

REPUBLIC OF KENYA



*Enhancing Accountability*

PARLIAMENT  
OF KENYA  
LIBRARY

**REPORT**

DATE: 07 DEC 2023

TABLED

BY:

**OF**

*Arthur*  
*An Owen Baya CBSMP*  
*Deputy majority leader*  
*Miriam*

**THE AUDITOR-GENERAL**

**ON**

**ELIJAH MZAE SECONDARY SCHOOL**

**FOR THE YEAR ENDED  
30 JUNE, 2021**

**TAITA/TAVETA COUNTY**







11 JUL 2023

RECEIVED



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**ELIJAH MZAE  
PUBLIC SECONDARY SCHOOL**

**ANNUAL REPORT AND FINANCIAL STATEMENTS**

**FOR THE FINANCIAL YEAR ENDED  
30<sup>th</sup> June 2021**

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



**ELIJAH MZAE**  
**PUBLIC SECONDARY SCHOOL**  
**Annual Report and Financial Statements**  
**For the year ended 30<sup>th</sup> June 2021**

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**PUBLIC SECONDARY SCHOOLS -(ELIJAH MZAE)**

**Reports and Financial Statements**

**For the year ended 30<sup>th</sup> June 2021**

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**I. KEY SCHOOL INFORMATION AND MANAGEMENT**

**(a) Background information**

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

The school was registered in October/2014 under registration number 06/S/0030/0119 and is currently categorized as a Sub county public school established, owned or operated by the Government.

The school is a day/boarding school and had 84 numbers of students as at 30<sup>th</sup> June 2021. It has one stream and 9 teachers of which 2 teachers are employed by the School Board of Management.

**(b) School Board of Management - Board Members**

The School Board of Management established under Section 55 of the Basic Education Act, 2013; is composed of the following members:

Ref:	Name of Board Member	Designation	Date of appointment
1	MR CHARLES KABA	Chairman Retired	18.06.2019
2	JOHN WAFULA WANYAMA	Secretary- Principal	18.06.2019
3	ROSE MAJALA	Member	18.06.2019
4	PHENNY MKAMBURI	Member	18.06.2019
5	BENEDICT MWAITA	Member	18.06.2019
6	CONSTATINE MWAKIO	Member	18.06.2019
7	ERNEST MBOLE	Member	18.06.2019
8	MORRIS MBONDENYI	Member – Rep CEB	18.06.2019
9	ELIZABETH MKAISAKA	Member Rep Teachers	18.06.2019
10	REV DANIEL KIDASI	Sponsor Current chair	18.06.2019
11	JEFFERSON MWADIME	Member - Community	18.06.2019
12	DARIUS KINUSA	Member Special Needs	18.06.2019
13	MARTHA MWASHUMA	Rep Students	18.06.2019



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**KEY SCHOOL INFORMATION AND MANAGEMENT (Continued)**

**The function of the School Board of Management include:**

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

**(c) Committees of the Board**

Ref:	Name of Committee	Names of Members	Designation	Number of meetings attended during the year
1	Executive Committee	Charles Kaba John wafula Rose majala Constatine mwakio	Chairman Secretary Member Member	Two
2	Audit Committee	Charles Kaba Constatine mwakio Consolata mwachabo	Chairman Member Member	One out of one
3	Finance, procurement and general purposes Committee	Charles kaba John wafula Rose majala Constatine mwakio	Chairman Secretary Member Member	Two
4	Academic Committee	Consolata mwachabo Ernest mbole Phenny mkamburi	Chair Member Member	Two
5	Development Committee	Jefferson mwabili Benedict mwaita Cosmas maghanga	Chair Member Member	Two
6	Discipline and welfare Committee	Rev Daniel Kidasi Consolata mwachabo Darius Kinusa	Chair Member Member	Two
7	Adhoc Committee (if any during the year)	None		



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**(d) School operation Management**

For the financial year ended 30<sup>th</sup> June 2021 the School day-to-day management was under the following persons:

<b>Ref:</b>	<b>Designation</b>	<b>Name</b>	<b>TSC Number</b>
1	Principal	HERMAN MWALUKUKU	375241
2	Deputy Principal	JACSON MWAMACHI	336047
3	School Bursar	CONSTANCE MWANYASI	29538197

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**KEY SCHOOL INFORMATION AND MANAGEMENT (Continued)**

**(e) Schools contacts**

Post Office Box: 1305-80304-WUNDANYI  
Telephone: 0705599111  
E-mail: elijahmzaehighschool@gmail.com  
Website: www.elijahmzaeschool.ac.ke  
Facebook:  
Twitter:

**(f) SchoolBankers**

The following school operated 5 numbers of bank accounts in the following banks: (Ensure all accounts including CDF accounts are included)

1. Name of Bank: KCB  
Branch: WUNDANYI  
Account Number: 1141719983
2. Name of Bank: KCB  
Branch: WUNDANYI  
Account Number: 1148608249
3. Name of Bank: KCB  
Branch: WUNDANYI  
Account Number: 1148608877
4. Name of Bank: KCB  
Branch: WUNDANYI  
Account Number: 1136746285
5. Name of Bank: KCB  
Branch: WUNDANYI  
Account Number: 1287258999



**(g) Independent Auditors**

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

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**II. SUMMARY REPORT OF PERFORMANCE OF THE SCHOOL**

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

a) **Financial performance:**

There are variances of figures due to the change of enrolment and change of fee structure.

The FDSE has been remitted as expected although not on time.

The creditors are not paid in time as expected due to the poor payment of fee arrears.

b) **Teacher Student ratio:**

1:9

c) **Mean score in the 2018-2020 KCSE:**

KCSE MEAN SCORE	2020	2019	2018
	1.829	2.580	1.887
STUDENTS JOINED	1	2	NONE
HIGHER LEARNIG			

d)

e) **Number of Candidates in the 2018-2020 KCSE:**

No of Candidates	KCSE 2020		KCSE 2019		KCSE 2018	
	GIRLS	BOYS	GIRLS	BOYS	GIRLS	BOYS
	18	23	14	18	25	15

f) **Capacity of the school:**

CAPACITY OF THE SCHOOL	STAFFROOM	DINNING HALL	LABORATORY	TOILETS
	NONE	NONE	NONE	1

g)



**h) Development projects carried out by the school:**

*None*

*Sign*

A handwritten signature in black ink, appearing to be 'MZA', written over a horizontal line.

*School Principal*

**ELIJAH MZAE**  
**PUBLIC SECONDARY SCHOOL**  
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**III. STATEMENT OF SCHOOL MANAGEMENT RESPONSIBILITY**


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

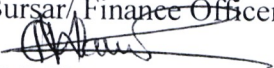
Schedule 4 (Section 23) of the Education Act, 2013 requires the Board of Management of a public institution of basic education to cause to be kept all proper books and records of accounts of the income, expenditure and assets of the institution.

The Board of Management of ELIJAH MZAE 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 30<sup>th</sup> June, 2021, and of the school's financial position as at that date.

**Name:** Daniel Kidasi  
**Designation:** Chairman, School Board of Management  
**Sign:**  
**Date:** 30/06/21 

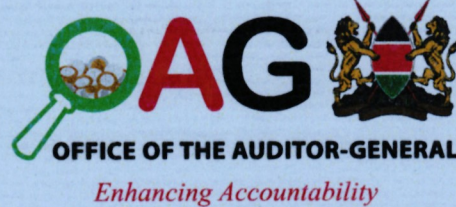
**Name:** Herman Mwalukuku  
**Designation:** School Principal & Secretary to Board of Management  
**Sign:**  
**Date:** 30/06/21 

**Name:** Constance Mwanyasi  
**Designation:** Bursar/ Finance Officer  
**Sign:**   
**Date:** 30/06/21



# REPUBLIC OF KENYA

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



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

## **REPORT OF THE AUDITOR-GENERAL ON ELIJAH MZAE SECONDARY SCHOOL FOR THE YEAR ENDED 30 JUNE, 2021- TAITA/TAVETA COUNTY**

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### **PREAMBLE**

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

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

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

The three parts of the report are aimed at addressing the statutory roles and responsibilities of the Auditor-General as provided by Article 229 of the Constitution, the Public Finance Management Act, 2012 and the Public Audit Act, 2015. The three parts of the report, when read together constitute the report of the Auditor-General.

### **REPORT ON THE FINANCIAL STATEMENTS**

#### **Qualified Opinion**

I have audited the accompanying financial statements of Elijah Mzae Secondary School - Taita/Taveta County set out on pages 11 to 26, which comprise of the statement of

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*Report of the Auditor-General on Elijah Mzae Secondary School for the year ended 30 June, 2021 – Taita/Taveta County*



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

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of Elijah Mzae Secondary School – Taita/Taveta County as at 30 June, 2021, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Public Finance Management Act, 2012 and the Basic Education Act, 2013.

## **Basis for Qualified Opinion**

### **1.0 Unconfirmed Capitation Grants**

The statement of receipts and payments reflects capitation grants for tuition of Kshs.115,944 and capitation grants for operations of Kshs.726,734 while records from the State Department for Early Learning and Basic Education reflects Kshs.147,540 and Kshs.851,155 in respect of capitation grants for tuition and capitation grants for operations respectively resulting in unreconciled variances of Kshs.31,595 and Kshs.124,422 respectively.

In the circumstances, the accuracy and completeness of the capitation grants could not be confirmed.

### **2.0 Inaccuracies in the Financial Statements**

Review of the financial statements presented for audit revealed the following inaccuracies;

- i. The statement of receipts and payments reflects total receipts amounting to Kshs.1,690,812 while the statement of budgeted versus actual amounts reflects Kshs.1,202,700 resulting to an unreconciled variance of Kshs.488,112. Further, the statement of receipts and payments reflects total payments of Kshs.1,695,131 while the statement of budgeted versus actual amounts reflects total payments amounting to Kshs.2,165,000 resulting to an unreconciled variance of Kshs.324,024.
- ii. The statement of receipts and payments reflects payments for operation of Kshs.815,768 as disclosed in Note 6 to the financial statements which varies with the amount disclosed in Note 6 of Kshs.813,768 resulting to an unexplained variance of Kshs.2,000.



In the circumstances, the accuracy and completeness of the financial statements could not be confirmed.

### **3.0 Unsupported Receipts**

The statement of receipts and payments reflects school fund income- parents contribution of Kshs.848,135 as disclosed in Note 3 to the financial statements. However, the amount was not supported with a detailed schedule outlining the names of the individuals or organizations making the payments, the billed amounts, receipts issued, and the respective services rendered.

In the circumstances, the accuracy and completeness of school fund income- parents contribution of Kshs.848,135 could not be confirmed.

### **4.0 Unsupported Expenditure**

The statement of receipts and payments reflects boarding and school fund payments of Kshs.704,363 as disclosed in Note 7 to the financial statements. However, the expenditure was not supported with a detailed schedule outlining the payee, amount paid, good, works or services rendered. Further, no documentation was provided for audit to support how the suppliers were identified.

In the circumstances, the accuracy and completeness of boarding and school fund payments of Kshs.704,363 could not be confirmed.

### **5.0 Unsupported and Long Outstanding Accounts Receivables**

The statement of financial assets and liabilities reflects accounts receivables balance of Kshs.2,298,070 as disclosed in Note 11 to the financial statements. However, no supporting schedule or breakdown of the fee arrears indicating the amount a student owed was provided for audit. Further, a balance of Kshs.2,064,712 has been outstanding for more than one year.

In the circumstances, the accuracy and recoverability of the long outstanding accounts receivables balance of Kshs.2,298,070 could not be confirmed.

### **6.0 Unsupported Accounts Payables**

The statement of financial assets and liabilities reflects accounts payable balance of Kshs.460,240 as disclosed in Note 12 to the financial statements. The balance comprises of trade payables of Kshs.425,745 and prepaid fees amounting to Kshs.34,495. However, the supporting documentation were not provided for audit.

In the circumstances, the accuracy and completeness of the accounts payables balance of Kshs.460,240 could not be confirmed



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

### **Key Audit Matters**

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

## **REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES**

### **Conclusion**

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

### **1.0 Non-Compliance with the Public Sector Accounting Standards Board (PSASB) Reporting Requirements**

The Public Sector Accounting Standards Board (PSASB) Guidelines on Implementation of International Public Sector Accounting Standards (IPSAS) by Secondary Schools in Kenya of 20 August, 2021 requires the first financial statements after adoption of IPSAS to be presented for eighteen (18) months from 1 January, 2020 to 30 June, 2021 with comparatives being for twelve (12) months from 1 January, 2019 to 30 December, 2019. Further, a disclosure note ought to have been included in the financial statements that the reason for preparing for longer period is due to the adoption of IPSAS for school and the change from calendar year to government fiscal year. In addition, a disclosure note should be made in the financial statements that the comparative information may not be comparable due to the longer period covered by the current financial period.

However, Management presented the annual report and financial statements covering only one year for financial year 2020-2021 with nil comparative balances for financial year 2019-2020. Therefore, the financial statements have not been prepared for eighteen-months (18) as prescribed the Public Sector Accounting Standards Board (PSASB).

Further, no disclosure was made on the change in the preparation of financial statements from calendar year to Government fiscal year or on the lack of comparability due to longer period covered by the current financial period.



In the circumstances, Management did not comply with the guidelines issued by the Public Sector Accounting Standards Board.

## **2.0 Lack of an Annual Procurement and Disposal Plan**

During the year under review, the School did not prepare a procurement plan as required by Section 53(2) of the Public Procurement and Asset Disposal Act, 2015 which requires that an accounting officer prepares an annual procurement plan which is realistic, in a format set out in the Regulations and within the approved budget prior to commencement of each financial year as part of the annual budget preparation process. Further, the school did not have in place a disposal plan to enable disposal of obsolete assets. In addition, the goods and services received by the school during the year under review were not subjected to an inspection and acceptance committee.

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

## **3.0 Inadequacies in the Management of Textbooks**

During the year under review, the State Department for Early Learning and Basic Education distributed textbooks to public secondary schools through Kenya Institute of Curriculum Development (KICD). Review of books record revealed that the School had excess textbooks that were unutilized with some having been phased out without being utilized.

In the circumstances, value for money on the excess books supplied to the school could not be confirmed.

## **4.0 Irregular Transfers to Kenya Secondary Schools Heads Association (KESSHA)**

During the year under review the School transferred a total of Kshs.112,300 to Kenya Secondary School Heads Association (KESSHA), which is a welfare organization that draws its membership from school principals. However, the association is not subject to any public finance regulations.

In the circumstances, value for money on the amount transferred to the association could not be confirmed.

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



# REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

## Conclusion

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

### 1.0 Lack of Fixed Asset Register and Ownership Documents

Review of the Fixed Assets Register revealed that it was incomplete and lacked details such as date of acquisition, serial and asset tag numbers and cost or valuation amounts of the assets. Further, the school is situated on a two-acre (2) land which was donated by Kungu Primary School. However, there is no clear demarcation of the school compound as it was not fenced. In addition, the school did not have ownership documents for the land on which it sits.

In the circumstances, the effectiveness of internal control over asset management could not be confirmed.

### 2.0 Failure to Develop a School Improvement Plan

During the year under review, Management did not have a School Improvement Plan in place that identifies key areas of focus, activities expected outcomes. This raises concerns about the school's strategic planning and commitment to continuous improvement.

In the circumstances, the effectiveness of overall governance of the school could not be confirmed.

### 3.0 Governance in the Board of Management.

Review of the Board of Management members revealed that the school is sponsored by Anglican Church of Kenya (ACK). Review of the composition revealed that only one person represents the sponsor organization as opposed to three recommended by the regulations.

In the circumstances, the effectiveness of the School governance systems of could not be confirmed.

The audit was conducted in accordance with ISSAI 2315 and ISSAI 2330. The standards require that I plan and perform the audit to obtain assurance about whether effective processes and systems of internal controls, risk management and overall governance

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

### **Responsibilities of Management and those Charged with Governance**

Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Public Sector Accounting Standards (Cash Basis) and for maintaining effective internal control as Management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error and for its assessment of the effectiveness of internal controls, risk management and overall governance.

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

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

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

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

### **Auditor-General's Responsibilities for the Audit**

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



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

Further, in planning and performing the audit of the financial statements and audit of compliance, I consider internal controls in order to give an assurance on the effectiveness of internal controls, risk management and 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 policies and procedures may deteriorate.

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management.
- Conclude on the appropriateness of the Management's use of the applicable basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the School's ability to continue to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit

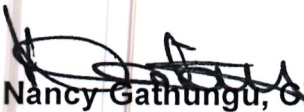


report. However, future events or conditions may cause the School to cease to continue to sustain its services.

- 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 the 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.

  
CPA Nancy Gathungu, CBS  
AUDITOR-GENERAL

Nairobi

11 October, 2023

**ELIJAH MZAE**  
**PUBLIC SECONDARY SCHOOL**  
**Annual Report and Financial Statements**  
**For the year ended 30<sup>th</sup> June 2021**

**V. STATEMENT OF RECEIPTS AND PAYMENTS PERIOD TO 30<sup>TH</sup> JUNE 2021**


DESCRIPTION OF VOTE HEAD	Note	2020-2021	2019-2020
		Kshs	Kshs
<b>RECEIPTS</b>			
Capitation grants for tuition	1	115,944.25	xxx
Capitation grants for operations	2	726,733	xxx
School Fund Income- Parents' Contributions	3	848,135	xxx
School Fund Income- Other receipts	4		xxx
Proceeds from borrowings			xxx
<b>TOTAL RECEIPTS</b>		1,690,812	<b>XXX</b>
<b>PAYMENTS</b>			
Payments for Tuition	5	175,000	xxx
Payments for operations	6	815,768	xxx
Boarding and school fund payments	7	704,363	xxx
<b>TOTAL PAYMENTS</b>		1,695,131	<b>XXX</b>
<b>SURPLUS/DEFICIT</b>		<b>(4,319)</b>	<b>XXX</b>

The school financial statements were approved on 30/06/2021 and signed by:

Sign:   
 Name DANIEL KIDASI

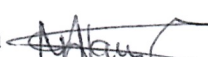
Chair BOM

Date 30/6/2021

Sign:   
 Name Henry M.

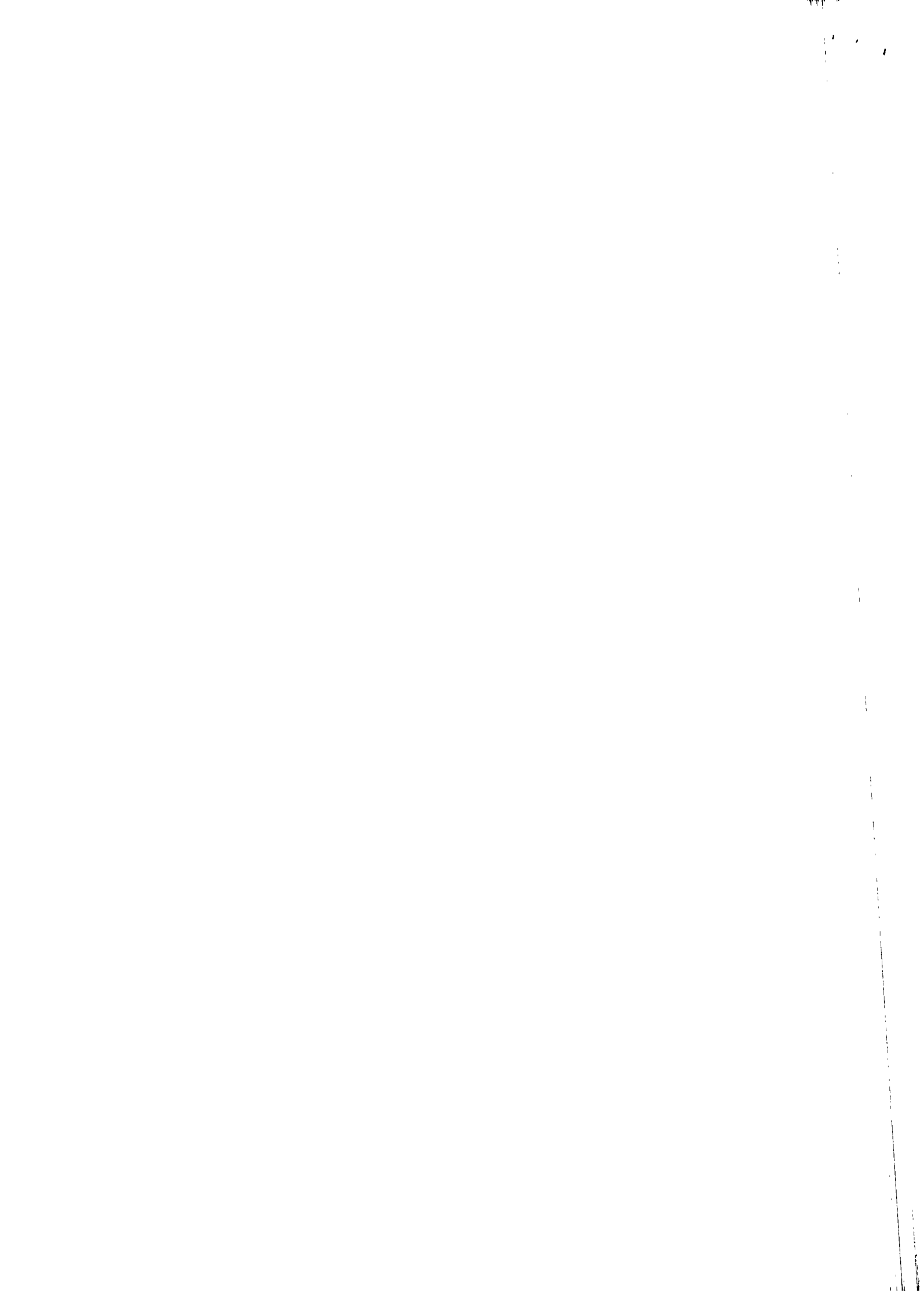
School Principal/  
 Secretary to BOM

Date 30/06/2021

Sign:   
 Name CONSTANCE MWANYASI

Bursar/  
 Finance Officer

Date 30/06/2021





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**VI. STATEMENT OF FINANCIAL ASSETS AND FINANCIAL LIABILITIES AS AT 30<sup>TH</sup> JUNE 2021**

	Note	2020-2021	2019-2020
		Kshs	Kshs
<b>FINANCIAL ASSETS</b>			
<b>Cash and Cash Equivalents</b>			
Bank Balances	8	(6,607.60)	xxx
Cash Balances	9	5,024.00	xxx
Short term Investment	10	-	xxx
<b>Total Cash and cash equivalent</b>		<b>(1,583)</b>	<b>Xxx</b>
Account's receivables	11	<b>2,298,070.50</b>	xxx
<b>TOTAL FINANCIAL ASSETS</b>		<b>2,296,487</b>	<b>Xxx</b>
<b>FINANCIAL LIABILITIES</b>			
Accounts Payables	12	460,240.00	xxx
<b>NET FINANCIAL ASSETS</b>		<b>1,836,247</b>	<b>XXX</b>
<b>REPRESENTED BY</b>			
<b>Accumulated Fund b/fwd</b>	13	1,840,566	xxx
<b>Surplus/Deficit for the year</b>		(4,319)	xxx
<b>NET FINANCIAL POSITION</b>		<b>1,836,247</b>	<b>XXX</b>


The School's financial statements were approved on 30/06/2021 and signed by:

**Name:** Daniel Kidasi  
*Chairman, BoM*

**Sign:** 

**Date:** 30/06/21

**Name:** Herman Mwalukuku  
*School Principal/Secretary to BoM*

**Sign:** 

**Date:** 30/06/2021

**Name:** Constance Mwanyasi  
*Bursar/Finance*

**Sign:** 

**Date:** 30/06/21

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**VII. STATEMENT OF CASH FLOWS FOR THE PERIOD ENDED 30<sup>TH</sup> JUNE 2021**

		2020-2021	2019-2020
		Kshs	Kshs
<b>Receipts for operating income</b>			
Capitation grants for tuition	1	115,944	xxx
Capitation grants for operations	2	726,733	xxx
School fund income- Parents contributions/ fees	3	848135	xxx
School fund income- other receipts	4		xxx
<b>Total receipts</b>		<b>1,690,812</b>	<b>xxx</b>
<b>Payments</b>			
Payments for Tuition		175,000	xxx
Payments for operations		815,768	xxx
Boarding and school fund payments		704,363	xxx
<b>Total payments</b>		<b>1,695,131.00</b>	<b>xxx</b>
<b>Net cashflow from operating activities</b>		<b>(4,319)</b>	<b>xxx</b>
<b>CASHFLOW FROM INVESTING ACTIVITIES</b>			
Proceeds from Sale of Assets		xxx	xxx
Acquisition of Assets		(xxx)	(xxx)
Proceeds from investments		xxx	xxx
Purchase of investments		(xxx)	(xxx)
<b>Net cash flows from Investing Activities</b>		<b>xxx</b>	<b>xxx</b>
<b>CASHFLOW FROM BORROWING ACTIVITIES</b>			
Proceeds from borrowings/ loans		xxx	xxx
Repayment of principal borrowings		xxx	xxx
<b>Net cash flow from financing activities</b>		<b>(4,319)</b>	<b>xxx</b>
<b>NET INCREASE IN CASH AND CASH EQUIVALENTS</b>			
<b>Cash and cash equivalent at BEGINNING of the year</b>		<b>5,902</b>	<b>xxx</b>
<b>Cash and cash equivalent at END of the year</b>		<b>(1,583)</b>	<b>xxx</b>

*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.*



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**VIII. STATEMENT OF BUDGETED VERSUS ACTUAL AMOUNTS FOR THE YEAR ENDED 30<sup>TH</sup> JUNE 20XX**

Receipts/expenses Item	Original Budget A Kshs	Adjustments B Kshs	Final Budget C=A+B Kshs	Actual on Comparable Basis D Kshs	Budget Utilization Difference E=C-D Kshs	% of Utilization F=D/C % Kshs
<b>RECEIPTS</b>						
<b>(1) CAPITATION GRANT ON TUITION</b>						
Textbooks and reference materials	-	-	-	-	-	-
Exercise books	30,000	-	30,000	35,000	(5,000)	14%
Laboratory equipment	200,000	-	200,000	100,000	(100,000)	50%
Internal exams	15,000	-	15,000	7,700	xxx	51%
Teaching / learning materials	20,000	-	20,000	-	20,000	100%
Chalks	10,000	-	10,000	-	10,000	-
Exams and assessment	-	-	-	-	-	-
Teachers guides	-	-	-	-	-	-
<b>(2) CAPITATION GRANT ON OPERATIONS</b>						
Personnel emoluments	650,000	-	750,000	-	(100,000)	-
Repairs and maintenance	60,000	-	60,000	10,000	50,000	-
Local transport / travelling	80,000	-	80,000	120,000	(40,000)	-
Electricity and water	30,000	-	30,000	20,000	10,000	-
-	-	-	-	-	-	-
Administration costs	50,000	-	50,000	60,000	(10,000)	-
Activity	100,000	-	100,000	50,000	50,000	-
Gratuity	-	-	-	-	-	-
SMASSE	-	-	-	-	-	-





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Receipt/expenses Item	Original Budget		Adjustments		Final Budget		Actual on Comparable Basis		Budget Utilization		% of Utilization f=d/c %
	a	e	b	f	c=a+b	d	e=c-d	Kshs	Kshs		
	Kshs		Kshs		Kshs		Kshs		Kshs		Kshs
<b>(3) FEES CHARGED ON PARENTS</b>											
Personnel emoluments	-		-		-	-	-	-	-	-	X
Repairs and maintenance	-		-		-	-	-	-	-	-	X
Local transport / travelling	-		-		-	-	-	-	-	-	X
Electricity and water	-		-		-	-	-	-	-	-	X
Medical	-		-		-	-	-	-	-	-	X
Administration costs	-		-		-	-	-	-	-	-	X
Activity	-		-		-	-	-	-	-	-	X
SMASSE	-		-		-	-	-	-	-	-	X
Lunch	1,260,000		-		1,260,000	800,000	460,000				X
<b>OTHER INCOME</b>											
Rent income	-		-		-	-	-	-	-	-	X
Income from farming activities	-		-		-	-	-	-	-	-	X
Insurance compensation	-		-		-	-	-	-	-	-	X
Income from Posho mill	-		-		-	-	-	-	-	-	X
Income from Bus Hire	-		-		-	-	-	-	-	-	X
Fee for hire of ground and equipment	-		-		-	-	-	-	-	-	X
Interest income	-		-		-	-	-	-	-	-	X
Income from any other investment	-		-		-	-	-	-	-	-	X
<b>TOTAL INCOME</b>	<b>2,415,000</b>				<b>2,515,000</b>	<b>1,202,700</b>	<b>345,000</b>				
<b>(1) EXPENDITURE FOR TUITION</b>											
Textbooks and reference materials	-		-		-	-	-	-	-	-	-

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Receipt/expenses Item	Original Budget a K.shs	Adjustments b K.shs	Final Budget c=a+b K.shs	Actual on Comparable Basis d K.shs	Budget Utilization Difference e=c-d K.shs	% of Utilization f=d/c % K.shs
Exercise books	40,000	-	40,000	30,000	(10,000)	-
Laboratory equipment	200,000	-	200,000	230,500	(30,500)	
Internal exams	15,000	-	15,000	15,000		
Teaching / learning materials	20,000	-	30,000	20,000	(10,000)	
Chalks	10,000	-	10,000	10,000	-	
Exams and assessment	-	-	-	-	-	-
Teachers guides	-	-	-	-	-	-
Administration costs	-	-	-	-	-	-
Bank Charges	-	-	-	-	-	-
<b>(2) EXPENDITURE FOR OPERATIONS</b>						
Personnel emoluments	850,000	-	850,000	780,000	70,000	X
Repairs, maintenance & improvements	50,000	-	50,000	30,000	20,000	X
Local transport / travelling	120,000	-	120,000	180,000	(60,000)	X
Electricity, water and conservancy	30,000	-	30,000	30,000	-	X
Medical	-	-	-	30,000	20,000	X
Administration costs	50,000	-	50,000	-	-	-
Activity Expenses	-	-	-	-	-	-
Gratuity	-	-	-	-	-	X
SMASSSE	-	-	-	-	-	-
<b>(3) EXPENDITURE FOR SCHOOL FUND</b>						
Personnel emoluments	-	-	-	-	-	X
Repairs, maintenance and	-	-	-	-	-	-



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Receipts/expenses Item	Original Budget a Kshs	Adjustments b Kshs	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilization Difference e=c-d Kshs	% of Utilization f=d/c % Kshs
improvements						
Local transport / travelling	xxx	xxx	Xxx	xxx	xxx	x
Electricity, water and conservancy	xxx	xxx	Xxx	xxx	xxx	x
Medical Expenses	xxx	xxx	Xxx	xxx	xxx	x
Administration costs	xxx	xxx	Xxx	xxx	xxx	x
Activity	xxx	xxx	Xxx	xxx	xxx	x
Gratuity	xxx	xxx	Xxx	xxx	xxx	x
Lunch programme	1,260,000	xxx	1,260,000	810,000	450,000	x
Boarding Equipment and Stores	xxx	xxx	Xxx	xxx	xxx	x
Expenditure for Income Generating Activity	xxx	xxx	Xxx	xxx	xxx	x
Insurance costs	xxx	xxx	Xxx	xxx	xxx	x
Other expenses on investments	xxx	xxx	Xxx	xxx	xxx	x
Rent Expenses	xxx	xxx	Xxx	xxx	xxx	x
Bank Charges	xxx	xxx	Xxx	xxx	xxx	x
Loan Interest Repayment	xxx	xxx	Xxx	xxx	xxx	x
Loan Principal Repayment	xxx	xxx	Xxx	xxx	xxx	x
Acquisition of Assets	xxx	xxx	Xxx	xxx	xxx	x
<b>TOTALS</b>	<b>2,645,000</b>		<b>2,645,000</b>		<b>2,165,500</b>	<b>x</b>

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

- i. Xxxx
- ii. Xxxx

## **IX. SIGNIFICANT ACCOUNTING POLICIES**

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

### **1. Statement of compliance and basis of preparation**

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

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

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

### **2. Recognition of receipts and payments**

The *school* recognises all receipts from the various sources when the event occurs and the related cash has actually been received by the *school*. In addition, the *school* recognises all expenses when the event occurs and the related cash has actually been paid out by the *school*.

### **3. In-kind contributions**

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

### **4. Cash and cash equivalents**

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



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**SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**5. Accounts Receivable**

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

**6. Accounts Payable**

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

**7. Non-current assets**

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

**8. Budget**

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

**9. Comparative figures**

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

**10. Subsequent events**

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

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**X. NOTES TO THE FINANCIAL STATEMENTS**

**1 CAPITATION GRANT FOR TUITION**

	2020-2021	2019-2020
	Kshs	Kshs
Text books	xxx	xxx
Exercise books	xxx	xxx
Laboratory equipments and apparatus	xxx	xxx
Teaching/learning materials	115,944.25	xxx
chalks	xxx	xxx
Internal exams	xxx	xxx
Reference books	xxx	xxx
Text books	xxx	xxx
<b>Total</b>	<b>xxx</b>	<b>xxx</b>

**2 CAPITATION GRANT FOR OPERATIONS**

	2020-2021	2019-2020
	Kshs	Kshs
Personnel emoluments	434,422.00	xxx
Repairs and maintenance	100,654.00	xxx
Local transport / travelling	50,000.00	xxx
Electricity and water	25,381.95	xxx
Medical		xxx
Administration costs	66,276.00	xxx
Insurance		xxx
Activity	50,000.00	
<b>Total</b>	<b>726,733.95</b>	<b>xxx</b>

**3 PARENTS CONTRIBUTION/FEES - SCHOOL FUND ACCOUNT**

	2020-2021	2019-2020
	Kshs	Kshs
Personnel emoluments	xxx	xxx
Repairs and maintenance	xxx	xxx
Local transport / travelling	xxx	xxx
Electricity and water	xxx	xxx
Bank charges	1,800	xxx
Administration costs	xxx	xxx
Lunch	846,335	xxx
<b>Total</b>	<b>848,135</b>	<b>xxx</b>



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**NOTES TO THE FINANCIAL STATEMENTS (Continued)**

**4 OTHER RECEIPTS – SCHOOL FUND ACCOUNT**

	2020-2021	2019-2020
	Kshs	Kshs
Fee on Boarding Equipment and Stores	Xxx	xxx
Rent income	Xxx	xxx
Income from farming activities	Xxx	xxx
Insurance compensation	Xxx	xxx
Income from Posho mill	Xxx	xxx
Income from Bus Hire	Xxx	xxx
Fee for hire of ground and equipment	Xxx	xxx
Income from grants and donations*(principal)	xxx	xxx
Interest income		xxx
Dividends income	xxx	xxx
<b>Total</b>	<b>xxx</b>	<b>xxx</b>

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

**5 PAYMENTS FOR TUITION**

	2020-2021	2019-2020
	Kshs	Kshs
Textbooks and reference materials	xxx	xxx
Exercise books	xxx	xxx
Laboratory equipment	100,000	xxx
Internal exams	xxx	xxx
Teaching / learning materials	75,000	xxx
Chalks	xxx	xxx
Exams and assessment	xxx	xxx
Teachers guides	xxx	xxx
Administration Costs	xxx	xxx
Bank Charges	xxx	xxx
<b>Total</b>	<b>175,000</b>	<b>xxx</b>

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**NOTES TO THE FINANCIAL STATEMENTS (Continued)**

**6 PAYMENTS FOR OPERATIONS**

	2020-2021	2019-2020
	Kshs	Kshs
Personal Emoluments	447,920.00	xxx
Service Gratuity	-	xxx
Administration Cost	131,187.00	xxx
Repairs and maintenance & improvements	29,100.00	xxx
Local transport / travelling	57,330.00	xxx
Electricity and water	22,441.00	xxx
Medical		xxx
Activity Expenses	124,800.00	xxx
SMASSE	-	xxx
Insurance Cost	-	xxx
Bank Charges	990.00	xxx
Acquisition of Assets		xxx
<b>TOTAL</b>	<b>815,768.00</b>	<b>xxx</b>

**7 BOARDING AND SCHOOL FUND PAYMENTS**

	2020-2021	2019-2020
	Kshs	Kshs
Personnel emoluments	xxx	xxx
Service Gratuity	xxx	xxx
Repairs and maintenance & Improvements	xxx	xxx
Local transport / travelling	xxx	xxx
Electricity and water	xxx	xxx
Medical Expenses	xxx	xxx
Administration costs	xxx	xxx
Lunch Programme	704,363	xxx
Bank Charges	xxx	xxx
Expenses on Income Generating Activities	xxx	xxx
Fee on Boarding Equipment and Stores	xxx	xxx
Rent Expenses	xxx	xxx
Insurance Cost (Life Property)	xxx	xxx
Loan Principal repayment	xxx	xxx
Loan Interest repayment	xxx	xxx
Acquisition of Assets	xxx	xxx
<b>TOTAL</b>	<b>704,363</b>	<b>xxx</b>

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



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**NOTES TO THE FINANCIAL STATEMENTS (Continued)**

**8 BANK ACCOUNTS**

Name of Bank, Account No. & currency	Bank Account Number	2020-2021	2019-2020
		Kshs	Kshs
Tuition Account	1148608877	13,438.55	xxx
Operations Account	1148608249	2,666.85	xxx
School Fund Account/Boarding	1141719983	(22,713.00)	xxx
Savings Account		xxx	xxx
Income generating activities Account		xxx	xxx
Infrastructural Account	1287258999		xxx
Farm Account			
<b>Total</b>		<b>(6,607.60)</b>	<b>xxx</b>

**9 CASH IN HAND**

Description	2020-2021	2019-2020
	Kshs	Kshs
Tuition Account		xxx
Operation Account	4,954.00	xxx
School Fund account	70.00	xxx
<b>Total</b>	<b>5,024.00</b>	<b>xxx</b>

**10 SHORT TERM INVESTMENTS**

Description	2020-2021	2019-2020
	Kshs	Kshs
Cooperative shares	xxx	xxx
Treasury Bills	xxx	xxx
Fixed deposit	xxx	xxx
Equity stock	xxx	xxx
Other investments	xxx	xxx
<b>Total</b>	<b>xxx</b>	<b>xxx</b>



NOTES TO THE FINANCIAL STATEMENTS (Continued)

11 ACCOUNTS RECEIVABLE

Description	2020-2021	2019-2020
	Kshs	Kshs
Fees arrears	2,298,070.50	Xxx
Other non-fees receivables	xxx	xxx
Salary advances	xxx	xxx
Imprest	xxx	xxx
<b>Total</b>	<b>2,298,070.50</b>	<b>xxx</b>

[Include an ageing of the fees / non feesarrears below]

Description	2020-2021	2019-2020
	Kshs	Kshs
Fees arrears for current year	233,358.50	Xxx
Fees arrears for the previous year	460,095.00	Xxx
Fees arrears for prior periods (over two years)	1,604,617.00	Xxx
<b>Total</b>	<b>2,298,070.50</b>	<b>Xxx</b>

12 ACCOUNTS PAYABLE

Description	2020-2021	2019-2020
	Kshs	Kshs
Trade creditors (See ageing below and appendix 1)	425,745	xxx
Prepaid fees	34,495	xxx
Retention monies	xxx	xxx
<b>Total</b>	<b>460,240</b>	<b>xxx</b>

[Include an ageing of the creditor'sarrears below]

Description	2020-2021	2019-2020
	Kshs	Kshs
Trade creditors for current year	261,745.00	xxx
Trade creditors for the previous year	164,000.00	xxx
Trade creditors for prior periods (over two years)	-	xxx
<b>Total</b>	<b>425,745.00</b>	<b>xxx</b>



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**NOTES TO THE FINANCIAL STATEMENTS (Continued)**

**13 FUND BALANCE BROUGHT FORWARD**

Description	2020-2021	2019-2020
	Kshs	Kshs
Bank balances	5,902	xxx
Cash balances	-	xxx
Short Term Investments		xxx
Receivables	<b>2,294,904</b>	xxx
Payables	460,240	xxx
<b>Total</b>	<b>1,840,566</b>	<b>xxx</b>

**ELIJAH MZAE SECONDARY SCHOOL 2020/2021**

**NOTE NO. 11 ACCOUNTS RECEIVABLES**

<b><u>FEES BALANCES 2020/2021 - Schedule-I</u></b>					
	<b>FORM 1</b>	<b>FORM 2</b>	<b>FORM 3</b>	<b>FORM 4</b>	<b>TOTAL</b>
<b>BALANCE BW/D</b>					2,064,712.00
BES	28,050.00	48,200.00	64,953.00	92,156.00	233,359.00
					-
<b>TOTALS</b>	<b>28,050.00</b>	<b>48,200.00</b>	<b>64,953.00</b>	<b>92,156.00</b>	<b>2,298,071.00</b>

**ELIJAH MZAE SECONDARY SCHOOL 2020/2021**

**NOTE NO. 12 ACCOUNTS PAYABLES**

<b><u>TRADE CREDITORS LIST -Schedule II</u></b>					
1	BOM Teachers				32,000.00
2	Non-Teaching Staff				167,000.00
3	Kungu self help group				62,745.00
4	Logik supplier				164,000.00
	<b>TOTALS</b>				<b>425,745.00</b>

**FEES PREPAYMENTS BALANCES 2020/2021 - Schedule-III**

	<b>FORM 1</b>	<b>FORM 2</b>	<b>FORM 3</b>	<b>FORM 4</b>	<b>TOTAL</b>
LUNCH	15,800.00	8,450.00	2,650.00	7,595.00	-
					-
<b>TOTALS</b>	<b>15,800.00</b>	<b>8,450.00</b>	<b>2,650.00</b>	<b>7,595.00</b>	<b>34,495.00</b>



## ELIJAH MZAE SECONDARY SCHOOL

### LIST OF ASSETS

1. SIX CLASSROOMS
2. 2 TOILETS
3. HUNDRED STUDENTS LOCKERS & CHAIRS
4. THREE 10 000 LITRES PLASTIC WATER TANKS
5. THREE 100 LITRES PLASTIC WATER TANKS
6. FOUR OFFICE CUPBOARDS
7. TEN OFFICE TABLES
8. FIFTEEN OFFICE CHAIRS
9. NINE PLASTIC CHAIRS
10. TWO PAPER PUNCH
11. THREE STAPLERS
12. ONE PROJECTOR
13. NINE COMPUTERS
14. THREE PRINTERS
15. TWO BIG SUFURIAS.
16. 5 SMALL SURURIA.
17. TWO COOKING STICK
18. TEN CUPS
19. TEN PLATES
20. TEN SPOONS
21. TWO KNIVES
22. TWO JUGS
23. FOUR FLASKS
24. ONE LOG BOOK
25. THREE SCHOOL STAMPS
26. TWO ACCOUNTS CALCULATOR.
27. TWO METAL BOX.
28. 1 GRID WHITEBOARD & STAND
29. 30 LAB STOOLS
30. 6 LAB TABLES
31. 1 13KG GAS CONTAINER
32. 1 PANGA
33. 1 AXE SAW
34. 2 SLASH
35. 1 WATERING CANE
36. 1 KNAP SAC SPRAYER
37. 1 SHOVEL
38. 1 WHEELBARROW