

REPUBLIC OF KENYA



Enhancing Accountability

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THE NATIONAL ASSEMBLY	
REPORT	
DATE: 08 NOV 2023	DAY: Wednesday
TABLED BY: Hon. Silvanus Osirop	OF Majority Party Whip
CLERK-AT-THE-TABLE:	A. Shituko

THE AUDITOR-GENERAL

ON

KAIRI BOYS SECONDARY SCHOOL

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

KIAMBU COUNTY



OFFICE OF THE AUDITOR GENERAL
P. O. Box 30084 - 00100, NAIROBI
REGISTRY

04 JUL 2023

RECEIVED

KAIRI SECONDARY SCHOOL
PUBLIC SECONDARY SCHOOL

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED
1ST JULY 2021-30TH JUNE 2022

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

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I. Key School Information and Management

(a) Background information

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

The school was registered in 05/04/2020 under registration number 22S00300611 and is currently categorized as a County (*National, Extra County, county and Sub County*) public school established, owned or operated by the Government.

The school is a boarding school and had 902 students as at 30th June 2022. It has 4 streams and 36 teachers of which 10 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. Ignatius Waweru Gichia	Chairman	4 th March 2019
2	Mr. Joseph Kamau Maina	Deputy Chairman	4 th March 2022
3	Mr. Anthony Mwangi Mwaria	Secretary - Principal	4 th March 2019
4	Mr. William Mugo Kagwaini	Member	4 th March 2019
5	Ms. Caroline Wanjiru Mburu	Member	4 th March 2022
6	Madam Margaret Muthoni Karanja	Member	4 th March 2022
7	Mr. Abraham Gichanga	Member	4 th March 2022
8	Mr. Joseph Kimaru Kariuki	Member-Rep. Special Interest	4 th March 2022
9	Mr. Daniel Gachau	Member-Rep. Sponsor	4 th March 2022
10	Mr. Michael Gikunju Ngari	Member -Rep Teachers	4 th March 2019
11	Mrs. Irene Nyambura Mukuha	Member -Community	4 th March 2019
12	Mrs. Racheal Watiri Gachanja	Member-Rep. Sponsor	4 th March 2022
13	Mr. Henry Njenga Mbote	Member-Special needs Rep	4 th March 2022
14	Mrs. Alice Njau	Co-opted Member	4 th March 2022
15	Mr. Joseph Kanyanja	Co-opted Member	4 th March 2022
16	Mr. George Chege Njuguna	Member- Students Rep	4 th March 2022
17	Ms. Mary Wanjiku	Member-C.E.B Rep	4 th March 2022
18	Rev. Julius Mukunah	Member-Rep. Sponsor	4 th March 2022

The function of the School Board of Management includes:

- 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

Names of the various committees of the Board established by the Board and the names of the committee members:

Ref:	Name of Committee	Names of Members	Designation	Number of meetings attended during the year
1	Executive Committee	Mr. Ignatius Waweru Gichia Mr. Anthony Mwangi Mwaria Mr. William Mugo Kagwaini Mrs. Racheal Watiri Gachanja	Chairperson Secretary Member P.A Chairperson	2
2	Audit, Finance, Procurement and General Purpose Committee	Mr. Joseph Kamau Maina Ms. Mary Maina Mr. Joseph Kimaru Kariuki Mr. Abram Ng'ang'a	Chairman Member Member Member	1
3	Development/S.I.C Committee	Mr. William Mugo Kagwaini Mrs. Racheal Watiri Gachanja Mr. Joseph Kamau Kanyanja Mr. Henry Mbote Mr. Joseph Kimaru Kariuki	Chairperson Member Member Member Member	2
4	Academic Committee	Mrs. Alice Njau Mr. Ignatius Waweru Gichia Ms. Caroline Wanjiru Mr. Michael Gikunju	Chairperson Member Member Member	1
5	Discipline and welfare Committee	Madam Margaret Muthoni Karanja Mrs. Irene Nyambura Mukuha Rev. Julius Mukunah Mr. Daniel Gachau	Chairperson Member Member Member	1

(d) School operation Management

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

Ref:	Designation	Name	TSC Number
1	Principal	Mr. Anthony Mwangi Mwaria	305378
2	Deputy Principal	Mr. Daniel Muriuki Gitari	406090
3	School Bursar	M/s Julia Wambui Irungu	BOM

(e) Schools contacts

Post Office Box: 83-01000 THIKA
Telephone: 0723 752 713
E-mail: kairihighschool@gmail.com
Website: kairiboys.ac.ke
Facebook: -
Twitter: -

(f) School Bankers

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

1. Name of Bank: Kenya Commercial Bank
Branch: Thika
Account Number: 1102161209
Operation Account
2. Name of Bank: Kenya Commercial Bank
Branch: Thika
Account Number: 1102154431
Tuition Account
3. Name of Bank: Kenya Commercial Bank
Branch: Thika
Account Number: 1102129488
School Fund Account
4. Name of Bank: Kenya Commercial Bank
Branch: Thika
Account Number: 1257800019
Infrastructure Account
5. MPESA Pay Bill No. 522123, Account number 40109K linked to KCB bank account

(Ensure all bank accounts operated by the school are disclosed and that all Pay Bill Numbers are disclosed)

(g) Independent Auditors

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

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:

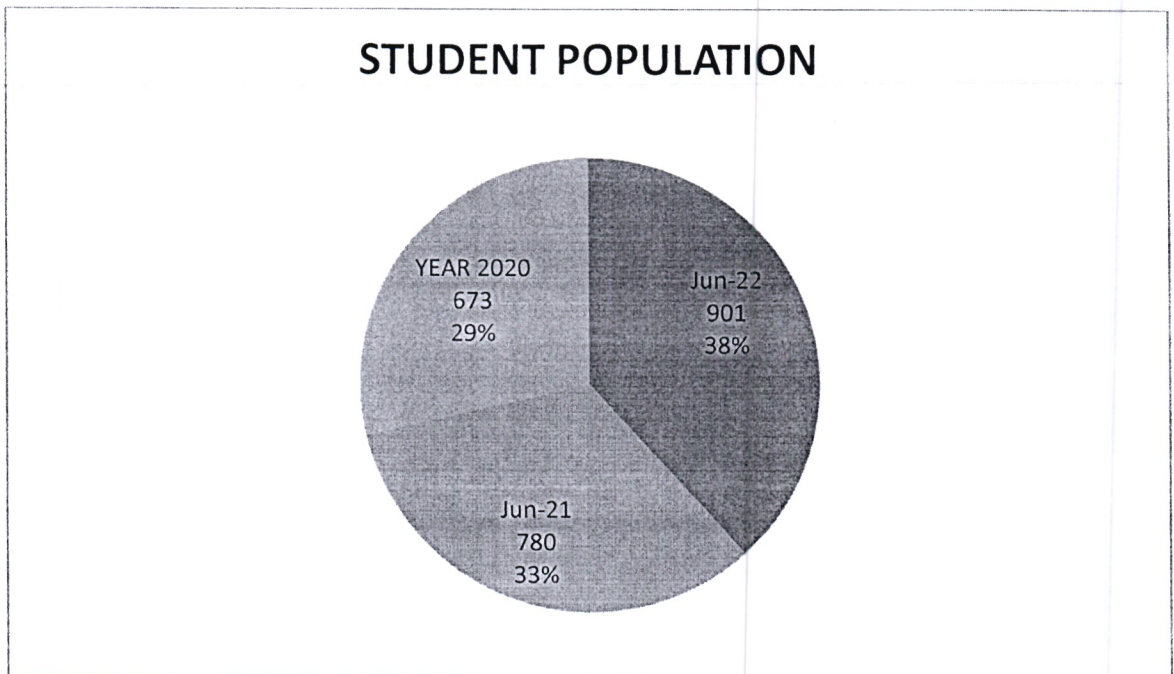
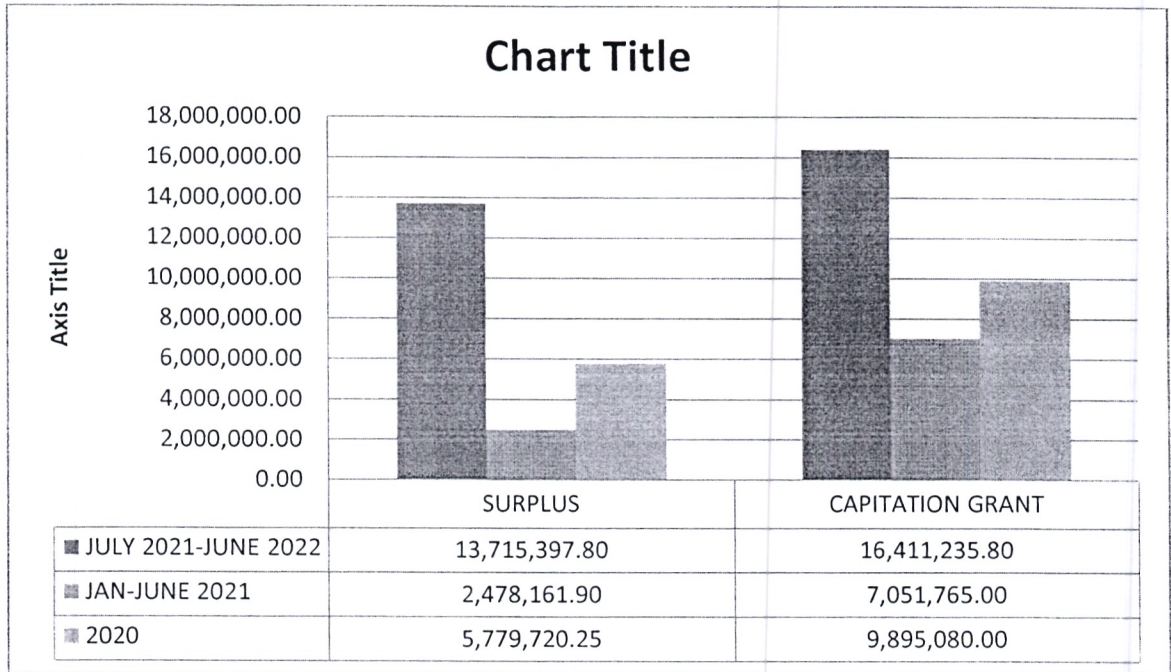
a) Financial performance:

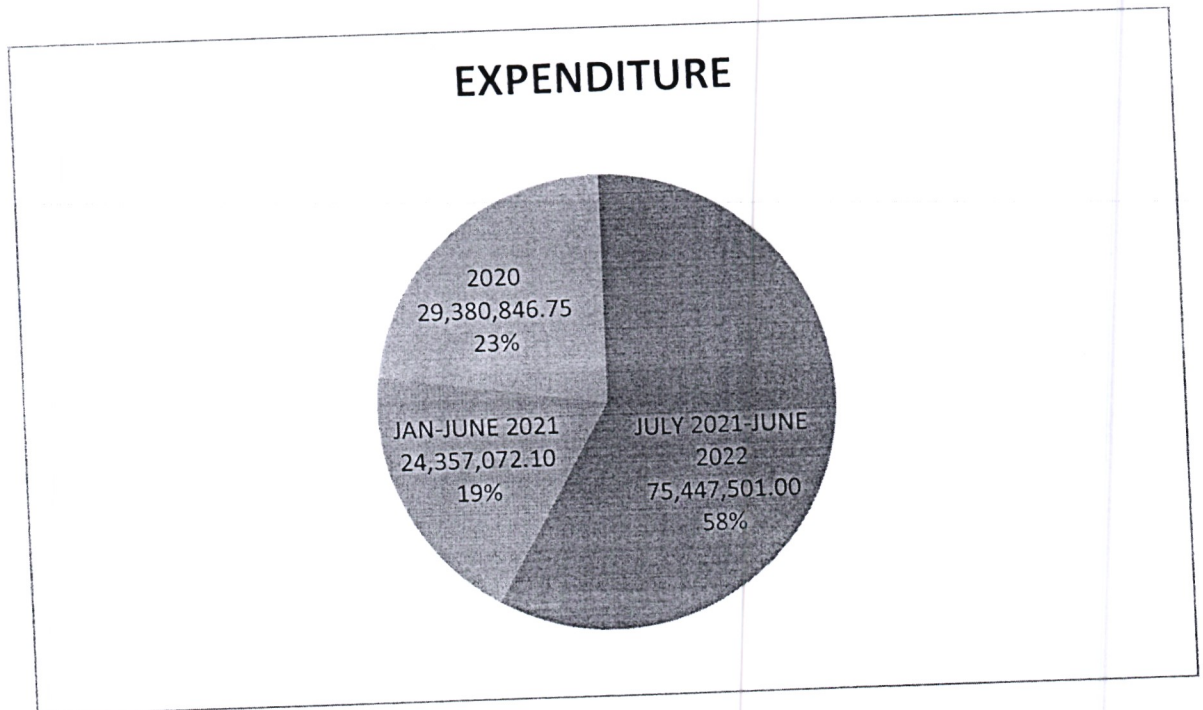
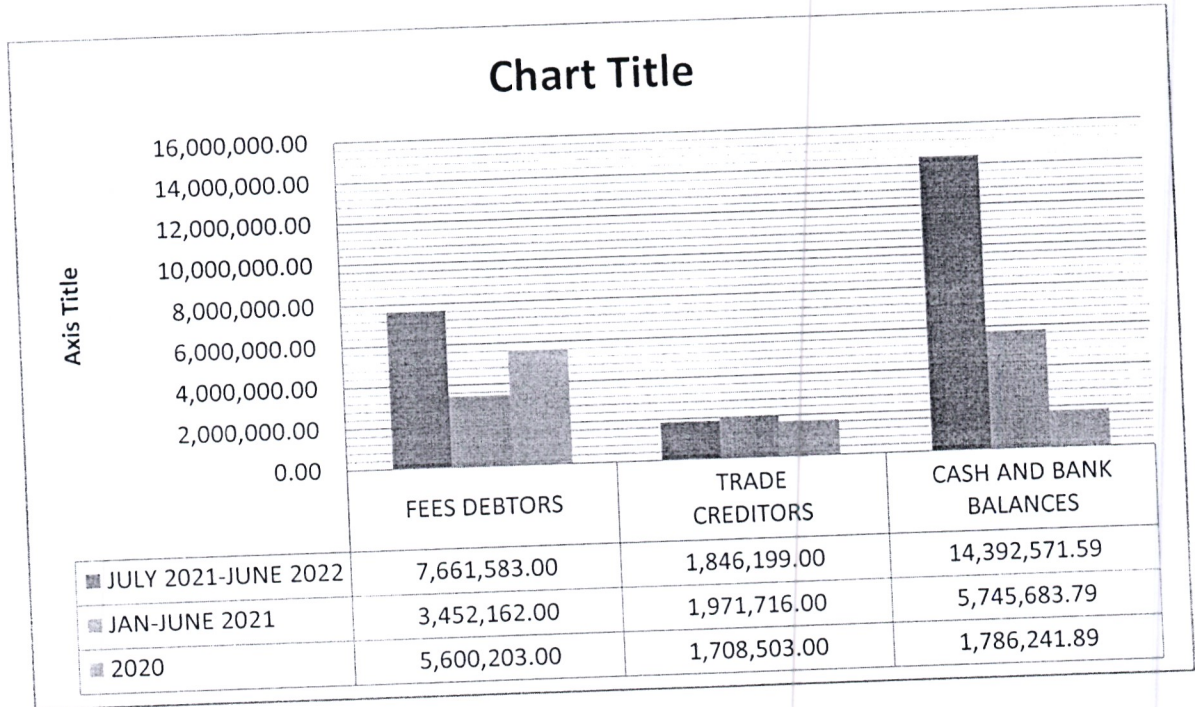
Under this section, the following information should be given:

- *Surplus/ deficit for the year and a comparison of the same for the last three years*
- *Capitation grants from the Ministry of Education for the last three years*
- *Ratio of capitation grant per student over the last three years*
- *A three-year overview of growth of other income(s) earned by the school.*
- *A three-year overview of growth in expenditure of the school*
- *Movement of debtors and creditors of the school over the last three years*
- *Movement of cash and bank balances over the last three years*

Graphical presentation, ratios, tables, and pie charts should be used to show/ indicate trends

1	Surplus/Deficit	+13,715,397.80	+2,478,161.90	+5,779,720.25
2	Capitation grant	16,411,235.80	7,051,765.00	9,895,080.00
3	Student population	901	780	673
4	Ration of capitation grant per student	1 student :Kshs.18,214.47	1 student:Kshs.9,040.72	1 student:Kshs.14,702.94
5	Other income	-	-	-
6	Expenditure	75,447,501.00	24,357,072.10	29,380,846.75
7	Debtors	7,661,583.00	3,452,162.00	5,600,203.00
8	Trade creditors	1,846,199.00	1,971,716.00	1,708,503.00
9	Cash and bank balances	14,392,571.59	5,745,683.79	1,786,241.89





b) Teacher Student ratio:

- i) Number of teachers recruited and posted to the school within the year-2
- ii) Number of teachers transferred out of school-2
- iii) Number of teachers that retired during the year -0
- iv) Number of the teachers employed by TSC-26
- v) Number of teachers employed by B.O.M-10
- vi) The number of teachers the school has for each subject

Subject combination	Number of teachers
English/Literature	5
Kiswahili	5
Mathematics	6
Chemistry	5
Physics	4
Biology	5
History & Government	4
Geography	2
C.R.E	2
Agriculture	2
Computer Studies	1
Business Studies	2

Teacher to student ratio 1teacher:35students

Number of TSC teachers -26

Number of Students -902

c) Mean score in the 2021 KCSE: 4.877

Give performance of the school for each over the last three years. Include the number of students that have since transitioned to institutions of higher learning. Include the mean score and comment on improvement or otherwise as compared to the school's set score.

d) Number of Candidates in the 2021 KCSE: 188

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

GRADE	YEAR 2021	YEAR 2020	YEAR 2019	TRANSITION TO UNIVERSITY
A	0	0	0	0
A-	0	0	0	0
B+	0	0	0	0
B	4	5	3	12
B-	5	7	5	17
C+	23	25	12	60
C	39	43	15	
C-	32	39	16	
D+	42	25	33	
D	35	12	25	
D-	7	4	5	
E	1	0	0	
MEAN GRADE	4.877	5.42	4.71	
DEVIATION	DECLINE	IMPROVED	IMPROVED	
TOTAL CANDIDATES	188	161	114	68

e) Capacity of the school:

The school capacity is 640 as per the registration certificate but it is congested to hold 902 students.

Overstretched areas

- i) Dining hall*
- ii) Laboratories*
- iii) Dormitories*
- iv) Library*

f) Development projects carried out by the school:

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

<i>Project undertaken</i>	<i>Sources of funding</i>
<i>i) Building of classrooms phase III</i>	<i>FSE disbursement and parents' contribution</i>
<i>ii) Dining hall phase I</i>	<i>FSE disbursement and parents' contribution</i>
<i>iii) CBC class phase II</i>	<i>Government funding & Parents' contribution</i>



Sign

School Principal

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 Kairi Secondary 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: Ignatius Waweru Gichia
Designation: Chairman, School Board of Management


Sign: 

Date: 10/2/2023

Name: Mr. Anthony Mwangi Mwaria
Designation: School Principal & Secretary to Board of Management

Sign: 
Date: 10/2/2023

Name: M/s Julia Wambui Irungu
Designation: Bursar/ Finance Officer

Sign: 
Date: 10/2/2023



REPUBLIC OF KENYA

Telephone: +254-(20) 3214000
E-mail: 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 KAIRI BOYS SECONDARY SCHOOL FOR THE YEAR ENDED 30 JUNE 2022 - KIAMBU 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, gazetted 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 control, 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 Kairi Boys secondary school set out on pages 1 to 21, which comprise the statement of financial assets and 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

Report of the Auditor-General on Kairi Boys secondary school for the year ended 30 June 2022 - Kiambu County

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 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 Kairi Boys secondary school 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

1.0 Unsupported Payments for Operations

The statement of receipts and payments reflects payment for operations expenditure of Kshs.12,681,074 which, as disclosed in Note 6 to the financial statements. includes Kshs.4,341,630 incurred on infrastructure development projects. However, local purchase orders, procurement documents, invoices, inspection and acceptance certificates, contract and certificates of works certified were not provided for audit

In the circumstances, the accuracy and completeness of the payments for operations amounting to Kshs.4,341,630 could not be confirmed.

2.0 Unsupported Boarding and School Fund Payments

The statement of receipts and payments reflects boarding and school fund payments of Kshs.60,013,822 as disclosed in Note 7 to the financial statements. However, review of records revealed that payments amounting to Kshs.3,397,930 were not supported by local purchase/service orders, invoices, delivery notes, and inspection and acceptance certificates. Further, the Management did have an approved list of suppliers and therefore it was unclear what method the Management applied in identifying and procuring from the suppliers.

In the circumstances, the accuracy and completeness of boarding and school fund payments amounting to Kshs.3,397,930 could not be confirmed.

3.0 Unsupported Accounts Payables

The statement of financial position reflects accounts payables balance of Kshs.2,092,330 which, as disclosed in Note 12 to the financial statements includes trade creditors totalling to Kshs.1,846,199 and prepaid fees amounts of Kshs.246,131. However, the detailed movement schedule indicating the particulars of creditors/students, opening balances, purchases and payments during the year to arrive at the closing balance were not provided for audit.

In the circumstances, the accuracy and completeness of the accounts payables balance of Kshs.2,092,330 could not be confirmed.

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

Key Audit Matters

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

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 matter 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

Irregular Transfer of Funds to Kenya Secondary Schools Heads Association

The statement of receipts and payments reflects payment for operations amounts of Kshs12,681,074 which, as disclosed in Note 6 to the financial statements includes Kshs.696,850 transferred to Kenya Secondary School Heads Association (KESSHA). However, KESSHA is a welfare organization that draws its membership from School Principals only. This organization is not defined in Government Funding and there is no assurance that it has implemented effective, efficient, and transparent financial management and internal controls systems to manage the funds transferred by schools. Further, the transfers were not based on any specific legislation or policy guidelines. and expenditure returns were not provided for audit.

In the circumstances, the value for money from the transfer of Kshs.696,850 could not be confirmed.

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, I confirm that, nothing has come to my attention to cause me to believe that internal controls, risk management and overall governance were not effective.

Basis for Conclusion

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 control, risk management and overall governance were operating effectively, in all material respects. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

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

In preparing the financial statements, Management is responsible for assessing the school's ability to continue to sustain its services, disclosing, as applicable, matters related to sustainability of services and using the applicable basis of accounting unless the Management is aware of the intention to terminate the school or 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 controls 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 and submit the audit report in compliance with Article 229(7) of the Constitution. My consideration of the internal control would not necessarily disclose all matters in the internal controls that might be material weaknesses under the ISSAIs. A material weakness is a condition in which the design or operation of one or more of the internal controls 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 control may not prevent or detect misstatements and instances of non-compliance. Also, projections of any evaluation of effectiveness to future periods are subject to the risk that controls may become inadequate because of changes in conditions, or that the degree of compliance with the school policies and procedures may deteriorate.

As part of an audit conducted in accordance with ISSAIs, I exercise professional judgement 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 the 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 the Management regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that are identified during the audit.

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


CPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

12 October, 2023

Kairi Secondary School
Reports and Financial Statements for the year ended 30th June 2022

V. Statement of Receipts and Payments Period to 30th June 2022

Description Of Vote Head	Note	July 2021- June 2022	Jan 2021-June 2021
		Kshs	Kshs
Receipts			
Capitation grants for tuition	1	2,782,927	1,015,432
Capitation grants for operations	2	13,628,309	6,036,333
School Fund Income- Parents' Contributions	3	72,751,663	19,783,469
School Fund Income- Other receipts	4	-	-
Total Receipts		89,162,899	26,835,234
Payments			
Payments for Tuition	5	2,752,605	1,019,005
Payments for operations	6	12,681,074	5,144,124
Boarding and school fund payments	7	60,013,822	18,193,943
Total Payments		75,447,501	24,357,072
Surplus/Deficit		13,715,398	2,478,162

The school financial statements were approved on 3/07/ 2023 and signed by:

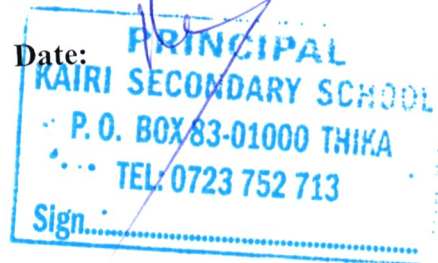
IGNATIUS WAWENU A.M. MURICA

Name:
S.P.A.
Chair BOM

Date:

Name:
School Principal/ Secretary to
BOM

Date:



Name:
Julia Wambui
Bursar/ Finance Officer

Date:

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

Financial Assets	Note	July 2021- June 2022	Jan 2021-June 2021
Cash and Cash Equivalents		Kshs	Kshs
Bank Balances	8	14,386,796	5,393,400
Cash Balances	9	5,776	352,284
Short term Investment	10	-	-
Total Cash and Cash Equivalents		14,392,572	5,745,684
Account's receivables	11	23,225,572	19,245,345
Total financial assets		37,618,144	24,991,029
Financial liabilities			
Accounts Payable	12	2,092,330	3,180,613
Net financial assets		35,525,814	21,810,416
Represented by			
Fund balance b/fwd 1st July 2021	13	21,810,416	19,332,254
Surplus for the year		13,715,398	2,478,162
Net financial position		35,525,814	21,810,416

The school's financial statements were approved on 3/07/23 2023 and signed by:

I.G. M. A. I. W. W. W. W. W.

Name:
 Chair BOM
 Date:

A. M. MUKOTA

Name:
 School Principal/ Secretary to
 BOM
 Date:

Julia Wambui

Name:
 Bursar/ Finance Officer
 Date:



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

<i>Cashflow from Operating activities</i>		July 2021- June2022	Jan2021-June 2021
	Note	Kshs	Kshs
Receipts from operating activities			
Capitation grants for Tuition	1	2,782,927	1,015,432
Capitation grants for Operations	2	15,189,086	6,800,812
School fund income- Parents contributions fees	3	74,824,162	23,261,297
School fund income- Other receipts	4	-	-
Total receipts		92,796,175	31,077,541
Payments from operating activities			
Payments for Tuition	5	2,752,605	1,019,005
Payments for Operations	6	9,630,495	3,607,584
Boarding and School fund payments	7	61,541,808	20,384,991
Total payments		73,924,908	25,011,580
Net cash flow from operating activities		18,871,267	6,065,961
<i>Cashflow from investing activities</i>			
Proceeds from Sale of Assets		-	-
Acquisition of Assets-Building of classes Phase III, CBC class phase II & Dining hall Phase I		(10,224,379.00)	(2,106,519)
Proceeds from investments		-	-
Net cash flows from Investing Activities		(10,224,379)	(2,106,519)
<i>Cashflow from financing activities</i>			
Proceeds from borrowings/ loans		-	-
Repayment of principal borrowings		-	-
Net cash flows from Financing Activities		-	-
NET INCREASE IN CASH AND CASH EQUIVALENT		8,646,888	3,959,442
Cash and cash equivalent at BEGINNING of the year	8&9	5,745,684	1,786,242
		14,392,572	5,745,684
Cash and cash equivalent at END of the year		14,392,572	5,745,684

(The above presentation of cash flow statement uses the direct method of cash flow presentation, which is encouraged under IPSAS. Schools' should therefore adopt the direct method of cash flow as recommended by PSASB).

**Kairi Secondary School
Reports and Financial Statements for the year ended 30th June 2022**

VIII. Statement Of Budgeted Versus Actual Amounts for the Year Ended 30th June 2022

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS		Opening Balance (C/Bk) and AIA				
(1) CAPITATION GRANT ON TUITION						
Tuition (Teaching & learning materials)	2,447,750	-	2,447,750	2,782,927	(335,177)	113.7%
	2,447,750	-	2,447,750	2,782,927	(335,177)	
(2) CAPITATION GRANT ON OPERATIONS						
Maintenance & Improvement	3,900,000	-	3,900,000	5,643,000	(1,743,000)	144.7%
Other voteheads (L.T.T, Adm.Cost, E.W.C & P.E)	5,017,682	-	5,017,682	7,817,709	(2,800,027)	155.8%
Activity	268,800	-	268,800	-	268,800	0.0%
Medical (Edu Afya)	-	-	-	167,600	(167,600)	0.0%
	9,186,482	-	9,186,482	13,628,309	(4,441,827)	
(3) FEES CHARGED ON PARENTS						
Personnel Emoluments	7,515,905	-	7,515,905	7,829,907	(314,002)	104.2%
Repairs, Maintenance & Improvement	2,788,200	-	2,788,200	2,485,594	302,606	89.1%
Local, Transport & travelling	2,819,680	-	2,819,680	2,547,611	272,069	90.4%
Electricity, Water & Conservancy	2,275,585	-	2,275,585	2,067,827	207,758	90.9%
Medical	571,130	-	571,130	532,094	39,036	93.2%
Administration costs	3,069,980	-	3,069,980	3,041,184	28,796	99.1%
Activity	839,170	-	839,170	821,030	18,140	99.1%
Insurance (Medical & Property)	657,402	-	657,402	688,154	(30,752)	104.7%
Boarding Equipment and Stores	33,020,705	-	33,020,705	31,275,654	1,745,051	94.7%

**Kairi Secondary School
Reports and Financial Statements for the year ended 30th June 2022**

Development	3,907,654	-	-	3,907,654	5,706,297	(1,798,643)	146.0%
	57,465,411	-	-	57,465,411	56,995,352	470,059	
TOTAL INCOME	69,099,643	-	-	69,099,643	73,406,588	(4,306,945)	
							112.38%
(1) EXPENDITURE FOR TUITION							
Teaching / learning materials	2,447,750	-	-	2,447,750	2,750,675	(302,925)	
	2,447,750	-	-	2,447,750	2,750,675	(302,925)	
(2) EXPENDITURE FOR OPERATION							
Maintenance & Improvement	3,900,000	-	-	3,900,000	4,805,856	(905,856)	123.23%
Other Voteheads (L.T.T, Adm.Cost, E.W.C and P.E)	5,017,682	-	-	5,017,682	7,869,368	(2,851,686)	156.83%
Activity	268,800	-	-	268,800	5,850	262,950	2.18%
	9,186,482	-	-	9,186,482	12,681,074	(3,494,592)	
(3) EXPENDITURE FOR SCHOOL FUND							
Personnel Emoluments	7,515,905	-	-	7,515,905	2,085,848	5,430,057	27.75%
Repairs, Maintenance & Improvement	2,788,200	-	-	2,788,200	2,987,996	(199,796)	107.17%
Local, Transport & travelling	2,819,680	-	-	2,819,680	3,434,005	(614,325)	121.79%
Electricity, Water & Conservancy	2,275,585	-	-	2,275,585	2,779,289	(503,704)	122.14%
Medical	571,130	-	-	571,130	402,010	169,120	70.39%
Administration costs	3,069,980	-	-	3,069,980	4,934,285	(1,864,305)	160.73%
Activity	839,170	-	-	839,170	1,010,930	(171,760)	120.47%
Insurance (Medical & Property)	657,402	-	-	657,402	803,731	(146,329)	122.26%
Boarding Equipment and Stores	33,020,705	-	-	33,020,705	28,688,266	4,332,439	86.88%
Development	3,907,654	-	-	3,907,654	5,418,523	(1,510,869)	138.66%
	57,465,411	-	-	57,465,411	52,544,883	4,920,528	
TOTAL	69,099,643	-	-	69,099,643	67,976,632	1,123,011	

**Kairi Secondary School
Reports and Financial Statements for the year ended 30th June 2022**

**TRIAL BALANCE AS
AT 30TH JUNE 2022**

	DR	CR
Cash and Cash equivalents		
Bank Balances	14,386,796	
Cash Balances	5,776	
Short term investments	-	
Receivables	23,225,572	
Payments		
Payments for Tuition	2,752,605	
Payments for operations	12,681,074	
Boarding and school fund payments	60,013,822	
Receipts		
Capitation grants for tuition		2,782,927
Capitation grants for operations		13,628,309
School Fund Income- Parents' Contributions		72,751,663
School Fund Income- Other receipts		-
Proceeds from borrowings		-
Prior Year Adjustment		
Fund Balance b/f		21,810,416
Accounts payables		2,092,330
TOTAL	113,065,645	113,065,645

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 liquid investments with an original maturity of three months or less, which are readily convertible to known amounts of cash and are subject to insignificant risk of changes in value. Bank account balances include amounts held at various financial institutions at the end of the financial year.

SIGNIFICANT ACCOUNTING POLICIES (Continued)

5. Accounts Receivable

For the purposes of these financial statements, imprests and advances to authorised public officers and/or institutions which were not surrendered or accounted for at the end of the financial year are treated as receivables. This is in recognition of the government practice where the imprest payments are recognized as expenditure when fully accounted for by the imprest or AIE holders. This is an enhancement to the cash accounting policy. Other accounts receivables are disclosed in the financial statements.

6. Accounts Payable

For the purposes of these financial statements, deposits and retentions held on behalf of third parties have been recognized as accounts payables. This is in recognition of the government practice of retaining a portion of contracted services and works pending fulfilment of obligations by the contractor and to hold deposits on behalf of third parties. This is an enhancement to the cash accounting policy adopted by National Government Ministries and agencies. Other liabilities including pending bills are disclosed in the financial statements. Pending bills consist of unpaid liabilities at the end of the financial year arising from contracted goods or services during the year or in past years.

7. Non-current assets

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

8. Budget

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

9. Comparative figures

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

10. Subsequent events

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

X. Notes to the Financial Statements

1 Capitation Grant for Tuition			
		July 2021- June2022	Jan2021-June 2021
		Kshs	Kshs
Tuition(Teaching & Learning Materials)		2,782,927	1,015,432
Total		2,782,927	1,015,432
2 Capitation Grant for Operations			
		July 2021- June2022	Jan2021-June 2021
		Kshs	Kshs
Maintenance & Improvement		5,643,000	2,730,000
Other Voteheads (L.T.T,Adm.Cost, E.W.C & Personnel Emolument)		7,817,709	3,306,333
Edu Afya (Medical)		167,600	-
Total		13,628,309	6,036,333
3 Parents Contribution/Fees - School Fund			
		July 2021- June2022	Jan2021-June 2021
		Kshs	Kshs
Personnel Emoluments		7,829,907	2,910,707
Bording Equipment and stores		34,520,727	9,333,361
Repairs, Maintenance & Improvement		4,283,414	969,100
Local Transport & Travelling		3,009,051	901,965
Electricity, Water & Conservancy		2,847,209	709,877
Administration costs		4,408,200	1,627,335
Damages		2,317,434	-
Student ID		74,105	4,000
Insurance (Medical & Property)		688,154	642,313
Activity		821,030	457,759
Medical		532,094	129,073
Development Fund		6,019,093	1,387,718
P.T.A Fund		5,401,245	710,261
Total		72,751,663	19,783,469

Kairi Secondary School
Reports and Financial Statements for the year ended 30th June 2022

4 Other Receipts – School Fund Account		July 2021- June2022	Jan2021-June 2021
		Kshs	Kshs
Rent income		-	-
Income from farming activities		-	-
Sales of borehole water		-	-
Income from Posho mill		-	-
Income from Bus and ground Hire		-	-
Interest income		-	-
donations		-	-
Total		-	-
5 Payments For Tuition		July 2021- June2022	Jan2021-June 2021
		Kshs	Kshs
Tuition(Teaching & Learning Materials)		2,750,675	1,018,645
Bank Charges		1,930	360
Total		2,752,605	1,019,005
6 Payments For Operations		July 2021- June2022	Jan2021-June 2021
		Kshs	Kshs
Maintenance & Improvement		4,805,856	2,106,519
Other Voteheads (L.T.T, Adm.Cost, E.W.C & Personnel Emolument)		7,869,368	3,037,605
Activity Expenses		5,850	-
Acquisition of Assets		-	-
TOTAL		12,681,074	5,144,124
7 Boarding And School Fund Payments		July 2021- June2022	Jan2021-June 2021
		Kshs	Kshs
Personnel Emoluments		2,085,848	1,505,302
Bording Equipment and Stores		28,688,266	10,625,342
Repairs, Maintenance & Improvement		3,486,456	705,245
Local Transport & Travelling		3,434,005	767,810

Kairi Secondary School
Reports and Financial Statements for the year ended 30th June 2022

Electricity, Water & Conservancy		2,779,289	768,102
Administration costs		6,282,024	2,055,720
Activity		1,010,930	296,550
Student ID		62,600	-
Insurance (Medical & Property)		803,731	642,313
Medical		402,010	218,660
Damages		2,256,940	-
Development Fund		5,418,523	273,899
P.T.A Fund		3,303,200	335,000
TOTAL		60,013,822	18,193,943

*Expenses on income generating activities** should include all costs relating to the school earnings on other receipts as recorded in note 4. These costs should include farm maintenance, posho mill maintenance, ground maintenance and costs incurred during hire of school bus among others.*

8 Bank Accounts

Name of Bank, Account No. & currency	Bank Account Number	July 2021- June 2022	Jan 2021-June 2021
		Kshs	Kshs
Tuition Account	1102154431	44,342	14,020
Operations Account	1102161209	885,610	969,799
School Fund Account/Boarding	1102129488	10,746,259	2,536,140
Savings Account		-	-
Infrastructural Account	1257800019	2,710,585	1,873,441
Total		14,386,796	5,393,400

9 Cash In Hand

Description	July 2021- June 2022	Jan 2021-June 2021
	Kshs	Kshs
Tuition Account	-	-
Operation Account	61	281
School Fund account	5,715	352,003
Total	5,776	352,284

10 Short Term Investments			
Description		July 2021- June2022	Jan2021-June 2021
		Kshs	Kshs
Cooperative shares		-	-
Treasury Bills		-	-
Fixed deposit		-	-
Equity stock		-	-
Other investments		-	-
Total		-	-
11 Accounts Receivable			
Description		July 2021- June2022	Jan2021-June 2021
		Kshs	Kshs
Fees arrears		23,225,572	19,030,345
Other non-fees receivables		-	-
Salary advances		-	-
Unsurrendered Imprest		-	14,000
Unrecovered Salary advance		-	201,000
Total		23,225,572	19,245,345
[Include an ageing of the fees / non fees arrears below]			
Description		July 2021- June2022	Jan2021-June 2021
		Kshs	Kshs
Fees arrears for current year		7,661,583	3,452,162
Fees arrears for the previous year		-	1,922,725
Fees arrears for prior periods (over two years)		15,563,989	13,655,458
Total		23,225,572	19,030,345
12 Accounts Payable			
Description		July 2021- June2022	Jan2021-June 2021
		Kshs	Kshs
Trade creditors (See ageing below and appendix 1)		1,846,199	1,971,716
Prepaid fees		246,131	1,014,397
Infrastructure Account 2021		-	194,500

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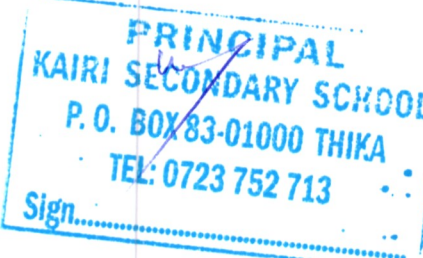
Kairi Secondary School
Reports and Financial Statements for the year ended 30th June 2022

Total		2,092,330	3,180,613
[Include an ageing of the creditor's arrears below]			
Description		July 2021- June2022	Jan2021-June 2021
		Kshs	Kshs
Trade creditors for current year		1,846,199	1,971,716
Trade creditors for the previous year		-	-
Trade creditors for prior periods (over two years)		-	-
Total		1,846,199	1,971,716
13 Fund Balance Brought Forward			
Description		July 2021- June2022	Jan2021-June 2021
		Kshs	Kshs
Bank balances		14,386,796	5,393,400
Cash balances		5,776	352,284
Short Term Investments		-	-
Receivables		23,225,572	19,245,345
Payables		(2,092,330)	(3,180,613)
Total		35,525,814	21,810,416
Other important disclosure notes			
14 Non-current Liabilities Summary			
Description		July 2021- June2022	Jan2021-June 2021
		Kshs	Kshs
Bank loan(s)		-	-
Outstanding Leases		-	-
Hire purchase		-	-
Gratuity and leave provision		-	-
Total		-	-
15 Biological assets			



Kairi Secondary School
 Reports and Financial Statements for the year ended 30th June 2022

Description	Numbers	July 2021- June 2022	Jan 2021-June 2021
		Kshs	Kshs
Cattle		-	-
Goats		-	-
Trees		790	800
Coffee or tea plantation		-	-
Poultry		-	-
Total		790	800
16 Borrowings			
Description		July 2021- June 2022	Jan 2021-June 2021
		KShs	KShs
a) Borrowings			
Borrowing at beginning of the year		-	-
Borrowings during the year		-	-
Repayments of during the year		-	-
Balance at end of the year		-	-
KITCHEN STORES			
17 -i Stock/ Inventory			
Description		July 2021- June 2022	Jan 2021-June 2021
		Kshs	Kshs
Stock/Inventory			
Stock/ inventory at beginning of the year		278,510	107,050
Stock/ inventory purchased during the year		29,636,091	9,928,792
Stock/ inventory issued during the year		(29,572,200.00)	(9,757,332)
Balance at end of the year		342,401	278,510
LABORATORIES			
17-ii Stock/ Inventory			
Description		July 2021- June 2022	Jan 2021-June 2021
		Kshs	Kshs
Stock/Inventory			
Stock/ inventory at beginning of the year		1,038,398	1,171,137



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Kairi Secondary School
Reports and Financial Statements for the year ended 30th June 2022

Stock/ inventory purchased during the year		1,627,567	125,219
Stock/ inventory issued during the year		(552,133)	(257,958)
Balance at end of the year		2,113,832	1,038,398
LIBRARY (TEACHING & LEARNING MATERIALS)			
17- iii Stock/ Inventory			
Description		July 2021- June2022	Jan2021-June 2021
		Kshs	Kshs
Stock/Inventory			
Stock/ inventory at beginning of the year		172,068	67,968
Stock/ inventory purchased during the year		2,205,038	1,725,306
Stock/ inventory issued during the year		(1,845,864)	(1,621,206)
Balance at end of the year		531,242	172,068

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Kairi Secondary School
Reports and Financial Statements for the year ended 30th June 2022

XI. 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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 Principal

Kairi Secondary School
 Reports and Financial Statements for the year ended 30th June 2022

ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE AND ACCOUNTS RECEIVABLE

**KAIRI SECONDARY SCHOOL P.O BOX 83-01000
 THIKA
 LIST OF CREDITORS AS AT 30.6.22**

	NAME	CELL-PHONE	DETAILS	VOTEHEAD	TOTAL UNPAID
1	School Equipment Centre	0722-688643	Lab chemicals & apparatus	ADM COST	258,889.00
2	Ashnac Glass Repairs	0726-422246	Repair of lab apparatus	RMI	498,460.00
3	Bemwa Stationers	0708-881857	Stationery, Teaching & learning materials	ADM COST	1,088,850.00
	TOTAL				1,846,199.00

FEEs ARREARS AS AT 30TH JUNE 2022

VOTEHEAD	AMOUNT
BES	3,991,474.00
RMI	1,567,379.00
LTT	318,660.00
EWC	391,805.00
ADM COST	367,016.00
ACTIVITY	15,705.00
DEV.	312,796.00
PTA	696,748.00
TOTAL	7,661,583.00

PREPAID FEES AS AT 30TH JUNE 2022

VOTEHEAD	AMOUNT
BES	246,131.00
TOTAL	246,131.00

ANNEX 2 – SUMMARY OF FIXED ASSETS REGISTER
FIXED ASSETS REGISTER

A	Land	10.5acres
B	<i>Building and structures</i>	
1	Administration block	1
2	135 capacity dormitories	5
3	50 capacity classrooms	18
4	640 capacity dining hall and 1200 capacity Dining hall in progress	1
5	Kitchen	2
6	Store houses, kitchen, foodstuffs, exercise books, cleaning materials	4
7	25 capacity staffroom	1
8	30 capacity library	1
9	68 capacity science laboratories & computer lab	3
10	2 bedrooms Staff houses	7
11	Security guards changing room	1
12	Power house	1
13	Police post	1
14	Urinals	3
15	Students bathrooms	42
16	Latrines	63
C	52 seater isuzu bus KAR 667L	1
D	<i>Office equipment, furniture and fittings</i>	
1	Cabinets & cupboards	16
2	Tables & office desks	24
3	Teachers' working stations	23
4	Library benches	8
5	Chairs	60
6	3 seater visitors seats	7
7	7 seater sofa set	1
E	<i>ICT equipment and other ICT assets</i>	
1	Students desktop computers	17
2	Desktop computers & laptops-offices	13
3	Printers	11
4	Copy printer machine	1
5	Kyocera photocopier machine	1
6	Projector	1

Kairi Secondary School
Reports and Financial Statements for the year ended 30th June 2022

7	Students smart screens	13
8	U.P.S	1
9	CCTV screens	2
F	<i>Intangible assets</i>	
1	Software programmes, Examination, time table, accounts, biometric, cyber school & course books	6
G	<i>Tools and apparatus</i>	
1	Portable burners	35
2	Bunsen burner	13
3	Beehive shelves	2
4	Laboratory gas cylinders	4
5	Radio receivers	4
6	Biology model: lungs, kidney, ear, eye, heart	5
7	Microscope boxes	7
8	Microscopes	8
9	Engine models	2
10	Weighing balances	2
11	Hoffman apparatus	1
12	Meter rules 50cm and 100 cm	85
13	Laboratory stools	60
14	Laboratory tables; portables, side, island	26
15	Kaloido scope	4
16	Solenoids	10
17	Sparky springs	4
18	Pinhole cameras	2
19	Wet and dry thermometer	6
20	Copper type bowls	1
21	Science chart	12
22	Klinostarts	1
23	Kipps apparatus	1
24	Drying towers	1
25	Micrometer screw gauge	50
26	Smoke cell	2
H	<i>Text books- diverse subjects & reference books including GOK supplies</i>	18080
	<i>Other Machinery and Equipment</i>	
1	Chainsaw	1

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Kairi Secondary School
 Reports and Financial Statements for the year ended 30th June 2022

2	Water tanks; 150,000,10,000,2,300 and 1,500,1,000 litres capacity	12
3	Water pump	1
4	Generator	1
5	Lawn mower	1
6	Public address	1
7	Music system	1
8	Television	2
9	Kitchen boilers; 500,300,200,60 and 20litres capacity	10
10	Kitchen freezer	1
11	Kitchen weighing scale	1
12	Kitchen trolley	1
13	Kitchen gas cylinders; 13 and 6kg	2
14	Kitchen cookers & oven	3
15	Students beds(double Decker)	492
16	Dining hall benches	120
17	Dining hall tables	32
18	Students' lockers and chairs	450 sets
19	Sports goal posts	6pairs
20	Sports nets	9
21	Whiteboards	22
J	Others	
1	Concrete posts	30
2	Fire extinguishers	11tubes
3	Water dispenser	2

PRINCIPAL
 KAIRI SECONDARY SCHOOL
 . P. O. BOX 83-01000 THIKA
 TEL: 0723 752 713
 Sign.....