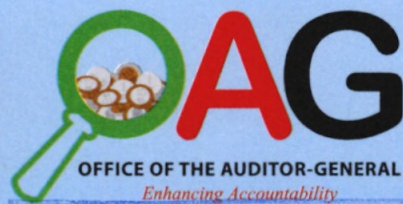


REPUBLIC OF KENYA



REPUBLIC OF KENYA

THE NATIONAL ASSEMBLY
PAPERS LAID

REPORT DATE: 02 JUN 2026

DAY

Thursday

TABLED
BY:

Deputy Majority
Party Whip

CLERK-AT
THE TABLE:

Halima Ahmed

OF

THE AUDITOR-GENERAL

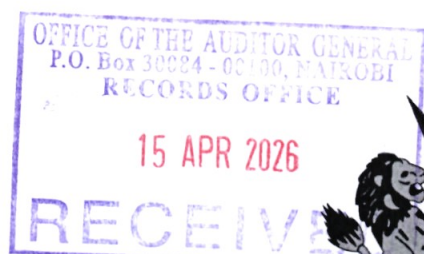
PARLIAMENT
OF KENYA
LIBRARY

ON

KEGONGE BOYS HIGH SCHOOL

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

EMBU COUNTY



KEGONGE BOYS HIGH SCHOOL

PUBLIC SECONDARY SCHOOL

ANNUAL REPORT AND FINANCIAL STATEMENTS

**FOR SIX MONTHS PERIOD ENDED
30th June 2021**

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

KEGONGE BOYS HIGH SCHOOL)
PUBLIC SECONDARY SCHOOL
Annual Report and Financial Statements
For the six months ended 30th June 2021

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I. KEY SCHOOL INFORMATION AND MANAGEMEN**(a) Background information**

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

The school was registered in MAY 2001 under registration number GP/A/1716/2001 and is currently categorized as a, *EXTRA COUNTY*, public school established, owned or operated by the Government.

The school is a day/boarding school and had 506 number of students as at 30th June 2021 It has 2 streams and 25 teachers of which 3 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	MR. JOHN KATHIOMI	Chairman	22.4.2019
2	MR JOHN ONGUSO	Secretary - Principal	22.4.2019
3	MR JIM KAUMA	Member	22.4.2019
4	GEOFFREY NJANG'OMBE	Member	22.4.2019
5	CATHERINE KAGWANJA	Member	22.4.2019
6	VICTOR ALLAN WAWERU	Member	22.4.2019
7	MS CAROLINE K MBOGO	Member	22.4.2019
8	MR E MUGO KARUGUTI	Member –	22.4.2019
9	MS RACHAEL MTALAKI	Member Rep Teachers	22.4.2019
10	MR NYAGA NJIRU	Member	22.4.2019
11	MS MUTHONI NDWIGA	Member -	22.4.2019
12	MR. HENRY NJIRU NGARI	Member Special Needs	22.4.2019
13	KELVIN M. NYAGA	Rep Students	22.4.2019
14	MR ROBERT KAMAU	sponser	22.4.2019
15	VEN JAMES MUNGA	sponer	22.4.2019
16	MS CAROLINE MBOGO	member	22.4.2019
17	MS MAURINE MUKAMI	Member	22.4.2019
18	ALLAN WAWERU	Member	22.4.2019

KEGONGE BOYS HIGH SCHOOL)
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For the six months ended 30th June 2021

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
- 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	MR JOHN KATHIOMI	CHAIRMAN	3
		MR JOHN ONGUSO	SECRETARY	3
		MR NJIRU NYAGA	MEMBER	3
		MS ROSE NDWIGA	MEMBER	3
		MS CAROLINE MBOGO		3
		ARC DEACON JAMES MUNGA		3
2	Finance, procurement and general purposes Committee	MR GEOFFREY NJANG'OMBE	CHAIRMAN	3 out of 3
		MR ROBERT KAMAU	MEMBER	3
		MR DANCAN MARIGI	MEMBER	3
		MR VICTOR WAWERU	MEMBER	3
		MR ELISHA KARUGUTI	MEMBER	3
		MS CAROLINE MBOGO	MEMBER	3
4	Academic Committee	MS JIM KAUMA	CHAIRPERSON	3

KEGONGE BOYS HIGH SCHOOL)
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For the six months ended 30th June 2021

		MR ALLAN WAWERU	MEMBER	3
		MR ROBERT KAMAU	MEMBER	3
		MS RACHAEL KIDUU	MEMBER	3
		MR NJIRU NYAGA	MEMBER	3
		MR ELISHA KARUGUTI	CHAIRMAN	3
		MR NJIRU NYAGA	MEMBER	3
		MS JAMES MUNENE	D/Principal	3
		REV JAMES MUNGA	MEMBER	3
		SUB COUNTY DIRECTOR OF EDUCATION	MEMBER	3
5	School Infrastructure Committee (SIC)	ENGINEER PUBLIC WORKS	MEMBER	3
		MS ROSE NDWIGA	CHAIRPERSON	3
		VEN REV JAMES MUNGA	MEMBER	3
		MR NYAGA NJIRU	MEMBER	3
		MR HENRY NJIRU	MEMBER	2
		MS MAURINE MUKAMI	MEMBER	
6	Discipline and welfare Committee	CATHERINE KAGWANJA		
		JAMES MURIITHI		2
		MR KYALO JOSEPH		2
		MR MBUNGU GABRIEL		2
		MS RACHEAL MTALAKI		2
7	Adhoc Committee (if any during the year)			

KEGONGE BOYS HIGH SCHOOL)
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For the six months ended 30th June 2021

(d) School operation Management

For the financial six months ended 30th June 2021 the School day-to-day management was under the following persons:

Ref:	Designation	Name	TSC Number
1	Principal	MR JOHN ONGUSO	349136
2	Deputy Principal	MR GABRIEL MBUNGU	313229
3	School Bursar	MR JAMES MURIITHI	ICPAK 25663

KEGONGE BOYS HIGH SCHOOL)
PUBLIC SECONDARY SCHOOL
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For the six months ended 30th June 2021

KEY SCHOOL INFORMATION AND MANAGEMENT

e) Schools contacts

Post Office Box: 1-60103 RUNYENJES
Telephone: 0726332548
E-mail: kegongehighschool@gmail.com

f) School Bankers

Kegonge boys high school official bank accounts are:-

1 Name of Bank: KCB
Branch: EMBU
Account Number: 1102973769
School fund account

2 Name of Bank: KCB
Branch: EMBU
Account Number: 1102869309
Operations account

3 Name of bank : KCB
Branch: EMBU
Account number: 1102864145
Tuition account

4 Infrastructure account
KCB bank
1288612753
EMBU

5 PTA ACCOUNT
EQUITY BANK
ACCOUNT NO :0190283624850
RUNYENJES BRANCH

6 NAWIRI SACCO LTD
ACCOUNT NO: 10200035383

7 MPESA Pay Bill No. 587810 attached to School Fund 1102973769

g) Independent Auditors

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

KEGONGE BOYS HIGH SCHOOL)
PUBLIC SECONDARY SCHOOL
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For the six months ended 30th June 2021

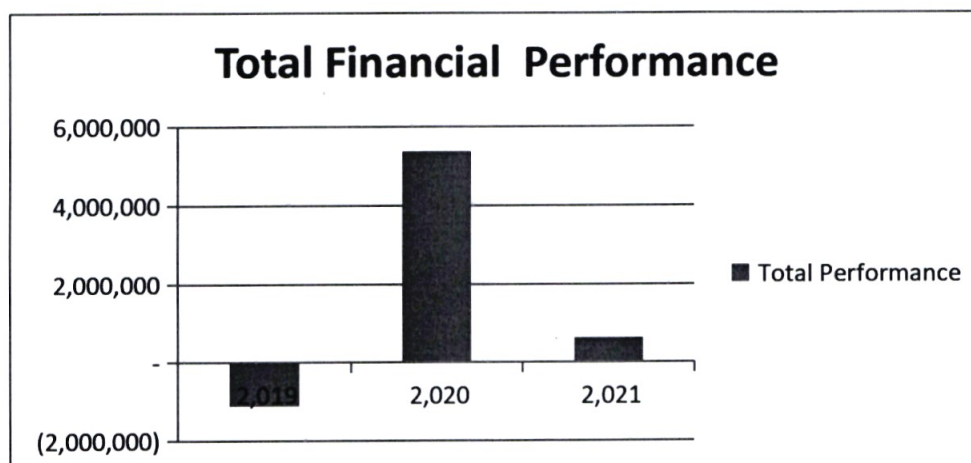
II. SUMMARY REPORT OF PERFORMANCE OF THE SCHOOL

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

a) Financial performance:

Financial Performance - Deficits and/or Surpluses_ 3 Year Trend				
	Account			
	School Fund	Operation	Tuition	Total
Year				
2,019	(769,774)	(589,825)	251,333	(1,108,267)
2,020	4,622,963	421,407	338,714	5,383,084
2,021	681,639	33,028	(99,198)	615,470
Total	4,534,828	(135,390)	490,849	4,890,287

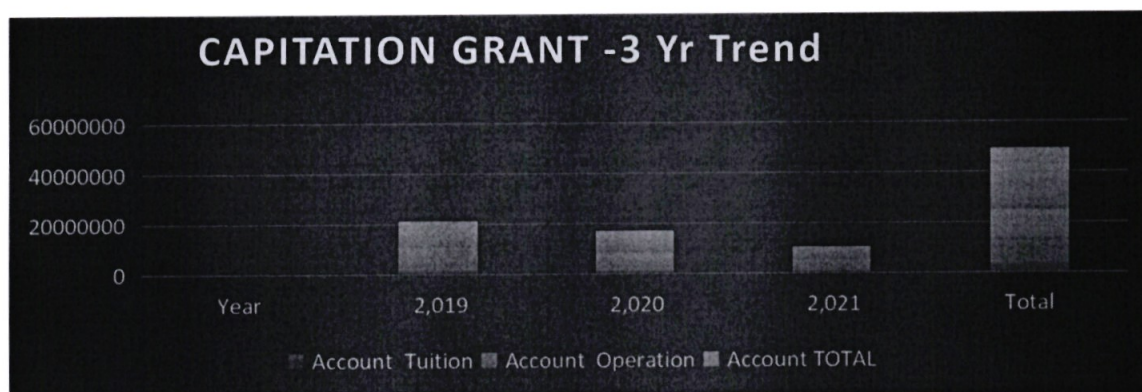
Year	Total Performance
2,019	(1,108,267)
2,020	5,383,084
2,021	615,470



KEGONGE BOYS HIGH SCHOOL)
PUBLIC SECONDARY SCHOOL
Annual Report and Financial Statements
For the six months ended 30th June 2021

Capitation grants from the Ministry of Education for the last three year

CAPITATION GRANT -3 Yr Trend				
		Account		
		Tuition	Operation	TOTAL
	Year			
	2,019	1,985,276	8,809,363	10,794,639
	2,020	1,210,462	7,410,921	8,621,383
	2,021	842,396	4,420,823	5,263,220
	Total	4,038,134	20,641,107	24,679,241

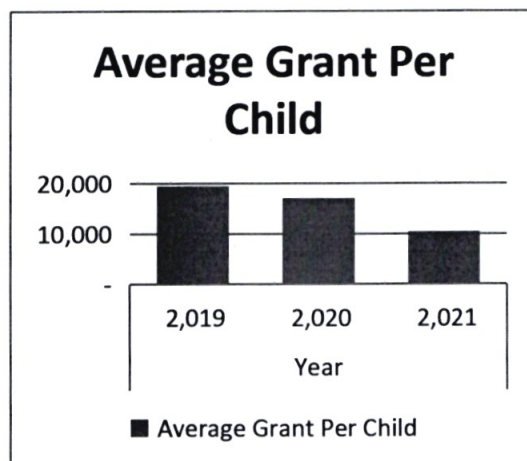


KEGONGE BOYS HIGH SCHOOL)
PUBLIC SECONDARY SCHOOL
Annual Report and Financial Statements
For the six months ended 30th June 2021

Ratio of capitation grant per student over the last three years

Capitation Grant Per CHILd -3 Yr Trend			
	Year		
	2,019	2,020	2,021
Total grant received	10,794,639	8,621,383	5,263,220
Highest Enrolment in the Year	555	506	506
Average Grant Per Child	19,450	17,038	10,402

	Year		
	2,019	2,020	2,021
Average Grant Per Child	19,450	17,038	10,402



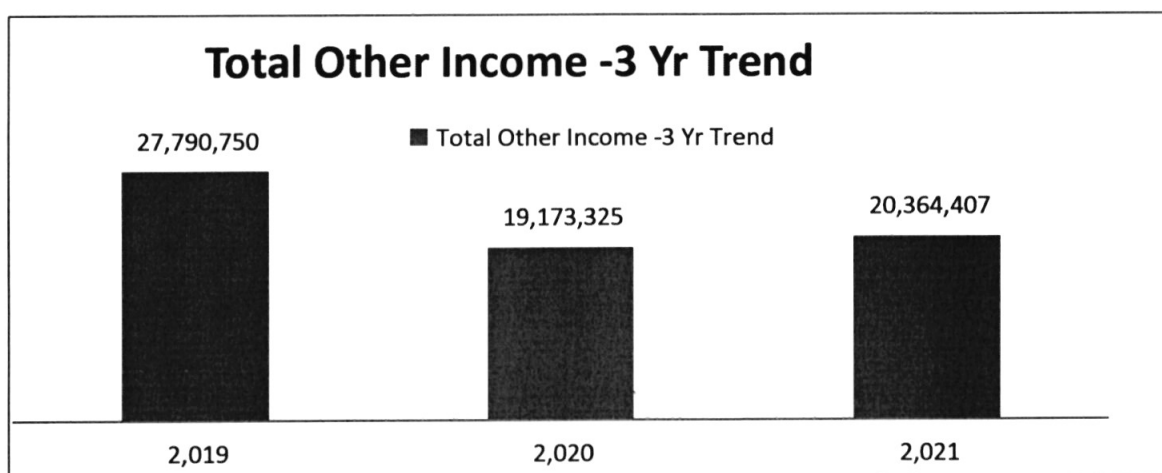
KEGONGE BOYS HIGH SCHOOL)
PUBLIC SECONDARY SCHOOL
Annual Report and Financial Statements
For the six months ended 30th June 2021

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

KEGONGE BOYS HIGH SCHOOL)
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Growth of Other Incomes -3 Yr Trend			
		Income Source	
		School Fund	Total
YEAR			
	2,019	27,790,750	27,790,750
	2,020	19,173,325	19,173,325
	2,021	20,364,407	20,364,407
	Total	67,328,482	67,328,482

		Total Other Income -3 Yr Trend
Year		
	2,019	27,790,750
	2,020	19,173,325
	2,021	20,364,407



- A three-year overview of

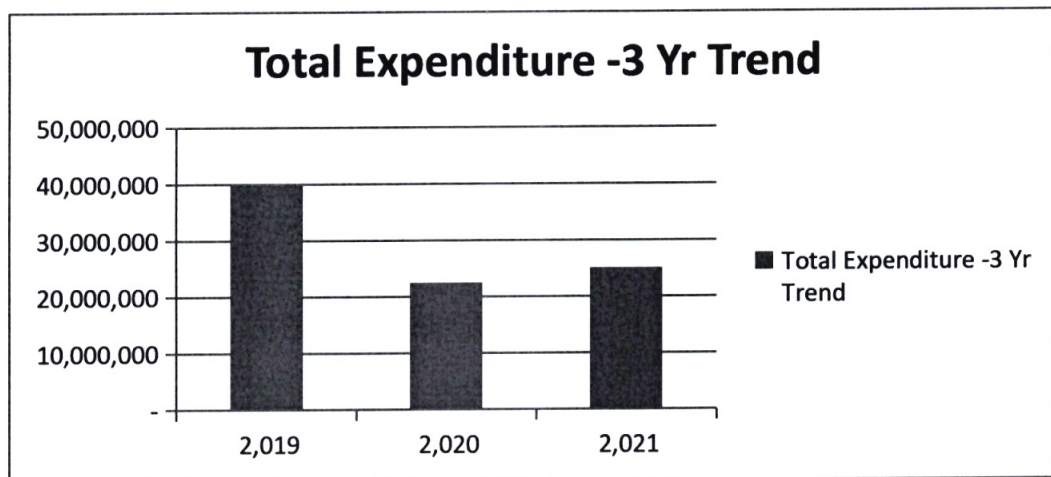
growth in expenditure of the

KEGONGE BOYS HIGH SCHOOL)
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Annual Report and Financial Statements
For the six months ended 30th June 2021

school

Expenditure -3Yr Trend				
	School Fund	Operation	Tuition	Yr Total
YEAR				
2,019	28,560,524	9,399,188	1,733,943	39,693,655
2,020	14,550,262	6,989,514	871,748	22,411,524
2,021	19,682,768	4,387,795	941,594	25,012,157
Total	62,793,554	20,776,497	3,547,285	87,117,336

		Total Expenditure -3 Yr Trend
Year		
	2,019	39,693,655
	2,020	22,411,524
	2,021	25,012,157

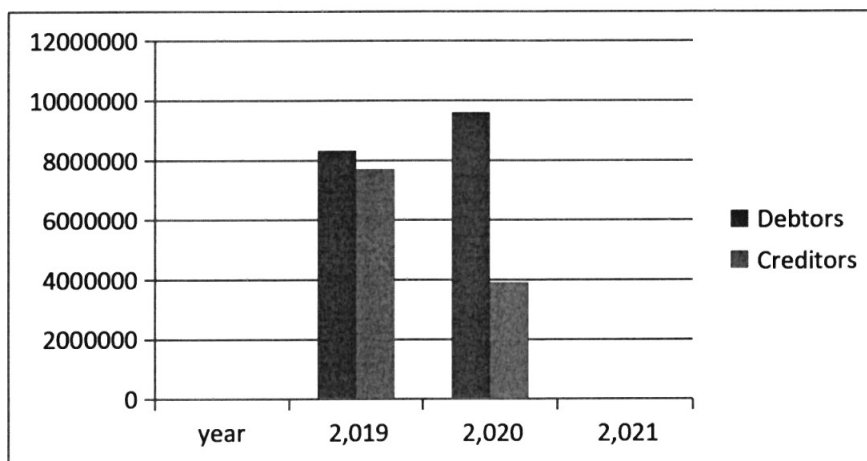


KEGONGE BOYS HIGH SCHOOL)
PUBLIC SECONDARY SCHOOL
Annual Report and Financial Statements
For the six months ended 30th June 2021

- Movement of debtors and creditors of the school over the last three years

Debts and Creditors -3Yr Trend						
Account						
			School Fund	Operation	Tuition	Yr Total
Year	2,019	Debtors	8,340,276			8,340,276
		Creditors	5,925,551	930,000	849,320	7,704,871
	2,020	Debtors	9,600,725	-	-	9,600,725
		Creditors	2,946,956	469,710	471,470	3,888,136
	2,021	Debtors	-	-	-	-
		Creditors	-	-	-	-
	Total	Debtors	17,941,000	-	-	17,941,000
		Creditors	8,872,507	1,399,710	1,320,790	11,593,007

	Debtors	Creditors
year		
2,019	8,340,276	7,704,871
2,020	9,600,725	3,888,136
2,021	-	-

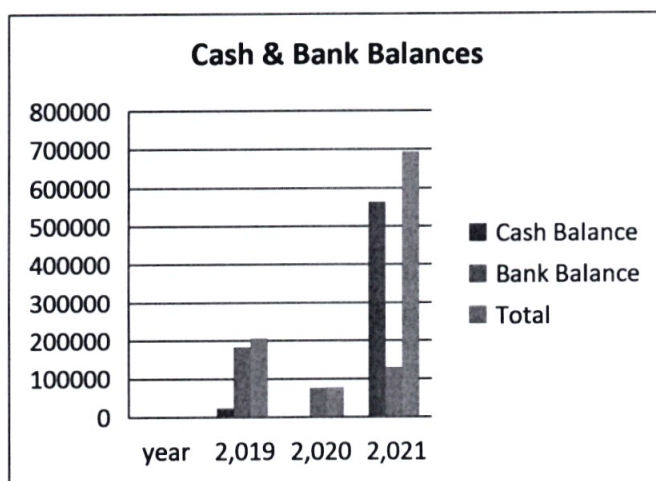


KEGONGE BOYS HIGH SCHOOL)
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Movement of cash and bank balances over the last three years

Cash and Bank Balances -3Yr Trend								
		Account						
		School Fund	Operation	Tuition				Yr Total
2,019	Cash	6,104	17,386	-	-	-	-	23,490
	Bank	101,314	26,641	53,997	-	-	-	181,952
2,020	Cash	-	1,811	-	-	-	-	1,811
	Bank	57,167	3,333	14,861	-	-	-	75,361
2,021	Cash	564,373	(1,273)	-	-	-	-	563,100
	Bank	174,436	39,445	(84,337)	-	-	-	129,544
Total	Cash	570,477	17,924	-	-	-	-	588,401
	Bank	332,917	69,419	(15,480)	-	-	-	386,857

	Cash Balance	Bank Balance	Total
year			
2,019	23,490	181,952	205,442
2,020	1,811	75,361	77,172
2,021	563,100	129,544	692,644



KEGONGE BOYS HIGH SCHOOL)
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b) Teacher Student ratio:

Ratio of students to Teachers	
Total enrolment	506
Total No of Teachers	22
Students : Teachers ratio	23

Teachers Turnover	
No of teachers recruited in the year	1
No of teachers transferred inwards in the year	0
No of teachers transferred outwards in the year	1
Net inflow of teachers	0

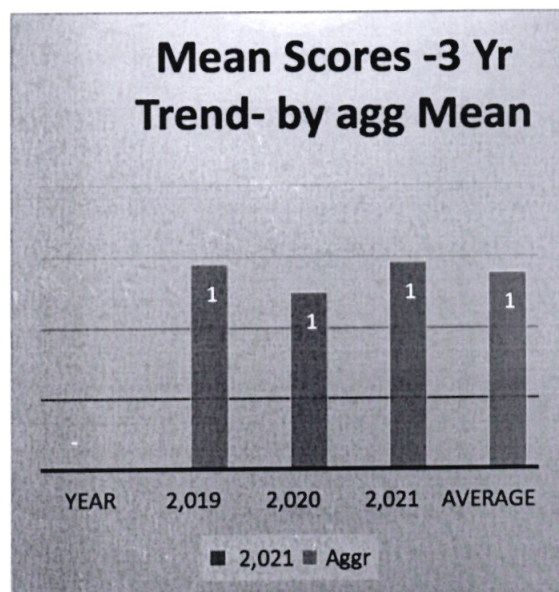
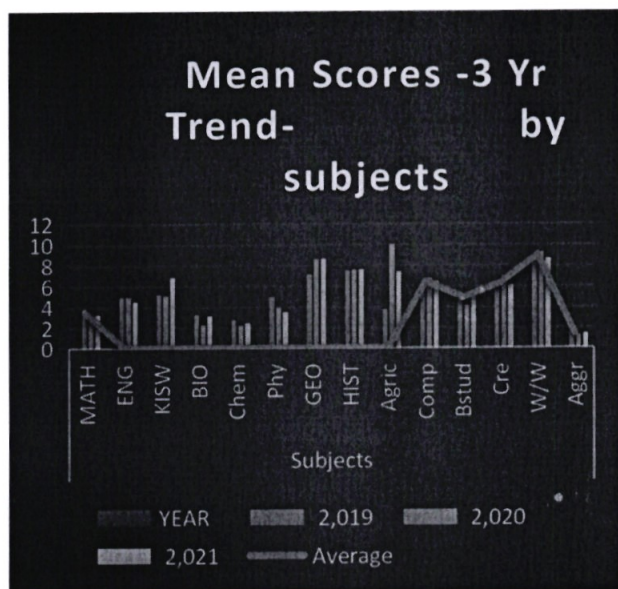
Teachers Employment	
No of teachers required by CBE	25
No of teachers employed by TSC	22
Shortage / Surplus No of teachers before BOM teachers	3
No of teachers employed by BOM	3
Net Shortage / Surplus No of teachers	0

KEGONGE BOYS HIGH SCHOOL)
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For the six months ended 30th June 2021

c) Mean score in the 2021 KCSE:

Mean Scores -3 Yr Trend

	Subjects													
	MATH	ENG	KISW	BIO	Chem	Phy	GEO	HIST	Agric	Comp	Bstud	Cre	W/W	Aggr
YEAR														
2,019	4	5	5	3	3	5	7	8	4	6	5	6	9	1
2,020	3	5	5	2	2	4	9	8	10	7	4	7	9	1
2,021	3	5	7	3	3	4	9	8	7	7	6	6	9	1
Average	3	-	-	-	-	-	-	-	-	6	5	6	9	1



KEGONGE BOYS HIGH SCHOOL)
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For the six months ended 30th June 2021

a) Number of Candidates in the 2021 KCSE:

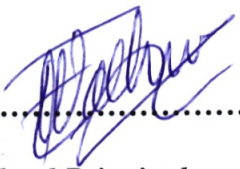
YEAR	No of Candidates	Comment
2019	121	ALL COMPLETED
2020	113	ALL DID KCSE
2021	103	ALL DID KCSE

Capacity Analysis

Area	Means of infrastructure measurement	Quantity of infrastructure required	Actual quantity of infrastructure available	Infrastructure gap
Classrooms	NUMBER	14	14	NONE
Laboratories	NUMBER	3	3	NONE
Toilet Doors	NUMBER	30	30	NONE
Offices Administration block	NUMBER	1	1	NONE
Dining Hall	NO OF STUDENTS	1	1	NONE
Library	NO OF STUDENTS	1	1	NONE
Hostels	Number of Decker Beds well-spaced	300	600	EXTRA 300
Staffroom	Number of teachers well seated	30	30	NONE
Boardroom	NUMBER OF MEMBERS	1	1	NONE
Textbooks	1.1	1.1	1.1	NONE
Water	Adequacy	ADEQUATE	ADEQUATE	ADEQUATE
Electricity	Adequacy	ADEQUATE	ADEQUATE	ADEQUATE
Staff housing	No of staff properly housed	11	11	NONE

KEGONGE BOYS HIGH SCHOOL)
PUBLIC SECONDARY SCHOOL
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For the six months ended 30th June 2021

b) Development projects carried out by the school:


Sign.....

School Principal

KEGONGE BOYS HIGH SCHOOL)
PUBLIC SECONDARY SCHOOL
Annual Report and Financial Statements
For the six months ended 30th June 2021

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 keep all proper books and records of accounts of the income, expenditure and assets of the institution.

The Board of Management of *KEGONGE 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 six month ended 30th June, 2021, and of the school's financial position as at that date.

Name: MR JOHN KATHIOMI
Designation: Chairman, School Board of Management
Sign:
Date: 13/04/2026

Name: MR JOHN ONGUSO
Designation: Principal/Secretary to Board of Management
Sign:
Date: 13/04/2026

Name: JAMES MURIITHI MURIUKI
Designation: Bursar
Sign:
Date: 13/04/2026

REPUBLIC OF KENYA

Telephone: +254-(20) 3214000
Email: info@oagkenya.go.ke
Website: www.oagkenya.go.ke



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

REPORT OF THE AUDITOR-GENERAL ON KEGONGE BOYS HIGH SCHOOL FOR THE SIX (6) MONTHS PERIOD ENDED 30 JUNE, 2021 – EMBU 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 Kegonge Boys High School set out on pages 21 to 38, 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

Report of the Auditor-General on Kegonge Boys High School for the six (6) months Period ended 30 June, 2021 – Embu County

cash flows and statement of budgeted versus actual amounts for the period 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 Kegonge Boys High School as at 30 June, 2021, and of its financial performance and its cash flows for the period then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Basic Education Act, 2013 and the Public Finance Management Act, 2012.

Basis for Qualified Opinion

1. Inaccuracies in Bank Balances

The statement of financial assets and financial liabilities reflects cash and cash equivalents balance of Kshs.692,644 as disclosed in Notes 8 to 10 to the financial statements. However, the bank accounts were not supported by cashbooks for Infrastructure account, PTA Account, Farm Saving Account and two bank accounts for the short-term investments. Further, bank reconciliation statements and board of survey or cash count reports were not provided for audit.

In the circumstances, the accuracy and completeness of the cash and cash equivalents balance of Kshs.692,644 could not be confirmed.

2. Overdrawn Bank Account and Offsetting of Bank Balance

The statement of financial assets and financial liabilities reflects bank balance of Kshs.129,544 as disclosed in Note 8 to the financial statements. Included in the bank balance is a tuition bank account which had a balance of negative Kshs.84,337 and was offset against other bank balances. However, the authority of The National Treasury or the Board of Management to overdraw the balances was not provided for audit, contrary to Section 28(4) of the Public Finance Management Act, 2012 which states that, 'An accounting officer for a national government entity shall not cause a bank account of the entity to be overdrawn beyond the limit authorized by The National Treasury or a board of a national government entity'. Further, the offsetting was contrary to Paragraph 48 of International Public Sector Accounting Standard (IPSAS) 1 which provides that assets and liabilities shall not be offset unless required or permitted by an IPSAS.

In the circumstances, the accuracy, completeness, and fair presentation of bank balance of Kshs.129,544 could not be confirmed.

3. Inaccuracies in the Statement of Budgeted Versus Actual Amounts

The statement of budgeted versus actual amounts did not reflect the total final receipts budget and actuals budget. Further, the statement did not indicate the total expenditure budget and actual expenditure.

In the circumstances, the accuracy and completeness of the statement of budgeted versus actual amounts could not be confirmed.

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

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

The Management is responsible for the Other Information set out on page 3 to 19 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 on the School's financial statements, my responsibility is to read the Other Information and in doing so, consider whether the other information is materially inconsistent with the financial statements or my knowledge obtained in the audit or otherwise appears to be materially misstated. If based on the work I have performed, I conclude that there is a material misstatement of this Other Information, I am required to report that fact. I have nothing to report in this regard.

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

REPORT ON LAWFULNESS AND EFFECTIVENESS IN THE USE OF PUBLIC RESOURCES

Conclusion

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

Basis for Conclusion

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

The statement of receipts and payments reflects operations payments amount of Kshs.4,387,795 as disclosed in Note 6 to the financial statements. Included in the expenditure is an amount of Kshs.989,550 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, the lawfulness and value for money of the funds transferred to KESSHA amounting to Kshs.989,550 could not be confirmed.

2. Failure to Prepare School Improvement Plan

During the period 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.

3. 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.

4. Late Submission of Financial Statements for Audit

During the period under review, Management submitted the financial statements to the Auditor-General on 24 February, 2026, five and a half years late, instead of the statutory deadline of 30 September, 2021. This was contrary to the Ministry of Education Circular Ref.MOE/DSAS/FIN/17/1/17 dated 19 August, 2021 which stated that the school's financial statements should be ready by 30 September, 2021 in compliance which Section 81 of the Public Finance Management Act, 2012 on preparation of the financial statements.

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

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Basis for Conclusion

1. Lack of Internal Audit Function

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

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

2. Under Funding of Capitation Grants

The statement of receipts and payments reflects capitation grants for tuition and capitation grants for operations amount of Kshs.842,396 and Kshs.4,420,823 respectively as disclosed in Notes 1 and Note 2 to the financial statements. During the period, NEMIS reported a total number of four hundred and sixty-two (462) students while the enrolment records provided by the School indicated a total number of five hundred and six (506) students, resulting in an unexplained variance of forty-four (44) students. As a result of the variances, the School was under funded by an amount of Kshs.432,432 using a rate of Kshs.9,828 per student.

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

3. Board of Management Failure to Hold Meetings

Review of the financial statements at page iv revealed that all the seven committees of the board met three times during the period. However, attendance register and minutes of meetings attended to support number of meetings attended during the period as indicated in the financial statements were not provided for audit review.

In the circumstances, the school did not benefit from the required governance oversight by the Board.

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

Responsibilities of the Management and those Charged with Governance

Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Public Sector Accounting Standards (Cash Basis) and for maintaining effective internal control 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 for Supreme Audit Institutions (ISSAIs). The standards require that, in conducting the audit, I obtain reasonable assurance about whether the financial statements as a whole are free from material misstatements, whether due to fraud or error and to issue an auditor's report that includes my opinion in accordance with Section 48 of the Public Audit Act, 2015. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISSAIs will always detect a

material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

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

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


FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

13 May, 2026

KEGONGE BOYS HIGH SCHOOL)
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V. STATEMENT OF RECEIPTS AND PAYMENTS PERIOD TO 30TH JUNE 2021

DESCRIPTION OF VOTE HEAD	Note	2021	2020
		Kshs	Kshs
RECEIPTS			
CAPITATION GRANTS FOR TUITION	1	842,396	
CAPITATION GRANTS FOR OPERATION	2	4,420,823	
PARENTS' CONTRIBUTIONS INCOME IN SCHOOL FUND	3	13,516,095	
INCOME- OTHER RECEIPTS SCHOOL FUND	4	6,848,312	
PROCEEDS FROM BORROWINGS		-	
TOTAL RECEIPTS		25,627,627	
PAYMENTS			
PAYMENTS FOR TUITION	5	941,594	
PAYMENTS FOR OPERATION	6	4,387,795	
BOARDING AND/OR LUNCH -PAYMENTS SCHOOL FUND	7	19,682,768	
TOTAL PAYMENTS		25,012,157	
DEFICIT/SURPLUS		615,470	

The school financial statements were approved on 13/4/26 and signed by:

Chair BOM

Name: H. K. B. B.

sign

Date 13/04/2026

**School Principal
Secretary to BOM**

Name: Eyesah Wachui

sign

Date 13/04/2026

Bursar

Name: JAMES MURU

sign

Date 13/04/2026

KEGONGE BOYS HIGH SCHOOL)
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For the six months ended 30th June 2021

VI. STATEMENT OF FINANCIAL ASSETS AND FINANCIAL LIABILITIES AS AT 30TH JUNE 2021

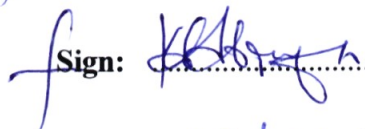
	Note	2021	2020
		Kshs	
FINANCIAL ASSETS			
CASH AND CASH EQUIVALENTS			
BANK BALANCES	8	129, 544	
CASH BALANCES	9	563,100	
SHORT TERM INVESTMENT	10	-	
TOTAL CASH AND CASH EQUIVALENT		692,644	-
ACCOUNT'S RECEIVABLES	11	-	
TOTAL FINANCIAL ASSETS		692,644	
FINANCIAL LIABILITIES			
ACCOUNTS PAYABLES	12	-	
NET FINANCIAL ASSETS		692,644	
REPRESENTED BY			
ACCUMULATED FUND B/FWD	13	77,174	
SURPLUS/DEFICIT FOR THE YEAR		615,470	
NET FINANCIAL POSITION		692,644	

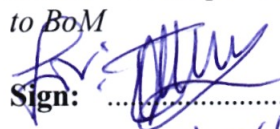
The School's financial statements were approved on 13/4/26 and signed by:

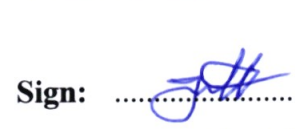
Name: Mr. John Kathiomi
Chairman, BoM

Name: Mr. John Onguso
School Principal/Secretary to BoM

Name: Mr. James Murithi
Bursar/Finance

Sign: 

Sign: 

Sign: 

Date: 13/04/26

Date: 13/04/26

Date: 13/04/2026

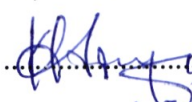
KEGONGE BOYS HIGH SCHOOL)
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VII. STATEMENT OF CASH FLOWS FOR THE PERIOD ENDED 30TH JUNE 2021

	2021	2020
	Kshs	Kshs
Receipts for operating income		
Capitation grants for Tuition	842,396	
Capitation grants for operation	4,420,823	
Income- Parents contributions/ fees –school fund	13,516,095	
Income- other receipts –school fund	6,848,312	
Total receipts	25,627,627	
Payments		
Payments for tuition	941,594	
Payments for operation	4,387,795	
Boarding and/or Lunch payments in –school fund	19,682,768	
Payments in	-	
Total payments	25,012,157	
Net cash flow from operating activities	615,470	
Net increase in cash and cash equivalents	615,470	
Cash and cash equivalents at beginning of the year	77,172	
Cash and cash equivalent at end of the year	692,642	
Cash and cash equivalents as per FA&FL	692,644	

1 Name: MR JOHN KATHIOMI

Chairman, BOM

Sign: 

Date: 13/04/2026

2 Name: MR JOHN ONGUSO

School Principal/Secretary to BOM

Sign: 

Date: 13/04/2026

3 Name: MR JAMES MURIITHI

Bursar

Sign: 

Date: 13/04/2026

PUBLIC SECONDARY SCHOOLS –KEGONGE BOYS HIGH SCHOOL))

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VIII. STATEMENT OF BUDGETED VERSUS ACTUAL AMOUNTS FOR THE YEAR ENDED 30TH JUNE 2021

				Actual on Comparable Basis		
			Final		Budget Utilization	
RECEIPT/EXPENSES ITEM	Original Budget	Adjustments	Budget		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 INCOME						
EXERCISE BOOKS	750,000	-	750,000	366,100	383,900	49
INTERNAL EXAMS	100,000	-	100,000	28,380	71,620	28
LAB EQUIPMENTS	1,000,000	-	1,000,000	418,066	581,934	42
CHALKS	75,000	-	75,000	29,850	45,150	40
TOTAL CAPITATION GRANT ON TUITION INCOME	1,925,000	-	1,925,000	842,396	1,082,604	44
(2) CAPITATION GRANT ON OPERATIONS INCOME						
DEVT - RMI	2,500,000	-	2,500,000	1,376,666	1,123,334	55
LTT	1,000,000	-	1,000,000	414,202	585,798	41
EWC	400,000	-	400,000	421,686	(21,686)	105
ACTIVITY	750,000	-	750,000	73,066	676,934	10
PERSONAL EMOLU.	2,800,000	-	2,800,000	737,876	2,062,124	26
ADM. COST	500,000	-	500,000	682,327	(182,327)	136
TOTAL CAPITATION GRANT ON OPERATIONS INCOME	7,950,000	-	7,950,000	3,705,823	4,244,177	47
(3) FEES CHARGED ON PARENTS INCOME						
UNIFORM	2,341,000	-	2,341,000	176,700	2,164,300	8
OTHER VOTEHEADS	-	-	-	-	-	
DEVELOPMENT -MI	-	-	-	1,300	(1,300)	
ACTIVITY	174,000	-	174,000	43,800	130,200	25

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B.E AND STORES	11,451,000	-	11,451,000	6,631,466	4,819,534	58
ACADEMICS PROGRAMMES	4,125,000	-	4,125,000	1,947,132	2,177,868	47
RMI	696,000	-	696,000	807,280	(111,280)	116
EWC	1,705,200	-	1,705,200	1,128,285	576,915	66
STUDENTS ID	70,000	-	70,000	1,500	68,500	2
LTT	400,200	-	400,200	336,768	63,432	84
ADM COST	702,960	-	702,960	429,645	273,315	61
PE	1,252,800	-	1,252,800	796,815	455,985	64

KEGONGE BOYS HIGH SCHOOL)
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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.

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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 six months ended 30th June 2021

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X. NOTES TO THE FINANCIAL STATEMENTS
1. CAPITATION GRANT FOR TUITION

Note 1 CAPITATION GRANT FOR	TUITION	
	2021	2020
	Kshs	Kshs
EXERCISE BOOKS	366,100	-
INTERNAL EXAMS	28,380	-
LAB EQUIPMENTS	418,066	-
CHALKS	29,850	-
TOTAL	842,396	

2. CAPITATION GRANT FOR OPERATIONS

Note 2 CAPITATION GRANT FOR	OPERATION	
	2021	2020
	Kshs	Kshs
DEVT -RMI	1,376,666	
LTT	414,202	
EWC	421,686	
ACTIVITY	73,066	
PERSONAL EMOLU.	737,876	
ADM. COST	682,327	
MEDICAL & INS.	415,000	
TUITION	300,000	-
SCHOOL FUND	-	-
TOTAL	4,420,823	

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3 PARENTS CONTRIBUTION/FEES - SCHOOL FUND ACCOUNT

Note 3 PARENTS CONTRIBUTION/FEES	School Fund	
	2021	2020
	Kshs	Kshs
UNIFORM	176,700	
ACTIVITY	43,800	
B.E AND STORES	8,014,985	
ACADEMICS PROGRAMMES	1,947,132	
RMI	775,840	
EWC	1,065,730	
STUDENTS ID	1,500	
LTT	327,458	
ADM COST	406,745	
PE	756,205	
SUB-TOTAL	13,516,095	

4 OTHER RECEIPTS – SCHOOL FUND ACCOUNT

	2021	2020
	Kshs	Kshs
BUSFUND	3,000	
PA	11,500	
DAMAGES	4,013,891	
FARM	6,110	
BURSARY	1,063,961	
RENT INCOME	8,000	
OPERATIONS ACCOUNTS	1,741,850	
Total	6,848,312	

KEGONGE BOYS HIGH SCHOOL)
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Note 5 PAYMENTS FOR

Tuition

	2021	2020
VOTEHEADS	Kshs	Kshs
EXERCISE BOOKS	186,660	
INTERNAL EXAMS	151,520	
LAB EQUIPMENTS	300,644	
BANK CHARGES	2,770	
OPERATIONS ACC	300,000	
TOTAL	941,594	

6 PAYMENTS FOR OPERATIONS

Note 6	2021	2020
	Kshs	Kshs
DEVT -RMI	335,600	
LTT	153,594	
EWC	314,000	
PERSONAL EMOLUMENT	757,221	
ADM. COST	1,085,530	
SCHOOL FUND	1,741,850	
TOTAL	4,387,795	

KEGONGE BOYS HIGH SCHOOL)
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7 BOARDING AND SCHOOL FUND PAYMENTS

	2021	2020
	Kshs	Kshs
UNIFORM	487,840	
ACTIVITY	241,140	
B.E AND STORES	7,672,995	
ACADEMICS PROGRAMMES	1,367,845	
RMI	541,293	
EWC	843,567	
LTT	1,189,050	
ADM COST	1,033,445	
PE	2,023,957	
PA	4,550	
DAMAGES	3,232,666	
FARM	196,570	
BURSARY	847,850	
TOTAL	19,682,768	

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Note 8 -BANK BALANCES

NAME OF BANK, AND BRANCH	ACCOUNT NAME	BANK ACCOUNT NUMBER	2021	2020
			Kshs	Kshs
BANK KCB.BRANC EMBU .TUITION C/F	TUITION		(84,337)	
BA KCB BRANCH EMBUOP C/F	OPERATION	-	39,445	
BANK EMBU BRANC EMBUSF C/F	SCHOOL FUND	-	174,436	
TOTAL BANK BALANCES			129,544	

Note no 9 CASH IN HAND

DESCRIPTION	2021	2020
	Kshs	Kshs
SCHOOL FUND	564,373	-
OPERATION	(1,273)	
TOTAL CASH BALANCES	563,100	

Note 10 SHORT TERM INVESTMENTS

DESCRIPTION	2021	2020
	Kshs	Kshs
	-	
	-	
	-	

KEGONGE BOYS HIGH SCHOOL)
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Note 11 - ACCOUNTS RECEIVABLE

DESCRIPTION	2,021	
	Kshs	
SCHOOL FUND -FEES DEBTORS	9,130,465	
SCHOOL FUND - ADVANCES	-	
SCHOOL FUND - DR SUSPENSE	-	
TOTAL ACCOUNTS RECEIVABLE	9,130,465	

Includes an ageing of the fees arrears below

DESCRIPTION	2,021	
	Kshs	
FEES ARREARS FOR CURRENT YEAR (LISTED)	780,775	
FEES ARREARS FOR THE PREVIOUS YEAR	360,528	
FEES ARREARS FOR PRIOR PERIODS (OVER TWO YEARS)	7,989,162	
TOTAL	9,130,465	

KEGONGE BOYS HIGH SCHOOL)
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Note 12- ACCOUNTS PAYABLE
(Disclosure)

DESCRIPTION	2,021	2020
	Ksh	Ksh
SCHOOL FUND -PREPAID FEES	728,539	
TRADE CREDITORS -SCHOOL FUND	8,036,430	
TRADE CREDITORS -OPERATION	4,993,785	
TRADE CREDITORS - TUITION	352,830	
LESS: PRE-PAID FEES	(728,539)	
	13,383,045	

an ageing of the trade creditors

DESCRIPTION	2,021	2020
	Kshs	
TRADE CREDITORS FOR CURRENT PERIOD(6 MONTHS)	4,322,788	
TRADE CREDITORS FOR THE PREVIOUS YEAR	537,923	
TRADE CREDITORS FOR PRIOR PERIODS (OVER TWO YEARS)	8,522,334	
TOTAL	13,383,045	

Note 13 - FUND BALANCE BROUGHT FORWARD

DESCRIPTION	2021	2020
	Kshs	Kshs
BANK BALANCES	75,361	
CASH BALANCES	1,811	
TOTAL	77,172	

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14 Biological assets

DESCRIPTION	Numbers	2021	2020
		Kshs	Kshs
CATTLE	9	675,000	675,000
TREES	471	500,000	500,000
COFFEE OR TEA BUSHES		200,000	200,000
PIGS	5	75,000	75,000
TOTAL		1,450,000	1,450,000

Other important disclosure notes

15 Stock/ Inventory

DESCRIPTION	2021	2020
	KShs	KShs
STOCK/ INVENTORY AT BEGINNING OF THE YEAR	339,480.00	
STOCK/ INVENTORY PURCHASED DURING THE YEAR	7,513,050.00	
STOCK/ INVENTORY ISSUED DURING THE YEAR	6,937,232.00	
BALANCE AT END OF THE YEAR	575,818.00	

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PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS

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

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

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ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

					Outstanding Balance	Outstanding Balance	Comments
		Original Amount	Date Contracted	Amount paid To-Date	2,021	2,020	
		a	b	c	d=a-c		
		Kshs	Kshs	Kshs	Kshs	Kshs	
	Names of suppliers who supplied Common user goods						
1	WEAVER BIRD GARMENT	2,566,940	29.6.2018	-	2,566,940	-	
2	AMINA HASSAN	1,581,340	1.1.2019	-	1,581,340	-	
3	DANIEL MURITHI	803,070	1.2.2021	-	803,070	-	
4	JANE AM MURITHI	1,296,000	1.1.2019	-	1,296,000	-	
5	WORKERS SALARY (COVID 19)	747,417		-	747,417	-	
6	PRIME MATRESS	646,400	1.1.2019	-	646,400	-	
7	LANES	592,500	28.1.2020	-	592,500	-	
8	RANCIS AUTOSPARES	576,300	1.3.2020	-	576,300	-	
9	JEHLANI UNIFORMS	278,230	1.1.2020	-	278,230	-	
10	LUCY MUTHONI (RETIRED BURSAR)	450,000	1.10.2018	-	450,000	-	
	RAYMATEX		1.5.2020			-	

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11		393,000		-	393,000		
12	BITITITEC SYSTEMS	92,880	20.3.2020	-	92,880	-	
13	KIAMU AGENCIES	230,690	13.3.2021	-	230,690	-	
14	PYRAMID CONSULTANTS	217,500	18.1.2021	-	217,500	-	
15	TRIMARCH INVESTMENTS	200,000	1.2.2019	-	200,000	-	
16	LIZPAR SUPPLIES	152,830	28.3.2021	-	152,830	-	
17	RITAM ENTERPRISES	115,000	24.5.2021	-	115,000	-	
18	AMAZON FIRE SERVICES	110,000	26.5.2021	-	110,000	-	
19	TRIM TAB	100,000	1.3.2021	-	100,000	-	
20	ROBERT MUTEITHIA	81,000	1.2.2021	-	81,000	-	
21	SOETSTYSUPPLIERS	85,800	1.2.2021	-	85,800	-	
22	EDMATEC SOLUTIONS	80,000	1.2.2021	-	80,000	-	
23	JOHN NJERU NGUGI	29,077	1.2.2020	-	29,077	-	
24	JOSMAN ENTERPRISES	28,851	22.1.2019	-	28,851	-	
25	WINFRED MUTWIRI	27,500	1.2.2020	-	27,500	-	
26	DAVIETRONIC NETWORK SOLUTIONS	24,000	1.2.2020	-	24,000	-	
27	DAVCO STATIONERS	15,900	1.2.2020	-	15,900	-	

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	Sub-Total	11,522,225		-	11,522,225	-	
	Names of suppliers who supplied Common user Services						
1	FLORENCE KARATI	1,433,520	1.2.2021	-	1,433,520	-	
2	KYENI WATER AND SEWERAGE COMPANY LTD	180,000	1.2.2021	-	180,000	-	
3	MULTICIRCUIT HARDWARE	129,000	1.2.2020	-	129,000	-	
4	NDITEC TECHNOLOGIES	80,000	1.2.2020	-	80,000	-	
5	REAL AFRICA ENTERPRISES	38,300	1.1.2020	-	38,300	-	
	Sub-Total	1,860,820		-	1,860,820	-	
	Grand Total	13,383,045		-	13,383,045	-	

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ANNEX 2 – SUMMARY OF FIXED ASSETS REGISTER

	Historical Cost b/f	Additions during the year to June 2021	Disposals during the year to June 2021	Historical Cost c/f
	(Kshs)	(Kshs)	(Kshs)	(Kshs)
ASSET CLASS	1st Jan 2021			30th June 2021
LAND 1	7,000,000.00	0	0	7,000,000.00
BUILDINGS AND STRUCTURES	99100000	0	0	99100000
MOTOR VEHICLES	800000	0	0	800000
OFFICE EQUIPMENT, FURNITURE AND FITTINGS	750000	0	0	750000
ICT EQUIPMENT, AND OTHER ICT ASSETS	325000	0	0	325000
TOOLS AND APPARATUS	105000	0	0	105000
TEXTBOOKS	568370	0	0	568370
OTHER MACHINERY AND EQUIPMENT	680000	60000	0	7400000
INTANGIBLE ASSETS- SOFT WARE	510,000.00	0	0	510,000.00
TOTAL	117,038,370.00	60000	0	130,508,370.00