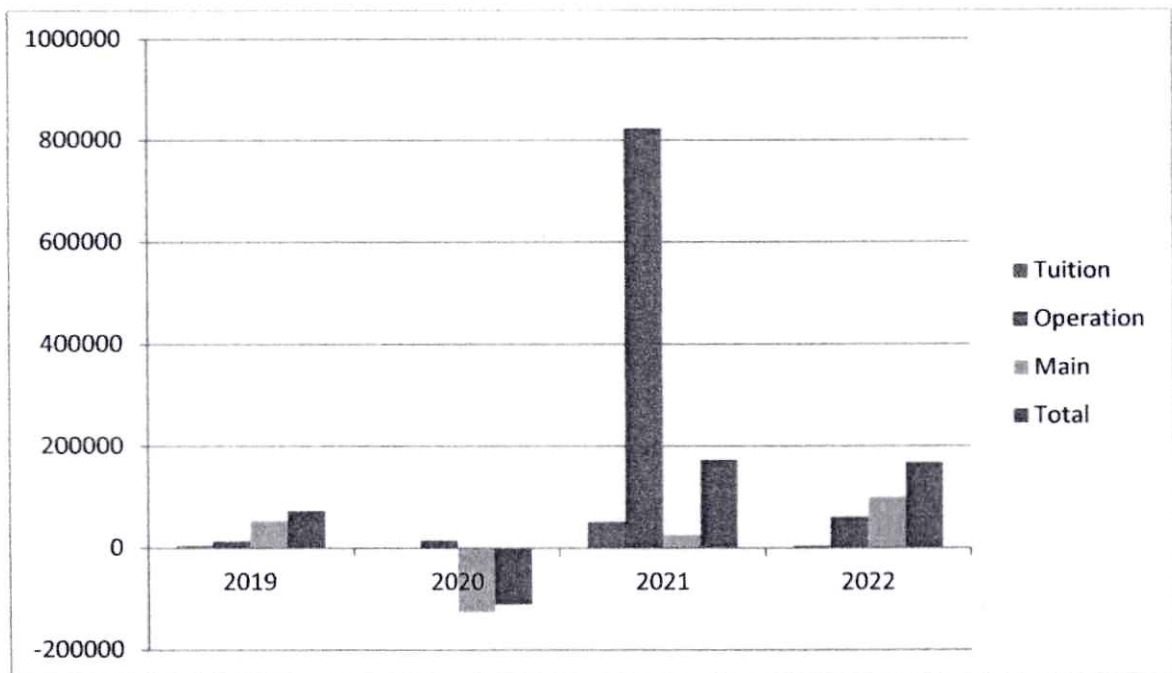
Year	Creditor			Total
	Main	Operation	Tuition	
2019	8569745.10	4208996.30	3966277.00	16745018
2020	1932099.00	5361975.00	4667879.70	11961954
2021	5243970.00	812895.00	2570470.00	8627335
2022	4558793.00	656010.00	2,771,115.00	7,985,918



VITENGENI BAPTIST SECONDARY SCHOOL
Annual Report and Financial Statements For the year ended 30 June 2022

BANK BALANCES

Year	Bank balances			Total
	Tuition	Operation	Main	
2019	5342.10	13716.50	53733.47	72,792
2020	399.10	14774.79	(125926.18)	(110,752)
2021	51623.10	823079	25675.06	173,082
2022	3936.10	60433.20	99628.82	168,012

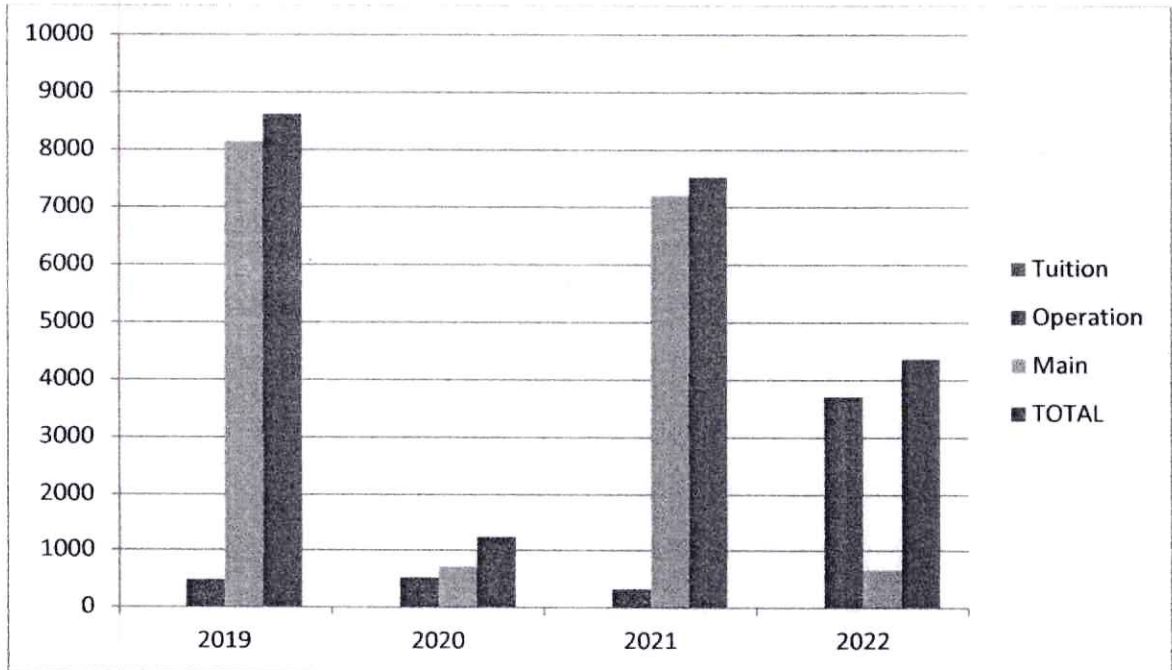


VITENGENI BAPTIST SECONDARY SCHOOL

Annual Report and Financial Statements For the year ended 30 June 2022

CASH BALANCES

Year	Operation	Main	TOTAL
2019	483.00	8140.25	8,623
2020	523	717.25	1,240
2021	324	7206.25	7,530
2022	3709	663.25	4,372



VITENGENI BAPTIST SECONDARY SCHOOL

Annual Report and Financial Statements For the year ended 30 June 2022

b) Teacher Student ratio:

<i>FORM</i>	<i>BOYS</i>
<i>ONE</i>	<i>212</i>
<i>TWO</i>	<i>138</i>
<i>THREE</i>	<i>181</i>
<i>FOUR</i>	<i>218</i>
<i>TOTAL</i>	<i>749</i>

<i>TSC Teachers</i>	<i>18</i>
<i>BOM Teachers</i>	<i>20</i>
<i>Total</i>	<i>38</i>

<i>SUBJECT</i>	<i>NO. OF Teachers</i>	<i>No. Of teachers required</i>
<i>English</i>	<i>5</i>	<i>4</i>
<i>Kiswahili</i>	<i>7</i>	<i>3</i>
<i>Mathematics</i>	<i>12</i>	<i>3</i>
<i>Biology</i>	<i>9</i>	<i>3</i>
<i>Chemistry</i>	<i>8</i>	<i>3</i>
<i>Physics</i>	<i>3</i>	<i>3</i>
<i>Geography</i>	<i>3</i>	<i>3</i>
<i>History</i>	<i>10</i>	<i>-</i>
<i>CRE</i>	<i>5</i>	<i>1</i>
<i>IRE</i>	<i>1</i>	<i>3</i>
<i>Agriculture</i>	<i>1</i>	<i>3</i>
<i>Business</i>	<i>3</i>	<i>-</i>
<i>Computer</i>	<i>1</i>	<i>3</i>
<i>French</i>	<i>1</i>	<i>3</i>
<i>Total</i>		<i>34 teachers</i>

VITENGENI BAPTIST SECONDARY SCHOOL

Annual Report and Financial Statements For the year ended 30 June 2022

c) Mean score in the 2022 KCSE:

<i>YEAR</i>	<i>2019</i>	<i>2020</i>	<i>2021</i>	<i>2022</i>
<i>Mean score</i>	2.926	3.553	3.739	5.2
<i>Transition to higher institution</i>			49	

d) Number of Candidates in the 2022 KCSE:

<i>Year</i>	<i>2019</i>	<i>2020</i>	<i>2021</i>	<i>2022</i>
<i>No. Of students sitting for KCSE</i>	81	128	185	118

e) Capacity of the school:

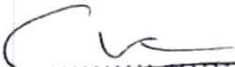
<i>S/N</i>	<i>FACILITIES</i>	<i>NO.OF ROOMS</i>	<i>CAPACITY</i>	<i>SHORTAGE</i>
1.	<i>Dormitory</i>	2	749 students	2
2.	<i>Dinning Hall</i>	Nil	749 students	2
3.	<i>Laboratory</i>	2	749 students	2
4.	<i>Students Toilets</i>	24	749 students	12
5.	<i>Library</i>	Nil	749	1
6.	<i>Staff Toilets</i>	2	53	8
7.	<i>Classes</i>	19	749 students	5
8.	<i>Staff room</i>	1	38 teachers	2

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

Summary Report of the Performance of the School (Continued)

f) Development projects carried out by the school:

S/N	PROJECT	SOURCES OF FUNDS	YEAR	STATUS
1.	8 door toilet	MOEST	2021/2022	On going
2.	Renovation of Two classroom	MOEST	2021/2022	On going



 School Principal

VITENGEMI BAPTIST SECONDARY
 SCHOOL
 14 JUL 2024
 Sign:
 P.O. Box 882-80108, KILIFI

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


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.

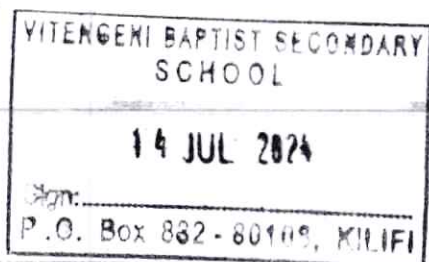
The Board of Management of (*Name of School*) accepts responsibility for the school's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS).

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


 Name: Philip Mwangi Kithima
 Designation: Chairman, School Board of Management
 Date: 14/7/2024


 Name: Cheddas Muriu Ojambu
 Designation: School Principal & Secretary to Board of Management
 Date: 14/7/24


 Name: BEATRICE KANG'OMBE NJARA
 Designation: Bursar/ Finance Officer
 Date: 14/07/2024



REPUBLIC OF KENYA

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HEADQUARTERS
Anniversary Towers
Monrovia Street
P.O Box 30084-00100
NAIROBI

Enhancing Accountability

REPORT OF THE AUDITOR-GENERAL ON VITENGENI BAPTIST SECONDARY SCHOOL FOR THE YEAR ENDED 30 JUNE, 2022 – KILIFI COUNTY

PREAMBLE

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

- A. Report on the Financial Statements that considers whether the financial statements are fairly presented in accordance with the applicable financial reporting framework, accounting standards and the relevant laws and regulations that have a direct effect on the financial statements.
- B. Report on Lawfulness and Effectiveness in Use of Public Resources which considers compliance with applicable laws, regulations, policies, gazette notices, circulars, guidelines and manuals and whether public resources are applied in a prudent, efficient, economic, transparent and accountable manner to ensure Government achieves value for money and that such funds are applied for intended purpose.
- C. Report on Effectiveness of Internal Controls, Risk Management and Governance which considers how the entity has instituted checks and balances to guide internal operations. This responds to the effectiveness of the governance structure, the risk management environment, and the internal controls developed and implemented by those charged with governance for orderly, efficient and effective operations of the entity.

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

The three parts of the report are aimed at addressing the statutory roles and responsibilities of the Auditor-General as provided by Article 229 of the Constitution of Kenya, 2010, 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 Vitengeni Baptist Secondary School set out at pages 1 to 19, which comprise of the statement of financial assets

Report of the Auditor-General on Vitengeni Baptist Secondary School for the year ended 30 June, 2022 – Kilifi County

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 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 Vitengeni Baptist Secondary School as at 30 June 2022, and of its financial performance and its cash flows for the year then ended, in accordance with the 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. Variance Between Financial Statements and General ledgers

The statement of receipts and payments reflects payment for tuition, payment for operations and boarding and school fund payments amounts of Kshs.1,632,167, Kshs.22,346,773 and Kshs.25,743,086 respectively as disclosed in Notes 5, 6 and 7 to the financial statements. However, examination of the ledgers presented to support the sub – components on the items revealed unreconciled variances, as detailed in **Appendix 1: Variance Between Figures in the General Ledger and Financial Statement**. In the circumstances the accuracy and completeness of the statement of receipts and payments, could not be confirmed.

2. Inaccuracies in Statement of Budgeted Versus Actual Amounts

The statement of budgeted versus actual reflects total income original budget and total income final budget of Kshs.38,218,500 and Kshs.38,218,500 respectively. However, re-computation of the amounts yielded Kshs.31,778,500 and Kshs.31,778,500 respectively resulting to a variance of Kshs.6,440,000 in total income budget and a variance of Kshs. 6,440,000 in total income final budget.

In the circumstances, the accuracy of the total income original budget and total income final budget of Kshs.38,218,500 and Kshs.38,218,500 respectively cannot be confirmed.

3. Long Outstanding Receivables

The statement of financial assets and financial liabilities reflects accounts receivable balance of Kshs.56,652,472 in respect of fees arrears as disclosed in Note 10 to the financial statements. Included in the balance are receivables amounting to Kshs.47,013,136 which had been outstanding for more than one (1) year. However, there was no policy on the impairment of long outstanding fees arrears casting doubt on the fair statement of the accounts receivables balance.

In the circumstances, the accuracy and recoverability of the receivables balance of Kshs.56,652,472 could not be confirmed.

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

Key Audit Matters

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

Other Matter

Unresolved Prior Year Matters

In the audit report of the previous year, several issues were raised under the Report on Financial Statements, Report on Lawfulness and Effectiveness in use of Public Resources, and Report on Effectiveness of Internal Controls, Risk Management and Governance. However, Management had not resolved the issues as at 30 June, 2022.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

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

Basis for Conclusion

1. Late Submission of Financial Statements for Audit

Management submitted the financial statements for audit on 14 May, 2024 after the statutory deadline of 30 September, 2022. This is contrary to section 81(4) of the Public Finance Management Act, 2012 which states that, not later than three months after the end of each financial year, the accounting officer for the entity shall - (a) submit the entity's financial statements to the Auditor-General and a copy of the statement to the Controller of Budget, The National Treasury (TNT) and the Commission on Revenue Allocation (CRA); and (b) publish and publicize the financial statements.

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

2. Long Outstanding Accounts Payables

The statement of financial assets and financial liabilities reflects accounts payables balance of Kshs.8,460,437 as disclosed in Note 11 to the financial statements. Included

in the balance are trade payables balance of Kshs.7,985,919 which had been outstanding for a period of over 1 (one) year. This is contrary to Section 53 (8) of the Public Procurement and Asset Disposal Act, 2015 which states that 'an Accounting Officer shall not commence any procurement proceedings until satisfied that sufficient funds to meet the obligations of the resulting contract(s) are reflected in approved budget estimates.

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

3. Inadequate Facilities in the Institution

It was observed that the school did not have adequate facilities.

Some of the key facilities lacking include:

- (i) Library- the school stationary including text books were kept at the administration office thus limiting access to reference and study text books by the students.
- (ii) Dining hall - students' meals were served under trees.
- (iii) Toilets and classrooms were inadequate.

This is contrary Regulation 64 of Basic Education Regulation,2015 that states that every institution of basic education and training shall have provisions for all basic facilities to ensure conducive learning environment

In the circumstances, Management did not comply with the provisions of the Basic Education Act, 2013.

The audit was conducted in accordance with ISSAI 4000. The Standard requires that I comply with ethical requirements and plan and perform the audit to obtain assurance about whether the activities, financial transactions and information reflected in the financial statements 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 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 overall governance, were not effective.

Basis for Conclusion

1. Continued operation of Dormant Bank Accounts

The statement of financial assets and financial liabilities reflects bank balance of Kshs.172,385 as disclosed in Note 8 to the financial statements. Included in the bank

balance is Parents Association Development Account which was dormant. However, the management did not give any justification for maintaining the dormant account.

In the circumstances, Management risks fraudulent activities being perpetuated using the accounts.

2. Lack of Internal Audit Function and Audit Committee

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

In the circumstances, the school did not benefit from the oversight role and advice from the audit committee and the internal audit function.

The audit was conducted in accordance with ISSAI 2315 and 2330. The standards require that I plan and perform the audit to obtain assurance about whether effective processes and systems of internal control, 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.

Responsibility of Management and those charged with Governance

Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Public Sector Accounting Standards (Cash Basis) and for maintaining effective internal 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 overall governance.

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

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

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

Those charged with governance are responsible for overseeing the school's financial reporting process, reviewing the effectiveness of how Management monitors compliance with relevant legislative and regulatory requirements, ensuring that effective processes

and systems are in place to address key roles and responsibilities in relation to overall governance and risk management, and ensuring the adequacy and effectiveness of the control environment.

Auditor-General's Responsibilities for the Audit

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

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

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

Because of its inherent limitations, internal controls may not prevent or detect misstatements and instances of non-compliance. Also, projections of any evaluation of effectiveness to future periods are subject to the risk that controls may become inadequate because of changes in conditions, or that the degree of compliance with the policies and procedures may deteriorate.

As part of an audit conducted in accordance with ISSAIs, I exercise professional judgment and maintain professional scepticism throughout the audit. I also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a

basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by Management.
- Conclude on the appropriateness of Management's use of the applicable basis of accounting and based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the School's ability to continue to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the school to cease to continue to sustain its services.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the School to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

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

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


FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

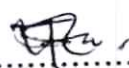
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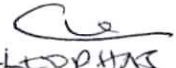
30 December, 2024

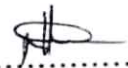
Annual Reports and Financial Statements For the year ended 30th June 2022V. Statement Of Receipts And Payments Period To 30th June 2022

Description	Note	2021-2022	2020-2021
		Kshs	Kshs
Receipts			
Capitation grants for tuition	1	2,776,465	1,148,669
Capitation grants for operations	2	20,953,666	8,931,322
School fund income- parents' contributions	3	29,032,650	13,080,786
School fund income- other receipts	4	2,307,159	00.00
Total Receipts		55,069,940	23,160,777
Payments			
Payments for tuition	5	1,632,167	2,157,119
Payments for operations	6	22,346,773	6,745,239
Boarding and school fund payments	7	25,743,086	9,929,452
Total Payments		49,722,026	18,831,810
Surplus/Deficit		5,347,914	4,328,967

The school financial statements were approved on 15.11.2022 2022 and signed by:


 Name: Elias Mwanza
 Chair BOM


 Name: Cleophas Mubiro
 School Principal/ Secretary to BOM


 Name: Beatrice Kang'o Ngala
 Bursar/ Finance Officer

Chair BOM

Date: 14/7/2024

School Principal/ Secretary to BOM

Date: 14/07/2024

Bursar/ Finance Officer

Date: 14/07/2024



Annual Reports and Financial Statements For the 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	168,012	1,731,082
Cash balances	9	4,372	7,530
Total cash and cash equivalent		172,384	1,738,612
Account's receivables	10	56,652,472	50,242,745
Total financial assets		56,824,856	51,981,358
Financial liabilities			
Accounts payables	11	(8,460,436)	(8,964,852)
Net financial assets		48,364,420	43,016,506
Represented by			
Accumulated fund b/fwd	12	43,016,506	38,687,539
Surplus/deficit for the year		5,347,914	4,328,967
Net financial position		48,364,420	43,016,506

The school's financial statements were approved on 15/11/2022 2022 and signed by:

Name: PHILIP MURANDA KEITHINA Name: CLEOPHAS MUDISO JOHN Name: BEATRICE KANG'OMBO NGALA
 Chair BOM School Principal/ Secretary to BOM Bursar/ Finance Officer
 Date: 14/07/2024 Date: 14/7/24 Date: 14/07/2024

VITENGENI BAPTIST SECONDARY SCHOOL 2
 14 JUL 2024
 P.O. POF 832-80108, KILIFI

VITENGENI BAPTIST SECONDARY SCHOOL

Annual Report and Financial Statements For the year ended 30 June 2022

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

Description	Notes	30 June 2022	30 June 2021
		Kshs	Kshs
Operating activities			
Receipts			
Capitation grants for tuition	1	2,776,465	1,148,669
Capitation grants for operations	2	20,953,666	8,977,739
School fund income- parents contributions/ fees	3	29,865,752	9,282,169
Total receipts		53,595,883	19,408,577
Payments			
Payments for tuition	4	2,824,152	1,097,445
Payments for operations	5	15,272,927	7,338,446
Boarding and school fund payments	6	29,798,341	9,236,224
Total payments		47,895,420	17,561,353
Net cash flow from operating activities		5,700,463	1,847,224
Cashflow from investing activities			
Acquisition of assets		(7,266,691)	00
Net cash flows from investing activities		(7,266,691)	00
Cashflow from borrowing activities			
Proceeds from borrowings/ loans		00	00
Repayment of principal borrowings		00	00
Net cash flow from financing activities		00	00
Net increase in cash and cash equivalents		(1,566,228)	1,847,224
Cash and cash equivalent at beginning of the year		1,738,612	(108,612)
Cash and cash equivalent at end of the year		172,385	1,738,612

VIII. Statement Of Budgeted Versus Actual Amounts for The Year Ended 30 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						
(1) Capitation Grant on Tuition						
Textbooks And Reference Materials	176,000	0	176,000	416,800	-240,800	236%
Exercise Books	1,785,520	0	1,785,520	0	0	
Laboratory Equipment	715,440	0	715,440	0	0	0
Internal Exams	363,440	0	363,440	0	0	0
Teaching / Learning Materials	536,800		536,800	2,277,565	-1,740,765	424.3%
Chalks	69,520	0	69,520	62,100	7,420	89.3%
(2) Capitation Grant on Operations						
Personnel Emoluments	5,759,600	0	5,759,600	2,195,850	3,563,750	38%
Repairs And Maintenance	4,400,000	0	4,400,000	1,846,320	2,553,680	42%
Local Transport / Travelling	840,400	0	840,400	1,532,846	-692,446	182.4%
Electricity And Water	704,000	0	704,000	720,000	-16,000	102.3%
Administration Costs	968,000	0	968,000	1,847,599	879,599	190.9%
Activity	1,320,000	0	1,320,000	418,400	901,600	31.7%
(3) Fees Charged on Parents						
Personnel Emoluments	1,285,400	0	1,285,400	1,352,441	-67041	105.5%
Repairs And Maintenance	993,600	0	993,600	675,924	317,676	68.03%
Local Transport / Travelling	269,100	0	269,100	636,534	367,434	236.5%

Receipt/Expenses Item	Original Budget a Kshs	Adjustments B Kshs	Final Budget c=a+b	Actual on Comparable Basis D	Budget Utilization Difference e=c-d Kshs	% of Utilization f=d/e % Kshs
Electricity And Water	2,028,600	0	2,028,600	2,220,770	192,170	109.5%
Administration Costs	765,900	0	765,900	723,517	42,383	94.5%
Activity	67,800	0	67,800	282,976	215,176	417.4%
Fee On Boarding Equipment and Stores	8,729,380	0	8,729,380	12,992,090	4,262,710	148.8%
Other Income						
Total Income	38,218,500	0	38,218,500	36,406,732	10,781,546	
(1) Expenditure For Tuition						
Textbooks And Reference Materials	176,000	0	176,000	217,750	-95,750	154.4%
Exercise Books	1,785,520	0	1,785,520	0	0	0
Laboratory Equipment	715,440	0	715,440	0	0	0
Internal Exams	363,440	0	363,440	65,000	298,440	17.9%
Teaching / Learning Materials	536,800	0	536,800	248,700	288,100	46.3%
Chalks	69,520	0	69,520	45,000	24,520	64.7%
Bank Charges	6,202	0	6,202	0	0	100%
(2) Expenditure For Operations						
Personnel Emoluments	5,759,600	0	5,759,600	2,195,600	3,563,750	38.1%
Repairs, Maintenance & Improvements	4,400,000	0	4,400,000	1,008,950	3,391,050	23%
Local Transport / Travelling	840,400	0	840,400	1,532,846	-692,446	182.4%
Electricity, Water and Conservancy	704,400	0	704,400	720,000	-16000	102.2%
Administration Costs	968,000	0	968,000	1,847,599	879,599	190.7%

Receipt/Expenses Item	Original Budget a Kshs	Adjustments B Kshs	Final Budget c=a+b	Actual on Comparable Basis D	Budget Utilization Difference e=c-d Kshs	% of Utilization f=d/c % Kshs
Activity Expenses	1,320,000	0	1,320,000	418,400	901,600	36.7%
Acquisition Of Assets	6,440,000	0	6,440,000	6,205,000	235,000	96.4%
(3) Expenditure For School Fund						
Personnel Emoluments	1,285,400	0	1,285,400	3,815,988	-2,530,588	296.9%
Repairs, Maintenance and Improvements	993,600	0	993,600	3,035,700	-2,042,100	305.5%
Local Transport / Travelling	269,100	0	261,100	1,608,639	-339,539	597.8%
Electricity, Water and Conservancy	2,028,600	0	2,028,600	356,000	1,672,600	17.5%
Medical Expenses	45,200	0	45,200	15,800	29,400	65.04%
Administration Costs	765,900	0	765,900	2,436,966	1,671,066	318.2%
Activity	67,800	0	67,800	282,976	-215,176	417.4%
Boarding Equipment and Stores	8,729,380	0	8,729,380	8,788,214	-58,834	100.75
Acquisition Of Assets	6,440,000	0	6,440,000	6,205,000	0	0
Totals	38,263,700	0	38,263,700	34,899,378	5,964,692	

COMMENTS:

1. Teaching and learning materials- We received less fees from the government due to covid 19 pandemic
2. Lunch programme – there was over utilization because fee collection from parents was affected by the covid 19 pandemic hence less fees collected.
3. Activity programme-the activities were suspended due to covid 19 pandemic

4. *Bom teachers –in this vote head there was over utilization because fees collection from parents was affected by the pandemic hence less collection*
5. *Infrastructure- in this vote head there was over utilization because of high rapid increase in commodity prices*
6. *Boatding –there was over utilization because of high inflation of commodity prices*

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 30 June 2022.

X. Notes to the Financial Statements**1 Capitation Grant for Tuition**

Description	30 June 2022	30 June 2021
	Kshs	Kshs
Textbooks And Reference Materials	416,800	430,592.50
Laboratory Equipment	0	274,076.50
Teaching / Learning Materials	2,277,565	404,000
Chalks	82,100	40,000
Total	2,776,465	1,148,669

2 Capitation Grant for Operations

Description	30 June 2022	30 June 2021
	Kshs	Kshs
Personnel Emoluments	3,150,000	2,161,638
Repairs And Maintenance	1,846,328	1,764,000
Local Transport / Travelling	918,785.80	350,000
Electricity And Water	462,242.40	1,080,000
Infrastructure	6,205,000	1,482,488
Acquisition of assets	6,440,000	830,705
Administration Costs	1,303,810	1,262,491
Activity	627,500	0
Total	20,953,666	8,931,322

3 Parents Contribution/Fees - School Fund Account

Description	30 June 2022	30 June 2021
	Kshs	Kshs
Personnel emoluments	2,544,232	1,127,450
Repairs and maintenance	2,016,672	871,595
Local transport / travelling	1,672,271	733,141
Bes	17,135,458	8,521,535
Electricity and water	3,184,232	1,278,897
Administration costs	2,128,327	463,043
Activity	351,458	85,125
Total	29,032,650	13,080,786

4 Other Receipts – School Fund Account

Description	30 June 2022	30 June 2021
	Kshs	Kshs
Refund	2,063,064	0
School uniform	244,095	0
Total	2,307,159	0

5 Payments For Tuition

Description	30 June 2022	30 June 2021
	Kshs	Kshs
Textbooks And Reference Materials	318,550	863,489
Laboratory Equipment	592,730	645,774
Internal Exams	65,000	50,120
Teaching / Learning Materials	604,685	576,614
Chalks	45,000	20,000
Bank Charges	6,202	1,122
Total	1,632,167	2,157,119

Notes to the Financial Statements

6 Payments For Operations

Description	30 June 2022	30 June 2021
	Kshs	Kshs
Personnel Emoluments	2,479,872	822,501
Administration Cost	1,847,599	1,233,198
Repairs And Maintenance & Improvements	7,584,310	2,020,280
Local Transport / Travelling	1,532,846	796,110
Electricity And Water	803,150	250,000
Bes	219,705	0
Activity Expenses	707,500	251,600
Medical	5100	550
Acquisition Of Assets	7,166,691	1,321,000
Total	22,346,773	6,745,239

7 Boarding And School Fund Payments

Description	30 June 2022	30 June 2021
	Kshs	Kshs
Personnel Emoluments	4,368,341	1,942,340
Repairs And Maintenance & Improvements	3,482,200	1,273,130
Local Transport / Travelling	1,608,639	618,390
Electricity And Water	1,283,056	153,000
Medical Expenses	15,800	0
Administration Costs	3,048,766	531,261
Lunch Programme	10,905,734	5,364,331
School uniform	222,000	0
Activity	808,550	47,000
Total	25,743,086	9,929,452

VITENGENI BAPTIST SECONDARY SCHOOL
Annual Report and Financial Statements For the year ended 30 June 2022

Notes to the Financial Statements

8 Bank Accounts

Name Of Bank, Account No. & Currency	Bank Account Number	30 June 2022	30 June 2021
		Kshs	Kshs
Tuition Account	1102280763	3,936	51,623
Operations Account	1102280895	60,433.20	823,079
School Fund Account/Boarding	1102280690	98,728.80	24,774.82
P.T.A Account	1115285386	900	900.24
Infrastructural Account	1280348054	4014	830.705
Total		168,012	1,731,082

9 Cash In Hand

Description	30 June 2022	30 June 2021
	Kshs	Kshs
Operation Account	3709	324
School Fund account	663	7,206
Total	4372	7,530

10 Accounts Receivable

Description	30 June 2022	30 June 2021
	Kshs	Kshs
Fees Arrears	56,652,472	50,242,745
Total	56,652,472	56,652,472

10b Aging analysis for Accounts Receivable

Description	30 June 2022	30 June 2021
	Kshs	Kshs
Fees Arrears For Current Year	9,639,336	4,399,225
Fees Arrears For The Previous Year	4,463,260	6,063,155
Fees Arrears For Prior Periods (Over Two Years)	42,549,876	39,780,365
Total	56,652,472	50,242,745



Notes to the Financial Statements

11 Accounts Payable

Description	30 June 2022	30 June 2021
	Kshs	Kshs
Trade Creditors (See Ageing Below and Appendix 1)	7,985,918	8,627,335
Prepaid Fees	474,518	337,516
Total	8,460,436	8,964,851

11b Aging Analysis for Accounts payable

Description	30 June 2022	30 June 2021
	Kshs	Kshs
Trade Creditors for Current Year	4,439,360	3,332,674
Trade Creditors for The Previous Year	1,536,521	1,932,099
Trade Creditors for Prior Periods (Over Two Years)	2,010,037.80	3,362,562.80
Total	7,985,918.80	8,627,335.80

12 Fund Balance Brought Forward

Description	2021-2022	2020-2021
	Kshs	Kshs
Bank Balances	168012	1731082
Cash Balances	4372	7530
Receivables	56,652,472	50,242,745
Payables	(8,460,436)	(8,964,851)
Total	48,364,420	43,016,506

VIIENGENI BAPTIST SECONDARY SCHOOL
Annual Report and Financial Statements For the year ended 30 June 2022

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.

Other important disclosure notes

13 Stock/ Inventory

Description	2021-2022	2020-2021
	Kshs	Kshs
a) Inventory		
Stock/ inventory at beginning of the year	230,545	145,600
Stock/ inventory purchased during the year	11,318,046	5,594,876
Stock/ inventory issued during the year	(11,198,046)	(5,364,331)
Balance at end of the year	350,545	230,545

Annual Reports and Financial Statements For the 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.

Auditor	Management	Management	Status	Date
Avoid accumulation of sundry creditors	School management formulate a policy of paying creditors in good time		Partially resolution	31 st December 2022
Accumulation of fee arrears	The management to formulate effective policies to address issue of fee collection		Partially resolved	31 st December 2022

Cie
 Sign and Date
 Principal

VITENGENI BAPTIST SECONDARY
 SCHOOL
 14 JUL 2024
 Sign: _____
 P.O. Box 832 - 80108, KILIFI

VITENGENI BAPTIST SECONDARY SCHOOL

Annual Report and Financial Statements For the year ended 30 June 2022

Annex 1 - Analysis Of Pending Accounts Payable

Supplier Of Goods Or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2021	Outstanding Balance 2022-1	Comments
	A	B	C			
	Kshs	Kshs	Kshs	Kshs	Kshs	
Supply Of Goods						
1. Barani books & stationery	880,734	4/12/2021	500,000	383,374	383,374	To be whenever funds available
2. Kilifi new face	551,505	30/7/2021	Nil	551,505	551,505	To be whenever funds available
3. Romze enterprises	1,038,440	19/10/2021	Nil	1,038,440	1,038,440	To be whenever funds available
4. Copy cat ltd	239,089	8/01/2022	Nil	239,089	239,089	To be whenever funds available
5. Everest business	79,160	15/6/2021	Nil	79,160	79,160	To be whenever funds available
6. Compliant inland business system	194,500	11/8/2013	Nil	194,500	194,500	To be whenever funds available
7. Pick mark enterprises	126,000	07/09/2019	Nil	126,000	126,000	To be whenever funds available
8. Aspaya developers	35,000	2015	Nil	35,000	35,000	To be whenever funds available
9. T & M screens	168,400	2017	Nil	168,400	168,400	To be whenever funds available
10. Kazungu charo	120,000	2015	40,000	80,000	80,000	To be whenever funds available
11. Roert kadege fujo	422,660	214		322,660	322,660	To be whenever funds available
12. Global wide publishers	70,090	2015	20,000	50,090	50,090	To be whenever funds available
13. Sigmarc enterprises	451,370	2015	200,000	251,370	251,370	To be whenever funds available
14. Davika enterprises	10,200	2015	Nil	10,200	10,200	To be whenever funds available
15. Jadia company ltd	447,400	2015	366,600	80,800	80,800	To be whenever funds available
16. Ephantus N. mburire	608,510	2014	483,240	125,270	125,270	To be whenever funds available

Supplier Of Goods Or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2021	Outstanding Balance 2022-1	Comments
17. Texas butchery	160,000	2015	78,000	82,000	82,000	To be whenever funds available
18. Laiv agencies	72,400	2014	50,000	22,400	22,400	To be whenever funds available
19. Pyramid consaltants	84,000	2016	Nil	84,000	84,000	To be whenever funds available
20. Rickles enterprises	207,950	2016	70,000	137,950	137,950	To be whenever funds available
21. Rignord enterprises	135,000	2016	50,000	85,000	85,000	To be whenever funds available
22. Gieste Auto parts and hardware	162,740	2016	140,000	22,740	22,740	To be whenever funds available
23. Lab 90 mombasa traders	866,780	2017	802,930	63,850	63,850	To be whenever funds available
24. Winflex general contractors	1,319,944	2017	1,150,000	169,944	169,944	To be whenever funds available
25. AGR Technology LTD	468,500	2019	100,000	368,500	368,500	To be whenever funds available
26. Bestech African suppliers	360,000	2019	120,000	240,000	240,000	To be whenever funds available
27. Jamrock enterprises	269,100	2021	57,100	212,000	212,000	To be whenever funds available
28. Dalkesho general suppliers	600,000	2020	350,000	250,000	250,000	To be whenever funds available
29. Angeline fabricators	446,500	25/10/2021	Nil	446,500	446,500	To be whenever funds available
30. Grand lab digital fixiers ltd	436,000	17/11/2021	Nil	436,000	436,000	To be whenever funds available
31. Jemwag enterprises	56,200	14/9/2021	Nil	56,200	56,200	To be whenever funds available
32. Rositi enterprises	688,838	2017	570,000	118,838	118,838	To be whenever funds available
33. Adany yussuf sheikh	772,590	2/6/2022	Nil	772,590	772,590	To be whenever funds available
Sub-Total	12,549,600		5,214,752	7,334,848	7,334,848	
Supply Of Services						
34. Catch security services	98,903	20/5/2022	Nil	98,903	98,903	To be whenever funds available

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VITENGENI BAPTIST SECONDARY SCHOOL

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Supplier Of Goods Or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2021	Outstanding Balance 2022-1	Comments
35. WATER BILL	283,150	2022	70,233	212,917	212,917	To be whenever funds available
36. Bom teachers salaries	339,250	2022	Nil	339,250	339,250	To be whenever funds available
Sub-Total	721,303	2022	70,233	651,070.80	651,250	To be whenever funds available
Grand Total	13,270,903		5,284,985	7,985,918.80	7,985,918	

VITENGENI BAPTIST SECONDARY SCHOOL
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Annex 2 – Summary Of Fixed Assets Register

Asset Class	Date purchased	Location	Historical Cost b/f (Kshs) 1 July 2021	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost c/f (Kshs) 30 June 2022
Land 1	Donated	Ganze	Not known	Nil	Nil	Not known
Land 2		Nil	Nil	Nil	Nil	0
Buildings And Structures		school	21,400,000	1,560,000	Nil	22,960,000
Motor Vehicles		school	4,911,500	Nil	3,606,590	1,304,910
Office Equipment, Furniture And Fittings		Store	6,273,453	Nil	Nil	6,273,453
ICT Equipment, And Other ICT Assets		Computer lab	699,590	0	0	699,590
Tools And Apparatus		Lab	2,856,292	0	0	2,856,292
Textbooks		Store	1,359,633,780	0	0	1,359,633,780
Other Machinery And Equipment		Computer Lab	602,160	0	0	602,160
Heritage And Cultural Assets		0	0	0	0	0
Intangible Assets- Soft Ware		a/c office	279,000	0	0	279,000
Total			1,396,655,775	1,560,000	3,606,590	1,394,609,185

