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REPORT

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TABLED BY: HON. NAOMI WADO, MP	DEPUTY MAJORITY WHIP
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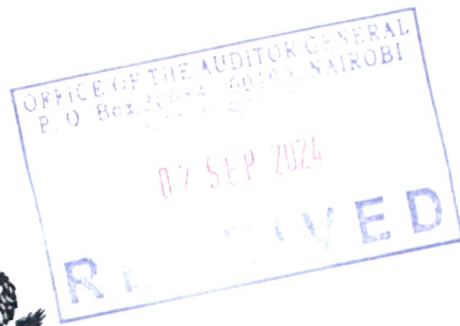
THE AUDITOR-GENERAL

ON

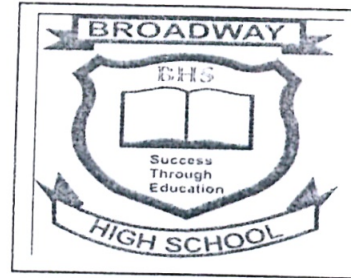
BROADWAY HIGH SCHOOL

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

KIAMBU COUNTY



Revised 30th June 2023.



BROADWAY HIGH SCHOOL

Public High School

ANNUAL REPORT AND FINANCIAL STATEMENTS

**FOR THE SIX MONTHS ENDED
30TH JUNE 2021**

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

BROADWAY HIGH SCHOOL
Annual Report and Financial Statements For the year ended 30th June 2021

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BROADWAY HIGH SCHOOL

Annual Report and Financial Statements For the year ended 30th June 2021

1 Acronyms and Glossary of Terms

Provide a list of all applicable acronyms and glossary of terms e.g.

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	

2 Key School Information and Management

Background information

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

The school was registered in 2021 under registration number 22S00300776 and is currently categorized as Sub County public school established, owned or operated by the Government.

The school is a day school and had 1059 number of students as at 30th June 2021. It has 6 streams and 48 teachers of which 4 teachers are employed by the School Board of Management.

(a) 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:

1	PATRICIAH KIMANI	Chairperson	30/5/2019
2	SN WAIGANJO	Secretary - Principal	30/5/2019
3	VICTORIA AYETA	Member	30/5/2019
4	SAMMY NDEGWA	Member	30/5/2019
5	ALI BUKE	Member	30/5/2019
6	DR NGUGI KARIUKI	Member	30/5/2019
7	JOAN GITHAE	Member	30/5/2019
8	ROSE WANJIKU	Member – Rep CEB	30/5/2019
9	JULIET MWANGI	Member Rep Teachers	30/5/2019

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Annual Report and Financial Statements For the year ended 30th June 2021

10	-ISAAC GAKOI -WILLIAM MUGO -PATRICIAH KIMAMI	3 Members - Sponsor	30/5/2019
11	BASHIR NDAKANE	Member - Community	30/5/2019
12	YUVINALIS AMENYA	Member Special Needs	30/5/2019
13	SOPHI AKINYI	Rep Students	30/5/2019

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Annual Report and Financial Statements For the year ended 30th June 2021

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.

(b) Committees of the Board

1	Executive Committee	<ul style="list-style-type: none"> • Mr. S.N. Waiganjo • Mrs. Patricia Kimani • Mr. Ali Buke • Mr. Charles Mucheru • Mr. Isaac Gakoi 	<ul style="list-style-type: none"> ✓ BOM secretary ✓ BOM Chair ✓ PA Chair ✓ Member ✓ Member 	2/2
2	Audit Committee Finance, procurement and general purposes Committee	<ul style="list-style-type: none"> • Mrs. Patricia Kimani • Mr. S.N. Waiganjo • Mr. William Mugo • Mr Ali Buke • Eng Lawi 	<ul style="list-style-type: none"> ✓ Chairperson ✓ Secretary ✓ Member ✓ PA Chair ✓ Member 	4/4
3				
4	Academic Committee	<ul style="list-style-type: none"> • Mr Isaac Gakoi • Dr Ngugi • Mr S.N Waiganjo • P A Ameyia • DrJoan Githae 	<ul style="list-style-type: none"> ✓ Chairperson ✓ Member ✓ Member ✓ Member ✓ Member 	1/1

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Annual Report and Financial Statements For the year ended 30th June 2021

6	Discipline and welfare Committee	<ul style="list-style-type: none">• Eng Goerge Mwangi• Mrs Juliet Mwangi• Mr Ali Buke• Mr SN Waiganjo	<ul style="list-style-type: none">✓ Chairperson✓ Member✓ Member✓ Secretary	1/1
7	Adhoc Committee (if any during the year)	N/A		

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Annual Report and Financial Statements For the year ended 30th June 2021

(c) 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	Identification
1	Principal	-MR S.N WAIGANJO	TSC No.349479
2	Deputy Principal	-MRS JULIET MWANGI	TSC No.388824
3	School Bursar	-MR PAUL MBURU	ICPAK No. BOM
4	Other (specify)	N/A	

(d) Schools contacts

Post Office Box: 1709-01000
Telephone: 0798981633
E-mail: broadwayhighschool@gmail.com
Website: N/A
Facebook: N/A
Twitter: N/A

(e) School Bankers

Provide details of the school bankers.

1. Name of Bank : Kenya Commercial Bank
Branch :Thika
Account number 1102085146

2. Name of Bank : Kenya Commercial Bank
Branch :Thika
Account number 1102084549

3. Name of Bank : Kenya Commercial Bank
Branch :Thika
Account number 1132747805

4. Name of Bank : Equity Bank
Branch :Thika
Account number 0090266417700

(f) Independent Auditors

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

BROADWAY HIGH SCHOOL

Annual Report and Financial Statements For the year ended 30th June 2021

3 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:

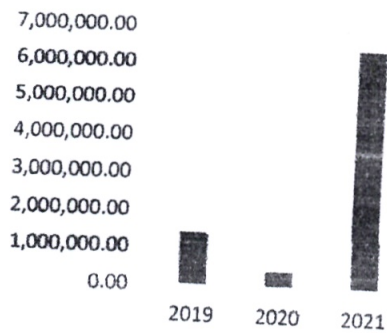
a) Financial performance:

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

(a) 2021-6,411,916.30

(b) 2020-422,340.20

(c) 2019 -1,415,237.30

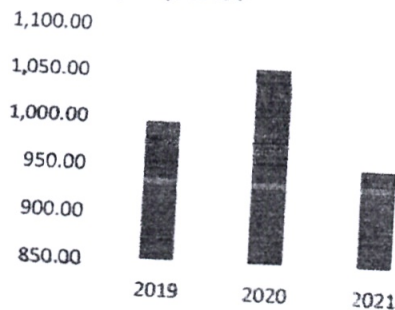


- *Capitation grants from the Ministry of Education for the last three years*

(a) 2021- 10,152,241.30

(b) 2020- 11,360,967.00

(c) 2019 - 13,426,019.80



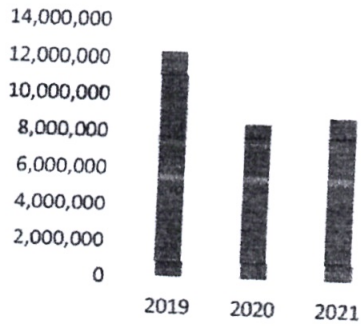
BROADWAY HIGH SCHOOL
Annual Report and Financial Statements For the year ended 30th June 2021

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

(a) 2021- 8,965,743.00

(b) 2020-8,508,711.00

(c) 2019-25,438,960.60

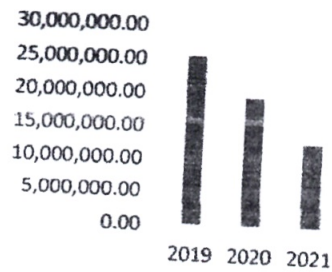


- *A three-year overview of growth in expenditure of the school*

(a) 2021 -13,500,997.00

(b) 2020-18,652,409.00

(c) 2019 -25,438,960.60



BROADWAY HIGH SCHOOL

Annual Report and Financial Statements For the year ended 30th June 2021

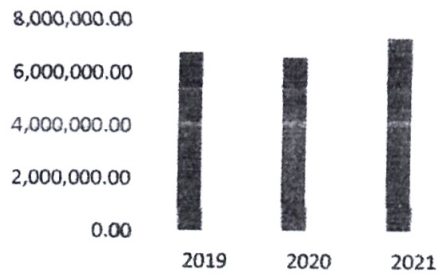
- Movement of debtors and creditors of the school over the last three years

(a) Debtors

-2021 - 7,289,088.40

-2020 - 5,920,094.40

- 2019 - 6,777,502.40

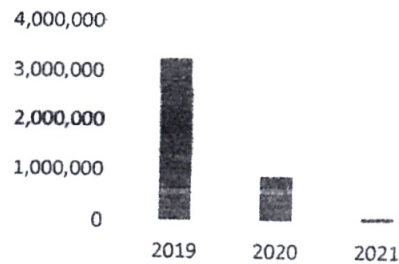


(b) Creditors

- 2021 - 87,700.00

- 2020 - 86,330.00

-2019 -3,250,847.00



Graphical presentation, ratios, tables, and pie charts should be used to show/ indicate trends unless the school is new).

b) Teacher Student ratio:

(Include the teacher to student ratio, number of teachers recruited and posted to the school within the year, number of teachers that were transferred/ retired during the period as well as number of teachers employed by TSC, and number employed by BOM. One may also

BROADWAY HIGH SCHOOL

Annual Report and Financial Statements For the year ended 30th June 2021

include how many teachers the school has for each subject in order to indicate shortage/ allocation of resources).

YEAR	NO OF STUDENTS	NO OF TEACHERS	
		TSC	BOM
2021	1157	44	4

c) Mean score in the 2021 KCSE:

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.

YEAR	MSS	DEVIATION	NO OF STUDENTS TO HIGHER INTITUTIONS
2019	4.27	0.34	13
2020	4.14	-0.13	16
2021	3.90	-0.24	17

d) Number of Candidates in the 2020 KCSE:

(Tabulate the number of candidates sitting for KCSE over the last three years).

YEAR	NO OF CANDIDATES
2019	179
2020	205
2021	213

e) Capacity of the school:

(Indicate the number of students in the school vis a vie the facilities like the dormitories, the dining hall, the laboratories, toilets and other amenities. This information will provide useful details for the Ministry of Education).

BROADWAY HIGH SCHOOL

Annual Report and Financial Statements For the year ended 30th June 2021

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).

Construction of classrooms -2 nd FLOOR	MIF/PA	COMPLETE			
Construction of boys toilets	MIF/PA	COMPLETE			

.....

 School Principal

B.O.M. SECRETARY
 BROADWAY HIGH SCHOOL
 P.O. BOX 1709 - 01000 THIKA
 SIGN..... DATE 11/8/21

BROADWAY HIGH SCHOOL

Annual Report and Financial Statements For the year ended 30th June 2021

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

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

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

PATRICIAH KIMANI

Name: 

Designation: Chair, School Board of Management

Date: 1/8/2024

S.N WAIGANJO

Name: 

Designation: School Principal & Secretary to Board of Management

Date: 1/8/2024

PAUL MBURU

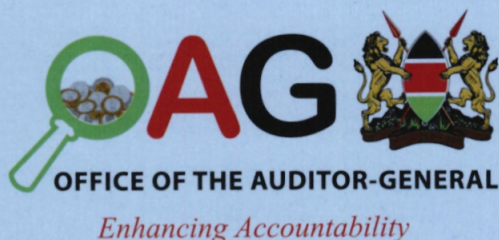
Name: 

Designation: Bursar/ Finance Officer

Date: 1/8/2024

REPUBLIC OF KENYA

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



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

REPORT OF THE AUDITOR-GENERAL ON BROADWAY HIGH SCHOOL FOR THE SIX (6) MONTHS' PERIOD ENDED 30 JUNE, 2021 – KIAMBU COUNTY

PREAMBLE

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

- A. Report on 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 Control, 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 regulation 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

Adverse Opinion

I have audited the accompanying financial statements of Broadway High School – Kiambu County set out on pages 1 to 22 which comprise of the statement of assets and liabilities

Report of the Auditor-General on Broadway High School for the six months' period ended 30 June, 2021 – Kiambu County

as at 30 June, 2021, and the statement of receipts and payments, statement of cash flows and the statement of budget and actual amounts for the six (6) months' period then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, because of the significance of the matters discussed in the Basis for Adverse Opinion section of my report, the financial statements do not present fairly, the financial position of Broadway High School as at 30 June, 2021, and its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and do not comply with the Basic Education Act 2013 and the Public Finance Management Act, 2012.

Basis for Adverse Opinion

1. Long Outstanding Accounts Receivables

The statement of financial assets and financial liabilities reflects accounts receivables balance of Kshs.7,231,088 in respect of fees arrears as disclosed in Note 13 to the financial statements. Included in the balance are receivables amounting to Kshs.2,349,109 which had been outstanding for more than three (3) years. However, there was no policy on the impairment of long outstanding fees arrears casting doubt on the fair statement of the accounts receivables balance.

In the circumstances, the accuracy and full recoverability of the outstanding receivables balance of Kshs.7,231,088 could not be confirmed.

The statement of financial assets and financial liabilities and as disclosed in Note 13 to the financial statements reflects accounts receivables balance of Kshs.7,289,088, which includes a balance of Kshs.7,231,088 in respect to outstanding fees arrears which further includes Kshs.2,349,109 which had been outstanding for more than three (3) years. No satisfactory explanation was provided as to why the long outstanding debts had not been recovered or cleared.

In the circumstances, the accuracy of the reported accounts receivables balance and the recoverability of the long outstanding fees arrears of Kshs.7,289,088 could not be confirmed

2. Non- Provision of Ledgers/ Schedules

The financial statements for year under review reflects total receipts and payments of Kshs.19,117,984 and Kshs.13,500,997 comprising of the following components:

No.	Components	Amounts (Kshs)
		Receipts
1	Government Grant for Tuition	1,280,049
2	Government Grant for Operations	5,204,191
3	Government Grant for Infrastructure	3,668,000
4	School Fund Income- Parents' Contributions	8,643,886
5	Miscellaneous incomes	321,857
	Total Incomes	19,117,984
		Payments
1	Tuitions	1,097,052
2	Operation	4,070,617
3	Infrastructure	2,000,623
4	Boarding and school fund	6,332,705
	Total Payments	13,500,997

However, no ledgers/schedules were provided for audit review.

In circumstances, the accuracy and completeness of the receipts and payments could not be confirmed as at 30 June, 2021.

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

Key Audit Matters

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

EMPHASIS OF MATTER

Budgetary Control and Performance

The statement of budgeted versus actual amounts reflects final receipts budget and actual on a comparable basis of Kshs.35,524,000 and Kshs.17,552,632 respectively, resulting to an under-funding of Kshs.17,971,368 or 50.59 % of the budget. However, the School spent a balance of Kshs.9,338,390 against actual receipts of Kshs.17,552,632 resulting to an under-utilization of Kshs.8,214,242 or 46.80 % of actual receipts.

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

My opinion is not modified in respect of this matter

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution, because of the significance of the matters discussed in the Basis for Adverse Opinion, Basis for Conclusion on Lawfulness and Effectiveness in Use of Public Resources and Basis for Conclusion on Effectiveness of Internal Controls, Risk Management and Governance sections of my report, based on the audit procedures performed, I confirm that public resources have not been applied lawfully and in an effective way.

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

Basis for Conclusion

1. Late Submission of Financial Statements to the Auditor-General

The School's financial statements for the year ended 30 June, 2021 were submitted to the office of the Auditor-General on 5 September, 2023 twenty-four months after the statutory deadline date of 30 September, 2021. This is contrary to provisions of Section 47(1) and (2) of Public Audit Act, 2015 which requires the institution to submit the financial statements to the Auditor-General within three months after the end of the financial year to which the respective accounts relate.

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

2. Failure to Transfer Infrastructure Funds from the Operations Bank Account

The statement of receipts and payments and as disclosed in Note 2 to the financial statements reflects capitation grants for operations amount of Kshs.5,204,191 for the period ended 30 June, 2021. However, verification of the bank statements provided for audit revealed that the school only transferred Kshs.948,000 resulting to Kshs.3,256,191 not transferred to the infrastructure account contrary to the Ministry of Education Circular Ref. No: MOE.HQS/3/13/3 which directed that infrastructure grants as well as maintenance and improvement funds should be transferred to the school infrastructure account fifteen (15) days upon receipt of the funds in the operations account.

In the circumstance, 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.

THE EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

As required by Section 7(1) (a) of the Public Audit Act, 2015, because of the significance of the matters discussed in the Basis for Adverse Opinion, Basis for Conclusion on Lawfulness and Effectiveness in Use of Public Resources sections of my report, based on the audit procedures performed, I confirm that internal controls, risk management and governance were not effective

Basis for Conclusion

The audit was conducted in accordance with the ISSAIs 2315 and ISSAIs 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 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 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 the County Government either intends to terminate the School or to cease operations.

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

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

Further, in planning and performing the audit of the financial statements and audit of compliance, I consider internal controls in order to give an assurance on the effectiveness of internal controls, risk management and overall governance processes and systems in accordance with the provisions of Section 7(1)(a) of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. My consideration of the internal controls would not necessarily disclose all matters in the internal 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 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's 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 Management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the school's ability to continue to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the school to cease to continue to sustain its services.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the school to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

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

I also provide Management with a statement that I have complied with relevant ethical requirements regarding independence and to 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

23 September, 2024

BROADWAY HIGH SCHOOL
Annual Report and Financial Statements For the year ended 30th June 2021

6 Statement Of Receipts and Payments For the Year Ended 30th June 2021

Receipts			
Government grants for tuition	1	1,280,049.50	1,593,592.00
Government grants for operations	2	5,204,191.80	6,323,375.00
Government Grants for infrastructure	3	3,668,000.00	3,444,000.00
School fund income- parents' contributions	4	8,643,886.00	7,157,731.00
Miscellaneous incomes	5	321,857.00	1,350,980.00
Total Receipts		<u>19,117,984.30</u>	<u>19,869,678.00</u>
Payments			
Tuition	6	1,097,052.00	1,728,310.00
Operations	7	4,070,617.00	6,970,733.00
Infrastructure	8	2,000,623.00	5,289,139.00
Boarding and school fund	9	6,332,705.00	4,664,227.00
Total Payments		<u>13,500,997.00</u>	<u>18,652,409.00</u>
Surplus/Deficit		<u>5,616,987.30</u>	<u>1,217,269.00</u>

The school financial statements were approved on _____ 20__ and signed by:

PATRICIA H. KIMANI S. N. WASSAGO

Name: *Kimani*

Chair BOM

Date: *1/8/2024*

Name: *[Signature]*
 School Principal/ Secretary to
 BOM

Date: *1/8/2024*

P. M. M. M.

Name: *[Signature]*
 Bursar/ Finance Officer

Date: *1/8/2024*

(Comparative FY refers to the financial year preceding the current financial year.)

Description	Note	2020-21	2019-20
		KSh	KSh
Cash from Operating Activities			
Receipts			
Government grants for tuition		1,280,049.50	1,831,592.00
Government grants for operations		9,626,492.80	11,777,200.00
Government grants for infrastructure		2,147,708.00	5,345,995.00
School fund income- parents contributions/ fees		8,969,965.20	9,442,447.00
Other income		-	-
Total receipts		<u>22,024,215.50</u>	<u>28,397,234.00</u>
Payments			
Cash outflows for tuition		1,097,052.00	2,263,310.00
Cash outflows for operations		6,148,317.00	12,247,125.80
Cash outflows Boarding/lunch and school fund payments		6,745,945.00	10,102,795.80
Total payments		<u>13,991,314.00</u>	<u>24,613,231.60</u>
Net cash inflow/outflow from operating activities		<u>8,032,901.50</u>	<u>3,784,002.40</u>
Cash flow from investing activities			
Acquisition of assets		(2,082,803.00)	(5,341,250.00)
Proceeds from sale of Assets		-	-
Proceeds from investments		-	-
Purchase of investments		-	-
Net cash inflow/outflows from investing activities		<u>5,950,098.50</u>	<u>(1,557,247.60)</u>
Cash flow from Financing activities			
Proceeds from borrowings/ loans		-	-
Repayment of principal borrowings		(-)	(-)
Net cash inflow/outflow from financing activities		<u>(-)</u>	<u>(-)</u>
Net increase/decrease in cash and cash equivalents		<u>5,950,098.50</u>	<u>(1,557,247.60)</u>
Cash and cash equivalent at beginning of the FY		245,155.60	1,802,403.20
Cash and cash equivalent at end of the FY	11	<u>6,195,254.10</u>	<u>245,155.60</u>

Note: Cash and Cash Equivalent is the summation of Note 10, 11 and 12.

(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 cashflow as recommended by PSASB).

BROADWAY HIGH SCHOOL

Annual Report and Financial Statements For the year ended 30th June 2021

The school's financial statements were approved on _____ 20_____ and signed by:

PATRICIAH KIMANI - *N. NARGIAW* *P. Mburu*

Name: *Patriciah Kimani*

Name: *[Signature]*
School Principal/ Secretary to
BOM

Name: *[Signature]*

Chair BOM

Bursar/ Finance Officer

- Date: *1/8/2024*

Date: *1/8/2024*

Date: *1/8/24*

(Comparative FY refers to the financial year preceding the current Financial year.)

BROADWAY HIGH SCHOOL

Annual Report and Financial Statements For the year ended 30th June 2021

9 Statement Of Budgeted Versus Actual Amounts for The Year Ended 30th June 2021

Receipts					
(1) Capitation Grant on Tuition					
Reference Materials					
Exercise Books	4,644,000	-	4,644,000	1,280,049.50	27.%
Laboratory Equipment					
Internal Exams					
Teaching / Learning Materials					
Exams And Assessment					
(2) Capitation Grant on Operations					
Personnel Emoluments					
Repairs And Maintenance	7880000	-	7880000	5204191.80	66.%
Local Transport / Travelling					
Electricity And Water					
Medical					
Administration Costs					
Activity	1,500,000	-	1,500,000	0	0%
Gratuity					

BROADWAY HIGH SCHOOL

Annual Report and Financial Statements For the year ended 30th June 2021

3) FDSE for infrastructure					
Maintenance & Improvement MoE	5,000,000.00	-	5,000,000.00	3,668,000.00	73%
M&I parents' contribution					
Economic Stimulus Programs					
Transition Infrastructure Grants					
Administration Block					
(4) Fees Charged on Parents					
Personnel Emoluments					
Repairs And Maintenance					
Local Transport / Travelling					
Electricity And Water					
Medical					
Administration Costs					
Activity					
SMASSE					
Fee On Boarding Equipment and Stores	16,500,000.00		16,500,000.00	7,400,392.00	44%
5) Miscellaneous Income					
Loans / Borrowing					
Rent income					
Income From Farming Activities					
Insurance Compensation					

BROADWAY HIGH SCHOOL

Annual Report and Financial Statements For the year ended 30th June 2021

Income From Posho Mill					
Income From Bus Hire					
Fee For Hire of Ground and Equipment					
Interest Income					
Income From Any Other Investment					
Total Income					
(6) Expenditure For Tuition					
Textbooks	4,644,000.00	-	4,644,000.00	1,096,572.00	23%
Reference Materials					
Exercise Books					
Laboratory Equipment					
Internal Exams					
Teaching / Learning Materials					
Chalks					
Exams And Assessment					
Teachers Guides					
Administration Costs					
Bank Charges				840.00	
(7) Expenditure For Operations					
Personnel Emoluments					
Repairs, Maintenance & Improvements					

BROADWAY HIGH SCHOOL

Annual Report and Financial Statements For the year ended 30th June 2021

Local Transport / Travelling					
Electricity, Water and Conservancy					
Medical					
Administration Costs					
Activity Expenses	1,500,000.00	-	1,500,000.00	259,800.00	17%
Gratuity					
SMASSE					
(8) Expenditure For infrastructure					
Construction of classrooms	5000,000.00	-	5000,000.00	2,000,623.00	40%
Construction of LAB					
Construction of DORMS					
Purchase of furniture					
Purchase of equipment					
Purchase of machinery					
(9) Expenditure For school fund/lunch/boarding					
Personnel Emoluments					
Repairs, Maintenance and Improvements					
Local Transport / Travelling					
Electricity, Water and Conservancy					

BROADWAY HIGH SCHOOL

Annual Report and Financial Statements For the year ended 30th June 2021

[REDACTED]					
Medical Expenses					
Administration Costs					
Activity					
Gratuity					
Lunch Programme	16,500,000.00	-	16,500,000.00	5,980,555	30%
Boarding Equipment and Stores					
Expenditure For Income Generating Activity					
Insurance Costs					
Other Expenses On Investments					
Rent Expenses					
Bank Charges					
Loan Interest Repayment					
Loan Principal Repayment					
Acquisition Of Assets					
Totals					

[Provide below a commentary on significant underutilization (below 90% of utilization) and any overutilization above 100%]

- i. Xxx*
- ii. Xxx*

BROADWAY HIGH SCHOOL

Annual Report and Financial Statements For the year ended 30th June 2021

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.

BROADWAY HIGH SCHOOL

Annual Report and Financial Statements For the year ended 30th June 2021

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.

5. 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.

6. 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.

7. 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.

8. Comparative figures

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

9. Subsequent events

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

BROADWAY HIGH SCHOOL

Annual Report and Financial Statements For the year ended 30th June 2021

11 Notes To The Financial Statements

1 Government Grants for Tuition

Reference Materials		
Exercise Books		
Laboratory Equipment		
Internal Exams		
Teaching / Learning Materials	1,280,049.50	1,593,592.00
Others (specify)*	-	-
Total	1,280,049.50	1,593,592.00

*Include others as per MOE circulars

2 Government Grants for Operations

Personnel Emoluments		
Repairs And Maintenance		
Local Transport / Travelling		
Electricity And Water	5,204,191.80	5,806,775.00
Medical	--	172,200.00
Administration Costs	-	-
Activity	-	344,400.00
Other Vote Heads (specify)*	-	-
Total	5,204,191.80	6,323,375.00

*Include others as per MOE circulars

3 Government Grants for infrastructure

Maintenance & Improvement	3,668,000.00	3,444,000.00
Transition infrastructure grants	-	-
Administration Block	-	-
Economic stimulus grants	-	-

BROADWAY HIGH SCHOOL

Annual Report and Financial Statements For the year ended 30th June 2021

Other (specify)(NGCDF and County govt.	-	-
Total	3,668,000	3,440,000

4 School Fund Income - Parents Contribution/Fees

Personnel emoluments	-	-
Repairs and maintenance	-	-
Local transport / travelling	-	-
Electricity and water	-	-
Medical	-	-
Administration costs	-	-
Activity	-	-
Fee on lunch programme	8,571,886.00	6,893,831.00
PA Levies*	-	-
Others –furniture	72,000.00	263,900.00
Total	8,643,886.00	7,157,731.00

*Includes all levies charged by the school outside the fees structure but by mutual agreement with the parents.

5 Miscellaneous Incomes

Rent Income	-	-
Income From Farming Activities	-	-
Insurance Compensation	-	-
Income From Posho Mill	-	-
Income From Bus Hire	-	-
Fee For Hire of Ground and Equipment	-	-
Income From Grants and Donations*	-	-
Interest Income	-	-
Dividends Income	-	-
Loans/Borrowings*	-	-
Other Income –		1,346,480.00
- uniform	316,357.00	-
- KCSE	5,500.00	4,500.00

BROADWAY HIGH SCHOOL

Annual Report and Financial Statements For the year ended 30th June 2021

- Damages	-	
Total	321,857.00	1,350,980.00

(Include an explanation on the kind and source of grants/ donations received by the school.)

**Ensure proper authorization from MOE before obtaining loans/borrowings.*

**Indicate what other income relates to including income arising from writebacks if any.*

BROADWAY HIGH SCHOOL

Annual Report and Financial Statements For the year ended 30th June 2021

Notes to the Financial Statements (continued)

6 Tuition

Exercise Books		
Textbooks		
Reference materials		
Laboratory Equipment		
Teaching / Learning Materials		
Exams And Assessment		
Teachers Guides	1,096,572.00	1,726,500.00
Bank Charges	480.00	1,810.00
Others (specify)	-	-
Total	1,097,052.00	1,728,310.00

7 Operations

Personnel Emoluments	-	xxx
Service Gratuity	-	xxx
Administration Cost		
Repairs And Maintenance & Improvements		
Local Transport / Travelling		
Electricity And Water	3,810,817.00	6,187,533.00
Medical	-	-
Activity Expenses	259,800.00	783,200.00
Insurance Cost	-	-
Others (specify)	-	-
Total	4,070,617.00	6,970,733.00

BROADWAY HIGH SCHOOL

Annual Report and Financial Statements For the year ended 30th June 2021

Notes to the Financial Statements (continued)

8 Infrastructure

Construction of classrooms	2,000,623.00	5,289,139.00
Construction of laboratory	-	-
Construction of dormitory	-	-
Purchase of furniture	-	-
Purchase of equipment	-	-
Purchase of apparatus	-	-
Drilling of boreholes	-	-
Others (specify)	-	-
Total	2,000,623.00	5,289,139.00

9 Boarding And School Fund

Personnel Emoluments	-	-
Service Gratuity	-	-
Repairs And Maintenance & Improvements	-	-
Local Transport / Travelling	-	-
Electricity And Water	-	-
Medical Expenses	-	-
Administration Costs	-	-
Lunch Programme	-	-
Bank Charges	5,980,555.00	3,860,775.80
Expenses On Income Generating Activities**	-	-
Fee On Boarding Equipment and Stores	-	-
Rent Expenses	-	-
Insurance Cost (Life Property)	-	-
Loan Principal Repayment	-	-
Loan Interest Repayment	-	-
Acquisition Of Assets	-	-
PA expenses	-	-
Others - Uniform	212,750.00	-
- KCSE Exam	98,700.00	1,594,780.00
- Damages	40,700.00	-
Total	6,332,705.00	5,459,155.80

BROADWAY HIGH SCHOOL

Annual Report and Financial Statements For the year ended 30th June 2021

*(Expenses on income generating activities** should include all costs relating to the school earnings on miscellaneous receipts as recorded in note 5. These costs should include farm maintenance, posho mill maintenance, ground maintenance and costs incurred during hire of school bus among others).*

Notes to the Financial Statements (continued)

10 Bank Accounts

Tuition Account	active	1102082899	214,419.80	31,422.30
Operations Account	active	1102084549	3,484,274.60	6,098.80
School Fund Account/Boarding	active	1102085146	2,383,415.70	1,211,616.10
Savings Account	N/A	-	-	-
Parent Association Development Account	N/A	-	-	-
Income Generating Activities Account	N/A	-	-	-
Infrastructural Account	active	1132747805	69,650.00	4,745.00
Total			6,151,760.10	1,253,882.20

11 Cash In Hand

Notes and Coins	43,494	20,009.00
Total	6,195,253.90	1,273,891.20

12 Short Term Investments

Cooperative Shares	-	-
Treasury Bills	-	-
Fixed Deposit accounts	-	-
Other Investments	-	-
Total	-	-

BROADWAY HIGH SCHOOL

Annual Report and Financial Statements For the year ended 30th June 2021

Notes to the Financial Statements (continued)

13 Accounts Receivable

13 Accounts Receivable		
Fees Arrears	7,231,088.40	6,592,094.40
Other Non-Fees Receivables		
Salary Advances (list/schedule attached)	48,000	-
Imprest (list/schedule attached)	10,000	-
Rent arrears (list/schedule attached)	-	-
Total	7,289,088.40	6,592,094.40

13 b Ageing Analysis of Accounts Receivable

13 b Ageing Analysis of Accounts Receivable				
	Current FY	% of the total	Comparative FY	% of the total
Less than 1 year-2021	908,974	12.57%	-	%
Between 1- 2 years-2020	1,275,962	17.65%	436,680.00	6.7%
Between 2-3 years-2019&2018	2,697,043	46.36%	2,049,973.00	31.0%
Over 3 years-2017*	2,349,109.40	23.42%	4,105,441.40	62.3%
Total (should tie to note 13 a)	7,231,088.40	100%	6,592,094.40	100%

14 Accounts Payable

14 Accounts Payable		
Trade Creditors (See Ageing Below and Appendix 1)	87,700.00	-
Prepaid Fees	-	86,330.00
Retention Monies	-	-
Unpaid salaries and statutory deductions	-	-
Caution money	-	-
Other payables (specify)	-	-
Total	87,700.00	86,330.00

BROADWAY HIGH SCHOOL

Annual Report and Financial Statements For the year ended 30th June 2021

Notes to the Financial Statements (continued)

14a. Ageing Analysis of Accounts Payable

	Current FY	% of the total	Comparative FY	% of the total
Less than 1 year	87,700.00	100%	881,259.00	100%
Between 1- 2 years	N/A	%	N/A	%
Between 2-3 years		%		%
Over 3 years		%		%
Total (should tie to note 14)	87,700.00	%	881,259.00	%

15 Fund Balance Brought Forward

Bank Balances	6,151,760.10	1,253,882.20
Cash Balances	43,494.00	20,009.00
Short Term Investments	-	-
Receivables	7,289,088.40	6,592,094.00
Payables	(87,700.00)	(86,330.00)
Total	13,396,642.50	7,779,655.20

BROADWAY HIGH SCHOOL

Annual Report and Financial Statements For the year ended 30th June 2021

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

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

17 Biological assets

Cattle	xxx	xxx
Goats	xxx	xxx
Trees	xxx	xxx
Coffee Or Tea Plantation	xxx	xxx
Poultry	xxx	xxx
Others (specify)	xxx	xxx
Total	xxx	xxx

18 Borrowings

Borrowings at beginning of the year	xxx	xxx
Borrowings during the year	xxx	xxx
Repayments during the year	(xxx)	(xxx)
Balance at the end of the year	xxx	xxx

BROADWAY HIGH SCHOOL

Annual Report and Financial Statements For the year ended 30th June 2021

Other important disclosure notes

19 Stock/ Inventory

Food stuffs	List attached	-
Lab consumables	List attached	-
Farm produce	-	-
Medication	-	-
Construction Materials	-	-
Others (specify)	-	-
	-	-


(Stock to be measured at lower of cost and net realisable value. Net realisable value is the difference between selling costs less costs to sell)


BROADWAY HIGH SCHOOL

Annual Report and Financial Statements For the year ended 30th June 2021

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.




P.O.M. SECRETARY
BROADWAY HIGH SCHOOL
P. O. BOX 1709 - 01000 THIKA
SIGN.....DATE

Sign and Date
Principal

BROADWAY HIGH SCHOOL

Annual Report and Financial Statements For the year ended 30th June 2021

12 Annexes

Annex I - Analysis of Pending Accounts Payable

[REDACTED]						
Construction Of Buildings						
1.						
2.						
3.						
Sub-Total						
Supply Of Goods						
4. DAVID KIMANI	18,000.00				18,000.00	
5. LABAN GITRUKI	69,700.00				69,700.00	
Sub-Total	87,700.00				87,700.00	
Supply Of Services						
6.						
7.						
8.						
Sub-Total						

BROADWAY HIGH SCHOOL

Annual Report and Financial Statements For the year ended 30th June 2021

Grand Total	87,700.00				87,700.00

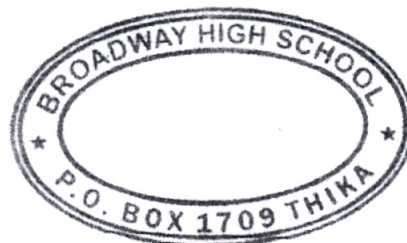
Annex 2 – Summary of Fixed Assets Register

Land	N/A	-	-	N/A
Buildings And Structures	N/A	-	-	N/A
Motor Vehicles	N/A	-	-	N/A
Office Equipment, Furniture And Fittings	-	-	-	N/A
Textbooks	-	-	-	-
ICT Equipment	350,000.00	-	-	-
Tools And Apparatus	-	-	-	350,000.00
Other Machinery And Equipment	-	-	-	-
Heritage And Cultural Assets	-	-	-	-
Intangible Assets- Soft Ware	-	-	-	-
Total	280,000.00	-	-	280,000.00

(The school should ensure that a detailed fixed assets register is maintained).

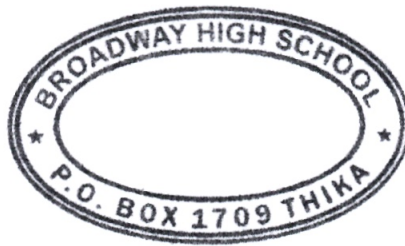
STOCK / INVENTORY AS AT 30TH JUNE 2021

<u>NO</u>	<u>ITEM</u>	<u>UNIT</u>	<u>QUANTITY</u>
1	Maize		
2	Beans	kgs	180
3	Mix beans	kgs	402
4	Uji flour	kgs	405
5	Rice	kgs	112
6	Cooking fat	kgs	50
7	Maize flour	kgs	10.5
8	Sugar	kgs	336
9	Cabbages	kgs	64
10	Carrots	pcs	20
11	Onions	bucket	1
		kgs	5
	<u>STATIONERY</u>		
12	Bic blue pens		
13	Bic red pens	pcs	95
14	Bic black pens	pcs	40
15	File fasteners	pcs	19
16	Stamp ink pad	pcs	0
17	Cellotapes	pcs	0
18	Mark books	pcs	3
19	Printer ink	pcs	5
20	Master rolls	tubes	6
21	Quire books 3Q	pcs	4
22	Quire books 2Q	pcs	3
23	Quire books 1Q	pcs	7
24	Foolscaps	pcs	18
25	Cloured chalks	reams	11.5
26	Manilla papers	pkts	6
27	Envelopes DL	pcs	61
28	Envelopes A5	pcs	39
29	Envelopes A4	pcs	45
30	Class registers	pcs	81
31	Dusters	pcs	0
32	Spring files	pcs	10
33	Dustless chalks	pcs	19
34	White outs	pkts	52
35	Toners	pcs	4
36	Stapple pins	pcs	0
37	Graph papers	pkts	10
38	Masking tapes	reams	8
39	Pencils	pcs	3
40	Mark pens	pcs	0
41	Clock in clock out books	pcs	77
42	Printing papers	pcs	4
43	Exercise books	reams	41
		pcs	3212



BROADWAY HIGH SCHOOL
LIST OF FEES ARREAR

2021	908,974
2020	1,275,962
2019	655,070
2018	2,041,973
2017	1,677,340
2016	155,880
2015	111,880
2014	155,650
2013	248,360
	7,231,089



BROADWAYHIGH SCHOOL

TUITION ACCOUNT | LEDGER | 01 JAN 2021-30JUNE 2021

		DR	CR
31-Jan-2022	CASHBOOK	0	336,720
		0	336,720
28-Feb-2022	CASHBOOK	120,750	0
		120,750	336,720
31-Mar-2022	CASHBOOK	277,005	588,022.50
		397,755	924,742.50
30-Apr-22	CASHBOOK	349,980	0
		747,735	924,742.50
31/5/2022	CASHBOOK	0	233
		747,735	924,975.50
30-Jun-22	CASHBOOK	349,317	355,074.00
		1,097,052	1,280,049.50

BROADWAYHIGH SCHOOL

OPERATION ACCOUNT | LEDGER | 01 JAN 2021-30JUNE 2021

		DR	CR
31-Jan-2022	CASHBOOK	514,032	1,364,008.80
		514,032	1,364,008.80
28-Feb-2022	CASHBOOK	576,992	0
		1,091,024	1,364,008.80
31-Mar-2022	CASHBOOK	710,753	1,255,752
		1,801,777	2,619,760.80
30-Apr-22	CASHBOOK	543,443	573,108
		2,345,220	3,192,868.80
31/5/2022	CASHBOOK	613,685	867,915
		2,958,905	4,060,783.80
30-Jun-22	CASHBOOK	1,11,712	1,143,408
		4,070,617	5,204,191.80

BROAD WAY HIGHSCHOOL

INFRASTRUCTURE ACCOUNT | LEDGER | 01 JAN 2021-30JUNE 2021

		DR	CR
31-Jan-2022	CASHBOOK	250,375	1,952,000
		250,375	1,952,000
28-Feb-2022	CASHBOOK	931,528	0
		1,181,903	1,952,000
31-Mar-2022	CASHBOOK	342,430	0
		1,524,333	1,952,000
30-Apr-22	CASHBOOK	212,520	1,467,000
		1,736,853	3,419,000
31/5/2022	CASHBOOK	206,930	0
		1,943,783	3,419,000
30-Jun-22	CASHBOOK	56,840	249,000
		2,000,623	3,668,000

**BROADWAYHIGH SCHOOL
SCHOOL FUND ACCOUNT | LEDGER | 01 JAN 2021-30JUN2021
LUNCH PROGRAMME**

DATE		DR	CR
31-Jan-2021	CASHBOOK	780,452	1,860,565
		780,452	1,860,565
28-Feb-2021	CASHBOOK	1,028,810	1,578,574
		1,809,262	3,439,139
31-Mar-2021	CASHBOOK	1,100,615	419,340
		2,909,877	3,858,479
30-Apr-21	CASHBOOK	350,995	530,250
		3,260,872	4,388,729
31/5/2021	CASHBOOK	530,541	1,117,350
		3,791,413	5,506,079
30-Jun-21	CASHBOOK	1,306,513	1,894,313
		5,097,926	7,400,392
JOURNALS		87,700	1,171,494
		5,185,626	8,571,886

**BROADWAY HIGH SCHOOL
SCHOOL FUND ACCOUNT | LEDGER | 1JAN2021-30JUN2021**

FURNITURE

DATE		DR	CR
31-Jan-2021	CASHBOOK	132,300	24,000
		132,300	24,000
28-Feb-2021	CASHBOOK	20,450	17,000
		152,750	41,000
31-Mar-2021	CASHBOOK	-	5,000
		152,750	46,000
30-Apr-21	CASHBOOK	-	8,000
		152,750	54,000
31/5/2021	CASHBOOK	52,500	2,000
		205,250	56,000
30-Jun-21	CASHBOOK	7,500	16,000
		212,750	72,000

BROADWAYHIGH SCHOOL
SCHOOL FUND ACCOUNT | LEDGER | 01 JAN 2021-30JUN2021

<u>DATE</u>	<u>UNIFORM</u>	<u>DR</u>	<u>CR</u>
31-Jan-2021	CASHBOOK	-	57,260
		-	-
28-Feb-2021	CASHBOOK	98,700	135,607
		98,700	192,867
31-Mar-2021	CASHBOOK	-	16,120
		98,700	208,987
30-Apr-2021	CASHBOOK	-	40,830
		98,700	249,817
31-May-2021	CASHBOOK	-	31,960
		98,700	281,777
30-Jun-2021	CASHOOK	-	34,580
		98,700	316,357

BROADWAYHIGH SCHOOL
SCHOOL FUND ACCOUNT | LEDGER 1STJAN2021-30JUN2021

KCSE

DATE		DR	CR
31-Jan-2021	CASHBOOK	-	-
28-Feb-2021	CASHBOOK	-	-
31-Mar-2021	CASHBOOK	-	-
30-Apr-21	CASHBOOK	-	-
31/5/2021	CASHBOOK	-	2,000
			2,000
30-Jun-21	CASHBOOK	40,700	3,500
		40,700	5,500

