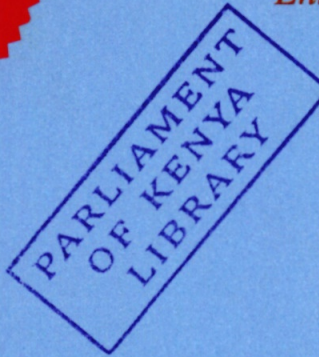


REPUBLIC OF KENYA



Enhancing Accountability



REPORT

NATIONAL ASSEMBLY PAPERS LAID	
DATE: 02 DEC 2024	DAY: MONDAY
TABLED BY:	HON. NAOMI WAQO, MP
OF	DEPUTY MAJORITY WHIP
CLERK-AT-THE-TABLE:	RUTH NGINYO

THE AUDITOR-GENERAL

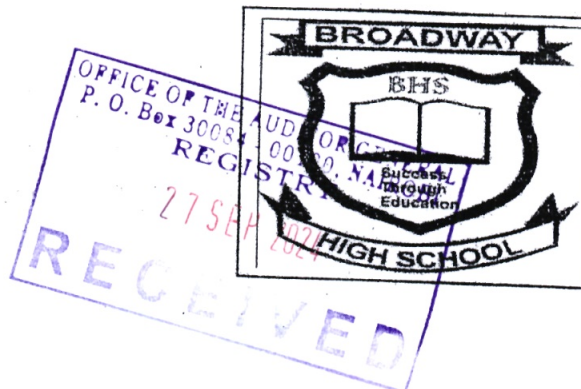
ON

BROADWAY HIGH SCHOOL

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

KIAMBU COUNTY

Revised 30th June 2023.



BROADWAY HIGH SCHOOL

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED
30TH JUNE 2022

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

BROADWAY HIGH SCHOOL

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BROADWAY HIGH SCHOOL

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	

BROADWAY HIGH SCHOOL

2 Key School Information and Management

(a) Background information

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

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

The school is a day school and had 1238 number of students as at 30th June 2022. It has 8 streams and 48 teachers of which 4 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:

Sl. No.	Name of Member	Designation	Date
1	Mrs. Patriciah Kimani	Chairman	16/5/22
2	Mr. S.N. Waiganjo	Secretary - Principal	16/5/22
3	Mr. Charles Mucheru	Ass. Chair	16/5/22
4	Mr. Ali Buke	P.A Chair	16/5/22
5	Mr. William Mugo	Spnsor	16/5/22
6	Mr. Isaac Gakoi	Sponsor	16/5/22
7	Ms. Mary Ndungu	Member	16/5/22
8	Ms. Susan Gitau	Member	16/5/22
9	Mr. George Mwangi	Member	16/5/22
10	Ms. Lucy Macharia	Member	16/5/22
11	Mr. Lawi Kariuki	Member	16/5/22
12	Ms. Josephine Mwangi	Member	16/5/22
13	Ms. Njoki Mwaura	Member	16/5/22
14	Mr. Ngugi Kariuki	Member	16/5/22
15	Mr. Joan Githae	Member	16/5/22

BROADWAY HIGH SCHOOL

The functions of the School Board of Management are to:

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

(c) Committees of the Board

Sl. No.	Name of Committee	Members	Roles	Members
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	Finance, procurement and general purposes Committee	<ul style="list-style-type: none"> • Mrs. Patricia Kimani • Mr. S.N. Waiganjo • Eng. Lawi Kariuki • Mr. William Mugo • Mr. Isaac Gakoi • Ms. Josephine Mwangi • SCDE 	<ul style="list-style-type: none"> ✓ Chairperson ✓ BOM Secretary ✓ Member ✓ Member ✓ Member ✓ Member ✓ MOE 	4/4
3	Academic Committee	<ul style="list-style-type: none"> • Dr. Joan Githae • Ms. Mr. S.N. Waiganjo • Njoki Mwaura • Mr. Charles mucheru • Dr. Ngugi Kariuki • Mr. Patrick Mwangi 	<ul style="list-style-type: none"> ✓ Chairperson ✓ Member ✓ Member ✓ Member ✓ Membr ✓ Member 	1/1
4	Discipline and welfare Committee	<ul style="list-style-type: none"> • Eng. George Mwangi • Mr. Ali Buke • Mr. S.N. Waiganjo • Dr. Susan Gitau • Ms. Lucy Macharia • Ms. Mary Ndungu 	<ul style="list-style-type: none"> ✓ Chairpwrson ✓ Member ✓ Secretary ✓ Member ✓ Member ✓ Member 	1/1

BROADWAY HIGH SCHOOL

School operation Management

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

Ref:	Designation	Name	Identification
1	Principal	Mr. S.N. Waiganjo	TSC No.349479
2	Deputy Principal	Mr. Joseph Nderitu	TSC No.373195
3	Deputy Principal	Ms. Mary Wamathi N.	TSC No.357973
4	School Bursar	Mr. Paul Mburu	BOM

(d) Schools contacts

Post Office Box: 1709,
Telephone: 0798981633
E-mail: broadwayhighschol@gmail.com
Website: nil
Facebook: nil
Twitter: nil

(e) School Bankers

Provide details of the school bankers.

1. Name of Bank: Kenya Commercial Bank
Branch Thika
Account No. 1102085146.
2. Name of Bank: Kenya Commercial Bank
Branch Thika
Account No 1102084549
3. Name of Bank: Kenya Commercial Bank
Branch Thika
Account No 1102082899
4. Name of Bank: Kenya Commercial Bank
Branch Thika
Account No. 1132747805
5. Name of Bank: Kenya Commercial Bank
Branch Thika
Account No 0090266417700

(f) Independent Auditors

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

BROADWAY HIGH SCHOOL

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:

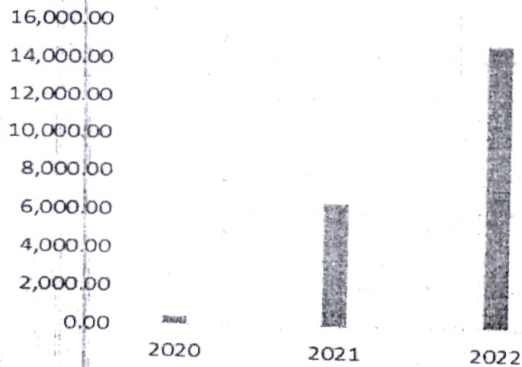
a) Financial performance:

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

(a) 2022 – 14,820,301.60

(b) 2021 - 6,411,916.30

(c) 2020 - 422,340.20

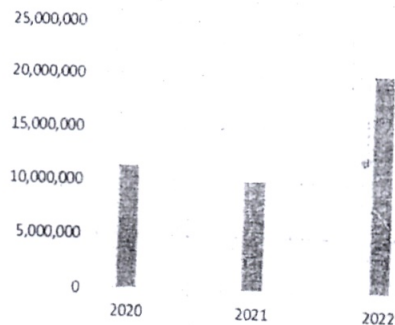


- *Capitation grants from the Ministry of Education for the last three years*

(a) 2022 -20,059,991.40

(b) 2021 -10,152,251.30

(c) 2020 - 11,360,967.00



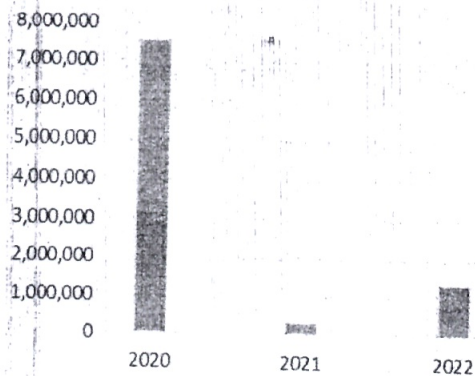
BROADWAY HIGH SCHOOL

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

(a) 2022- 7,122,460.00

(b) 2021 - 321,857.00

(c) 2020 - 1,350,980.00

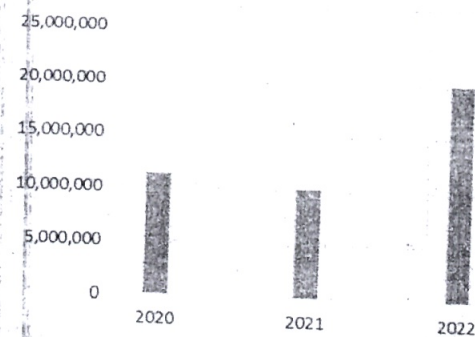


A three-year overview of growth in expenditure of the school

(a) 2022 - 47,478,687.80

(b) 2021 - 13,500,997.00

(c) 2020 - 18,652,409.00



BROADWAY HIGH SCHOOL

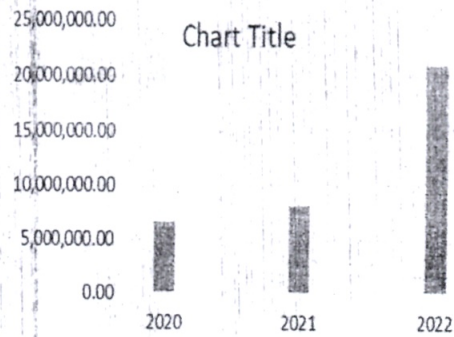
Movement of debtors and creditors of the school over the last three years

(a) Debtor

(a) 2022 - 20,887,674.40

(b) 2021 - 8,084,017.40

(c) 2020 - 6,592,094.40

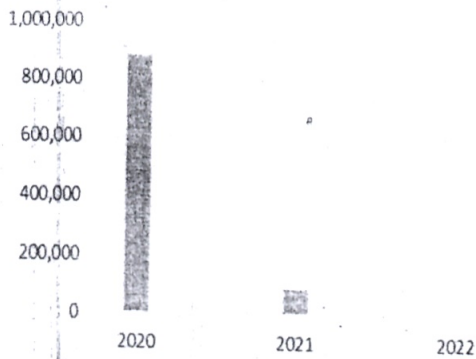


(b) Creditors

(a) 2022 - --

(b) 2021 - 87,700

(c) 2020 - 881,259



BROADWAY HIGH SCHOOL

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 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
2022	1238	44	4

c) Mean score in the 2022 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	M.S.S	DEVIATION	NO OF STUDENTS TO HIGHER INSTITUTIONS
2019	4.27	0.34	13
2020	4.14	-0.13	16
2021	3.9	-0.24	17

d) Number of Candidates in the 2022 KCSE:

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

YEAR	NO OF CANDIDATES
2019	179
2020	205
2021	213

BROADWAY HIGH SCHOOL

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).

CAPACITY	NO OF STUDENTS	FACILITY
1480	1280	Dinning hall, laboratories, toilets adequate

BROADWAY HIGH SCHOOL

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).

PROJECT	SOURCE OF FUNDS	STATUS
Construction of 2 Classrooms	MIF/PA	Complete
Construction of Staff Toilets	MIF/PA	Complete
Construction of Staff Urinals And Store	MIF/PA	Complete

.....
School Principal

B.O.M. SECRETARY
BROADWAY HIGH SCHOOL
P.O. BOX 1709 · 01000 THIKA
SIGN.....DATE.....11/8/24

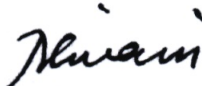
3 **Statement of School Management Responsibility**

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, 2022 and of the school's financial position as at that date.



Name: Patriciah Kimani

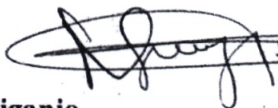
Designation: Chairman, School Board of Management

Date: 1/8/2024

B.O.M. SECRETARY

BROADWAY HIGH SCHOOL

P.O. BOX 1709 - 01000 THIKA



SIGN.....DATE.....

Name: S.N. Waiganjo

Designation: School Principal & Secretary to Board of Management

Date: 1/8/2024

Name: Paul Mburu

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 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, 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 21, which comprise of the statement of assets and liabilities

Report of the Auditor-General on Broadway High School for the year ended 30 June, 2022 – Kiambu County

as at 30 June, 2022, and the statement of receipts and payments, statement of cash flows and the statement of budget and actual amounts for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, 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 - Kiambu County School as at 30 June, 2022 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.19,856,809 in respect of fees arrears as disclosed in Note 13 to the financial statements. Included in the balance are receivables amounting to Kshs.3,965,192 which had been outstanding for more than two (2) 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.19,856,809 could not be confirmed.

2. Non- Provision of Ledgers/ Schedules

The financial statements for year under review reflects total receipts and payments of Kshs.61,395,373 and Kshs.47,478,687 comprising of the following components:

No.	Components	Amounts (Kshs)
		Receipts
1	Government Grant for Tuition	3,738,800
2	Government Grant for Operations	10,628,114
3	Government Grant for Infrastructure	5,693,000
4	School Fund Income- Parents' Contributions	34,426,648
5	Miscellaneous incomes	6,908,810
	Total Incomes	61,395,373
		Payments
1	Tuitions	3,441,671
2	Operation	9,940,653
3	Infrastructure	7,423,778
4	Boarding and School Fund	26,672,585
	Total Payments	47,478,687

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 37,124,000 and Kshs 56,757,508 respectively, resulting to an over-funding of Kshs 16,500,000 or 44.46 % of the budget. However, the School spent a balance of Kshs 41,972,979 against actual receipts of Kshs 56,757,508 resulting to an under-utilization of Kshs 14,784,529 or 26.05 % of actual receipts.

The over-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 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.

Basis for Conclusion

Late Submission of Financial Statements to the Auditor-General

The school's financial statements for the year ended 30 June, 2022 were submitted to the Office of the Auditor-General on 5 September, 2023 twelve 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 (3) months after the end of the financial year to which the respective accounts relate.

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

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

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, or have no realistic alternative but to do so.

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

Report of the Auditor-General on Broadway High School for the year ended 30 June, 2022 – Kiambu County

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 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

30 September, 2024

BROADWAY HIGH SCHOOL

6 Statement of Receipts and Payments for the Year Ended 30th June 2022

Statement of Receipts and Payments			
Receipts			
Government grants for tuition	1	3,738,800.80	1,280,049.50
Government grants for operations	2	10,628,114.60	5,204,191.80
Government Grants for infrastructure	3	5,693,000.00	3,668,000.00
School fund income- parents' contributions	4	34,426,648.00	8,643,886.00
Miscellaneous incomes	5	6,908,810.00	321,857.00
Total Receipts		<u>61,395,373.40</u>	<u>19,117,984.30</u>
Payments			
Tuition	5	3,441,671.00	1,097,052.00
Operations	6	9,940,653.00	4,070,617.00
Infrastructure	7	7,423,778.00	2,000,623.00
Boarding and school fund	9	26,672,585.80	6,332,705.00
Total Payments		<u>47,478,687.80</u>	<u>13,500,997.00</u>
Surplus		<u>13,916,685.60</u>	<u>5,616,987.30</u>

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

PATRICIA H. KIMANI S. N. WARGAJO

Name: *Patricia H. Kimani*

Chair BOM

Date: *1/8/2024*

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

Date: *1/8/2024*

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

Name: *P. Mburu*

Bursar/ Finance Officer

Date: *1/8/2024*

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

BROADWAY HIGH SCHOOL

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

Statement of Assets and Liabilities As At 30 th June 2022			
Financial Assets			
Cash and cash equivalents			
Bank balances	10	7,645,765.50	6,151,760.10
Cash balances	11	75,666.00	43,494.00
Short term investments	12	-	
Total cash and cash equivalent		<u>7,721,431.50</u>	<u>6,195,254.10</u>
Account's receivables	13	19,921,809.60	7,289,088.40
Total financial assets		<u>27,643,241.10</u>	<u>13,484,342.50</u>
Financial liabilities			
Accounts payables	14	(329,913.00)	(87,700.00)
Net financial assets		<u>27,313,328.10</u>	<u>13,396,642.50</u>
Represented by			
Accumulated fund b/fwd		13,396,642.50	7,779,655.20
Surplus/deficit for the year		13,916,685.60	5,616,987.30
Net financial position	15	<u>27,313,328.10</u>	<u>13,396,642.50</u>

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

PATRICIAH KIMANI S. N. WARGHAP

Name: *Patriciah Kimani*

Chair BOM

Date: *1/8/2024*

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

Date: *1/8/2024*

Name: *[Signature]*
Bursar/ Finance Officer

Date: *1/8/24*

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

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

	2021	2020
	LSHK	LSHK
Cash from Operating Activities		
Receipts		
Government grants for tuition	3,738,800.80	1,280,049.50
Government grants for operations	16,631,869.60	9,626,492.80
Government grants for infrastructure	8,172,231.00	2,147,708.00
School fund income- parents contributions/ fees	30,408,005.00	8,969,965.20
Other income	-	-
Total receipts	<u>58,950,906.40</u>	<u>22,024,215.50</u>
Payments		
Cash outflows for tuition	3,441,671.00	1,097,052.00
Cash outflows for operations	18,088,784.00	6,148,317.00
Cash outflows Boarding/lunch and school fund payments	28,237,328.00	6,745,945.00
Total payments	<u>49,767,783.00</u>	<u>13,991,314.00</u>
Net cash inflow/outflow from operating activities	<u>9,183,123.40</u>	<u>8,032,901.50</u>
Cash flow from investing activities		
Acquisition of assets	(7,656,946.00)	(2,082,803.00)
Proceeds from sale of Assets		-
Proceeds from investments		-
Purchase of investments		-
Net cash inflow/outflows from investing activities	<u>1,526,177.00</u>	<u>5,950,098.50</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>1,526,177.40</u>	<u>5,950,098.50</u>
Cash and cash equivalent at beginning of the FY	6,195,254.10	245,155.60
Cash and cash equivalent at end of the FY	<u>7,721,431.50</u>	<u>6,195,254.10</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 recommend

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

PATRICIAH KIMANI

S. N. NARGAYO

P. N. M. B. B.

Name:

Name:

Name:

Chair BOM *Kimani*

~~S. N. NARGAYO~~
School Principal/ Secretary to
BOM

Bursar/ Finance Officer

Date: 1/8/2024

Date:

1/8/2024

Date: 1/8/2024

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

BROADWAY HIGH SCHOOL

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

	Original Budget	Adjustment	Revised Budget	Actual Amount	% of Budget
	RS	RS	RS	RS	%
Receipts					
(1) Capitation Grant on Tuition					
Reference Materials	4,644,000		4,644,000	3,738,800.80	80.50%
Exercise Books					
Laboratory Equipment					
Internal Exams					
Teaching / Learning Materials					
Exams And Assessment					
(2) Capitation Grant on Operations					
Personnel Emoluments	9,380,000		9,380,000	10,628,114.60	113.30%
Repairs And Maintenance					
Local Transport / Travelling					
Electricity And Water					
Medical					
Administration Costs					
Activity					
Gratuity					
3) FDSE for infrastructure					
Maintenance & Improvement MoE	5,000,000		5,000,000	5,693,000	113.86%
M&I parents' contribution	1,600,000		1,600,000	1,986,350	124.14%
Economic Stimulus Programs	-				
Transition Infrastructure Grants	-				
Administration Block	-				
(4) Fees Charged on Parents					

BROADWAY HIGH SCHOOL

Personnel Emoluments	N/A		N/A	N/A	
Repairs And Maintenance					
Local Transport / Travelling					
Electricity And Water					
Medical					
Administration Costs					
Activity					
SMASSE					
Fee On lunch program me	16,500,000		16,500,000	34,711,243	210.37%
5) Miscellenous Income					
Loans / Borrowing	N/A		N/A	N/A	
Rent income					
Income From Farming Activities					
Insurance Compensation					
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		4,644,000	3,441,671	74.11%
Reference Materials					
Exercise Books					
Laboratory Equipment					
Internal Exams					
Teaching / Learning Materials					
Chalks					
Exams And Assessment					
Teachers Guides					

BROADWAY HIGH SCHOOL

BROADWAY HIGH SCHOOL					
Administration Costs					
Bank Charges				840	
				3,441,671	
(7) Expenditure For Operations					
Personnel Emoluments	9,380,000		9,380,000	9,940,653	105.97%
Repairs, Maintenance & Improvements					
Local Transport / Travelling					
Electricity, Water and Conservancy					
Medical					
Administration Costs					
Activity Expenses					
Gratuity					
SMASSE					
(8) Expenditure For infrastructure					
Construction of classrooms	1,600,000		1,600,000	1,918,070	119.07%
Construction of LAB	N/A		N/A		N/A
Construction of DORMS					
Purchase of furniture					
Purchase of equipment					
Purchase of machinery					
(9) Expenditure For school fund/lunch/boarding					
Personnel Emoluments	N/A		N/A		N/A
Repairs, Maintenance and Improvements					
Local Transport / Travelling					
Electricity, Water and Conservancy					
Medical Expenses					

BROADWAY HIGH SCHOOL

Administration Costs					
Activity	N/A		N/A		
Gratuity					
Lunch Programme	16,500,000		16,500,000	26,672,585.80	144.55%
Boarding Equipment and Stores					
Expenditure For Income Generating Activity					
Insurance Costs					
Other Expenses On Investments	N/A		N/A	N/A	
Rent Expenses					
Bank Charges					
Loan Interest Repayment					
Loan Principal Repayment					
Acquisition Of Assets	5,000,000		5,000,000	7,423,778	148.47%
Totals	21,500,000		21,500,000	31,274,677.80	

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

- i. Xxx
- ii. Xxx

BROADWAY HIGH SCHOOL

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

- 5. Accounts Receivable**
For the purposes of these financial statements, imprests and advances to authorised public officers and/or institutions which were not surrendered or accounted for at the end of the financial year are treated as receivables. Accounts receivables also include school fees billed to parents for services rendered but not paid. This is an enhancement to the cash accounting policy. Other accounts receivables are disclosed in the financial statements.
- 6. Accounts Payable**
For the purposes of these financial statements, deposits and retentions held on behalf of third parties have been recognized as accounts payables. This is in recognition of the government practice of retaining a portion of contracted services and works pending fulfilment of obligations by the contractor and to hold deposits on behalf of third parties. Payables also include expenditure incurred for the purchase of goods, works and services that has been rendered and not settled. This is an enhancement to the cash accounting policy adopted for public secondary schools. Other liabilities are disclosed in the financial statements.
- 7. Non-current assets**
Non-current assets are expensed at the time of acquisition while disposal proceeds are recognized as receipts at the time of disposal. However, the acquisitions and disposals are reflected in the school fixed asset register a summary of which is provided as a memorandum to these financial statements.
- 8. Budget**
The budget is developed on the same accounting basis (cash basis), the same accounts classification basis, and for the same period as the financial statements. The *school's* budget was approved by the School Board of Management. A comparison of the actual performance against the comparable budget for the financial year under review has been included in the financial statements.
- 9. Comparative figures**
Where necessary comparative figures for the previous financial year have been amended or reconfigured to conform to the required changes in presentation.
- 10. Subsequent events**
There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended 30th June 2022

BROADWAY HIGH SCHOOL

11 Notes To The Financial Statements

1 Government Grants for Tuition

Description		
Reference Materials	3,738,800.80	1,280,049.50
Exercise Books		
Laboratory Equipment		
Internal Exams		
Teaching / Learning Materials		
Others (specify)*		
Total	3,738,800.80	1,280,049.50

*Include others as per MOE circulars

2 Government Grants for Operations

Description		
Personnel Emoluments	10,396,514.60	5,204,191.80
Repairs And Maintenance		
Local Transport / Travelling		
Electricity And Water		
Medical	231,600.00	-
Administration Costs	-	-
Activity	-	-
Other Vote Heads (specify)*	-	-
Total	10,628,114.60	5,204,191.80

*Include others as per MOE circulars

3 Government Grants for infrastructure

Description		
Maintenance & Improvement	5,693,000.00	3,668,000.00
Transition infrastructure grants	-	-
Administration Block	-	-
Economic stimulus grants		
Other (specify)(NGCDF and County govt.		
Total	5,693,000.00	3,668,000.00

BROADWAY HIGH SCHOOL

4 School Fund Income - Parents Contribution/Fees

Description	2017/18	2018/19
Personnel emoluments		
Repairs and maintenance		
Local transport / travelling		
Electricity and water		
Medical		
Administration costs		
Activity		
Fee on Lunch Equipment and stores	34,426,648.00	8,571,886.00
PA Levies*		
Others -Furniture		72,000.00
Total	34,426,648.00	8,643,886.00

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

5 Miscellaneous Incomes

Description	2017/18	2018/19
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- uniform	4,242,895.00	316,357.00
-KCSE	126,775.00	5,500.00
-Development	1,986,350.00	---
-Tenders	23,000.00	---
-Furniture	515,290.00	---
-Imprest	14,500.00	
Total	6,908,810.00	321,857.00

(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

Notes to the Financial Statements (continued)

6 Tuition

Exercise Books		
Textbooks		
Reference materials		
Laboratory Equipment		
Teaching / Learning Materials	3,440,831.00	1,097,052.00
Exams And Assessment		
Teachers Guides		
Bank Charges	840.00	480.00
Others (specify)		
Total	3,441,671.00	1,097,052.00

7 Operations

Personnel Emoluments		
Service Gratuity		
Administration Cost		
Repairs And Maintenance & Improvements		
Local Transport / Travelling	9,221,473.00	81817.00
Electricity And Water		
Medical	2,000.00	
Activity Expenses	717,180.00	259,800.00
Insurance Cost		
Others (specify)		
Total	9,940,653.00	4,070,617.00

BROADWAY HIGH SCHOOL

Notes to the Financial Statements (continued)

8 Infrastructure

	2022	2021
Construction of classrooms	7,423,778.00	2,000,623.00
Construction of laboratory		
Construction of dormitory		
Purchase of furniture		
Purchase of equipment		
Purchase of apparatus		
Drilling of boreholes		
Others (specify)		
Total	7,423,778.00	2,000,623.00

9 Boarding And School Fund

	2022	2021
Personnel Emoluments		
Service Gratuity		
Repairs And Maintenance & Improvements		
Local Transport / Travelling		
Electricity And Water		
Medical Expenses		
Administration Costs		
Lunch Programme	18,825,425.80	5,980,555.00
Bank Charges		
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 – Furniture	1,296,330.00	212,750.00
- KCSE	116,300.00	40,700.00
- Uniform	4,516,460.00	98,700.00
- Development	1,918,070.00	--

BROADWAY HIGH SCHOOL

total	26,672,585.80	6,332,705.00

*(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).*

BROADWAY HIGH SCHOOL

Notes to the Financial Statements (continued)

10 Bank Accounts

Account Name	Status	Bank Account Number	Balance	Balance
Tuition Account	Active	1102082899	511,549.60	214,419.80
Operations Account	Active	1102084549	2,027,360.20	3,484,274.60
School Fund Account/Boarding	Active	1102085416	4,521,920.70	2,383,415.70
Savings Account	N/A			
Parent Association Development Account	N/A			
Income Generating Activities Account	N/A			
Infrastructural Account	Active	1132747805	584,935.00	69,650.00
Total			7,645,765.50	5,356,831.10

11 Cash In Hand

Notes and Coins	75,666.00	43,494
Total	7,721,431.50	6,195,254.10

12 Short Term Investments

Cooperative Shares		
Treasury Bills		
	N/A	
Fixed Deposit accounts		
Other Investments		
Total		

BROADWAY HIGH SCHOOL

Notes to the Financial Statements (continued)

13 Accounts Receivable

Description	2022	2021
Fees Arrears	19,856,809.60	7,231,088.40
Other Non-Fees Receivables		
Salary Advances (list/schedule attached)	65,000.00	48,000.00
Imprest (list/schedule attached)	-	10,000.00
Rent arrears (list/schedule attached)	-	-
Total	19,921,809.60	7,289,088.40

13 b Ageing Analysis of Accounts Receivable

Description	Current FY	% of the total	Comparative FY	% of the total
Less than 1 year-2022	14,367,540.00	71.86%	908,974.00	12.57%
Between 1- 2 years-2021	908,974.00	4.6%	1,275,962.00	17.65%
Between 2-3 years-2020,2019&2018	3,965,192.00	23.30%	3,352,300.00	46.36%
Over 3 years2017 &above	615,103.40	0.24%	1,693,852.40	23.42%
Total (should tie to note 13 a)	19,856,809.40	100%	7,231,088.40	100%

14 Accounts Payable

Description	2022	2021
Trade Creditors (See Ageing Below and Appendix 1)	-	87,700.00
Prepaid Fees	329,913.00	-
Retention Monies	-	-
Unpaid salaries and statutory deductions	-	-
Caution money	-	-
Other payables (specify)	-	-
Total	329,913.00	87,700.00

BROADWAY HIGH SCHOOL

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	329,913.00	100%	87,700.00	100%
Between 1- 2 years	N/A		N/A	
Between 2-3 years				
Over 3 years				
Total (should tie to note 14)	329,913.00	100%	87,700.00	100%

15 Fund Balance Brought Forward

Bank Balances	7,645,765.50	6,151,760.10
Cash Balances	75,666.00	43,494.00
Short Term Investments	-	-
Receivables	19,921,809.60	7,289,088.40
Payables	(329,913.00)	(87,700.00)
Total	27,313,328.10	13,396,642.50

BROADWAY HIGH SCHOOL

Other important disclosure notes

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

16 Non-current Liabilities Summary

Description	Amount	Unit
Bank Loans	N/A	-
Outstanding Leases		-
Hire Purchase		-
Gratuity And Leave Provision		-
Others (specify)		-
Total		-

17 Biological assets

Description	Amount	Unit
Cattle	N/A	-
Goats		-
Trees		-
Coffee Or Tea Plantation		-
Poultry		-
Others (specify)		-
Total		-

18 Borrowings

Description	Amount	Unit
Borrowings at beginning of the year	N/A	
Borrowings during the year		
Repayments during the year		
Balance at the end of the year		

BROADWAY HIGH SCHOOL

Other important disclosure notes

19 Stock/ Inventory

	12/31/2020	12/31/2019
Food stuffs	Attached lists	Attached lists
Lab consumables		
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

20 Progress On Follow Up Of Auditor Recommendations

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

Ref. No.	Description of Issue	Management Comments	Status	Date


 Sign and Date
 Principal
 B.O.M. SECRETARY
 BROADWAY-HIGH SCHOOL
 P.O. BOX 1709 - 01000 THIKA
 SIGN: _____ DATE: 1/8/2024

BROADWAY HIGH SCHOOL

12 Annexes Annex I - Analysis of Pending Accounts Payable

Construction Of Buildings						
1.						
2.						
3.						
Sub-Total						
Supply Of Goods						
4.		N/A				
5.						
Sub-Total						
Supply Of Services						
6.						
7.						
8.						
Sub-Total						
Grand Total						

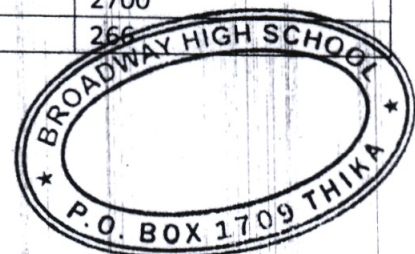
Annex 2 - Summary of Fixed Assets Register

Land	Thika West along Garrisa road	-	4acres
Buildings And Structures	School compound		
Motor bicycles	School compound-		25000
Office Equipment, Furniture And Fittings	Respective offices		
Textbooks	Store and with students		
ICT Equipment	Computer lab		350000
Tools And Apparatus	Laboratory room		
Other Machinery And Equipment	Homescience equipment		
Heritage And Cultural Assets	-		
Intangible Assets- Soft Ware	Secretary Accounts office		
Total			

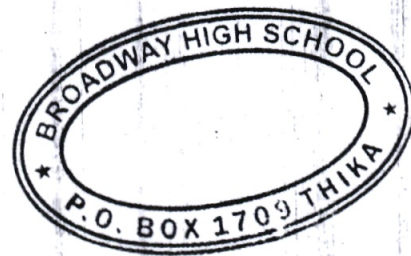
(The school should ensure that a detailed fixed assets register is maintained).

LIST OF STOCK / INVENTORY AS AT 30TH JUNE 2022

	<u>ITEM</u>	<u>UNIT</u>	<u>QUANTITY</u>
	KITCHEN		
1	Maize	kgs	680
2	Steel wool	rolls	0
3	Mix beans	kgs	915
4	Nyayo beans	kgs	270
5	Maize flour	kgs	147
6	Sugar	kgs	23
7	Pishori rice	kgs	35
8	Uji flour	kgs	330
9	Local rice	kgs	0
10	Thoroko	kgs	3
11	Eggs	kgs	0
12	Cooking fat	kgs	0
13	Water melon	pcs	0
14	Tissue papers	pcs	0
	STORE		
15	Binding tapes	pcs	3
16	Tonnors	pcs	1
17	White board marker ink	bottles	0
18	White board marker	pcs	3
19	Pencils	pcs	17
20	Printing papers	reams	230
21	Colored tonners	pcs	0
22	Envelopes – A4	pcs	266
23	Master rolls	pcs	4
24	Staple pins	pkts	9
25	Sponge dumpers	pcs	0
26	Staplers	pcs	4
27	Glue sticks	pcs	18
28	Spring files	pcs	25
29	Graph papers	reams	9.5
30	Dusters	pcs	6
31	Rubbers	pcs	16
32	Pocket files	pcs	4
33	Carbon papers	pcs	3
34	Quire books	2Q	6
35	Foolscaps	pcs	2700
36	Envelopes –A4	pcs	266



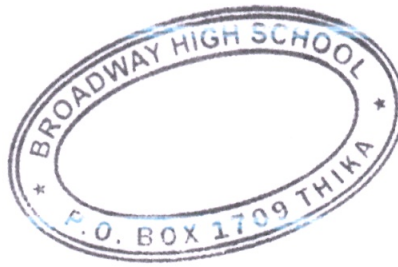
37	Exercise books		
38	Envelopes -A5	pcs	1939
39	Envelopes -DL	pcs	23
40	Mark books	pcs	110
41	Manila papers	pcs	20
42	Mark pens	pcs	20
43	Local Purchase Order books	pkts	18
44	Clock in clock out books	pcs	1
45	Blue pens	pcs	3
46	Red pens	pcs	45
			372



BROADWAY HIGH SCHOOL

LIST OF FEES ARREARS BY AGE AS AT 30TH JUNE 20212

2014		244,060	
2015		142,613	
2016		78,580	
2017		149,850	
2018		2,041,973	
2019		647,257	
2020		1,275,962	
2021		908,974	
2022		14,367,540	
		19,856,809	



BROADWAYHIGH SCHOOL

TUITION ACCOUNT | LEDGER | 01 JUL 2021-30JUN2022

		DR	CR
31-Jul-2021	CASHBOOK		353,580
		118,500	
31-Aug-2021	CASHBOOK		575,240
		175,810	
		294,310	928,820
30-Sep-2021	CASHBOOK		0
		131,320	
		425,630	928,820
31-Oct-2021	CASHBOOK		666,400
		285,590	
		711,220	1,595,220
30-Nov-2021	CASHBOOK		0
		435,450	
		1,146,670	1,595,220
31-Dec-2021	CASHOOK		0
		315,815	
		1,462,485	1,595,220
31-Jan-2022	CASHBOOK		0
		165,000	
		1,627,485	1,595,220
			0
28-Feb-2022	CASHBOOK		588,686
		2,216,171	1,595,220
31-Mar-2022	CASHBOOK		926,986
		-	
		2,216,171	2,522,206
30-Apr-22	CASHBOOK		1,216,594.80
		175,800	
		2,691,971	3,738,800.80
31/5/2022	CASHBOOK		0
		738,860	
		3,430,831	3,738,800.80
30-Jun-22	CASHBOOK		0
		10,840	
		3,441,671	3,738,800.80

BROADWAYHIGH SCHOOL
OPERATION ACC | LEDGER | 01 JUL 2021-30JUN2022

		DR	CR
31-Jul-2021	CASHBOOK	872,095	1,392,408
31-Aug-2021	CASHBOOK	697,508	1,970,000
		1,569,603	3,362,408
30-Sep-2021	CASHBOOK	817,754	0
		2,387,357	3,362,408
31-Oct-2021	CASHBOOK	558,459	1,955,122.40
		2,945,816	5,317,530.40
30-Nov-2021	CASHBOOK	911,034	7,750
		3,856,850	5,325,280.40
31-Dec-2021	CASHOOK	538,848	0
		4,395,698	5,325,280.40
31-Jan-2022	CASHBOOK	863,379	0
		5,259,077	5,325,280.40
28-Feb-2022	CASHBOOK	1,023,909	3,039,175.80
		6,282,986	8,364,456.20
31-Mar-2022	CASHBOOK	533,025	0
		6,816,011	8,364,456.20
30-Apr-22	CASHBOOK	466,449	2,263,658.40
		7,282,460	10,628,114.60
31/5/2022	CASHBOOK	1,224,204	0
		8,506,664	10,628,114.60
30-Jun-22	CASHBOOK	1,433,989	0
		9,940,653	10,628,114.60

BROADWAYHIGH SCHOOL

INFRASTRUCTUREACCLEDDGER|01JUL202130JUN2022

		DR	CR
31-Jul-2021	CASHBOOK	2,755,896	0
31-Aug-2021	CASHBOOK	775,100	1,576,000
		3,530,996	1,576,000
30-Sep-2021	CASHBOOK	258,450	0
		3,789,446	1,576,000
31-Oct-2021	CASHBOOK	1,416,375	1,428,000
		5,205,821	3,004,000
30-Nov-2021	CASHBOOK	974,500	0
		6,180,321	3,004,000
31-Dec-2021	CASHOOK	151,200	0
		6,331,521	3,004,000
		4,092	1,531,000
31-Jan-2022	CASHBOOK		
		6,335,613	4,535,000
28-Feb-2022	CASHBOOK	237,545	0
		6,573,158	4,535,000
31-Mar-2022	CASHBOOK	66,030	0
		6,639,188	4,535,000
30-Apr-22	CASHBOOK	0	1,158,000
		6,639,188	5,693,000
31/5/2022	CASHBOOK	207,390	0
		6,846,578	5,693,000
30-Jun-22	CASHBOOK	577,200	0
		7,423,778	5,693,000

BROADWAY HIGH SCHOOL
SCHOOL FUND ACCOUNT / LEDGER / 01 JUL 2021-30JUN2022

LUNCH PROGRAMME

31-Jul-2021	CASHBOOK	598,095	820,430
31-Aug-2021	CASHBOOK	1,347,870	1,414,520
		1,945,965	2,234,950
30-Sep-2021	CASHBOOK	1,689,970	1,671,450
		3,635,935	3,906,400
31-Oct-2021	CASHBOOK	2,728,895	3,911,408
		6,364,830	7,817,808
30-Nov-2021	CASHBOOK	1,568,034	1,546,190
		7,932,864	9,363,998
31-Dec-2021	CASHOOK	1,128,259	1,145,386
		9,061,123	10,509,384
31-Jan-2022	CASHBOOK	1,207,815	1,756,758
		10,268,938	12,266,142
28-Feb-2022	CASHBOOK	2,032,311	1,676,253
		12,301,249	13,942,395
31-Mar-2022	CASHBOOK	720,770	27,752
		13,022,019	13,970,147
30-Apr-22	CASHBOOK	477,772	588,400
		13,499,791	14,558,547
31/5/2022	CASHBOOK	2,150,388	4,544,606
		15,650,179	19,103,153
30-Jun-22	CASHBOOK	3,175,247	1,305,025
		18,825,426	20,408,178
	JOURNALS		14,018,470
			34,426,648

BROADWAYHIGH SCHOOL
SCHOOL FUND ACCOUNT | LEDGER | 01 JUL 2021-30JUN2022

UNIFORM

DATE		DR	CR
31-Jul-2021	CASHBOOK		-
31-Aug-2021	CASHBOOK	-	84,460
		-	84,460
30-Sep-2021	CASHBOOK	1,200,000	593,740
		1,200,000	678,200
31-Oct-2021	CASHBOOK	148,000	1,212,465
		1,348,000	1,890,665
30-Nov-2021	CASHBOOK	614,700	102,890
		1,962,700	1,993,555
31-Dec-2021	CASHOOK	500,000	67,660
		2,462,700	2,061,215
31-Jan-2022	CASHBOOK	900	82,770
		2,463,600	2,143,985
28-Feb-2022	CASHBOOK	-	66,480
		2,463,600	2,210,465
31-Mar-2022	CASHBOOK	267,110	-
		2,730,710	2,210,465
30-Apr-22	CASHBOOK	-	6,660
		2,730,710	2,217,125
31/5/2022	CASHBOOK	967,900	1,895,030
		3,698,610	4,112,155
30-Jun-22	CASHBOOK	817,850	130,740
		4,516,460	4,242,895

BROADWAYHIGH SCHOOL
SCHOOL FUND ACCOUNT / LEDGER / 01 JUL 2021-30JUN2022

KCSE

		DR	CR
31-Jul-2021	CASHBOOK	-	-
31-Aug-2021	CASHBOOK	-	-
		-	-
30-Sep-22	CASHBOOK	-	-
		-	-
31-Oct-2021	CASHBOOK	-	3,000
		-	-
30-Nov-2021	CASHBOOK	-	8,300
		-	-
31-Dec-2021	CASHOOK	-	-
		-	-
31-Jan-2022	CASHBOOK	-	15,975
		-	-
28-Feb-2022	CASHBOOK	-	-
		-	-
31-Mar-2022	CASHBOOK	6,000	-
		-	-
30-Apr-22	CASHBOOK	-	-
		-	-
31/5/2022	CASHBOOK	110,300	99,500
		-	-
30-Jun-22	CASHBOOK	-	-
		116,300	126,775

BROADWAY HIGH SCHOOL
SCHOOL FUND ACCOUNT | LEDGER | 01 JUL 2021-30JUN2022

DEVELOPMENT

DATE		DR	CR
31-Jul-2021	CASHBOOK	-	56,140
31-Aug-2021	CASHBOOK	-	67,980
		-	124,120
30-Sep-2021	CASHBOOK	-	57,750
		-	181,870
31-Oct-2021	CASHBOOK	17,110	281,070
		17,110	462,940
30-Nov-2021	CASHBOOK	10,900	244,170
		28,010	707,110
31-Dec-2021	CASHBOOK	55,000	173,960
		83,010	881,070
31-Jan-2022	CASHBOOK	156,520	269,550
		239,530	1,150,620
28-Feb-2022	CASHBOOK	384,270	250,730
		623,800	1,401,350
31-Mar-2022	CASHBOOK	357,100	2,000
		980,900	1,403,350
30-Apr-22	CASHBOOK	244,540	33,930
		1,225,440	1,437,280
31/5/2022	CASHBOOK	586,150	124,110
		1,811,590	1,561,390
30-Jun-22	CASHBOOK	106,480	162,890
		1,918,070	1,724,280
30-Jun-22	JOURNAL		262,070
			1,986,350

**BROADWAY HIGH SCHOOL
SCHOOL FUND ACCOUNT- LEDGER- TENDERS**

RPT NO	DATE	CLIENT	DETAIL	AMOUNT
52893	23-Jun-22	WAJOES STORES	TENDER BHS/5/6/22/23	1,000
52891	23-Jun-22	BENTAGE GENERAL SU	TENDER BHS/3/6/22/23	1,000
52890	23-Jun-22	KENDY ENTERPRISES	TENDER BHS/12/6/22/23	1,000
52886	22-Jun-22	CHAKEI INVESTMENTS	TENDER BHS/21/6/22/23	1,000
52878	22-Jun-22	DANMAX SOLUTIONS	TENDER BHS/18/6/22/23	1,000
52875	22-Jun-22	BEVA ELECTRICALS.	TENDER BHS/ 11/6/2022/23	1,000
52874	22-Jun-22	WEAVERBIRD GARMENT	TENDER BHS/10/6/2022/23	1,000
52869	21-Jun-22	FURAHIA FURNITURES	TENDER BHS/20/6/2022/20	1,000
52862	21-Jun-22	CHEM EQUIP ENTERPRI	TENDER BHS/1/6/22/23	2,000
52831	17-Jun-22	MOSES MWANIKI MUKAI	TENDER /18/6/22/23	1,000
52827	17-Jun-22	EFEX GRAPHICS	TENDER BHS /3/6/22/23	1,000
52816	17-Jun-22	GAHIG ENTERPRISES	TENDER BHS /9/6/22/23	1,000
52815	17-Jun-22	NARUA & SON BUILDIN	TENDER BHS/8/6/22/23	1,000
52814	17-Jun-22	JACMAF ENTERPRISES A	TENDER BHS/6/12/23	1,000
52813	17-Jun-22	BEASCO SUPPLIERS	TENDER BHS/5/6/22	1,000
52812	17-Jun-22	LABAN G SUPPLIERS.	TENDER BHS//6/6/22	1,000
52805	16-Jun-22	FLORENCE WAMBUI	TENDER BHS/12/6/22/23	1,000
52804	16-Jun-22	CAROLINE MUTHONI	TENDER BHS/6/6/22	1,000
52803	16-Jun-22	KAJAWA HARD - TECH	TENDER BHS/9/6/22/23	1,000
52802	16-Jun-22	CAROLINE MUTHONI	TENDER BHS/ 5/6/22	1,000
52801	16-Jun-22	JOSRAH INDUSTRIAL CH	TENDER BHS 7/6/22	1,000
52686	10-Jun-22	ESPAS COMPANY LTD	TENDER BHS/1/6/2022/202	1,000
				23,000

BROADWAYHIGH SCHOOL
SCHOOL FUND ACCOUNT | LEDGER | 01 JUL 2021-30JUN2022
FURNITURE

		DR	CR
31-Jul-2021	CASHBOOK	-	2,000
31-Aug-2021	CASHBOOK	-	-
			2,000
30-Sep-2021	CASHBOOK	438,830	37,460
		438,830	39,460
31-Oct-2021	CASHBOOK	86,000	158,920
		524,830	198,380
30-Nov-2021	CASHBOOK	-	19,000
		524,830	217,380
31-Dec-2021	CASHOOK	-	21,840
		524,830	239,220
31-Jan-2022	CASHBOOK	51,500	18,420
		576,330	257,640
28-Feb-2022	CASHBOOK	-	14,340
		576,330	271,980
31-Mar-2022	CASHBOOK	-	-
		576,330	271,980
30-Apr-22	CASHBOOK	-	-
		576,330	271,980
31/5/2022	CASHBOOK	720,000	146,330
		1,296,330	418,310
30-Jun-22	CASHBOOK	-	9,980
		<u>1,296,330</u>	<u>428,290</u>
30-Jun-22	JOURNAL		87,000
			<u>515,290</u>

