

REPUBLIC OF KENYA



REPUBLIC OF KENYA



OFFICE OF THE AUDITOR-GENERAL
Enhancing Accountability

THE NATIONAL ASSEMBLY
PAPERS LAID

DATE: 24 JUN 2026

DAY.

Wednesday

TABLED
BY:

Hon. Owen Boya (Deputy leader
of the Majority Party)

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REPORT

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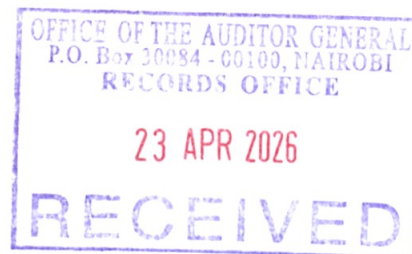
THE AUDITOR-GENERAL

ON

KIJABE BOYS' HIGH SCHOOL

FOR THE YEAR ENDED
30 JUNE, 2021

KIAMBU COUNTY



Revised 30th June 2021.

**(KIJABE BOYS HIGH SCHOOL)
PUBLIC SECONDARY SCHOOL**

ANNUAL REPORT AND FINANCIAL STATEMENTS

**FOR THE FINANCIAL YEAR ENDED
30th June 2021**

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

**KIJABE BOYS SECONDARY SCHOOL
PUBLIC SECONDARY SCHOOL
Annual Report and Financial Statements
For the year ended 30th June 2021**

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KIJABE BOYS HIGH SECONDARY SCHOOL
PUBLIC SECONDARY SCHOOLS
Reports and Financial Statements
For the year ended 30th June 2021

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 Kiambu County, **Lari Sub-County**

The school was registered in **7/4/2016** under registration number 22800500164 and is currently categorized as Extra County public school established, owned or operated by the Government.

The school is a boarding school and had 1042 number of students as at 30th June 2021. It has (form 3-4) 6 streams and 45 teachers of which 12 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	JAMES KAGAI	Chairman/CEB REP	6/3/2019
2	MWALILI MUSEE	Secretary - Principal	6/3/2019
3	SUSAN W. MACHARIA	Vice Chairman	6/3/2019
4	TONNY NJORGE	PA Chair	6/3/2019
5	HARNET W. IRERI	Parents/ Community Member	6/3/2019
6	CAROLINE W. MUTHUI	Parents/ Community Member	6/3/2019
7	JAMES OMOLLO	Parents/ Community Member	6/3/2019
8	JOSEPHINE KARIUKI	Parents/ Community Member	6/3/2019
9	DANIEL NJUNIE	Parents/ Community Member	6/3/2019
10	SAMUEL MAINA	Member Rep Teachers	6/3/2019
11	GOEFFREY KASERO	Sponsor Rep	6/3/2019
12	MIRIAM CHEGE	Sponsor Rep	6/3/2019
13	JESSE GITRINJI	Sponsor Rep	6/3/2019
14	STEPHEN NJORGE	Special Interest	6/3/2019
15	EUNICE WAWERU	Special Needs	6/3/2019
16	AMOS NGOTHO	Student Member	6/3/2019

KEY SCHOOL INFORMATION AND MANAGEMENT (Continued)

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

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- 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	MWALILI M.S	Secretary/ Principal	
		JAMES KAGAI	Chairman	
		SUSAN W. MACHARIA	Vice Chairman	4 out of 6
		TONNY NJOROGI	PA Chairman	
2	Audit Committee	JAMES KAGAI MWALILI M.S JAMES OMOLLO EUNICE WAWERU GEOFFREY KASERO	Chair Secretary/ Principal Member Member Member	3 out of 3
3	Finance, procurement and general purposes Committee	JAMES OMOLLO MWALILIMS EUNICE WAWERU GEOFFREY KASERO JAMES KAGAI	Chair Secretary Member Member Member	3 out of 3
4	Academic Committee	TONNY NJOROGI MWALILI MS STEPHEN NJOROGI SUSAN MACHARIA SAMUEL MANA JOSEPHINE KARIUKI	Chair Secretary Principal Member Member Member Member	2 out of 3
5	Development Committee	JAMES OMOLLO MWALILI . EUNICE WAWERU GEOFFREY KASERO JAMES KAGAI MWALILIL MS		3 out of 3
6	Discipline and welfare Committee	HARNET IRERI MWALILI M.S DANIEL NJUNIE CAROLINE MUTHUI JESSE GITHNJI MIRRIAM CHEGE	Member Member	3 out of 3
7	Adhoc Committee (if any during the year)			

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(d) School operation Management

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

Ref:	Designation	Name	TSC Number
1	Principal	Musee Mwalili	322243
2	Deputy Principal	Stephen Njagi	313561
3	School Bursar	Samuel Nguru	

KEY SCHOOL INFORMATION AND MANAGEMENT

(e) Schools contacts

Post Office Box: 50-00220
Telephone: 0736644308
E-mail: kijabeboyshighschool@gmail.com

(f) School Bankers

The following school 4 number of bank accounts in the following banks: (Ensure all accounts including CDF accounts are included)

1. Name of Bank: Kenya Commercial bank
Branch: Githunguri
Account Number: 1105787842
 2. Name of Bank: Kenya Commercial bank
Branch: Limuru
Account Number: 1102190985
 3. Name of Bank: Kenya Commercial bank
Branch: Limuru
Account Number: 1102172065
 4. Name of Bank: Kenya Commercial bank
Branch: Githunguri
Account Number: 1104416441
4. MPESA Pay Bill No. 966348 attached to 1105787842 bank account

(g) Independent Auditors

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

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II. SUMMARY REPORT OF PERFORMANCE OF THE SCHOOL

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

Surplus/deficit for the year and comparison of the same for the last three years

YEAR	KSH
2019	(8,995,52)
2020	122,290
2020/2021	(80,444)

Capitation grants from the ministry of Education for the last three years

YEAR	TUTION KSHS	OPERATION KSH	TOTAL
2019	2,799,741	14,372,576	17,172,316
2020	1,684,313	10,600,175	12,284,488
2021	1,305,279	8,895,383	10,200,662

Ratio of capitation grant per student

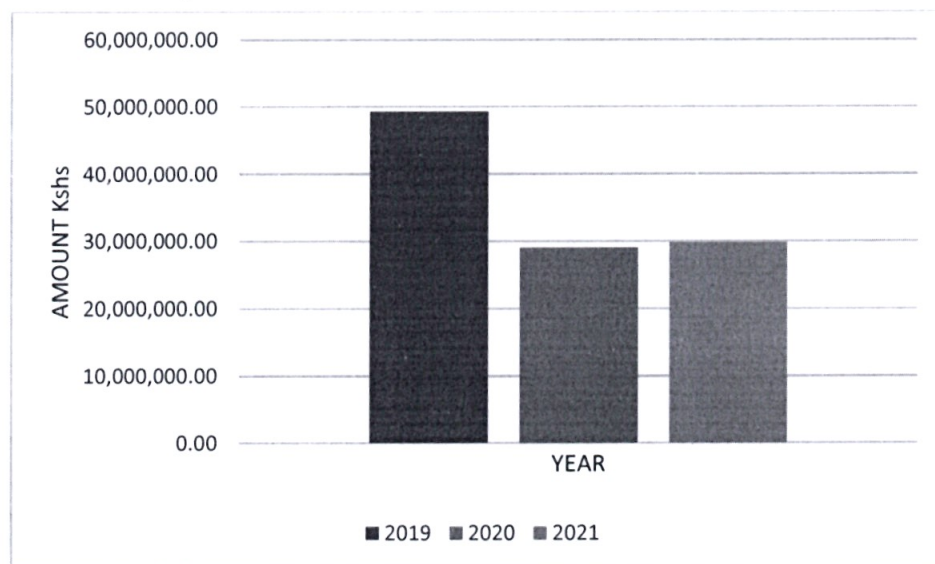
YEAR	TOTAL CAPITAION	ENROLMENT	RATIO PER STUDENT
2019	17,172,316	1042	1:16480
2020	12,284,488	1042	1:11789
2021	10,200,662	1042	1:9790

A three-year overview growth of other income earned by the school

Year	Ksh
2019	49,260,097
2020	28,993,780
2021	29,830,394

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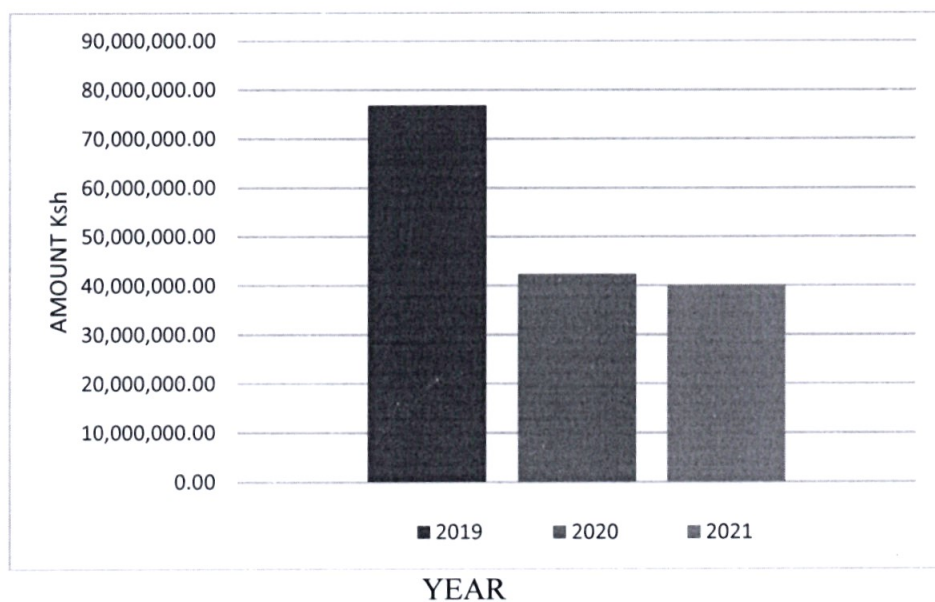
Overview growth of other income earned by the school



A three-year overview of growth in expenditure of the school

Year	Kshs
2019	76,758,929
2020	42,390,065
2021	40,111,500

Overview of growth in expenditure of the school



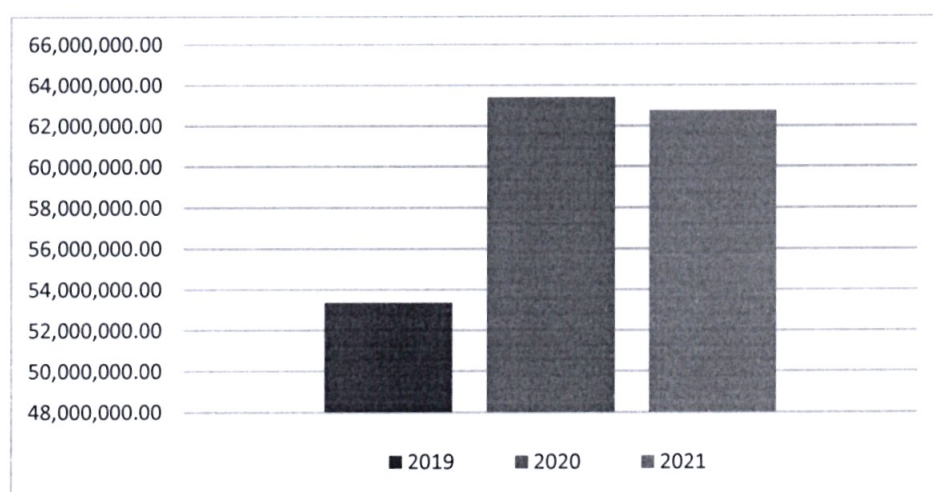
**KIJABE BOYS SECONDARY SCHOOL
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Movement of debtors and creditors of the school over the last three years.

Movement of debtors

Year	Kshs
2019	53,347,236
2020	63,390,475
2021	62,738,04

Movement of debtors in years 2019,2020,2021

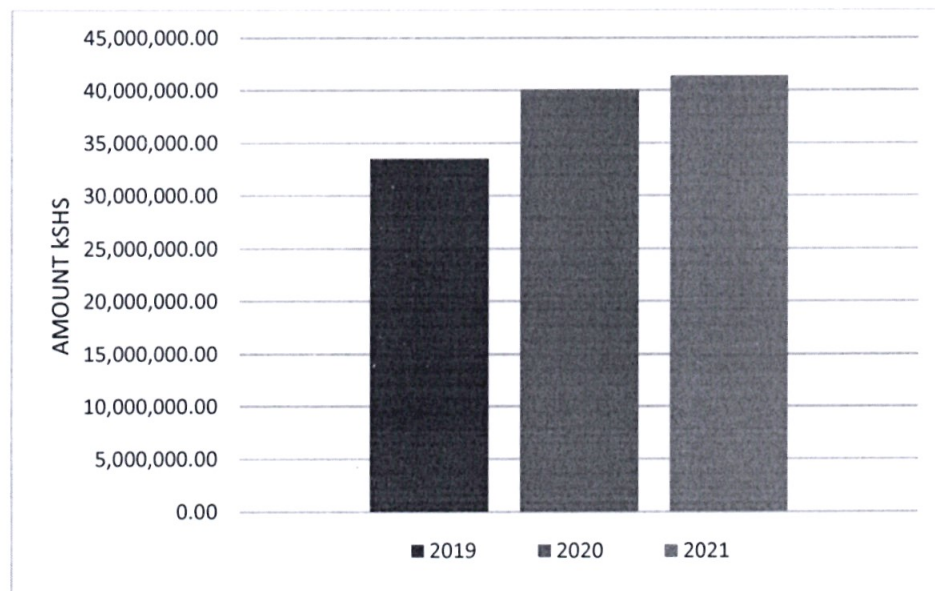


Movements of creditors

Year	Kshs
2019	33,479,162
2020	40,039,257
2021	41,329,629

**KIJABE BOYS SECONDARY SCHOOL
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Movement of creditors for the three years

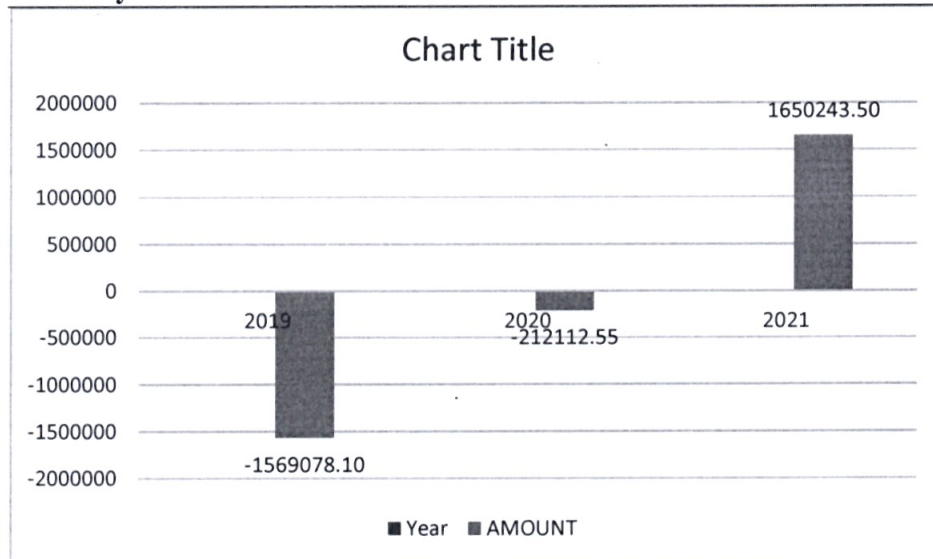


Movement of cash and bank balances over the last three years

Year	Kshs
2019	(1,569,078)
2020	(212,113.00)
2021	1,650,244

Movement of cash and bank balances

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b) Teachers' student ratio

Teacher to student ratio 1:29

Number of teachers recruited and posted to the school 2020/2021 = 7

Number of teachers employed by TSC = **37**

Number of teachers employed by BOM = 13

Subject	Current No. of Teachers per subject	Appropriate Numbers of Teachers per subject	Shortage of teachers Per Subject
ENGLISH	4	6	2
KISWAHILI	4	5	1
MATHEMATICS	4	6	2
BIOLOGY	2	4	2
PHYSICS	3	4	1
CHEMISTRITY	3	4	1
HISTORY	2	3	1
GEOGRAPHY	2	3	1
CRE	2	3	1
AGRICULTURE	3	4	1
COMPUTER	2	3	1
B/STUDIES	2	3	1
P. E	0	1	1

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C Mean score KCSE

Performance of the school for the last three years

YEAR	2019	2020	2021
Mean score	5.219 C-	5.748 C	6.269 C

Number of students that have since transitioned to institutions on higher learning

Year	2019	2020	2021
Number of students joined higher learning institutions	55	70	89

Comment on Improvement or otherwise as compared to the schools set score

The school has been improving in the last three years by margins of approximately 0.5 each year for the three consecutive years.

D Number of candidates sitting for KCSE over the last three years

Year	2019	2020	2021
Number of candidates sat for K.S.C. E	219	210	208

E Capacity of the school

The school has a capacity of 1042 students

The existing amenities

Existing amenities	Capacity
Dormitories	800
Dining Hall	1050
Laboratories	200
Toilets	1000
Library	20

Project carried out in the year 2020/2021

Project	Amount	Source of the fund
Construction of six new classrooms and ablution block	7,831,878	Ministry of education

Sign 

Chief Principal

**KIJABE BOYS SECONDARY SCHOOL
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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 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 Kijabe Boys High School accepts responsibility for the school's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS).

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

Name: James Kagai
Designation: Chairman, School Board of Management
Sign:
Date: 22/4/2021

Name: Ayub Njenga
Designation: School Principal & Secretary to Board of Management
Sign:
Date: 22/4/2021

Name: Antony Maina
Designation: Bursar/ Finance Officer
Sign:
Date: 22/4/2021

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 KIJABE BOYS' HIGH SCHOOL FOR THE YEAR ENDED 30 JUNE, 2021 – KIAMBU 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 Kijabe Boys High School set out on pages 13 to 34, which comprise of the statement of financial assets and financial liabilities as at 30 June, 2021, 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 Kijabe Boys' High School as at 30 June, 2021 and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards Accrual Basis and the Public Finance Management Act, 2012 and the Basic Education Act, 2013 .

Basis for Qualified Opinion

1. Inaccuracies in the Statement of financial Assets and financial Liabilities

Review of the statement of financial assets and financial liabilities revealed a variance between net financial assets amount of Kshs.76,644,410 and net financial position of Kshs.91,907,158, resulting in an unexplained variance of Kshs.15,262,748.

In the circumstances, the accuracy and completeness of the statement of financial assets and financial liabilities as at 30 June, 2021 could not be confirmed.

2. Long Outstanding Accounts Receivables

The statement of assets and liabilities reflects accounts receivable balance of Kshs.80,008,852 in respect of fees arrears as disclosed in Note 11 to the financial statements. Included in the balance is accounts receivable balance of Kshs.27,520,000 which had been outstanding for more than three (3) years. However, there was no policy on the impairment of long outstanding fees arrears casting doubt on full recoverability of the accounts receivables balance.

In the circumstances, the recoverability of the receivables balance of Kshs.80,008,852 could not be confirmed.

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

1. Budgetary Control and Performance

The statement of budgeted versus actual amounts reflects final receipts budget and actual on a comparable basis of Kshs.40,866,750 and Kshs.38,974,302 respectively, resulting in an under funding of Kshs.1,892,448 or 5% of the budget. However, the School

Kshs.38,974,302, resulting in an under-utilization of Kshs.4,665,032 or 12% of actual receipts.

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

2. Unaudited Comparative Balances

I draw attention to the fact that, prior to the 2020/2021 financial year, schools did not prepare financial statements for audit in accordance with Article 229(5) of the Constitution, which mandates the Auditor-General to audit and report on the accounts of all entities funded from public funds. Although the financial statements presented include comparative figures for the year ended 30 June, 2020, the 2020/2021 financial year represents the first year of audit for schools. Accordingly, audit procedures did not extend to the verification of opening balances or prior-year comparative information.

In the circumstances, the accuracy of opening balances for financial year 2019/2020 could not be confirmed.

My opinion is not modified in respect of these matters.

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 effect of 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

Management is responsible for the Other Information set out on page 2 to 11 which comprise of Key School Information and Management, Summary Report of Performance of the School and Statement of School Management Responsibility. The Other Information does not include the financial statements and my audit report thereon.

In connection with my audit of 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 and I am required to report that fact. I have nothing to report in this regard.

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

REPORT ON LAWFULNESS AND EFFECTIVENESS IN THE USE OF PUBLIC RESOURCES

Conclusion

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

Basis for Conclusion

1. Irregular Transfer of Funds to Kenya Secondary Schools Heads Association

The statement of receipts and payments reflects boarding and School fund payments amount of Kshs.24,401,972 as disclosed in Note 7 to the financial statements. Included in the expenditure is an amount of Kshs.756,000 transferred to Kenya Secondary School Heads Association (KESSHA). However, KESSHA is a welfare organization that draws its membership from School Principals only. The organization is not defined in Government Funding system and there is no assurance that it has implemented effective, efficient, and transparent financial management and internal control systems to manage the funds transferred by Schools.

In the circumstances, value for money transferred to KESSHA could not be confirmed.

2. Under Funding of Capitation Grants

The statement of receipts and payments reflects capitation grants for tuition and operations amount of Kshs.1,661,256 and Kshs.13,323,206, respectively as disclosed in Note 1 and Note 2 to the financial statements. During the financial year, National Education Management Information System (NEMIS) reported an average total number of one thousand and four (1,003) while the school records indicated an average total number of one thousand and sixty four (1,064) resulting in unexplained variance of thirty (30) students. As a result of the variances, the School was under funded by an amount of Kshs.883,907.

In the circumstances, the under-funding of the School may have affected service delivery to the students.

3. Failure to Prepare School Improvement Plan

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

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

4. Late Transfer of Infrastructure Funds from Operations Bank Account

The statement of receipts and payments reflects operations grants amount of Kshs.13,323,206 as disclosed in Note 2 to the financial statements from the Ministry of Education credited in the operations bank account. Included in the amount is Kshs.1,002,500 in respect of infrastructure grants which were to be transferred to infrastructure bank account for maintenance and improvement of the school's facilities. However, the Kshs.1,002,500 was not transferred to infrastructure account as at 30 June, 2021. This was contrary to The Ministry of Education Circular Ref. No. MOE.HQS/3/13/3, 2021 which directed that infrastructure grants as well as maintenance and improvement funds should be transferred to the school infrastructure account fifteen (15) days upon receipt of the funds in the operations account.

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

5. Late Submission of Financial Statements for Audit

During the year under review, Management submitted the financial statements to the Auditor-General on 02 August, 2024 instead of the statutory deadline of 30 September, 2021. This is contrary to Section 47(1) of the Public Audit Act, 2015 which requires that financial statements should be submitted to the Auditor-General within three months after the end of the fiscal year to which the accounts relate. These financial statements have been audited as a result of a proactive initiative by the Auditor-General.

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

6. Lack of a Functional Procurement Unit

The school did not have an established procurement function managed by qualified procurement professional as required under Section 47(2) of the Public Procurement and Asset Disposal Act, 2015 and Regulation 33 of the Public Procurement and Asset Disposal Regulations, 2020. Procurement activities were undertaken by individuals lacking the requisite qualifications.

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

8. Non-Compliance with Staff Diversity Requirements

Review of staff records revealed that the School had a staff establishment of 28 officers, out of which 22 were male and 6 were female, contrary to Section 7(1) of the National Cohesion and Integration Act, 2008 which provides that not more than two-thirds of staff shall be of the same gender. Further review revealed that 14 officers, representing 50% of the staff, were drawn from one ethnic community, contrary to Section 7(2) of the National Cohesion and Integration Act, 2008 provides that not more than one-third of staff shall be from the same ethnic community. In addition, the School had not employed any person with disability, contrary to Section 13 of the Persons with Disabilities Act, 2003 which requires that at least five percent of positions in public institutions be reserved for persons with disabilities.

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

The audit was conducted in accordance with ISSAI 3000 and ISSAI 4000. The standards require that I comply with ethical requirements and plan and perform the audit to obtain assurance about whether the activities, financial transactions and information reflected in the financial statements comply in all material respects, with the authorities that govern them. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

As required by Section 7(1)(a) of the Public Audit Act, 2015, based on the audit procedures performed, except for the effect of the matters described in the Basis for Conclusion on Effectiveness of Internal Controls, Risk Management and Governance section of my report, I confirm that nothing else has come to my attention to cause me to believe that internal controls, risk management and governance were not effective.

Basis for Conclusion

1. Governance Weaknesses in the Board of Management

Review of the operations of the School Board of Management revealed that the School did not have an approved annual work plan to guide its operations. It was also noted that there was no segregation of duties between the Audit Committee and the Finance Committee, contrary to principles of good governance and internal control. In addition, the appointment letters for all committees were not provided for audit review.

In the circumstances, the effectiveness of the governance mechanism at the School could not be confirmed.

3. Non-Disclosure of Fixed Assets in the Financial Statements

Review of the financial statements for the year ended 30 June, 2021 revealed that fixed assets owned and controlled by the School were not disclosed under annex 2: on summary of fixed assets register.

In the circumstances, the existence of effective measures in the management of assets could not be confirmed.

3. Reliance on Manual Accounting System

Review of the accounting system revealed that other than the receipting of school fund income, all other key financial and accounting processes including invoicing, posting of incomes and expenses, preparation of ledgers, bank reconciliations, and financial reporting were carried out manually.

In the circumstances, efficiency and integrity of the financial records could not be confirmed.

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

Responsibilities of 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 Accrual Basis and for maintaining effective internal controls as Management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error and for its assessment of the effectiveness of internal controls, risk management and governance.

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

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

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

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

Auditor-General's Responsibilities for the Audit

My responsibility is to conduct an audit of the financial statements in accordance with Article 229(4) of the Constitution, Section 35 of the Public Audit Act, 2015 and the International Standards of Supreme Audit Institutions (ISSAIs). The standards require that, in conducting the audit, I obtain reasonable assurance about whether the financial statements as a whole are free from material misstatements, whether due to fraud or error and to issue an auditor's report that includes my opinion in accordance with Section 48 of the Public Audit Act, 2015. Reasonable assurance is a high level of assurance but is

not a guarantee that an audit conducted in accordance with ISSAIs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

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

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


FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

18 May, 2026

**KIJABE BOYS SECONDARY SCHOOL
PUBLIC SECONDARY SCHOOL
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For the year ended 30th June 2021**

V. STATEMENT OF RECEIPTS AND PAYMENTS PERIOD TO 30TH JUNE 2021

DESCRIPTION OF VOTE HEAD	Note	2020-2021	2019-2020
		Kshs	Kshs
RECEIPTS			
Capitation grants for tuition	1	1,661,256.00	1,997,333.00
Capitation grants for operations	2	13,323,206.00	11,541,243.00
School Fund Income- Parents' Contributions	3	7,665,669.00	9,151,372.00
School Fund Income- Other receipts	4	25,384,353.00	19,842,408.00
TOTAL RECEIPTS		48,034,484.00	42,512,356.00
PAYMENTS			
Payments for Tuition	5	2,002,866.00	1,814,044.00
Payments for operations	6	6,366,898.00	11,906,092.00
Boarding and school fund payments	7	24,401,972.00	28,669,929.00
TOTAL PAYMENTS		32,771,736.00	42,390,065.00
SURPLUS/DEFICIT		15,262,748.00	122,292.00

The school financial statements were approved on 22/4/20 2021 and signed by:

Sign: 
Name James Kagai
Chair BOM

Sign: 
Ayub Njenga
School Principal/
Secretary to BOM

Sign: 
Antony Maina
Bursar

Date: 22/4/20

Date: 22/4/20

Date: 22/4/2020

**KIJABE BOYS SECONDARY SCHOOL
PUBLIC SECONDARY SCHOOL
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VI. STATEMENT OF FINANCIAL ASSETS AND FINANCIAL LIABILITIES AS AT 30TH JUNE 2021

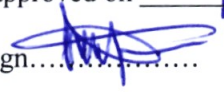
	Note	2020-2021 Kshs	2019-2020 Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	8	1,545,728.00	(214,445.00.)
Cash Balances	9	104,556.00	2,332.00
Short term Investment	10	-	-
Total Cash and cash equivalent		1,650,284.00	(212,113.00)
Account's receivables	11	80,008,852.00	63,178,362.00
Total financial assets		81,659,136.00	62,966,249.00
FINANCIAL LIABILITIES			
Accounts Payables	12	5,014,726.00	14,791,936.00
Total financial liabilities		5,014,726.00	14,791,936.00
Net financial assets		76,644,410.00	48,174,313.00
REPRESENTED BY			
Fund balance/fwd.	13	76,644,410.00	48,174,313.00
Surplus/Deficit for the year		15,262,748.00	122,290.00
NET FINANCIAL POSITION		91,907,158.00	48,296,605.00

The school's financial statements were approved on 22/4/26 2021 and signed by

Sign.....

James Kagai
Chair Bom

Date ..22/4/26.....

Sign.....

Ayub Njenga
Chief Principal/Secretary to BoM

Date ..22/4/26.....

Sign.....

Antony Maina
Bursar

Date ..22/4/2026.....

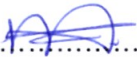
KIJABE BOYS HIGH SECONDARY SCHOOL
PUBLIC SECONDARY SCHOOLS
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For the year ended 30th June 2021

VII. STATEMENT OF CASH FLOWS FOR THE PERIOD ENDED 30TH JUNE 2021

		2020-2021	2019-2020
		Kshs	Kshs
Receipts for operating income			
Capitation grants for tuition	1	1,661,256.00	1,977,333.00
Capitation grants for operations	2	13,323,206.00	11,541,243.00
School fund income- Parents contributions/ fees	3	7,665,669.00	9,151,372.00
School fund income- other receipts	4	25,384,353.00	19,842,408.00
Total receipts		48,034,484.00	42,512,355.00
Payments			
Payments for Tuition		1,997,298.00	1,526,758.00
Payments for operations		7,842,142.00	12,426,296.00
Payments for infrastructure		775,524.00	1,011,292.00
Boarding and school fund payments		33,204,468.00	58,333,366.00
Income Generating		8,947,602.00	-
Total payments		52,767,034.00	73,297,712.00
Net cashflow from operating activities		(4,732,550.00)	(30,785,356.00)
CASH FLOW FROM INVESTING ACTIVITIES			
Proceeds from borrowing			
Purchase of investments			
Net cash flows from Investing Activities			
CASHFLOW FROM BORROWING ACTIVITIES			
Proceeds from borrowings/ loans	18		
Repayment of principal borrowings			
Net cash flow from financing activities			
NET INCREASE IN CASH AND CASH EQUIVALENTS		1,862,397.00	(1,924,187.00)
Cash and cash equivalent at BEGINNING of the year		(212,112.00)	(1,712,074.00)
Cash and cash equivalent at END of the year		1,650,284.00	(212,113.00)

KIJABE BOYS SECONDARY SCHOOL
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Annual Report and Financial Statements
For the year ended 30th June 2021

The school's financial statements were approved on 22/4/2021 and signed by

Sign.....

James Kagai
Chair Bom

Date 22/4/2021

Sign.....

Ayub Njenga
Chief Principal/Secretary to BoM

Date 22/4/2021

Sign.....

Antony Maina
Bursar

Date 22/4/2021

KIJABE BOYS SECONDARY SCHOOL
PUBLIC SECONDARY SCHOOL
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VIII. STATEMENT OF BUDGETED VERSUS ACTUAL AMOUNTS FOR THE YEAR ENDED 30TH JUNE 2021

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	Previous years Outstanding Disbursement			Kshs	Kshs
RECEIPTS						
(1) CAPITATION GRANT ON TUITION						
Teaching / learning materials	1,402,600.00	-	1,402,600.00	1,305,278.00	97,322.00	93%
Teachers guides						
(2) CAPITATION GRANT ON OPERATIONS						
Personnel Emoluments	2,000,000.00	-	2,000,000.00	1,300,160.00	699,840	65.00%
Maintenance &Improvement	4,000,000.00	-	4,000,000.00	3,759,750.00	240,250	94.00%
Local Transport &Travelling	1,600,000.00	-	1,600,000.00	1,820,224.00	-220,224	113.00%
Electricity &Water	1,020,000.00	-	1,020,000.00	812,600.00	207,400	80.00%
Medical	200,000.00	-	200,000.00	-	200,000	0.00%
Administration costs	1,224,000.00	-	1,224,000.00	1,202,648.00	21,352	98.00%

KIJABE BOYS SECONDARY SCHOOL
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Activity	49,000.00	-	49,000.00	-	49,000	0.00%
(3) FEES CHARGED ON PARENTS			0		0	
Personnel Emoluments	2,563,000.00	-	2,563,000.00	2,553,046.00	9,954	99%
Maintenance &Improvement	1,020,000.00	-	1,020,000.00	1,098,878.00	-78,878	107.00%
Bom teachers	3,000,000.00	-	3,000,000.00	3,244,269.00	-244,269	106.00%
Boarding Equipment	11,637,250.00	-	11,637,250.00	12,302,778.00	-665,528	142.00%
Project	2,000,000.00	-	2,000,000.00	2,068,485.00	-68,485	0.00%
Local Transport &Travelling	301,250.00	-	301,250.00	321,790.00	-20,540	118%
Electricity &Water	1,037,000.00	-	1,037,000.00	1,479,849.00	-442,849	104%
Medical/Insuranc e	456,850.00	-	456,850.00	-	456,850	108%
Activity	63,750.00			66,694.00	-66,694	105%
Administration costs	586,250.00	-	586,250.00	694,820.00	-108,570	103%
OTHER INCOME					0	
Rental income	205,800.00	-	205,800.00	-	205,800	0%
Income from Farming Activity	300,000.00	-	300,000.00	347,780.00	-47,780	115%
PA Fund	3,000,000.00	-	3,000,000.00	2,154,598.00	845,402	71%
Income from Bakery	3,200,000.00	-	3,200,000.00	2,440,655.00	759,345	76%
TOTAL INCOME	40,866,750.00	0	40,866,750.00	38,974,302.00	1,892,448	94%

KIJABE BOYS SECONDARY SCHOOL
PUBLIC SECONDARY SCHOOL
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			0		0	
(1) EXPENDITURE FOR TUITION			0		0	
Teaching/Learnin g Materials	1,402,600.00		1,402,600.00	1,402,600.00	0	208%
			0		0	
(2) EXPENDITURE FOR OPERATIONS			0		0	
Personnel Emolument	1,847,000.00		1,847,000.00	2,054,495.00	-207,495	111%
Adminstration Cost	554,000.00		554,000.00	468,103.00	85,897	127%
Activity			-	233,500.00	-233,500	55%
Maintence &improvement	3,500,000.00		3,500,000.00	4,453,686.00	-953,686	31%
Local Transport&Trave lling	553,550.00		553,550.00	309,289.00	244,261	84%
Electricity &Water	1,847,000.00		1,847,000.00	580,800.00	1,266,200	65%
(3) EXPENDITURE FOR SCHOOL FUND			0	0	0	
Personnel Emoluments	2,963,000.00		2,963,000.00	3,722,211.00	-759,211	125.00%
Repair maintenance	1,020,000.00		1,020,000.00	2,120,337.00	-1,100,337	207.00%
Local Transport Travelling	880,000.00		880,000.00	950,647.00	-70,647	108.00%

KIJABE BOYS SECONDARY SCHOOL
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Electricity & Water	1,880,000.00		1,880,000.00	1,323,477.00	556,523	70%
Medical	974,000.00		974,000.00	236,350.00	737,650	24.00%
Administration Cost	1,220,000.00		1,220,000.00	1,487,697.00	-267,697	121%
Activity	180,000.00		180,000.00	-	180,000	0.00%
BOM Teachers	2,250,000.00		2,250,000.00	1,392,000.00	858,000	61%
Boarding Equipments&stores	9,298,350.00		9,298,350.00	10,659,933.00	-1,361,583	114%
Farming	120,000.00		120,000.00	356,460.00	-236,460	297%
Bakery	2,160,000.00		2,160,000.00	2,538,685.00	-378,685	117%
Rental	78,000.00		78,000.00	19,000.00	59,000	24%
TOTAL EXPENDITURE	32,727,500.00	-	32,727,500.00	34,309,270.00		104%
(i)Over utilization caused by inflation.						

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 imp rest, 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.

**KIJABE BOYS SECONDARY SCHOOL
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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, imp rest 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 imp rest payments are recognized as expenditure when fully accounted for by the imp rest 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.

**KIJABE BOYS SECONDARY SCHOOL
PUBLIC SECONDARY SCHOOL
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9. Comparative figures

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

10. Subsequent events

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

KIJABE BOYS SECONDARY SCHOOL
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For the year ended 30th June 2021

X. NOTES TO THE FINANCIAL STATEMENTS

1 CAPITATION GRANT FOR TUITION

	2020-2021	2019-2020
	Kshs	Kshs
Textbooks and reference materials		
Internal exams		
Teaching / learning materials	1,661,256	1,977,333
Chalks		
Exams and assessment		
Library n reference		
Total	1,661,256	1,977,333

2 CAPITATION GRANT FOR OPERATIONS

	2020-2021	2019-2020
	Kshs	Kshs
Personnel emoluments	3,300,160.00	2,194,218.00
Repairs and maintenance	3,759,750.00	4,046,500.00
Local transport / travelling	2,820,224.00	605,150.00
Electricity and water	1,812,600.00	1,428,719.00
Medical	1,630,472.00	182,000.00
Administration costs		1,427,906.00
BOM Teachers		360,000.00
Activity		682,500.00.00
Students Nhif		614,250.00
Total	13,323,206.00	11,541,243.00

KIJABE BOYS SECONDARY SCHOOL
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3 PARENTS CONTRIBUTION/FEES - SCHOOL FUND ACCOUNT

	2020-2021	2019-2020
	Kshs	Kshs
Personnel emoluments	2,899,475.00	2,761,560.00
Repairs and maintenance	1,126,725.00	1,201,305.00
Local transport / travelling	407,512.00	803,111.00
Electricity and water	2,237,715.00	3,045,470.00
Administration costs	922,282.00	1,191,129.00
Activity	71,960.00	148,787.00
Total	7,665,669.00	9,151,372.00

4 OTHER RECEIPTS – SCHOOL FUND ACCOUNT

	2020-2021	2019-2020
	Kshs	Kshs
Fee on Boarding Equipment and Stores	12,927,941.00	15,294,880.00
P.A.Levies	223,000.00	-
BOM Teachers salary	3,054,323.00	1,971,726.00
Medical	1,110,809.00	988.00
Rent	-	199,800.00
Farming	347,780.00	634,842.00
Damages	996,292.00	235,539.00
University Form	25,800.00	
Project	2,068,485.00	
Tenders	3,000.00	34,000.00
Canteen	2,440,665.00	1,227,180.00
University Forms	25,800.00	
Uniform	31,660.00	243,453.00
PTA fund	2,154,598.00	
Project	2,068,485.00	
Total	25,384,353.00	19,842,408.00

**KIJABE BOYS SECONDARY SCHOOL
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5 PAYMENTS FOR TUITION

	2020-2021	2019-2020
	Kshs	Kshs
Textbooks and reference materials	0	111,020.00
Exercise books	440,369.00	0
Laboratory equipment	206,720.00	0
Internal exams	0	0
Teaching / learning materials	1,355,279.00	1,520,034.000
SMASS	0	182,000.00
Exams and assessment	0	0
Teachers guides	0	0
Administration Costs	0	0
Bank Charges	498.00	990.00
Total	2,002,866.00	1,814,044.00

KIJABE BOYS SECONDARY SCHOOL
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6 Payments for Operations

	2020-2021	2019-2020
	Kshs	Kshs
Personnel emoluments	4,687,834	5,419,988
Repairs and maintenance & Improvements	184,026	317,850
Local transport / travelling	423,029	436,866
Electricity and water	700,000	300,000
Administration costs	381,009	160,395
Activity	-	868,500
Infrastructure	0	3,548,243.00
Bom Teachers	0	240,000
Medical	0	614,250
TOTAL	6,366,898	11,906,092

7 BOARDING AND SCHOOL FUND PAYMENTS

	Jan - June 2021	Year 2020
	kshs	kshs
Personnel Emoluments	7,229,023	5,784,881
Boarding Equipment And Stores	6,058,889	8,682,683
Repairs And Maintenance	2,160,359	3,095,870
Local Transport And Travelling	1,291,957	1,688,956
Electricity And Water	509,840	1,698,689
Administration Costs	1,163,530	2,367,617
Activity	1,163,530	778,543
House Rent	19,000	-
School Farm	578,350	1,121,170
Tender Documents	605,889	-
Income From Bus Hire	19,000	-
Carteen	257,255	1,736,030
Bom Teachers Salaries	1,538,000	1,524,350
Pta Fund	1,538,000	-
Medical	269,350	191,139
TOTAL	24,401,972	28,669,928

**KIJABE BOYS SECONDARY SCHOOL
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NOTES TO THE FINANCIAL STATEMENTS (Continued)

8.BANK ACCOUNTS

Name of Bank, Account No. & currency	Bank Account Number	2020-2021	2019-2020
		Kshs	Kshs
Tuition Account	1102172065	22,600	56,071
Operations Account	1102190985	214,314	32,482
School Fund Account/Boarding	1105787842	291,769	(359,613)
Savings Account	1104416441	635,854	67,956
Bus Project		-	-
Pay bill Account		269,542	-
Infrastructural Account	1271352575	11,648	(11,342)
Total		1,545,728	(214,445)

**KIJABE BOYS SECONDARY SCHOOL
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9 CASH IN HAND

Description	2020-2021	2019-2020
	Kshs	Kshs
Tuition Account	-	0
Operation Account	-	0
School Fund account	104,556	2332
Total	104,556	2332

10 SHORT TERM INVESTMENTS

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

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11 ACCOUNTS RECEIVABLE

Description	2020-2021	2019-2020
	Kshs	Kshs
Fees arrears	80,008,852	63,178,362
Other non-fees receivables		
Nhif		
Salary advances		
Imprest		
Rental fee		
Clearance		
Total	80,008,852	63,178,362

Receivables Aging analysis

Description	2020-2021		2019-2020	
	Kshs		Kshs	
	Current FY	% of the total	Comparative FY	% of the total
Less than 1 year	19,250,000.00	24%	16,850,250.00	27%
Between 1- 2 years	17,788,852.00	22%	13,450,250.00	21%
Between 2-3 years	15,450,000.00	19%	12,300,500.00	19%
Over 3 years	27,520,000.00	34%	20,577,362.00	33%
Total (should tie to note 13 a)	80,008,852.00	100%	63,178,362.00	100%

**KIJABE BOYS SECONDARY SCHOOL
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12. ACCOUNTS PAYABLE

Description	2020-2021	2019-2020
	Kshs	Kshs
Trade creditors (See ageing below and appendix 1)	5,014,726	33,323,369
Clubs and societies		233,180.
Prepaid fees		2,883,381
Caution Money		1,567,336
Clearance		2,031,992
Retention fee		
Total	5,014,726	40,039,257

Payables Aging analysis

Description	2020-2021		2019-2020	
	Kshs		Kshs	
	Current FY	% of the total	Comparative FY	% of the total
Less than 1 year	1,100,377.00	22%	2,568,000.00	17%
Between 1- 2 years	1,144,625.00	23%	1,526,500.00	10%
Between 2-3 years	942,654.00	19%	1,942,654.00	13%
Over 3 years	1,827,070.00	36%	8,754,782.00	59%
Total (should tie to note 14)	5,014,726.00	100%	14,791,936.00	100%

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13.FUND BALANCE BROUGHT FORWARD

Description	2020-2021	2019-2020
	Kshs	Kshs
Bank balances	1,545,687	(214,445.)
Cash balances	104,556	2,332
Short Term Investments		-
Receivables	80,008,852	63,178,362
Payables	(5,014,726)	(14,791,936)
Total	76,644,410	48,174,313

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Other important disclosure notes

14. Non-current Liabilities Summary

Description	2020-2021	2019-2020
	Kshs	Kshs
Bank loan(s)	0	0
Outstanding Leases	0	0
Hire purchase	0	0
Gratuity and leave provision	0	0
Total	0	0

15. Biological assets

Description	Numbers	2020-2021	2019-2020
		Kshs	Kshs
Cattle		16	14
Goats		0	0
Trees		3,600	3,400
Coffee or tea plantation		0	0
Poultry		0	0
Total		3,616	3,414

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16. Borrowings

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

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ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

Supplier Of Goods Or Services	Y	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance Current FY	Outstanding Balance Comparative FY
		A	B	C	d=a-c	
		Kshs	Kshs	Kshs	Kshs	Kshs
Construction Of Buildings						
1. Electrical work of new classroom		1,705,530.00	2019	449,350.00	1,256,180.00	64,330.00
2.						
Sub-Total		1,705,530.00		449,350.00	1,256,180.00	64,330.00
Supply Of Goods						
1. Waruka Agencies		1,021,525.00	2019	550,000.00	471,525.00	771,525.00
2. Copy Cat Ltd		380,240.00	2020	0	380,248.00	380,248.00
3. Aqurate Investment		252,000.00	2019	0	252,000.00	252,000.00
4. Primehod Supplies		504,510.00	2018	229,500.00	275,010.00	275,010.00
5. Mbariti & Son		87,700.00	2019	0	87,700.00	87,700.00
6. Bookflayer Publishers		193,250.00	2020	100,000.00	93,250.00	93,250.00
7. Tap Education Consultant		37,500.00	2022	0	37,500.00	37,500.00
8. Chekel Investment		320,000.00	2020	0	320,000	0
9. Giltech Fabrication Ltd		18,000	2020	0	18,000.00	18,000.00
10. Miflotchem Investment		175,000	2022	50,000.00	125,000.00	125,000.00
11. Spear Sharp Ltd		58,870.00	2020	0	58,870.00	58,870.00
12. Josman Enterprises		595,693.00	2020	522,450.00	73,243.00	73,243.00
13. Kijabe Printing Press		273,894.00	2023	0	273,894.00	0
14. David Muhota		53,780.00	2020	0	53,780	
15. Edward Njoroge		22,000.00		0	22,000.00	
16. Elizabeth n Karihe		11,700.00		0	11,700.00	
17. Favourite Stationers		53,200.00		0	53,200.00	

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18.Fanka Enterprises		30,000.00		0	30,000.00	
19.Fuser Unit		9,440.00		0	9,440.00	
20.Limuru Water		73,992.00		0	73,992.00	
21.Neema Hidayya		106,680.00		0	106,680.00	
22.Newstimes Bussiness		311,900.00		0	311,900.00	
23.Paul Waruathe		189,364.00		0	189,364.00	
24.Primocom Supplies		125,000		0	125,000	
Sub-Total		4,905,238.00		1,451,950.00	3,453,296.00	1,400,821.00
1.Zachegi Auto Garage		18,000.00		0	18,000.00	
2.Soft Ware For School		229,500.00		101,000.00	128,500.00	128,500.00
3.Ayub Ndii		44,950.00		0	44,950.00	
4.Blowing Horns		30,000.00		20,000.00	10,000.00	
5.Cyber School Tech Solution		52,800.00		0	52,800.00	
6.George Kaniaru		51,000.00		0	51,000.00	
Sub-Total		381,300.00		121,000.00	305,250.00	128,500.00
Grand Total		6,992,068		2,022,300	5,014,726.	1,593,651

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ANNEX 2 – SUMMARY OF FIXED ASSETS REGISTER

Asset class	Date purchased	Location	Historical Cost b/f (Kshs) 1 st July 2021	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost c/f (Kshs) 30 th June 20
Land 1						
Land 2						
Buildings and structures						
Motor vehicles						
Office equipment, furniture and fittings						
ICT Equipment, and Other ICT Assets						
Tools and apparatus						
Textbooks						
Other Machinery and Equipment						
Heritage and cultural assets						
Intangible assets- soft ware						
Total						