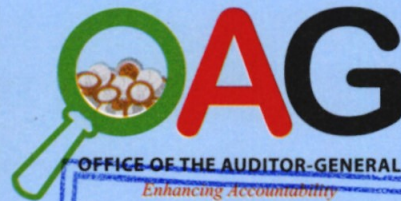


REPUBLIC OF KENYA



OFFICE OF THE AUDITOR-GENERAL

Enhancing Accountability

THE NATIONAL ASSEMBLY
PAPERS LAID

REPORT DATE: 25 JUN 2026

DAY.

Thurs.

TABLED
BY:

Hon. Owen Baya, MP
Def. leader of the Majority
Party

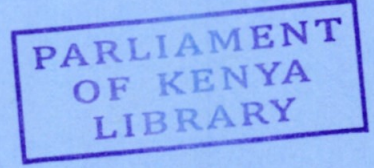
CLERK-AT
THE-TABLE:

M. Chumo

OF

THE AUDITOR-GENERAL

ON



KONGOWEA SECONDARY SCHOOL

FOR THE YEAR ENDED
30 JUNE, 2021

MOMBASA COUNTY



KONGOWEA SECONDARY SCHOOL

ANNUAL REPORT AND FINANCIAL STATEMENTS

**FOR THE FINANCIAL YEAR ENDED
30th June 2021**

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

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I. KEY SCHOOL INFORMATION AND MANAGEMENT**(a) Background information**

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

The school was registered in **01/2022** under registration number 01S30000379 and is currently categorized as a Sub County Public School established, owned or operated by the Government.

The school is a Public Mixed Day Secondary School and had 324 students as at 30th June 2021. It has 6 streams and 15 teachers of which 8 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	Peter Onyango Olwal	Chairman	25th March 2021
2	Mariam Mohamed Omar	Vice chair	25th March 2021
3	Neville Neri Oyaga Onyimbo	Secretary - Principal	25th March 2021
4	Sada Mohamed Omar	Member	25th March 2021
5	Geoffrey Kamau Githinji	Member	25th March 2021
6	Stellah Kadengo Amadallah	Member	25th March 2021
7	Gabriel Lewis Otieno	Member	25th March 2021
8	Fatma Mohamed Hamid	Member	25th March 2021
9	Fr. Leonard Wambua Mutua	Member	25th March 2021
10	Ogla Makumbo Mwawaka	Member	25th March 2021
11	Kelvin Nzonzi Kavindo	Member	25th March 2021
12	Hemolike Omondi Oguna	Member	25th March 2021
13	George Shitanda Mushila	Member	25th March 2021
14	Rhova Shehe Gafo	Member	25th March 2021
15	Joseph Kariuki Kamau	Member	25th March 2021

KEY SCHOOL INFORMATION AND MANAGEMENT (Continued)

The function of the School Board of Management includes:

- Promote the best interests of the School and ensure its development.
- Promote quality education for all pupils in accordance with the standards set under the Basic Education Act, 2013
- Ensure and assure the provision of proper and adequate facilities for the School
- Manage the School's affairs in accordance with the rules and regulations governing occupational safety and health.
- Advise the County Education Board on the staffing needs of the School.
- Determine cases of pupil's 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

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

Ref	Name of Committee	Names of Members	Designation	Number of meetings attended during the year
1	Executive Committee	Peter Onyango Neville Onyimbo Geoffrey Githinji Fatma Mohamed Edwin Gogo	Chairman Secretary Member Member Member	4
2	Audit Committee	Hemolike Oguna Joseph Kamau Ogla Mwawaka	Chairman Secretary Member	1
3	Finance,procurement and general purposes Committee	Peter Onyango Neville Onyimbo Geoffrey Githinji Fatma Mohamed	Chairman Secretary Member Member	2
4	Academic Committee	Geoffrey Githinji Debora Adet George Mushila Ogla Mwawaka	Chairman Secretary Member Member	2
6	Discipline and welfare Committee	Mariam Mohamed Debora Adet Neville Onyimbo Shehe Ghafo	Chairlady Secretary Member Member	2

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

 (c) School Operation Management

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

Ref:	Designation	Name	TSC Number
1	Principal	Neville Neri Oyaga Onyimbo	304420
2	Deputy Principal	Debora Catherine Adet	303962
3	School Bursar	Samuel Otieno Obare	ID No.29333890

KEY SCHOOL INFORMATION AND MANAGEMENT (Continued)

(d) Schools Contacts

Post Office Box: 34130-80118
Telephone: 0101268013
E-mail: kongoweasec@gmail.com
Website: -
Facebook: -
Twitter: -

(e) School Bankers

Kongowea Secondary School operated four bank accounts in the following banks:

1. Name of Bank: EQUITY BANK
Branch: Nyali
Account Number: 1380279541158(**MAIN ACCOUNT**)
2. Name of Bank: KENYA COMMERCIAL BANK
Branch: Nyali
Account Number: 1272009505 (**OPERATION ACCOUNT**)
3. Name of Bank: KENYA COMMERCIAL BANK
Branch: Nyali
Account Number: 1272009890 (**TUITION ACCOUNT**)
4. Name of Bank: KENYA COMMERCIAL BANK
Branch: Nyali
Account Number: 1272009734 (**INFRASTRUCTURE ACCOUNT**)

5. MPESA Pay Bill No. 657310 attached to Equity Bank Account No.1380279541158

(f) Independent Auditors

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

SUMMARY REPORT OF PERFORMANCE OF THE SCHOOL

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

a) Financial performance:

Under this section, the following information should be given:

1. Surplus/ deficit for the year and a comparison of the same for the last three years

Description	2020-2021	2019-2020
	Kshs.	Kshs.
Surplus/Deficit	2,335,174.90	1,280,216

2. Capitation grants from the Ministry of Education for the last three years

S/N	Account	2020-2021	2019-2020
		Kshs.	Kshs.
i.	Tuition Account	406,934	261
ii.	Operation Account	2,492,147	1,277,725
iii.	Total	2,899,081	1,277,986

3. Ratio of capitation grant per student over the last three years

S/N	Account	2020-2021	2019-2020
i.	Total Grants	2,899,081	1,277,986
ii.	Total Enrolment	324	261
iii.	Ratio	1:8947	1:4896

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

S/N	Account	2020-2021	2019-2020
i.	Main Account	2,587,510	3,093,200

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

S/N	Account	2020-2021	2019-2020
i.	Tuition Account	77,995	120
ii.	Operation Account	1,434,015	657,646
iii.	Main Account	1,639,406	2,433,204
iv.	Total	3,151,416	3,090,970

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

S/N	Particulars	2020-2021	2019-2020
i.	Debtors	889,460	419,500
ii.	Creditors	444,198	103,600

7. Movement of cash and bank balances over the last three years

S/N	Particulars	2020-2021	2019-2020
i.	Cash In Hand	6,693	17,971
ii.	Cash At Bank	3,163,436	946,345

b) Teacher Student ratio:

The teacher to student ratio was 1:21. One teacher was recruited and posted to the school within the year. No teacher was transferred during the period and one teacher was employed by TSC. The number of teachers employed by BOM was 8.

The school Curriculum Establishment was as shown below: -

Subject	Lessons/Periods	Teachers needed	Shortfall
Mathematics	36	2	1 Teacher
English	42	2	
Kiswahili	30	2	
Chemistry	24	1	
Biology	24	1	1 Teacher
Physics	24	1	
Geography	18	1	
History	18	1	
CRE	18	1	
IRE	18	1	
Business Studies	18	1	
Agriculture	6	0.5	
Computer Studies	6	0.5	
Physical Education	6	0.5	

There was a shortage of 2 teachers – Biology/Agriculture, Mathematics/Computer Studies.

c) Mean score in the 2021KCSE:

The school is yet to do KCSE because it has only form one and two students.

d) Number of Candidates in the 2021 KCSE:

The school has no candidates for 2021 KCSE.

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

e) Capacity of the school:

Student enrolment		Boys: 158	Girls: 166
Facility	No available	No required	Shortfall
Classroom	9	12	3
Computer Lab	0	1	1
Science Labs	2	3	1
Library	0	1	1
Dining Hall	0	1	1
Kitchen	1	1	0
Toilet Closets	8	16	8
Staffroom	1	2	1
Stores	0	1	1

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
Kitchen Improvement	Parents (Lunch Funds)	On going
School Library	NG-CDF Nyali	On going

Sign

School Principal

PRINCIPAL
KONGOWEA SEC. SCHOOL
P.O.Box 34130-00118, NYALI, MSA
Date:.....Sign:.....

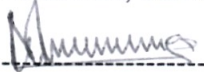
III. STATEMENT OF SCHOOL MANAGEMENT RESPONSIBILITY

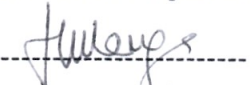
Section 81 (1) of the Public Finance Management Act, 2012 requires that, at the end of each financial year, each National Government School shall prepare financial statements in respect of that school. Section 81 (3) requires the financial statements so prepared to be in a form that complies with relevant 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 be keep all proper books and records of accounts of the income, expenditure and assets of the institution.

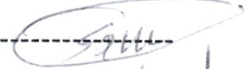
The Board of Management of **Kongowea Public Secondary School** accepts responsibility for the school's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards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

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

Name: Dr. MVURYA MGALA
Designation: Chairman, School Board of Management
Sign: 
Date: 23/03/2021

Name: NEVILLE ONYIMBO
Designation: School Principal & Secretary to Board of Management
Sign: 
Date: 23/03/2021

PRINCIPAL
KONGOWEA SEC. SCHOOL
P.O.Box 34130 00100 NAIROBI
Date:.....Sign:.....

Name: SAMUEL OBARE
Designation: Bursar/ Finance Officer
Sign: 
Date: 23/03/2021

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 KONGOWEA SECONDARY SCHOOL FOR THE YEAR ENDED 30 JUNE, 2021 – MOMBASA COUNTY

PREAMBLE

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

- A. Report on 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 the 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 the Government achieves value for money and that such funds are applied for the intended purpose; and,
- 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, risk management environment and internal controls, developed and implemented by those charged with governance for orderly, efficient and effective operations of the entity.

A Qualified Opinion is issued when the Auditor-General concludes that, except for material misstatements noted, the financial statements are fairly presented in accordance with the applicable financial reporting framework. The Report on Financial Statements should be read together with the Report on Lawfulness and Effectiveness in the Use of Public Resources, and the Report on Effectiveness of Internal Controls, Risk Management and Governance.

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 Kongowea Secondary School set out on pages 12 to 29, which comprise of the statement of assets and liabilities as at

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

In my opinion, except for the 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 Kongowea Secondary School as at 30 June, 2021 and of its financial performance and its cash flows for the year then ended, in accordance with the International Public Sector Accounting Standards (Cash Basis) and comply with the Basic Education Act, 2013 and the Public Finance Management Act, 2012.

Basis for Qualified Opinion

Inaccuracies in Cash and Cash Equivalents

The statement of assets and liabilities and as disclosed in Note 8 and Note 9 to the financial statements reflects cash and cash equivalents balance of Kshs.3,170,129. The balance includes cash in hand of Kshs.6,693 which was not supported by a board of survey certificate. In addition, there was no evidence that the cash books and bank reconciliations statements were reviewed on a monthly basis.

In the circumstances, the accuracy and completeness of cash and cash equivalents balance of Kshs.3,170,129 could not be confirmed.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of Kongowea Secondary 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.

Emphasis of Matter

Budgetary Control and Performance

The statement of budgeted versus actual amounts reflects final budget and actual expenditure on a comparable basis of Kshs.5,758,128 and Kshs.5,458,881 respectively resulting to a variance of Kshs.299,247. Similarly, the School spent Kshs.3,077,038 against the actual receipts of Kshs.5,458,881 resulting to a variance of Kshs.2,381,843 or 44%.

The under-expenditure may have impacted negatively the School's ability to effectively deliver services.

My opinion is not modified in respect of this matter.

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. Except for the effect of the matters described in the Basis for Qualified Opinion I have determined that there are no other key audit matters to communicate in my report.

Other Matter

Unaudited Opening Balances

I draw your attention to the opening balances for the 2020/2021 financial year. The opening balances as at 1 July, 2020 were based on unaudited figures. Consequently, I was unable to obtain sufficient and appropriate audit evidence regarding the accuracy and completeness of the opening balances. My audit procedures were, therefore, limited to the current period transactions and balances.

My opinion is not modified in respect of this matter.

Other Information

The Management is responsible for the Other Information set out on pages 2 to 10 which comprise of Key School Information and Management, Summary Report of the Performance of the School and Statement of School Management Responsibility. The Other Information does not include the financial statements and my audit report thereon.

In connection with my audit on the School's financial statements, my responsibility is to read the Other Information and in doing so, consider whether the Other Information is materially inconsistent with the financial statements or my knowledge obtained in the audit or otherwise appears to be materially misstated. If based on the work I have performed, I conclude that there is a material misstatement of this Other Information, I am required to report that fact. I have nothing to report in this regard.

My opinion on the financial statements does not cover the Other Information and accordingly, I do not express an audit opinion or any form of assurance conclusion thereon.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN THE USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution, based on the audit procedures performed, except for the effect of the matters described in the Basis for Conclusion on

Lawfulness and Effectiveness in the Use of Public Resources section of my report, I confirm that nothing else has come to my attention to cause me to believe that public resources have not been applied lawfully and in an effective way.

Basis for Conclusion

1. Late Submission of Financial Statements

During the year under review, Management submitted the financial statements on 23 February, 2026 instead of the statutory deadline of 30 September, 2021. This was contrary to Section 47(1) of the Public Audit Act, 2015 which states that the financial statements required under the Constitution, the Public Finance Management Act, 2012 and any other legislation, shall be submitted to the Auditor-General within three months after the end of the fiscal year to which the accounts relate.

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

2. Irregular Transfer of Funds to Kenya Secondary Schools Heads Association

The statement of receipt and payment and as disclosed in Note 6 to the financial statements reflects payment for operations amount of Kshs.1,434,015. The amount includes activities expenses of Kshs 98,700 out of which Kshs.83,100 was transferred to Kenya Secondary School Heads Association (KESSHA) a welfare organization which is not defined in Government Funding system. This was contrary to Regulation 23(2)c of the Public Finance Management (National Government) Regulations, 2015 which requires that an Accounting Officer shall, before transferring any funds to an entity within or outside the Government, ensure that there is a written assurance from the entity that it shall implement effective, efficient and transparent financial management and internal control systems.

In the circumstances, value for money transferred to KESSHA amounting to Kshs.83,100 could not be confirmed.

3. Lack of a Procurement Plan

The statement of receipts and payments reflects total expenditure amount of Kshs.3,151,416. However, during the year under review, Management did not prepare an Annual Procurement Plan as part of the Annual Budget preparation process. This was contrary to Regulation 40 of the Public Procurement and Asset Disposal Regulations, 2020 which requires a procuring entity prepare a Procurement Plan for each financial year as part of the Annual Budget preparation process. In addition, Management had not made arrangements to capacity build the existing personnel in the stores.

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

The audit was conducted in accordance with ISSAI 3000 and ISSAI 4000. The standards require 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 comply 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 effect of the matters described in the Basis for Conclusion on Effectiveness of Internal Controls, Risk Management and Governance section of my report, I confirm that nothing else has come to my attention to cause me to believe that internal controls, risk management and governance were not effective.

Basis for Conclusion

1. Lack of Imprest Register

The statement of receipts and payments and Note 6 to the financial statements reflect payment to operations amount of Kshs.1,434,015 which includes local transport, and travelling amount of Kshs.242,025. However, examination of the expenditure records revealed that Management did not maintain an imprest register to account for imprests issued and surrendered by individual staff members. This was contrary to Regulation 93(4)(c) of the Public Finance Management (National Government) Regulations, 2015, which requires that, prior to issuing temporary imprests, the Accounting Officer ensures that the applicant is recorded in the imprest register, including the amount applied for.

In the circumstances, the effectiveness of internal controls on management of imprest could not be confirmed.

2. Failure to Prepare School Improvement Plan

During the year under review, Management did not have an approved School Improvement Plan (SIP) which is a key strategic planning tool that guides academic performance targets, infrastructure development, resource allocation, and overall institutional growth.

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

3. Failure to Adopt School Support Guidelines

Review of personnel records revealed that Management did not adopt the School support staff guidelines in terms of job groups and amounts paid as salaries. Further, there was no evidence of providing for the service gratuity to the support staff.

In the circumstances, the effectiveness of internal controls on the management of personnel emoluments could not be confirmed.

4. Use of Manual Systems

During the year under review, manual system was used in the preparation of financial statements, maintenance of ledgers and maintaining students' data. However, manual systems have low efficiency, high rates of human error, time-consuming to maintain, often resulting in inconsistent data, limited security, and an inability to provide real-time information.

In the circumstances, the effectiveness of internal controls on manual systems used by the School could not be confirmed.

5. Lack of Risk Management Policy

Review of the documents and records revealed that Management had not established a Risk Management Policy that entails risk identification, risk measurement, assessment and ranking, risk mitigation, risk reporting and monitoring, and risk governance relating to the school operations.

In the circumstances, the effectiveness of risk management could not be confirmed.

6. Land Without Ownership Documents

Annex 2 on summary of the fixed assets register reflects a listing of assets without historical cost balances. Included in the listing is land measuring approximately 2.6 acres, however, interviews with Management revealed that they do not possess the title deed to this parcel of land. Further, review of correspondences revealed a dispute with the adjacent church which claims part of this parcel of land.

In the circumstances, the ownership of land measuring approximately 2.6 acres 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 the Management and Board of Management

Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Public Sector Accounting Standards (Cash Basis) and for maintaining effective internal controls as Management determines is necessary to enable the preparation of financial statements that are free from material

misstatement, whether due to fraud or error and for its assessment of the effectiveness of internal controls, risk management and governance.

In preparing the financial statements, Management is responsible for assessing the School's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless Management is aware of the intention 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 comply with the authorities which govern them and that public resources are applied in an effective way.

The Board of Management is 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

My responsibility is to conduct an audit of the financial statements in accordance with Article 229(4) of the Constitution, Section 35 of the Public Audit Act, 2015 and the International Standards of Supreme Audit Institutions (ISSAIs). The standards require that, in conducting the audit, I obtain reasonable assurance about whether the financial statements as a whole are free from material misstatements, whether due to fraud or error and to issue an auditor's report that includes my opinion in accordance with Section 48 of the Public Audit Act, 2015. 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 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 conducting the audit, Article 229(6) of the Constitution also requires that I express a conclusion on whether or not 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 addition, I consider the entity's control environment in order to give an assurance on the effectiveness of internal controls, risk management and governance processes and systems in accordance with the provisions of Section 7(1)(a) of the Public Audit Act, 2015.

Further, I am required to submit the audit report in accordance with Article 229(7) of the Constitution.

Detailed description of my responsibilities for the audit is located at the Office of the Auditor-General's website at: <https://www.oagkenya.go.ke/auditor-generals-responsibilities-for-audit/>. This description forms part of my auditor's report.


FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

22 April, 2026

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

V. STATEMENT OF RECEIPTS AND PAYMENTS PERIOD TO 30TH JUNE 2021

DESCRIPTION OF VOTE HEAD	Note	2020-2021	2019-2020
		Kshs	Kshs
RECEIPTS			
Capitation grants for tuition	1	406,934	261
Capitation grants for operations	2	2,492,147	1,277,225
School Fund Income- Parents' Contributions	3	2,587,510	3,080,700
School Fund Income- Other receipts	4		12,500
Proceeds from borrowings			
TOTAL RECEIPTS		5,486,591	4,371,186
PAYMENTS			
Payments for Tuition	5	77,995	120
Payments for operations	6	1,434,015	657,646
Boarding and school fund payments	7	1,639,406	2,433,204
TOTAL PAYMENTS		3,151,416	3,090,970
SURPLUS/DEFICIT		2,335,175	1,280,216

The school financial statements were approved on 30TH JUNE 2021 and signed by:

Sign: 

Name: Dr. MVURYA MGALA

Chair BOM

Date 23/03/2026

Sign: 

Name: NEVILLE ONYIMBO

School Principal/
Secretary to BOM

Date 23/03/2026

PRINCIPAL
KONGOWEA SEC. SCHOOL
P.O. Box 34130-00118, NTEL 8003
Date: Sign:

Sign: 

Name: SAMUEL OBARE

Bursar/Finance Officer

Date 23/03/2026

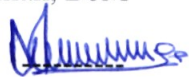
KONGOWEA SECONDARY SCHOOL
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VI. STATEMENT OF FINANCIAL ASSETS AND FINANCIAL LIABILITIES AS AT 30TH JUNE 2021

	Note	2020-2021	2019-2020
		Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	8	3,163,436	946,345
Cash Balances	9	6,693	17,97
Short term Investment	10	-	-
Total Cash and cash equivalent		<u>3,170,129</u>	<u>964,316</u>
Account's receivables	11	889,460	419,500
TOTAL FINANCIAL ASSETS		4,059,589	1,383,816
FINANCIAL LIABILITIES			
Accounts Payables	12	(444,198)	(103,600)
NET FINANCIAL ASSETS		3,615,391	1,280,216
REPRESENTED BY			
Accumulated Fund b/fwd.	13	1,280,216	-
Surplus/Deficit for the year		2,335,175	1,280,216
NET FINANCIAL POSITION		3,615,391	1,280,216

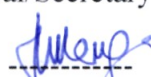
The School's financial statements were approved on 30TH JUNE 2021 and signed by:

Name: Dr.M MGALA
Chairman, BoM

Sign: 

Date: 23/03/2026

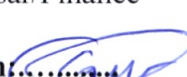
Name: N. ONYIMBO
Principal/Secretary BoM

Sign: 

Date: 23/03/2026

PRINCIPAL
KONGOWEA SEC. SCHOOL
P.O.Box 34130-00118, YEAL MSA
Date:.....Sign:.....

Name: SAMUEL OBARE
Bursar/Finance

Sign: 

Date: 23/03/26

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VII. STATEMENT OF CASH FLOWS FOR THE PERIOD ENDED 30TH JUNE 2021

		2020-2021	2019-2020
		Kshs	Kshs
Receipts for operating income			
Capitation grants for tuition	1	406,934	261
Capitation grants for operations	2	1,983,347	1,277,225
School fund income- Parents contributions/ fees	3	3,985,800	3,979,700
School fund income- other receipts	4	-	-
Total receipts		6,376,081	5,257,186
Payments			
Payments for Tuition		62,687	120
Payments for operations		1,554,063	576,546
Boarding and school fund payments		3,109,266	3,716,704
Total payments		4,726,016	4,293,370
Net cash flow from operating activities		1,650,065	963,816
CASHFLOW FROM INVESTING ACTIVITIES			
Maintenance & Improvement Funds		556,000	500
Proceeds from Sale of Assets		-	-
Acquisition of Assets		-	-
Proceeds from investments		-	-
Purchase of investments		-	-
Bank charges		(252)	
Net cash flows from Investing Activities		-	-
CASHFLOW FROM BORROWING ACTIVITIES			
Proceeds from borrowings/ loans		-	-
Repayment of principal borrowings		-	-
Net cash flow from financing activities		555,748	500
NET INCREASE IN CASH AND CASH EQUIVALENTS		2,205,813	964,316
Cash and cash equivalent at BEGINNING of the year		964,316	-
Cash and cash equivalent at END of the year		3,170,129	964,316

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VIII. STATEMENT OF BUDGETED VERSUS ACTUAL AMOUNTS FOR THE YEAR ENDED 30TH JUNE 2021

Receipt/expenses Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
	Kshs	Kshs			Kshs	Kshs
RECEIPTS						
(1) CAPITATION GRANT ON TUITION						
Textbooks and reference materials						
Exercise books						
Laboratory equipment						
Internal exams						
Teaching / learning materials	671,328		671,328	406,934	264,394	61%%
Chalks						
Exams and assessment						
Teachers guides						
(2) CAPITATION GRANT ON OPERATIONS						
Personnel emoluments						
Repairs and maintenance	810,000		810,000	556,000	254,000	69%
Local transport / travelling						
Electricity and water						
Other Vote heads	1,522,800		1,522,800	1,936,147	(413,347)	127%
Administration costs						
Activity						
Gratuity						
SMASSE						

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Receipt/expenses Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
	Kshs	Kshs			Kshs	Kshs
(3) FEES CHARGED ON PARENTS						
Lunch Programme	2,268,000		2,268,000	2,278,750	(10,750)	100%
BoM Teachers' Salaries	486,000		486,000	281,050	204,950	58%
Local transport / travelling						
Electricity and water						
Medical						
Administration costs						
Activity						
SMASSE						
Fee on Boarding Equipment and Stores						
OTHER INCOME						
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	5,758,128		5,758,128	5,458,881	299,247	94%
(1) EXPENDITURE FOR TUITION						
Textbooks and reference materials						

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Receipt/expenses Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
	Kshs	Kshs			Kshs	Kshs
Exercise books						
Laboratory equipment						
Internal exams						
Teaching / learning materials	671,328		671,328	62,687	608,641	9%
Chalks						
Exams and assessment						
Teachers guides						
Administration costs						
Bank Charges						
(2) EXPENDITURE FOR OPERATIONS						
Personnel emoluments						
Maintenance & improvements	810,000		810,000	252	809,748	0%
Local transport / travelling						
Electricity, water and conservancy						
Other Vote heads	1,522,800		1,522,800	1,506,863	15,937	99%
Administration costs						
Activity Expenses						
Gratuity						
SMASSE						
(3) EXPENDITURE FOR SCHOOL FUND						
Lunch Programme	812,010		812,010	642,586	169,424	79%
BoM Teachers' Salaries	540,000		540,000	864,650	(324,650)	160%
Local transport / travelling						

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Receipt/expenses Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
	Kshs	Kshs			Kshs	Kshs
Electricity, water and conservancy						
Medical Expenses						
Administration costs						
Activity						
Gratuity						
Boarding Equipment and Stores						
Expenditure for Income Generating Activity						
Insurance costs						
Other expenses on investments						
Rent Expenses						
Bank Charges						
Loan Interest Repayment						
Loan Principal Repayment						
Acquisition of Assets						
TOTALS	4,356,138		4,356,138	3,077,038	1,279,100	70%

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.

SIGNIFICANT ACCOUNTING POLICIES (Continued)

5. Accounts Receivable

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

6. Accounts Payable

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

7. Non-current assets

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

8. Budget

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

9. Comparative figures

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

10. Subsequent events

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

X. NOTES TO THE FINANCIAL STATEMENTS

1 CAPITATION GRANT FOR TUITION

	2020-2021	2019-2020
	Kshs	Kshs
Teaching / learning materials	406,934	261
Exercise books		
Laboratory equipment		
Internal exams		
Textbooks and reference materials		
Chalks		
Exams and assessment		
Teachers guides		
Total	406,934	261

2 CAPITATION GRANT FOR OPERATIONS

	2020-2021	2019-2020
	Kshs	Kshs
Personnel emoluments	1,936,147	972,225
BoM Teachers' Salaries	-	300,000
Maintenance & Improvement	556,000	500
Local transport / travelling		
Electricity and water		
Medical		
Administration costs		
Misc Income		5,000
Activity		
Total	2,492,147	1,277,725

3 PARENTS CONTRIBUTION/FEES - SCHOOL FUND ACCOUNT

	2020-2021	2019-2020
	Kshs	Kshs
Lunch Programme	2,306,460	2,678,700
BoM Teachers' Salaries	281,050	402,000
Local transport / travelling		
Electricity and water		
Administration costs		
Activity		
Total	2,587,510	3,080,700

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

4 OTHER RECEIPTS – SCHOOL FUND ACCOUNT

	2020-2021	2019-2020
	Kshs	Kshs
Misc Income		12,500
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		
Total		12,500

5 PAYMENTS FOR TUITION

	2020-2021	2019-2020
	Kshs	Kshs
Textbooks and reference materials		
Exercise books		
Laboratory equipment	72,795	
Internal exams		
Teaching / learning materials	3000	
Chalks		
Exams and assessment		
Teachers guides		
Administration Costs		
Bank Charges	2,200	120
Total	77,995	120

NOTES TO THE FINANCIAL STATEMENTS (Continued)

6 PAYMENTS FOR OPERATIONS

	2020-2021	2019-2020
	Kshs	Kshs
Personnel emoluments	568,600	141,000
BoM Teachers' Salaries	-	300,000
Administration Cost	254,556	17,450
Maintenance & improvements	184,456	178,320
Local transport / travelling	242,025	13,300
Electricity and water	83,950	
Medical		
Activity Expenses	98,700	6,000
SMASSE		
Bank Charges	1728	1,576
Acquisition of Assets		
TOTAL	1,434,015	657,646

7 BOARDING AND SCHOOL FUND PAYMENTS

	2020-2021	2019-2020
	Kshs	Kshs
Lunch Programme	698,726.	921,508
BoM Teachers' Salaries	864,650	585,000
Maintenance & Improvements		135,230
Local transport / travelling		87,700
Electricity and water		
Personnel emoluments		341,500
Activity	15,000	170,000
Administration costs	52,000	176,084
Stationaries		10,482
Bank Charges	9030	5,700
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		
TOTAL	1,639,406	2,433,204

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

8 BANK ACCOUNTS

Name of Bank, Account No. & currency	Bank Account Number	2020-2021 Kshs	2019-2020 Kshs
Tuition Account		344,388	141
Operations Account		994,056	569,829
School Fund Account/Boarding		1,138,244	245,375
Savings Account			-
Parent Association Development Account			
Income generating activities Account			
Infrastructural Account		686,748	131,000
Total		3,163,436	946,345

9 CASH IN HAND

Description	2020-2021 Kshs	2019-2020 Kshs
Tuition Account	-	-
Operation Account	5,407	350
School Fund account	1,286	17621
Total	6,693	17,971

10 SHORT TERM INVESTMENTS

Description	2020-2021 Kshs	2019-2020 Kshs
Cooperative shares		
Treasury Bills		
Fixed deposit		
Equity stock		
Other investments		
Total		

NOTES TO THE FINANCIAL STATEMENTS (Continued)

11 ACCOUNTS RECEIVABLE

Description	2020-2021	2019-2020
	Kshs	Kshs
Fees arrears	789,460	419,500
Other non-fees receivables	100,000	
Salary advances	-	
Imprest	-	
Total	889,460	419,500

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

Description	2020-2021	2019-2020
	Kshs	Kshs
Fees arrears for current year	741,460	419,500
Fees arrears for the previous year	48,000	
Fees arrears for prior periods (over two years)	-	
Total	789,460	419,500

12 ACCOUNTS PAYABLE

Description	2020-2021	2019-2020
	Kshs	Kshs
Trade creditors (See ageing below and appendix 1)	79,448	81,100
Prepaid fees	364,750	22,500
Retention monies	-	-
Total	444,198	103,600

[Include an ageing of the creditor's arrears below]

Description	2020-2021	2019-2020
	Kshs	Kshs
Trade creditors for current year	79,448	81,100
Trade creditors for the previous year	-	-
Trade creditors for prior periods (over two years)		
Total	79,448	81,100

NOTES TO THE FINANCIAL STATEMENTS (Continued)

13 FUND BALANCE BROUGHT FORWARD

Description	2020-2021	2019-2020
	Kshs	Kshs
Bank balances	946,345	-
Cash balances	17,971	-
Short Term Investments	-	-
Receivables	419,500	-
Payables	(103,600)	-
Total	1,280,216	-

Other important disclosure notes

IPSAS 1 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.

14 Non-current Liabilities Summary

Description	2020-2021	2019-2020
	Kshs	Kshs
Bank loan(s)		
Outstanding Leases		
Hire purchase		
Gratuity and leave provision		
Total		

15 Biological assets

Description	Numbers	2020-2021	2019-2020
		Kshs	Kshs
Cattle			
Goats			
Trees			
Coffee or tea plantation			
Poultry			
Total			

16 Borrowings

Description	2020-2021	2019-2020
	KShs	KShs
a) Borrowings		
Borrowing at beginning of the year		
Borrowings during the year		
Repayments of during the year		
Balance at end of the year		

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Other important disclosure notes

17 Stock/ Inventory

Description	2020-2021	2019-2020
	KShs	KShs
b) Borrowings		
Stock/ inventory at beginning of the year		
Stock/ inventory purchased during the year		
Stock/ inventory issued during the year		
Balance at end of the year		

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PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS

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

Ref No.	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
1.	Fee Debtors –The Auditor noted that there was fee balances amounting to Kshs.419, 000 for the year 2020 .This could risk of the same becoming bad debts.	The BOM is to form a debt management policy to be used by school administration to recover school fee balances. The class representatives were also to be involved to assist the institution recover the debts.	Not resolved	30 th June 2022

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ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2021	Outstanding Balance 2021	Comments
	a	b	c	d=a-c		
	Kshs	Kshs	Kshs	Kshs	Kshs	
Construction of buildings						
1.						
2.						
3.						
Sub-Total						
Supply of goods						
4. Cereals/Vegetables	56,140		-	56,140	56,140	
5. Lab chemicals	15,308		-	15,308	15,308	
6.						
Sub-Total	71,448			71,448	71,448	
Supply of services						
7. Repairs of lockers	8,000		-	8,000	8,000	
8.						
9.						
Sub-Total	8,000			8,000	8,000	
Grand Total	79,448			79,448	79,448	

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ANNEX 2 – SUMMARY OF FIXED ASSETS REGISTER

Asset class	Items	QTY	Date purchased	Location	Historical Cost b/f (Kshs) 1 st Jan 2020	Additions during the year (Kshs)	Dispos als during the year (Kshs)	Historical Cost c/f (Kshs) 30 th June 2021
Land 1								
Land 2								
Buildings and structures								
Motor vehicles								
Office equipment, furniture and fittings	CABINET EXECUTIVE CHAIR STUDENT LOCKERS STUDENT CHAIRS OFFICE TABLES	1 1 380 367 3	2020	Principal office Principal office Classrooms Classrooms Administration office				
ICT Equipment, and Other ICT Assets	PRINTER L382	1	2020	Administration office				
Tools and apparatus	STOOLS	90		Laboratory				
Textbooks	KCSE MADE FAMILIAR ENG KCSE MADE FAMILIAR KIS KCSE MADE FAMILIAR PHY KCSE MADE FAMILIAR CHEM KCSE MADE FAMILIAR BIO HISTORY KLB FORM 3 CRE KLB FOR3 MATHEMATICS KLB FORM 3	5 5 5 5 5 20 17 11	2020	Store Store Store Store Store Store Store Store				

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Asset class	Items	QTY	Date purchased	Location	Historical Cost b/T (Kshs) 1 st Jan 2020	Additions during the year (Kshs)	Dispos als during the year (Kshs)	Historical Cost c/ 30 th June 2021
	KISWAHILI KITUKUZWE	11	2020	Store				
	KIDATO CHA TATU			Store				
	GEOGRAPHY KLB FORM	24		Store				
	MATHEMATICS KLB FORM 4	15		Store				
	KISWAHILI KITUKUZWE	21		Store				
	KIDATO CHA NNE			Store				
	GEOGRAPHY KLB FORM 4	13		Store				
	CRE KLB FORM 4	16		Store				
	HISTORY KLB FORM 4	20		Store				
	AGRICULTURE KLB FORM 2	30		Store				
	CRE KLB FORM 2	7		Store				
	GEOGRAPHYKLB FORM 2	21		Store				
	HISTORY KLB FORM 2	3		Store				
	GEOGRAPHYKLB FORM 1	3		Store				
	BIOLOGY KLB FORM 1	2		Store				
Other Machinery and Equipment								
Heritage and cultural assets								
Intangible assets- soft ware								
Total								