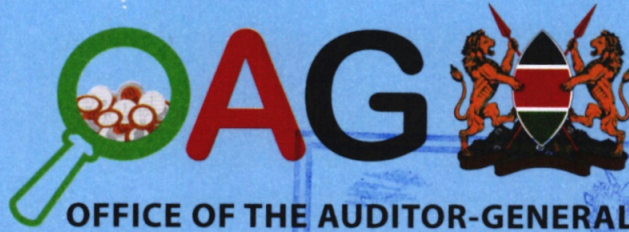


REPUBLIC OF KENYA



OFFICE OF THE AUDITOR-GENERAL

Enhancing Accountability

THE NATIONAL ASSEMBLY
PAPERS LAID

DATE: 26 NOV 2024

DAY.

TUE

TABLED
BY:

HON. NAOMI WARD MP.
DEP. MAJORITY PARTY WHIP

REPORT

PRESENTED AT
THE TABLE:

MERCY CHUMO

PARLIAMENT
OF KENYA
LIBRARY

OF

THE AUDITOR-GENERAL

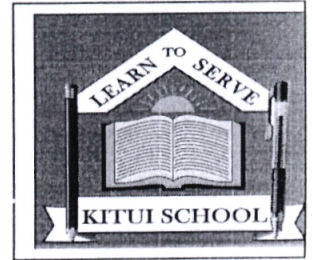
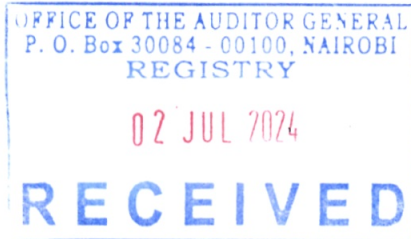
ON

KITUI HIGH SCHOOL

FOR THE YEAR ENDED

30 JUNE, 2022

KITUI COUNTY



KITUI HIGH SCHOOL

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED
30TH JUNE 2022

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

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1. Acronyms and Glossary of Terms

BOM	Board of Management
CEB	County Education Board
IPSAS	International Public Sector Accounting Standards
KCSE	Kenya Certificate of Secondary Education
PFM	Public Finance Management
PSASB	Public Sector Accounting Standards Board
FY	Financial Year
FDSE	Free Day Secondary School Education

2. Key School Information and Management

(a) Background information

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

The school was registered in 9.2.1989 under registration number G/A/539/89 and is currently categorized as a National public school established, owned or operated by the Government.

The school is a day/boarding school and had 1157 number of students as at 30th June 2022. It has 7 streams and 48 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	Mr. Justus Wathe	Chairman	20.5.2022
2	Mutua, B.M	Secretary- Principal	“
3	Mr. Reuben Mbindu	Member – Community	“
4	Morris Kimuli	Member – Community	“
5	Mrs. Peggy Shisakha	Member – Parent	“
6	Anisa Dahoodbhai	Member – Community	“
7	Mr. Salessious Mutiso	Member – Parent	“
8	Dan M Wambua	Member – Sponsor	“
9	Mrs. Eunice Keima	Member – Rep CEB	“
10	Mrs. Phyllis Wambua	Member -Rep Teachers	“
11	Prof. David Malonza	Members - Sponsor	“
12	Katwa Kanyolo	Member - Community	“
13	David K. Muinde	Member- Special Needs	“
14	Heeran Mutuku	Member – Special Interest	“
15	Nzau James Maingi	Rep Students	“

The functions of the School Board of Management are to:

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

(c) Committees of the Board

Ref:	Name of Committee	Names of Members	Designation	Number of meetings attended during the year
1	Executive Committee	Mr. Justus Wathe Mr. Morris Kimuli Mr. Mutua, BM	BOM Chair SIC Chair Secretary BOM	3 out of 3
2	Audit Committee	Mr. Justus Wathe Mr. Morris Kimuli Mr. Mutua, BM County Sch-Auditor Rep	BOM Chair SIC Chair Secretary BOM Auditor	3 out of 3
3	Finance, procurement and general purposes Committee	Mr. Morris Kimuli Mr. Mutua, BM Rev. Katwa Kanyolo Sub- County Director of Education	SIC Chair Secretary BOM PA Chair SCDE	3 out of 3
4	Academic Committee	Pro. David Malonza Mr. Heeran Mutuku Mrs. Phyllis Wambua	Chair Member Member	3 out of 3
5	Development Committee	Mr. Morris Kimuli Mr. Mutua, BM Rev. Katwa Kanyolo Sub-County Director of Education	Chair SIC Secretary BOM PA Chair SCDE	3 out of 3

KITUI HIGH SCHOOL
Annual Report and Financial Statements For the year ended 30th June 2022

		Mr. Munyai Jeremia	Teacher	
6	Discipline and welfare Committee	Mr. Justus Wathe Mr. Mutua, BM Rev. Katwa Kanyolo Ms. Anisa Dawoodbhai	BOM Chair BOM Secretary PA Chair Member	3 out 3
7	Adhoc Committee (if any during the year)	-	-	-

(d) School operation Management

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

Ref:	Designation	Name	Identification
1	Principal	Mutua, B.M	TSC NO. 361453
2	Deputy Principal	Mutuku Festus	TSC NO. 442466
3	School Bursar	David Athi	ICPAK No.
4	Other (specify)		

(a) Schools contacts

Post Office Box: 39-90200, KITUI
 Telephone: 0700 550532
 E-mail: kituihighschool@gmail.com/kituihighschool@yahoo.com
 Website: www.kituihighschool.sc.ke
 Facebook: -
 Twitter: -

(b) School Bankers

Name of Bank:
 Branch
 Postal Address.

Kitui High School
 Bank Accounts
 NBK-Kitui – i. 01025051506400 - Tuition
 ii. 01021051506403 - Operations
 iii. 01021051506400 –Boarding
 iv. 01242051506401 – Savings

Equity – Kitui- i. 0720299069240 – Boarding
 ii. 0720260454970 – Infrastructure

Co-op- Kitui- i. 01129300903200 – Boarding

MPESA PayBill No. **758084 / 669881** attached to 0720299069240 – Boarding

(c) Independent Auditors

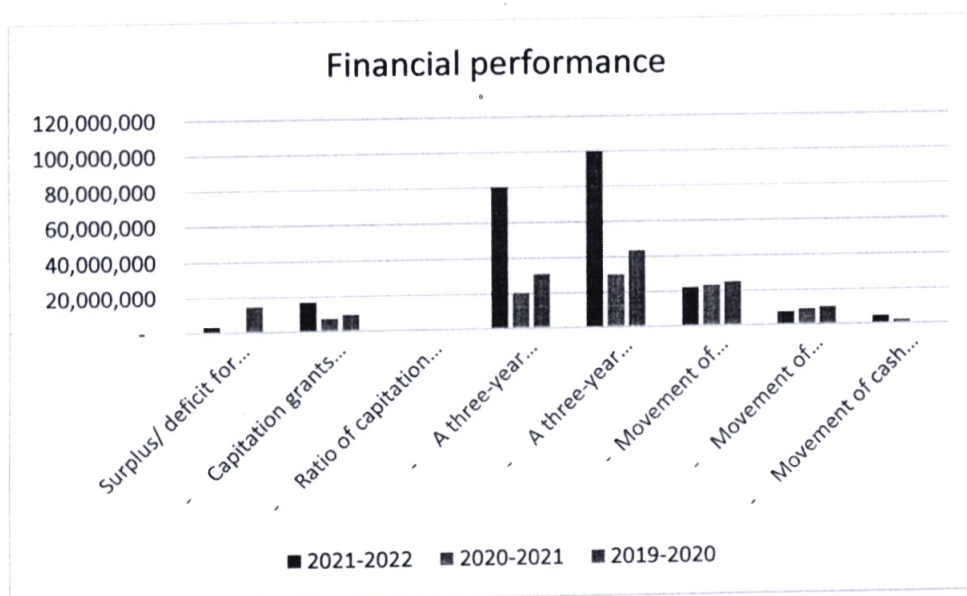
Office of the Auditor General
 Anniversary Towers, University Way
 P.O. Box 30084
 GPO 00100
 Nairobi, Kenya

KITUI HIGH SCHOOL
Annual Report and Financial Statements For the year ended 30th June 2022

3. Summary Report of Performance of The School

The following is a table summary report of the performance of the school

a) Financial performance:	2021-2022	2020-2021	2019-2020
Surplus/ deficit for the year and a comparison of the same for the last three years	3,196,531	367,978	14,554,416
- Capitation grants from the Ministry of Education for the last three years	16,733,048	7,110,201	9,425,148
- Ratio of capitation grant per student over the last three years	1:14462		1:16448
- A three-year overview of growth of other income(s) earned by the school.	80,309,323	20,262,816	30,989,564
- A three-year overview of growth in expenditure of the school	99,871,200	30,304,774	43,357,100
- Movement of debtors/Receivables of the school over the last three years	22,167,274	23,272,060	25,087,481
- Movement of creditors /Payables of the school over the last three years	7,305,913	9,005,078	9,895,336
- Movement of cash and bank balances over the last three years	4,476,597	1,874,445	581,304



	2021-2022	2020-2021	2019-2020
b) Teacher Student ratio:			
The teacher to student ratio	60	55	50
Number of teachers recruited and posted to the school within the year	4	1	2
Number of teachers that were transferred/ retired during the period	1	2	1
Number of teachers employed by TSC	42	40	38
Number of teachers employed by BOM.	12	10	8

KITUI HIGH SCHOOL
Annual Report and Financial Statements For the year ended 30th June 2022

Number of teachers the school has for each subject in order to indicate shortage/ allocation of resources			
SUBJECTS	NO. of Teachers		
MATHS	5	5	5
ENGLISH	7	7	7
KISWAHILI	6	5	5
CHEMISTRY	4	4	4
PHYSICS	3	3	3
BIOLOGY	5	4	4
HISTORY	3	2	2
CRE	3	3	2
AGRICULTURE	3	3	3
BUSINESS STUDIES	2	2	2
GEOGRAPHY	4	4	4
COMPUTER STUDIES	2	2	1
c) Mean score in the 2022 KCSE:			
performance of the school for each over the last three years	9.312	9.500	9.150
Number of students that have since transitioned to institutions of higher learning.	193	179	153
Mean score	9.312	9.500	9.150
Comment on improvement or otherwise as compared to the school's set score.	Target not met	Target met	Target met
d) Number of Candidates in the 2022 KCSE:			
Number of candidates sitting for KCSE over the last three years.	199	180	159
e) Capacity of the school:			
Number of students in the school	1148	948	842
Dormitories	12	11	11
Dining hall,	2	2	2
laboratories,	3	3	3
Toilets	40	32	32
Land with legal ownership			
Other amenities.			

KITUI HIGH SCHOOL
Annual Report and Financial Statements For the year ended 30th June 2022

f) Developed project carried out by the school

Projects	Source of funds	Status	Initial Cost (Kshs)	Amount Spent (Kshs)	Expected completion time
i. Completion of a 2 storey dormitory	Government and parents	90% Complete	33,887,630.00	24,911,023.00	
ii. Purchasing of a school van	Parents	Financed by Equity bank	4,797,000.00	4,797,000.00	
iii. Sinking of a borehole	Parents	Complete		3,113,397.80	
iv. Installation of surveillance cameras	Parents	Complete	4,163,360.00	4,163,360.00	

School Principal



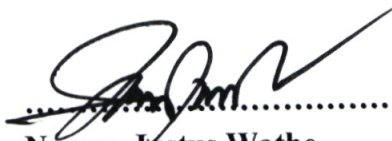

4. Statement of School Management Responsibility

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

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

The Board of Management of Kitui 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, 2022, and of the school's financial position as at that date.



Name: Justus Wathe

Designation: Chairman, School Board of Management

Date:




Name: Mutua, BM

Designation: School Principal & Secretary to Board of Management

Date:





Name: David Athi

Designation: Bursar/ Finance Officer

Date:

REPUBLIC OF KENYA

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



Enhancing Accountability

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

REPORT OF THE AUDITOR-GENERAL ON KITUI HIGH SCHOOL FOR THE YEAR ENDED 30 JUNE, 2022 – KITUI COUNTY

PREAMBLE

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

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

An unmodified opinion does not necessarily mean that an entity has complied with all relevant laws and regulations and that its internal controls, risk management and governance systems are properly designed and were working effectively in the financial year under review.

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 Kitui High School - Kitui County set out on pages 1 to 21, which comprise of the statement of financial assets and financial liabilities as at 30 June, 2022 and the statement of receipts and payments, statement of cash flows and statement of budgeted versus actual amounts for the year then ended and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35

of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

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

Basis for Qualified Opinion

Un-Supported Accounts Receivables

The statement of financial assets and financial liabilities and as disclosed in Note 13 to the financial statements reflects accounts receivables balance of Kshs.22,167,274. The balance comprises of fees arrears, salary advance and imprests of Kshs.19,308,820, Kshs.892,261 and Kshs.1,965,763 respectively. Included in fees arrears is Kshs.13,155,452 for prior periods that was not supported with student fee statements, fee collection registers, student listing, invoices and billing records and correspondence with students/parents. In addition, the imprests of Kshs.1,965,763 was not supported with an imprests register.

In the circumstances, the completeness, accuracy and recoverability of the accounts receivables balance of Kshs.22,167,274 could not be confirmed.

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

Emphasis of Matter

Budgetary Control and Performance

The statement of budget versus actual amounts reflects final revenue budget and actual on comparable basis of Kshs.111,060,987 and Kshs.103,067,731 respectively, resulting to an under-funding of Kshs.7,993,256 or 7% of the approved budget. However, the School spent a balance of Kshs.99,871,200 against actual receipts of Kshs.103,067,731 resulting to an under-utilization of Kshs.3,196,531 or 3% of actual receipts.

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

My opinion is not modified in respect of this matter.

Key Audit Matter

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

Other Matter

Unresolved Prior Year Audit Matters

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

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

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

Basis for Conclusion

1. Late Submission of the Financial Statements for Audit

During the year under review, Management submitted the financial statements to the Auditor-General on 3 May, 2024 instead of the statutory deadline of 30 September, 2022. 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, 2022 in compliance with 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.

2. Anomalies in Procurement of Infrastructure Works

The statement of receipts and payments reflects payment for infrastructure expenditure of Kshs.5,083,494 which as disclosed in Note 8 to the financial statements includes Kshs.4,178,504 and Kshs.904,990 for construction of dormitory and classrooms respectively. However, Management did not provide annual procurement plan, appointment letters of the tender opening committee and tender opening minutes, Evaluation committee, Inspection and acceptance committees, and professional opinion

as required by Section 44(2) of the Public Procurement and Asset Disposal Act, 2015. In addition, the infrastructure expenditure of Kshs.904,990 was not supported with board minutes and the Ministry's approval.

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

3. Long Outstanding Payables

The statement of financial assets and financial liabilities and as disclosed in Note 14 to the financial statements reflects payables balance of Kshs.7,305,913. However, included in the balance is trade payables balance of Kshs.1,920,057 which had been outstanding for more than three (3) years. This was contrary to Section 53(8) of the Public Procurement and Asset Disposal Act, 2015 which states that "an Accounting Officer shall not commence any procurement proceedings until satisfied that sufficient funds to meet the obligations of the resulting contract (s) are reflected in approved budget estimates".

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

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Basis for Conclusion

1. Weaknesses in Internal Controls

During the year under review, Management did not have in place Information Technology (IT) strategy and IT steering Committee, IT policy, Disaster Management and Recovery Policies, business continuity plan and IT continuity plan and risk management policy to ensure smooth running of its operations.

In the circumstances, Management ability to recover vital information which could affect the smooth running of the School's operations could not be confirmed.

2. Discrepancies in the School Registers and NEMIS

During the year under review, the NEMIS system reflected a student population of nine hundred and sixty-two (962) with an expected capitation amount of Kshs.21,398,728. However, review of the School's register established that the actual number of students enrolled was one thousand one hundred and sixty-three (1,163) with an expected capitation of Kshs.25,869,772, resulting in a variance of two hundred and one (201) students. Based on the approved capitation rate per student, the School missed out receiving funding for the two hundred and one (201) students not accounted for in the NEMIS system amounting to Kshs.4,471,044. No explanation was provided for the inconsistency between the two sets of records.

In the circumstances, the effective of internal controls in place over students' data and reconciliations on the number of students 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 (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 control, risk management and governance.

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

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

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

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

governance and risk management and ensuring the adequacy and effectiveness of the control environment.

Auditor-General's Responsibilities for the Audit

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

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

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

Because of its inherent limitations, internal controls may not prevent⁴ or detect misstatements and instances of non-compliance. Also, projections of any evaluation of effectiveness to future periods are subject to the risk that controls may become inadequate because of changes in conditions or that the degree of compliance with the School's policies and procedures may deteriorate.

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


- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from

fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal controls.

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

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

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


FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

05 November, 2024

KITUI HIGH SCHOOL
Annual Report and Financial Statements For the year ended 30th June 2022

6. Statement Of Receipts and Payments For the Year Ended 30th June 2022

Description Of Vote Head	Note	2021-2022	2021
		Kshs	Kshs
Receipts			
Government grants for tuition	1	3,109,835.00	967,961.00
Government grants for operations	2	14,100,913.00	6,242,135.00
Government Grants for infrastructure	3	5,547,660.00	3,199,840.00
School fund income- parents' contributions	4	75,940,046.00	20,005,759.00
Miscellaneous incomes	5	4,369,277.00	257,057.00
Total Receipts		103,067,731.00	30,672,752.00
Payments			
Tuition	6	3,763,140.00	806,620.00
Operations	7	14,785,651.00	5,679,071.00
Infrastructure	8	5,083,494.00	2,846,340.00
Boarding and school fund	9	76,238,915.00	20,972,743.00
Total Payments		99,871,200.00	30,304,774.00
Surplus/Deficit		3,196,531.00	367,978.00

The school financial statements were approved on 07.06 2024 and signed by:



Name: Justus Wathe

Chair BOM

Date:



Name: Mutua, BM
 School Principal/ Secretary to
 BOM

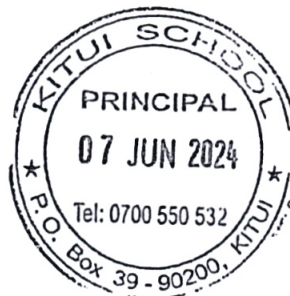
Date:



Name: David Athi

Bursar/ Finance Officer

Date:




KITUI HIGH SCHOOL
Annual Report and Financial Statements For the year ended 30th June 2022

7. Statement of Assets and Liabilities As At 30th June 2022

Description	Note	2022-2021	2021-2020
		Kshs	Kshs
Financial Assets			
Cash and cash equivalents			
Bank balances	10	4,361,340.00	1,630,301.87
Cash balances	11	115,257.00	244,143.03
Short term investments	12	-	-
Total cash and cash equivalent		<u>4,476,597.00</u>	<u>1,874,444.90</u>
Account's receivables	13	22,167,274.00	3,272,060.30
Total financial assets		26,643,871.00	25,146,505.20
Financial liabilities			
Accounts payables	14	7,305,913.00	9,005,078.19
Net financial assets		19,337,958.00	16,141,427.01
Represented by			
Accumulated fund b/fwd	15	16,141,427.00	15,773,449.16
Surplus/deficit for the year		3,196,531.00	367,977.85
Net financial position		19,337,958.00	16,141,427.01

The school's financial statements were approved on 7/6 2024 and signed by:



Name: Justus Wathe

Chair BOM

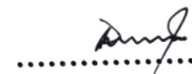
Date:



Name: Mutua, BM
School Principal/ Secretary to
BOM

Date:





Name: David Athi

Bursar/ Finance Officer

Date:


KITUI HIGH SCHOOL
Annual Report and Financial Statements For the year ended 30th June 2022

8. Statement of Cash Flows for the Year Ended 30th June 2022

Description	Note	2022-2021 Kshs	2021-2020 Kshs
Cash from Operating Activities			
Receipts			
Government grants for tuition		3,109,835.00	967,960.75
Government grants for operations		19,724,073.00	9,441,975.10
Government grants for infrastructure			
School fund income- parents contributions/ fees		33,409,068.00	21,851,180.00
Other income		52,334,230.00	257,057.00
Total receipts		108,577,205.00	32,488,172.85
Payments			
Cash outflows for tuition		3,106,665.00	1,004,280.00
Cash outflows for operations		14,797,241.00	5,725,571.00
Cash outflows Boarding/lunch and school fund payments		82,987,653.00	21,265,341.00
Total payments		100,891,559.00	27,995,192.00
Net cash inflow/outflow from operating activities		7,685,646.00	4,492,980.85
Cash flow from investing activities			
Acquisition of assets		(5,083,494.00)	(3,199,840.00)
Proceeds from sale of Assets			
Proceeds from investments			
Purchase of investments			
Net cash inflow/outflows from investing activities			
Cash flow from Financing activities			
Proceeds from borrowings/ loans			
Repayment of principal borrowings			
Net cash inflow/outflow from financing activities			
Net increase/decrease in cash and cash equivalents		2,602,152.00	1,293,140.85
Cash and cash equivalent at beginning of the FY		1,874,445.00	581,304.05
Cash and cash equivalent at end of the FY		4,476,597.00	1,874,444.90

KITUI HIGH SCHOOL
Annual Report and Financial Statements For the year ended 30th June 2022

The school's financial statements were approved on 7/6 2024 and signed by:



Name: Justus Wathe

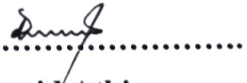
Chair BOM

Date:



Name: Mutua, BM
School Principal/ Secretary to
BOM

Date:



Name: David Athi

Bursar/ Finance Officer

Date:



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

Receipts/Expenses Item	Original Budget	Adjustments	Final Budget	Actual On Comparable Basis	% Of Utilization
	b	- b	c=a+b	d	e=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs
Receipts					
(1) Capitation Grant on Tuition					
Reference Materials					
Exercise Books					
Laboratory Equipment					
Internal Exams					
Teaching / Learning Materials	4,690,440.00	-	4,690,440.00	3,109,835.20	66%
Exams And Assessment					
Total	4,690,440.00		4,690,440.00	3,109,835.20	
(2) Capitation Grant on Operations					
Other voteheads(PE,LT&T,EW&C,ADM)	10,875,800.00	-	10,875,800.00	8,599,269.50	79%
Repairs And Maintenance	5,785,000.00	-	5,785,000.00	5,018,500.00	86%
Local Transport / Travelling					
Electricity And Water					
Medical	2,314,000.00	-	2,314,000.00	191,400.00	8%
Administration Costs					
				-	-
Rent				34,800.00	-
Boarding A/c				256,943.00	-
Total	23,665,240.00		23,665,240.00	14,100,913.00	

KITUI HIGH SCHOOL
Annual Report and Financial Statements For the year ended 30th June 2022

Receipt/Expenses Item	Original Budget	Adjustments	Final Budget	Actual On Comparable Basis	% Of Utilization
	a	b	c=a+b	d	e=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs
3) FDSE for infrastructure					
Maintenance & Improvement MoE	5,785,000.00		5,785,000.00	5,498,160.00	95%
M&I parents' contribution					
Economic Stimulus Programs					
Transition Infrastructure Grants					
Boarding Account	-		-	49,500.00	-
Total	5,785,000.00		5,785,000.00	5,547,660.00	
(4) Fees Charged on Parents					
Personnel Emoluments	31,652,837.00	-	31,652,837.00	25,936,802.00	81%
Repairs And Maintenance	3,706,820.00	-	3,706,820.00	4,283,122.00	125%
Local Transport / Travelling					
Electricity And Water					
Medical					
Administration Costs					
Activity	1,099,644.00	-	1,099,644.00	1,255,144.00	115%
SMASSE					
Fee On Boarding Equipment and Stores	38,060,506.00	-	38,060,506.00	44,464,978.00	124%
Total	74,519,807.00		74,519,807.00	75,940,046.00	
5) Miscellenous Income					
Loans / Borrowing					
Rent income	389,400.00	-	389,400.00	396,300.00	101%

KITUI HIGH SCHOOL
Annual Report and Financial Statements For the year ended 30th June 2022

Receipt/Expenses Item	Original Budget	Adjustments	Final Budget	Actual On Comparable Basis	% Of Utilization
	a Kshs	b Kshs	c=a+b Kshs	d Kshs	e=d/c % Kshs
Operation Account	-		-	602,364.00	-
Refer to drawer chqs	-		-	40,973.00	-
Equity loan	-		-	1,200,000.00	-
School ID	275,600.00		275,600.00	140,640.00	-
Fee For Hire of Ground and Equipment					
Tuition Account	-	-	-	55,000.00	-
Parents Teachers Association	2,652,000.00	-	2,652,000.00	1,934,000.00	-
Total	665,000.00		665,000.00	2,435,277.00	
Grand Total Income	111,060,987.00	-	111,060,987.00	103,067,731.00	
<i>(6) Expenditure For Tuition</i>					
Textbooks					
Reference Materials					
Exercise Books	2,400,000.00	-	2,400,000.00	1,403,665.00	41%
Laboratory Equipment	1,000,000.00	-	1,000,000.00	280,315.00	72%
Internal Exams	700,000.00	-	700,000.00	793,660.00	113%
Teaching / Learning Materials	8,942,360.00	-	8,942,360.00	1,283,630.00	14%
Chalks					
Exams And Assessment					
Teachers Guides					
Administration Costs					
Bank Charges	-	-	-	1,870.00	-
Total	13,042,360.00		13,042,360.00	3,763,140.00	

KITUI HIGH SCHOOL
Annual Report and Financial Statements For the year ended 30th June 2022

Receipt/Expenses Item	Original Budget	Adjustments	Final Budget	Actual On Comparable Basis	% Of Utilization
	a	b	c=a+b	d	e=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs
(7) Expenditure For Operations					
Other Voteheads (PE,LT&T,EW&C,ADM)	10,293,506.00	-	10,293,506.00	8,633,827.00	165%
Repairs, Maintenance & Improvements	6,890,000.00	-	6,890,000.00	5,498,160.00	79%
Local Transport / Travelling					
Electricity, Water and Conservancy					
Medical	-	-	-	-	-
Administration Costs					
Activity Expenses	-	-	-	-	-
Boarding Account	-	-	-	651,864.00	-
Bank charges	-	-	-	1,800.00	-
Total	17,183,506.00		17,183,506.00	14,785,651.00	
(8) Expenditure For infrastructure					
Construction of classrooms	2,067,000.00		2,067,000.00	904,990.00	43%
Construction of LAB					
Construction of DORMS	4,823,000.00		4,823,000.00	4,178,504.00	86%
Purchase of furniture					
Purchase of equipment					
Total	6,890,000.00	-	6,890,000.00	5,083,494.00	
(9) Expenditure For school fund/lunch/boarding					
Other voteheads (PE,LT&T, EW&C, ADM)	10,523,112.00	-	10,523,112.00	12,258,105	116%
Repairs, Maintenance and Improvements	3,102,500.00	-	3,102,500.00	4,149,422.00	149%

KITUI HIGH SCHOOL
Annual Report and Financial Statements For the year ended 30th June 2022

Receipt/Expenses Item	Original Budget	Adjustments	Final Budget	Actual On Comparable Basis	% Of Utilization
	a	b	c=a+b	d	e=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs
Local Transport / Travelling					
Electricity, Water and Conservancy					
Medical Expenses	135,000.00		135,000.00	137,340.00	101%
Operations Account	-	-	-	240,000.00	-
Activity	3,249,470.00		3,249,470.00	145,320.00	94%
Tuition Account	-	-	-	3,923,715.00	-
New dormitory	-	-	-	4,782,326.00	-
Boarding Equipment and Stores	43,875,768.00		43,875,768.00	48,925,565.00	111%
New classrooms	-		-	724,200.00	-
Parents Teachers Association	-	-	-	147,858.00	-
KCSE	-		-	6,100.00	-
Refer to drawer chqs	-	-	-	141,320.00	-
Insurance (Bus)	-	-	-	222,487.00	-
Loan Interest Repayment					
Loan Principal Repayment	-		-	435,157.00	-
Acquisition Of Assets					
Totals	60,885,850.00		60,885,850.00	76,238,915.00	
Grand Total	98,001,716.00		98,001,716.00	99,871,200.00	

10. Significant Accounting Policies

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

1. Statement of compliance and basis of preparation

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

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

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

2. Recognition of receipts and payments

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

3. In-kind contributions

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

4. Cash and cash equivalents

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

5. Accounts Receivable

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

6. Accounts Payable

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

7. Non-current assets

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

8. Budget

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

9. Comparative figures

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

10. Subsequent events

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

KITUI HIGH SCHOOL
Annual Report and Financial Statements For the year ended 30th June 2022

11. Notes To The Financial Statements

1 Government Grants for Tuition

Description	2021-2022	2021
	Kshs	Kshs
Reference Materials		
Exercise Books		
Laboratory Equipment		
Internal Exams		197,685.00
Teaching / Learning Materials	3,109,835.00	770,275.75
Total	3,109,835.00	967,960.75

2 Government Grants for Operations

Description	2021-2022	2021
	Kshs	Kshs
Other voteheads(PE,LT&T, EW&C,ADM)	8,599,270.00	3,538,335.00
Repairs And Maintenance (Infrastructure)	5,018,500.00	2,657,500.00
Local Transport / Travelling		
Medical	191,400.00	35,500.00
Rent	34,800.00	
BES Account	256,943.00	10,800.00
Other Vote Heads (specify)*		
Total	14,100,913	6,242,135.00

3 Government Grants for infrastructure

Description	2021-2022	2021
	Kshs	Kshs
Maintenance & Improvement		
RMI –Income	5,547,660.00	3,199,840.00
Transition infrastructure grants		
Administration Block		
Economic stimulus grants		
Total	5,547,660.00	3,199,840.00

KITU HIGH SCHOOL
Annual Report and Financial Statements For the year ended 30th June 2022

4 School Fund Income - Parents Contribution/Fees

Description	2021-2022	2021
	Kshs	Kshs
Boarding Equipment and Stores	44,464,978.00	12,103,635.00
Other voteheads (PE, LT&T, EW&C, ADM)	25,936,802.00	5,831,348.00
Repairs and maintenance	4,283,122.00	869,143.00
Local transport / travelling		
Electricity and water		
Medical		
Activity	1,255,144.00	241,050.00
Others (specify)		
Total	75,940,046.00	19,045,176.00

5 Miscellaneous Incomes

Description	2021-2022	2021
	Kshs	Kshs
Parents Teacher Association (PTA)	1,934,000.00	960,583.00
Rent Income	396,300.00	233,665.00
Operation Account	602,364.00	
R/D eqs	40,973.00	22,992.00
Equity loan	1,200,000.00	
School ID	140,640.00	4,000.00
Tuition fee	55,000.00	
Income From Grants and Donations*		
Interest Income		
Dividends Income		
Loans/Borrowings*		
Other Income (specify)*		
Total	4,369,277.00	1,217,640.00

Notes to the Financial Statements (continued)

6 Tuition

Description	2021-2022 Kshs	2021 Kshs
Exercise Books	1,403,665.00	
Textbooks		
Reference materials		
Laboratory Equipment	280,315.00	230,000.00
Internal exams	793,660.00	412,000.00
Teaching / Learning Materials	1,283,630.00	164,440.00
Exams And Assessment		
Teachers Guides		
Bank Charges	1,870.00	180.00
Others (<i>specify</i>)		
Total	3,763,140.00	806,620.00

7 Operations

Description	2021-2022 Kshs	2021 Kshs
Other voteheads (PE,LT&T,EW&C,ADM)	8,633,827.00	2,476,171.00
Administration Cost		
Repairs And Maintenance & Improvements	5,498,160.00	3,199,840.00
Local Transport / Travelling		
BES A/C	651,864.00	
Insurance Cost		
Bank Charges	1,800.00	3,060.00
Total	14,785,651.00	56,79,071.00

KITUI HIGH SCHOOL
Annual Report and Financial Statements For the year ended 30th June 2022

Notes to the Financial Statements (continued)

8 Infrastructure

Description	2021-2022	2021
	Kshs	Kshs
New Dormitory-infrastructure	4,178,504.00	2,846,340.00
New classrooms-infrastructure	904,990.00	
Construction of laboratory		
Purchase of furniture		
Purchase of equipment		
Purchase of apparatus		
Drilling of boreholes		
Others (specify)		
Total	5,083,494.00	2,846,340.00

9 Boarding And School Fund

Description	2021-2022	2021
	Kshs	Kshs
Other voteheads (PE,LT&T,EW&C, ADM)	12,258,105.00	4,558,334.00
Service Gratuity		
Repairs And Maintenance & Improvements	4,149,422.00	1,029,917.00
Operations Account	240,000.00	
Tuition A/c (Ex. Books, toners & printing papers)	3,923,715.00	
New Dormitory	4,782,326.00	
New Classroom	724,200.00	
Activity	145,320.00	16,000.00
Parents Teacher Association (PTA)	147,858.00	
KCSE	6,100.00	
Fee On Boarding Equipment and Stores	48,925,565.00	15,033,302.00
Refer to Drawer Chqs	141,320.00	30,025.00
Insurance Cover (Bus)	222,487.00	160,000.00
Loan Principal Repayment	435,157.00	
Medical	137,340.00	145,165.00
Acquisition Of Assets		
PA expenses		
Others (specify)		
Total	76,238,915.00	20,972,743.00

NB: PE-Personnel Emolument
EW&C – Electricity, Water & Conservancy

ADM- Administration costs
LT&T – Local Transport & Traveling

KITUI HIGH SCHOOL
Annual Report and Financial Statements For the year ended 30th June 2022

Notes to the Financial Statements (continued)

10 Bank Accounts

Account Name & Currency	Status Active/Dormant	Bank Account Number	2021-2022 Kshs	2021 Kshs
Tuition Account-NBK	Active	01025051506400	4,531.00	1,360.35
Operations Account	Active	01021051506403	40,053.00	564,624.70
School Fund Account/Boarding			154,898.00	1,027,832.33
Savings Account	Active	01242051506401	3,670,270.00	34,023.09
Parent Association Development Account			-	1,782.25
Income Generating Activities Account				
Infrastructural Account			491,588.00	679.15
Total			4,361,340.00	1,630,301.87

11 Cash In Hand

Description	2021-2022 Kshs	2021 Kshs
Notes and Coins	115,257.00	121,143.03
Total	115,257.00	121,143.03

12 Short Term Investments

Description	2021-2022 Kshs	2021 Kshs
Cooperative Shares		
Treasury Bills		
Fixed Deposit accounts		
Other Investments		
Total		

KITUI HIGH SCHOOL
Annual Report and Financial Statements For the year ended 30th June 2022

Notes to the Financial Statements (continued)

13 Accounts Receivable

Description	2021-2022		2021
	Kshs		Kshs
Fees Arrears	19,308,819.00		20,455,106.10
Other Non-Fees Receivables			
Salary Advances (list/schedule attached)	892,691.00		851,191.00
Imprest (list/schedule attached)	1,965,763.00		1,965,763.20
Rent arrears (list/schedule attached)			
Total	22,167,274.00		23,272,060.30

13 b Ageing Analysis of Accounts Receivable

Description	2021-2022		2021	
	Current FY	% of the total	Comparative FY	% of the total
Less than 1 year	6,153,368.00		1,762,288.00	
Between 1- 2 years	1,762,288.00		7,260,333.00	
Between 2-3 years				
Over 3 years	11,393,163.47		11,432,485.10	
Total (should tie to note 13 a)	19,308,819.47		20,455,106.10	

14 Accounts Payable

Description	2021-2022		2021
	Kshs		Kshs
Trade Creditors (See Ageing Below and Appendix 1)	6,134,035.00		7,635,639.19
Prepaid Fees	1,171,878.00		1,369,439.00
Retention Monies			
Unpaid salaries and statutory deductions			
Caution money			
Other payables (<i>specify</i>)			
Total	7,305,913.00		9,005,078.19

KITUI HIGH SCHOOL
Annual Report and Financial Statements For the year ended 30th June 2022

Notes to the Financial Statements (continued)

14a. Ageing Analysis of Accounts Payable

Description	2021-2022		2021	
	Current FY	% of the total	Comparative FY	% of the total
Less than 1 year	2,721,696.00		1,492,282.00	
Between 1- 2 years	1,492,282.00		3,803,016.38	
Between 2-3 years				
Over 3 years	1,920,057.00		2,340,340.81	
Total (should tie to note 14)	6,134,035.00		7,635,639.19	

15. Fund Balance Brought Forward

Description	2021-2022	2021
	Kshs	Kshs
Bank Balances	4,361,340.00	1,630,301.87
Cash Balances	115,257.00	244,143.03
Short Term Investments		
Receivables	22,167,274.00	23,272,060.30
Payables	7,305,913.00	9,005,078.19
Total	19,337,958.00	16,141,427.01

Other important disclosure notes

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

16 Non-current Liabilities Summary

Description	2021-2022 Kshs	2021 Kshs
Bank Loans		
Outstanding Leases		
Hire Purchase		
Gratuity And Leave Provision		
Others (specify)		
Total		

17 Biological assets

Description	Numbers	2021-2022 Kshs	2021 Kshs
Cattle	3	120,000.00	
Goats			
Trees	1000	1,800,000.00	
Coffee Or Tea Plantation			
Poultry			
Others (specify)			
Total			

18 Borrowings

Description	Kshs	Kshs
Borrowings at beginning of the year		
Borrowings during the year	1,200,000.00	
Repayments during the year	435,157.00	
Balance at the end of the year	764,843.00	

KITUI HIGH SCHOOL
Annual Report and Financial Statements For the year ended 30th June 2022

Other important disclosure notes

19 Stock/ Inventory


Description	2021-2022 Kshs	2021 Kshs
Food stuffs	411,062.00	44,358.00
Lab consumables	-	-
Farm produce	15,692.00	27,864.00
Medication	-	-
Construction Materials	8,200.00	-
Others (specify)		-

KITUI HIGH SCHOOL
Annual Report and Financial Statements For the year ended 30th June 2022

20 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)
	NONE	NONE	NONE	NONE


 Sign and Date
 Principal



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12. Annexes

Annex I - Analysis of Pending Accounts Payable

Supplier Of Goods Or Services	Original Amount	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance Current FY	Outstanding Balance Comparative FY	Comments
	a	b	c	d	e=a-d		
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	
Construction Of Buildings							
1.							
2.							
3.							
Sub-Total							
Supply Of Goods					2,721,696.00		
4.							
5.							
Sub-Total							
Supply Of Services							
6.							
7.							
8.							
Sub-Total					2,721,696.00		
Grand Total					2,721,696.00		

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Annex 2 – Summary of Fixed Assets Register

Asset Class	Historical Cost b/f (Kshs) 1 st July 2021	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost c/f (Kshs) 30 th June 2022
Land				
Buildings And Structures				
Motor Vehicles	5,400,000.00		-	4,000,000.00
Office Equipment, Furniture And Fittings			-	
Textbooks				
ICT Equipment			-	
Tools And Apparatus	989,154.00	1,263,851.00	-	2,253,005.00
Other Machinery And Equipment			-	
Heritage And Cultural Assets				
Intangible Assets- Soft Ware				
Total	6,389,154.00	1,263,851.00		6,253,005.00