

REPUBLIC OF KENYA



Enhancing Accountability

REPORT

PARLIAMENT
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OF

THE AUDITOR-GENERAL

ON

**NAPEILILIM SECONDARY SCHOOL
FOR THE YEAR ENDED
30 JUNE, 2021**

TURKANA COUNTY

 THE NATIONAL ASSEMBLY PAPERS LAID	
DATE: 11 MAR 2025	
DAY: Tuesday	
TABLED BY:	Hon. Owen Baya (Deputy Majority Leader)
CLERK-AT THE-TABLE:	Getrude (hebet)





NAPEILILIM SECONDARY SCHOOL

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE FINANCIA 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 Turkana County, Loima Sub-County.

The school was registered in 08/05/2017 under registration number 23S30000041 and is currently categorized as a County school established, owned or operated by the Government.

The school is a mixed boarding school and had 350 students as at 30th June 2021. It has 2 streams and 14 teachers of which 3 teachers were 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	JAMES NATELENG	Chairman	23/03/2022
2	PHILIP IPAT	Secretary - Principal	10/05/2023
3	ANN EKUOM	Member	23/03/2022
4	PAUL JELINGA	Member	23/03/2022
5	JACKSON EREGAE	Member	23/03/2022
6	JUSTUS ETIMAT	Member	23/03/2022
7	JESCA EDUNG	Member	23/03/2022
8	ANAM PATRICK	Member – Rep CEB	23/03/2022
9	WILLY KIPLAGAT	Member Rep Teachers	23/03/2022
10	SCOLASTICA AKIRU, REGINA LOGIEL, JAMES LOWOTO	3 Members - Sponsor	23/03/2022
11	AMODOI PEETER	Member – Special Needs	23/03/2022
12	GEDION EMONYANG	Member	23/03/2022
13	HELLEN AOKO	Member	23/03/2022
14	FRANCIS LOKWAR	Member	23/03/2022
15	PETER EREGAE ELIPAN	Member	23/03/2022
16	THOMAS LOCHI	Member	23/03/2022

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 pupils discipline and make reports to the CEB
- Prepare comprehensive termly report on all areas of its mandate and submit the report to CEB
- Administer and manage the resources of the School
- Receive, collect and account for any funds accruing to the institution in accordance with Article 226 (1) (a) of the Constitution of Kenya, Section 81 of the Public Finance Management Act, 2012 and the Fourth Schedule Para 21 and 23 of the Basic Education Act, 2013.

(c) Committees of the Board

Sl. No.	Name of Committee	Name of members	Designation	Number of members attending during the year
1	Executive Committee	JAMES NATELENG IPAT PHILP PAUL JELINGA ANNE EKUOM	CHAIRMAN, SECRETARY, PA AND TREASURER	3 out of 3
2	Audit Committee			
3	Finance, procurement and general purposes Committee			
4	Academic Committee	WILLY KIPLAGAT JUSTUS ELOTO, ANNE EKUOM	SECRETARY CHAIR	3 out of 3
5	Development Committee	JUSTUS ELOTO SCHOLARSTICA AKIRU REGINA LOBALI	CHAIRPERSON MEMBER MEMBER MEMBER	2 out of 2
6	Discipline and welfare Committee	TAPEN JOSEPH IPAT PHILP JAMES NATELENG ANN EKUOM WILLY KIPLAGAT	CHAIR SECRETARY MEMBER MEMBER	2 out of 3

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7	Human Rights Students Welfare	N/A	N/A	N/A
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(d) School operation Management

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

Ref:	Designation	Name	TSC /ID Number
1	Principal	Ipat Philip Eregae	441108
2	Deputy Principal	Ipoo L. Geoffrey	524788
3	School Bursar	Ngitira Elimlim John	33866805

KEY SCHOOL INFORMATION AND MANAGEMENT (Continued)

(e) Schools contacts

Post Office Box: 235-30500 LODWAR
Telephone: 0711235832
E-mail: Napeililisec2015@gmail.com

(f) School Bankers

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

1. Name of Bank: KENYA COMMERCIAL BANK
Branch: LODWAR
Account Number: 1168270480 (SCHOOL FUND)
2. Name of Bank: KENYA COMMERCIAL BANK
Branch: LODWAR
Account Number: 1168269903 (TUITION)
3. Name of Bank: KENYA COMMERCIAL BANK
Branch: LODWAR
Account Number: 1168270065 (OPERATIONS)
4. Name of Bank: KENYA COMMERCIAL BANK
Branch: LODWAR
Account Number: 1217700188 (INFRASTRUCTURE)

(g) Independent Auditors

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

II. SUMMARY REPORT OF PERFORMANCE OF THE SCHOOL

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

a) Financial performance:

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

FINANCIAL YEAR	2020-2021	2020
SURPLUS/DEFICIT	2,348,382.85	547,910.

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

FINANCIAL YEAR	2020-2021	2020
TUITION	403,921.00	581,173.
OPERATIONS	4,007,971.85	2,429,375.
TOTAL	4,411,892.85	3,010,548.

- Ratio of capitation grant per student over the last three years

FINANCIAL YEAR	2020-2021		2020	
	CAPITATION	NO OF STUDENTS	CAPITATION	NO OF STUDENTS
TUITION	403,921.00	330	581,173	330
	1,224.00	1	1761,13	1
OPERATIONS	4,007,971.85	330	2,429,373	330
	12,145.37	1	7361.74	1

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

FINANCIAL YEAR	2020-2021	2019
INCOME EARNED	9,923,986.85	8,138,585

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

FINANCIAL YEAR	2020-2021	2020
EXPENDITURE	7,575,604.00	8,686,585

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

FINANCIAL YEAR	2020-2021	2019
DEBTORS	2,744,100.00	2,182,085.90
CREDITORS	0	0

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- *Movement of cash and bank balances over the last three years*

<i>FINANCIAL YEAR</i>	<i>2020-2021</i>	<i>2020</i>
<i>CASH</i>	(429,983.00)	(2008)
<i>BANK</i>	1,125,422.70	481,764.85

b) Teacher Student ratio:

Teacher to student ratio 1:32, no teacher was recruited and posted to the school within the year. No teacher was transferred/ retired during the period. 11 teachers employed by TSC, and 3 employed by BOM. CBE is 19 teachers, thus the shortage is 8 more teachers needed for the school.

c) Mean score in the 2021 KCSE:

<i>KCSE YEAR</i>	<i>MEAN SCORE</i>	<i>MEAN GRADE</i>
<i>2021</i>	5.04	C- (minus)
<i>2020</i>	4.37	D+ (plus)
<i>2019</i>	2.63	D

d) Number of Candidates in the 2021 KCSE:

<i>KCSE YEAR</i>	<i>NO OF CANDIDATES</i>
<i>2021</i>	63
<i>2020</i>	56
<i>2019</i>	48

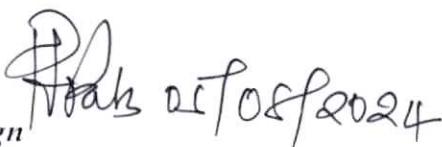
e) Capacity of the school:

The school has a capacity of 320 students. There is need for four dormitories each accommodating 80 students. 10 classrooms, eight for normal classes and two for elective subjects. Three laboratories, dining/kitchen hall, social hall and an administration block. There is need for 16 modern toilets to cater for needs of students and two more teachers and non-teaching staff.

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f) Development projects carried out by the school:

Project name	Financier	Amount received	Cost as per bq	Actual cost	Start date	Completion date	Remarks
Concrete Water Tank (75 LITRES)	MOEST (FDSE)	1,400,000.00	1,400,000.00	1,354,000.00	18/05/2020	27/08/2020	Complete and in use

Sign  21/08/2024

PRINCIPAL
 NAPEILILIM SECONDARY SCHOOL
 P. O. Box 235-30500, LODWAR
 Date:.....Sign:.....

School Principal

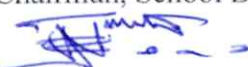
III. STATEMENT OF SCHOOL MANAGEMENT RESPONSIBILITY

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

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

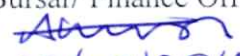
The Board of Management of Napeililim Secondary School accepts responsibility for the school's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS).

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: MR JAMES NATELENG.
Designation: Chairman, School Board of Management
Sign: 
Date: 5/8/2024

Name: MR PHILIP IPAT EREGAE.
Designation: School Principal & Secretary to Board of Management
Sign: 
Date: 05/08/2024

Stamp: 
Date..... Sign.....

Name: NGITIRA ELIMLIM JOHN.
Designation: Bursar/ Finance Officer
Sign: 
Date: 05/08/2024

REPUBLIC OF KENYA

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



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

REPORT OF THE AUDITOR-GENERAL ON NAPEILILIM SECONDARY SCHOOL FOR THE YEAR ENDED 30 JUNE 2021 - TURKANA COUNTY

PREAMBLE

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

- A. Report on the Financial Statements that considers whether the financial statements are fairly presented in accordance with the applicable financial reporting framework, accounting standards and the relevant laws and regulations that have a direct effect on the financial statements.
- B. Report on Lawfulness and Effectiveness in 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 intended purpose.
- C. Report on the 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 Napeililim Secondary School – Turkana County set out on pages 11 to 29, which comprise the statement of financial position financial assets and liabilities as at 30 June, 2021 and the statement of

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

In my opinion, except for the effect(s) 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 Napeililim Secondary School – Turkana County as at 30 June, 2022 and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Public Finance Management Act, 2012.

Basis for Qualified Opinion

1. Unsupported and Long Outstanding Accounts Receivables

The statement of financial assets and financial liabilities and as disclosed in Note 11 to the financial statements reflects accounts receivables balance of Kshs.5,061,436. Included in the balance are fees arrears of Kshs.4,926,185 which were not supported with detailed schedules and students' fees statements. Further, fees arrears amounting to Kshs.2,527,853 had been outstanding for more than two (2) years. However, there was no policy on the impairment of long outstanding fees arrears casting doubt on the fair statement of the accounts receivables balance and there was no evidence of efforts being made by the School to recover the long outstanding fees arrears.

In the circumstances, the accuracy and full recoverability of the accounts receivables balance of Kshs.5,061,436 could not be confirmed.

2. Unsupported and Long Outstanding Accounts Payables

The statement of financial assets and financial liabilities and as disclosed in Note 12 to the financial statements reflects accounts payables balance of Kshs.2,422,909. Included in the balance are trade creditors of Kshs.1,472,390 which were not supported with invoices, purchase or service orders, delivery notes, award letters, and inspection and acceptance committee certificates. Further, trade payables amounting to Kshs.1,472,390 had been outstanding for more than one (1) year and did not form the first charge during the year as a requirement of Regulation 42 (1)(b) of the Public Finance Management (National Government) Regulations, 2015 which requires debts service payments to form first charge during the year.

In the circumstances, the accuracy and completeness of accounts payables balance of Kshs.2,422,909 could not be confirmed.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the Napeililim Secondary School – Turkana County 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

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the Napeililim Secondary School – Turkana County 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.

Emphasis of Matter

Budgetary Control and Performance

The statement of budgeted versus actual amounts reflects final receipts budget and actual on comparable basis of Kshs.11,680,431 and Kshs.6,970,042 respectively, resulting to an under-funding of Kshs.4,710,389 or 40% of the budget. However, the School spent a balance of Kshs.6,233,184 against actual receipts of Kshs.6,970,042 resulting to an under-utilization of Kshs.736,858 or 76% of actual receipts.

The under-budgeting and under-utilization affected the activities of the School and may have impacted negatively on service delivery to the School.

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

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 effect of 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.

Basis for Conclusion

1. Unbalanced Budget

The statement of budgeted versus actual amounts reflects budgeted total income of Kshs.11,680,431 and total budgeted expenditure of Kshs.9,802,640 resulting in an unbalanced budget by Kshs.1,877,791. This is contrary to Regulation 33(c) of the Public

Finance Management (National Government) Regulations, 2015 which states that the budget shall be balanced.

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

2. Unconfirmed Students Enrolment Data

The statement of receipts and payments reflects capitation grants for tuition and capitation grants for operations totaling Kshs.12,329,538. Comparison of data from National Education Management and information System (NEMIS) with records from the County Director of Education revealed variances. NEMIS reflected two thousand seven hundred and eighty-two (2,782) students while records from the County Director of Education had (2921), resulting to an underfunding of the School by an amount of Kshs.2,956,669. This was contrary to the Ministry of Education Circular MOE.HQS/3/13/3 on implementation of Free Day Secondary Education (FDSE) which requires all learners be registered in NEMIS and the Principals to ensure their records are accurate.

In the circumstances, underfunding of the School may have affected service delivery to the students.

3. Failure to Prepare School Improvement Plan

During the year under review, the School did not have an approved School Improvement plan, contrary to Section 2.2 of the Ministry of Education Operation Manual for Utilization of Learner Capitation Grant and Other School Funds, which requires schools to identify in every three-year school improvement planning cycle, one priority area in each of the four key areas which include curriculum implementation, foundational literacy and numeracy outcomes, an enabling environment for learning and parental involvement and community engagement for implementation.

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

The audit was conducted in accordance with ISSAI 3000 and 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 THE 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 overall governance were not effective.

Basis for Conclusion

1. Lack of an Audit Committee

During the period under review, the School had not established an audit committee contrary to the guidelines on the establishment and functions of the audit committees as per Section (61)(2)(d) of the Basic Education Act, 2013 which requires the Board of Management to establish the Audit Committee.

In the circumstances, the School did not benefit from the oversight role and advice from the audit committee and the internal audit function.

2. Lack of Ownership Documents

Annex 2 to the financial statements reflects summary of fixed assets register balance of Kshs.34,750,000 in respect of fixed assets which includes land and motor vehicles valued at Kshs.12,000,000 and Kshs.4,000,000 respectively. However, land ownership documents and motor vehicle log books were not provided for audit.

In the circumstances, the accuracy, completeness and ownership of land and motor vehicles balance of Kshs.34,750,000. 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 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 control, risk management and overall governance.

In preparing the financial statements, Management is responsible for assessing the School's ability to continue as 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 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 overall 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 for 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

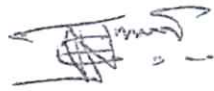
23 October, 2024


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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 Kshs	2019-2020 Kshs
RECEIPTS			
Capitation grants for tuition	1	403,921.00	581,173.00
Capitation grants for operations	2	4,007,971.85	2,429,375.00
School Fund Income- Parents' Contributions	3	1,215,270.00	5,128,129.00
School Fund Income- Other receipts	4	4,296,824.00	0.00
Proceeds from borrowings		0.00	0.00
TOTAL RECEIPTS		9,923,986.85	8,138,677.00
PAYMENTS			
Payments for Tuition	5	292,560.00	5,696,316
Payments for operations	6	3,934,601.00	1,938,569
Boarding and school fund payments	7	3,348,443.00	851,702
TOTAL PAYMENTS		7,575,604.00	8,686,585.00
SURPLUS/DEFICIT		2,348,382.85	547,910.00

The school financial statements were approved on 05/08 2024 and signed by:

Sign: 
 Name JAMES NAISENA
 Chair BOM

Sign 
 Name Philip Kat
 School Principal/
 Secretary to BOM

Sign 
 Name Elanor Jones
 Bursar/
 Finance Officer

Date 5/8/2024

Date 05/08/2024

Date 05/08/2024

PRINCIPAL
NAPEILILIM SECONDARY SCHOOL
 P. O. Box 235-30500, LODWAR
 Date.....Sign.....

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

VI. STATEMENT OFFINANCIALASSETS AND FINANCIAL LIABILITIES AS AT 30TH
JUNE 2021

	Note	2020-2021	2019-2020
		Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	8	1,125,422.70	479,664.85
Cash Balances	9	(429,983.00)	3041.00
Short term Investment	10	0.00	0.00
Total Cash and cash equivalent		<u>695,439.70</u>	<u>482,705.85</u>
Accounts receivables	11	5,061,435.90	3,411,612.9
TOTAL FINANCIAL ASSETS		5,756,875.60	3,894318.75
FINANCIAL LIABILITIES			
Accounts Payables	12	2,442,909.00	2,928735.85
NET FINANCIAL ASSETS		3,313,966.60	482,735.85
REPRESENTED BY			
Accumulated Fund b/fwd	13	965,583.75	1,030,615.85
Surplus/Deficit for the year		2,348,382.85	(547910.00)
NET FINANCIAL POSSITION		3,313,966.60	482,735.85

The School's financial statements were approved on 05/08 2024 and signed by:

Name: JAMES NATEGIC
Chairman, B.o.M

Sign: 

Date: 5/8/2024

Name: PHILIP IRAT
School Principal/Secretary to
B.o.M

Sign: 

Date: 05/08/2024

Name: ELIMBIN JOHN
Bursar/Finance officer

Sign: 

Date: 05/08/2024

PRINCIPAL
NAPEILILIM SECONDARY SCHOOL
P. O. Box 236-30600, LODWAR
Dist: St.

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

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	403,921.00	581,173.00
Capitation grants for operations	2	4,007,971.85	2,429,375.00
School fund income- Parents contributions/ fees	3	1,215,270.00	5,128,129.00
School fund income- other receipts	4	4,296,824.00	0.00
Total receipts		9,923,986.85	8,138,677.00
Payments			
Payments for Tuition	5	292,560.00	5,896,319
Payments for operations	6	3,934,601.00	1,938,569
Boarding and school fund payments	7	3,348,443.00	851,702
Total payments		7,575,604.00	8,686,587
cashflow from operating activities		2,348,382.85	547910
Increase and decrease in receivables		(1,649,823)	
Increase and decrease in payables		(485,826)	
Net cashflow from operating activities		212,733.85	
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets			0.00
Acquisition of Assets		0.00	(0.00)
Proceeds from investments		0.00	0.00
Purchase of investments		(0.00)	(0.00)
Net cash flows from Investing Activities		0.00	0.00
CASHFLOW FROM BORROWING ACTIVITIES			
Proceeds from borrowings/ loans		0.00	0.00
Repayment of principal borrowings		0.00	0.00
Net cash flow from financing activities		0.00	0.00
NET INCREASE IN CASH AND CASH EQUIVALENTS		212733.85	0.00
Cash and cash equivalent at BEGINNING of the year		482705.85	0.00
Cash and cash equivalent at END of the year		695,439.70	0.00

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

VIII. STATEMENT OF BUDGETED VERSUS ACTUAL AMOUNTS FOR THE YEAR ENDED 30TH JUNE 20XX

Receipt/expense item	Original Budget Kshs	Adjustments	Final Budget Kshs	Actual on Comparable Basis	Variance/Utilization Difference Kshs	% of Utilization
RECEIPTS						
(1) CAPITATION GRANT ON TUITION						
Textbooks and reference materials						
Exercise books						
Laboratory equipment						
Internal exams						
Teaching / learning materials	403,921.00		403,921.00	403,921.00	0.00	100.00%
Chalks						
Exams and assessment						
Teachers guides						
(2) CAPITATION GRANT ON OPERATIONS						
Personnel emoluments						
Repairs and maintenance	2,450,000.00		2,450,000.00	791,000.00	1,659,000.00	32.29%
Other vote heads	1,622,950.00		1,622,950.00	1,860,971.85	(238,021.85)	114.67%
Local transport / travelling						
Electricity and water						
Medical	699,650.00		699,650.00	699,650.00	0.00	100.00%
Administration costs						
Activity	296,450.00		296,450.00	0.00	296,450.00	0.00%
Gratuity						

Receipt/expense/ item	Original Budget KShs	Adjustments KShs	Final Budget KShs	Actual or Comparable Actual KShs	Water Utilization Difference KShs	% of Utilization P.c
SMASSE						
(3) FEES CHARGED ON PARENTS						
Personnel emoluments	508,400.00		508,400.00	296,790.00	211,610.00	58.38%
Repairs and maintenance	328,000.00		328,000.00	232,640.00	95,360.00	70.93%
Local transport / travelling	875,000.00		875,000.00	747,280.00	127,720.00	85.40%
Electricity and water	492,000.00		492,000.00	419,690.00	72,310.00	85.30%
Medical						
Administration costs	303,400.00		303,400.00	0.00	303,400.00	0.00%
Activity	24,600.00		24,600.00	15,375.00	9,225.00	62.50%
SMASSE						
Fee on Boarding Equipment and Stores	3,676,060.00		3,676,060.00	1,502,724.00	2,173,336.00	40.88%
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	11,680,431.00		11,680,431.00	6,970,041.85	4,710,389.15	59.67%
(1) EXPENDITURE FOR TUITION						
Textbooks and reference						

	Original Budget	Actual Expenditure	Actual Income	Actual Balance	Actual Expenditure	% of Utilization
materials						
Exercise books						
Laboratory equipment						
Internal exams						
Teaching / learning materials	403,921.00	403,921.00	292,560.00	111,361.00	72.43%	
Chalks						
Exams and assessment						
Teachers guides						
Administration costs						
Bank Charges						
(2) EXPENDITURE FOR OPERATIONS						
Personnel emoluments						
Repairs, maintenance & improvements	1,622,950.00	1,622,950.00	1,370,290.00	252,660.00	84.43%	
Local transport / travelling						
Electricity, water and conservancy						
Other Voteheads	1,622,950.00	1,622,950.00	1,205,406.00	417,544.00	74.27%	
Medical						
Administration costs						
Activity Expenses	296,450.00	296,450.00	0.00	296,450.00	0.00%	
Gratuity						
SMASSE						
(3) EXPENDITURE FOR SCHOOL FUND						
Personnel emoluments	508,400.00	508,400.00	269,261.00	239,139.00	52.96%	

	328,000.00	244,850.00	83,150.00	74.65%
Repairs, maintenance and improvements	328,000.00	244,850.00	83,150.00	74.65%
Local transport / travelling	875,000.00	409,490.00	465,510.00	46.80%
Electricity, water and conservancy	492,000.00	219,740.00	272,260.00	44.66%
Medical Expenses	258,909.00	258,909.00	0.00	100.00%
Administration costs	303,400.00	153,019.00	150,381.00	50.43%
Activity	24,600.00	15,375.00	9,225.00	62.50%
Gratuity				
Lunch programme				
Boarding Equipment and Stores	3,676,060.00	1,648,420.00	2,027,640.00	44.84%
Expenditure for Income Generating Activity				
Insurance costs				
Other expenses on investments				
Rent Expenses				
Bank Charges		2,754.00		
Loan Interest Repayment				
Loan Principal Repayment				
Acquisition of Assets				
Infrastructure	142,000.00	142,000.00	0.00	100.00%
TOTALS	9,802,640.00	6,233,184.00	3,573,320.00	63.59%

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

- i. Below 90% is due to debtors and most uncollected fees from parents. What is collected is then utilized affecting the utilization.
 - ii. Above 90% is due to geographical location of the school creating more expenses on travels and movement of goods and services.
- Also more items clumped into that vote head 8 in the budget line.

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 (Ksh). 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 *schooling* 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 imprests payments are recognized as expenditure when fully accounted for by the imprests 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
Textbooks and reference materials	0.00	0.00
Exercise books	0.00	0.00
Laboratory equipment	0.00	0.00
Internal exams	0.00	0.00
Teaching / learning materials	0.00	0.00
Chalks	0.00	0.00
Exams and assessment	0.00	0.00
Tuition	403,921.00	0.00
Teachers guides	0.00	0.00
Total	403,921.00	0.00

2 CAPITATION GRANT FOR OPERATIONS

	2020-2021	2019-2020
	Kshs	Kshs
Personnel emoluments	0.00	0.00
Repairs and maintenance	791,000.00	0.00
Local transport / travelling	0.00	0.00
Electricity and water	0.00	0.00
Medical	0.00	0.00
Other vote heads	1,860,971.85	
Administration costs	0.00	0.00
Infrastructure grant for classroom	1,356,000.00	
Activity	0.00	0.00
Total	4,007,971.85	0.00

3 PARENTS CONTRIBUTION/FEES - SCHOOL FUND ACCOUNT

	2020-2021	2019-2020
	Kshs	Kshs
Personnel emoluments	296,790.00	0.00
Repairs and maintenance	232,640.00	0.00
Local transport / travelling	74,280.00	0.00
Electricity and water	419,690.00	0.00
Medical	0.00	0.00
Administration costs	176,495.00	0.00
Activity	15,375.00	0.00
Total	1,215,270.00	0.00

NOTES TO THE FINANCIAL STATEMENTS (Continued)

4 OTHER RECEIPTS – SCHOOL FUND ACCOUNT

	2020-2021	2019-2020
	KShs	KShs
Fee on Boarding Equipment and Stores	4,246,824.00	0.00
Rent income	0.00	0.00
Income from farming activities	0.00	0.00
Insurance compensation	0.00	0.00
Income from Posho mill	0.00	0.00
Income from Bus Hire	50,000.00	0.00
Fee for hire of ground and equipment	0.00	0.00
Income from grants and donations*	0.00	0.00
Interest income	0.00	0.00
Dividends income	0.00	0.00
Total	4,296,824.00	0.00

(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	0.00	0.00
Exercise books	58,400.00	0.00
Laboratory equipment	110,850.00	0.00
Internal exams	0.00	0.00
Teaching / learning materials	122,200.00	0.00
Chalks	0.00	0.00
Exams and assessment	0.00	0.00
Teachers guides	0.00	0.00
Administration Costs	0.00	0.00
Bank Charges	1,110.00	0.00
Total	292,560.00	0.00

NOTES TO THE FINANCIAL STATEMENTS (Continued)

6 PAYMENTS FOR OPERATIONS

	2020-2021	2019-2020
	K.ES	K.ES
Personnel emoluments	403,226.00	0.00
Service Gratuity	0.00	0.00
Administration Cost	357,450.00	0.00
Repairs and maintenance & improvements	156,290.00	0.00
Local transport / travelling	407,080.00	0.00
Electricity and water	37,650.00	0.00
Medical	0.00	0.00
Activity Expenses	40,000.00	0.00
SMASSE	0.00	0.00
Insurance Cost	0.00	0.00
Bank Charges	3,070.00	0.00
Acquisition of Assets	1,315,835.00	0.00
Transfers	1,214,000.00	0.00
TOTAL	3,934,601.00	0.00

7 BOARDING AND SCHOOL FUND PAYMENTS

	2020-2021	2019-2020
	K.ES	K.ES
Personnel emoluments	269,261.00	0.00
Service Gratuity	0.00	0.00
Repairs and maintenance & Improvements	244,850.00	0.00
Local transport / travelling	409,490.00	0.00
Electricity and water	219,740.00	0.00
Medical Expenses	258,909.00	0.00
Administration costs	153,019.00	0.00
Lunch Programme	0.00	0.00
Bank Charges	2,754.00	0.00
Expenses on Income Generating Activities	0.00	0.00
Fee on Boarding Equipment and Stores	1,648,420.00	0.00
Rent Expenses	0.00	0.00
Insurance Cost (Life Property)	0.00	0.00
Loan Principal repayment	0.00	0.00
Loan Interest repayment	0.00	0.00
Acquisition of Assets	0.00	0.00
Transfer-PA Dev. account	142,000.00	0.00
TOTAL	3,348,443.00	0.00

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.

NOTES TO THE FINANCIAL STATEMENTS (Continued)

8 BANK ACCOUNTS

Description	Bank Account	2020-2021	
		2020-2021	2020-2021
Tuition Account	1168269903	113,692.25	2331.25
Operations Account	1168270065	182,026.55	0.00
School Fund Account/Boarding	1168270480	735,201.40	324145.40
Savings Account		0.00	0.00
Parent Association Development Account		0.00	0.00
Income generating activities Account		0.00	0.00
Infrastructural Account	1217700188	94,502.50	0.00
Total		1,125,422.70	481764.85

9 CASH IN HAND

Description	2020-2021	
	2020-2021	2020-2021
Tuition Account	0.00	0.00
Operation Account	122.00	(238)
School Fund account	(430,105.00)	(1770)
Total	(429,983.00)	(2008)

10 SHORT TERM INVESTMENTS

Description	2020-2021	
	2020-2021	2020-2021
Cooperative shares	0.00	0.00
Treasury Bills	0.00	0.00
Fixed deposit	0.00	0.00
Equity stock	0.00	0.00
Other investments	0.00	0.00
Total	0.00	0.00

NOTES TO THE FINANCIAL STATEMENTS (Continued)

11 ACCOUNTS RECEIVABLE

	2020-2021	2019-2020
Fees arrears	4,926,185.90	2928735.90
Other non-fees receivables	135,250.00	0.00
Salary advances	0.00	0.00
Imprest	0.00	0.00
Total	5,061,435.90	2928735.90

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

	2020-2021	2019-2020
Fees arrears for current year	2,744,100.00	2928735.90
Fees arrears for the previous year	2,182,085.90	0.00
Fees arrears for prior periods (over two years)	0.00	0.00
Total	4,926,185.90	2928735.90

12 ACCOUNTS PAYABLE

	2020-2021	2019-2020
Trade creditors (See ageing below and appendix 1)	1,472,390.00	1,472,390.00
Prepaid fees	970,519.00	970,519.00
Retention monies	0.00	0.00
Total	2,442,909.00	2,442,909.00

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

	2020-2021	2019-2020
Trade creditors for current year	0.00	1,472,390.00
Trade creditors for the previous year	1,472,390.00	0.00
Trade creditors for prior periods (over two years)	0.00	0.00
Total	1,472,390.00	1,472,390.00

NOTES TO THE FINANCIAL STATEMENTS (Continued)

13 FUND BALANCE BROUGHT FORWARD

	2020/21	2019/20
Bank balances	481,764.85	479,664.00
Cash balances	(2,008.00)	13975.00
Short Term Investments	0.00	0.00
Receivables	2,928,735.90	2,903,543.00
Payables	(2,442,909.00)	(2366,567.85)
Total	965,583.75	1,030615.85

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	
	Leases	Other	Leases	Other
Bank loan(s)	0.00		0.00	
Outstanding Leases	0.00		0.00	
Hire purchase	0.00		0.00	
Gratuity and leave provision	0.00		0.00	
Total	0.00		0.00	

15 Biological assets

Description	2020-2021		2019-2020	
	Quantity	Value	Quantity	Value
Cattle		0.00		0.00
Goats		0.00		0.00
Trees		40,000.00		0.00
Coffee or tea plantation		0.00		0.00
Poultry		0.00		0.00
Total		4000,0.00		0.00

16 Borrowings

Description	2020-2021		2019-2020	
	Leases	Other	Leases	Other
a) Borrowings				
Borrowing at beginning of the year	0.00		0.00	
Borrowings during the year	0.00		0.00	
Repayments of during the year	(0.00)		(0.00)	
Balance at end of the year	0.00		0.00	

Other important disclosure notes

17 Stock/ Inventory

Description	2020-2021	2019-2020
BEANS (KGS)	KSh	KSh
b) Borrowings		
Stock/ inventory at beginning of the year 0	0.00	0.00
Stock/ inventory purchased during the year 106	530,000.00	0.00
Stock/ inventory issued during the year 103	(515,000.00)	(0.00)
Balance at end of the year 3	15,000.00	0.00

Description	2020-2021	2019-2020
BEANS (KGS)	KSh	KSh
c) Borrowings		
Stock/ inventory at beginning of the year 2	16,000.00	0.00
Stock/ inventory purchased during the year 100	800,000.00	0.00
Stock/ inventory issued during the year 102	(816,000.00)	(0.00)
Balance at end of the year 0	0.00	0.00

Description	2020-2021	2019-2020
BEANS (KGS)	KSh	KSh
d) Borrowings		
Stock/ inventory at beginning of the year 0	0.00	0.00
Stock/ inventory purchased during the year 50	150,000.00	0.00
Stock/ inventory issued during the year 48	(144,000.00)	(0.00)
Balance at end of the year 2	6,000.00	0.00

Description	2020-2021	2019-2020
BEANS (KGS)	KSh	KSh
e) Borrowings		
Stock/ inventory at beginning of the year 1	8,000.00	0.00
Stock/ inventory purchased during the year 30	240,000.00	0.00
Stock/ inventory issued during the year 28	(224,000.00)	(0.00)
Balance at end of the year 3	24,000.00	0.00

Description	2020-2021	2019-2020
COOKING OIL (20LITRES)	KSh	KSh
f) Borrowings		
Stock/ inventory at beginning of the year 0	0.00	0.00
Stock/ inventory purchased during the year 32	208,000.00	0.00
Stock/ inventory issued during the year 32	(208,000.00)	(0.00)
Balance at end of the year	0.00	0.00

Description	2020-2021	2019-2020
SALT (KGS)	KShs	KShs
g) Borrowings		
Stock/ inventory at beginning of the year 1	980.00	0.00
Stock/ inventory purchased during the year 16	15,680.00	0.00
Stock/ inventory issued during the year 16	(15,680.00)	(0.00)
Balance at end of the year 1	980.00	0.00

Description	2020-2021	2019-2020
POWDERED MILK (KGS)	KShs	KShs
h) Borrowings		
Stock/ inventory at beginning of the year 0	0.00	0.00
Stock/ inventory purchased during the year 6	102,000.00	0.00
Stock/ inventory issued during the year 6	(102,000.00)	(0.00)
Balance at end of the year 0	0.00	0.00

Description	2020-2021	2019-2020
MILK FLOUR (90KGS)	KShs	KShs
i) Borrowings		
Stock/ inventory at beginning of the year 5	35,000.00	0.00
Stock/ inventory purchased during the year 140	980,000.00	0.00
Stock/ inventory issued during the year 143	(1,001,000.00)	(0.00)
Balance at end of the year 2	14,000.00	0.00

Description	2020-2021	2019-2020
LIQUID MILK (38LITER)	KShs	KShs
j) Borrowings		
Stock/ inventory at beginning of the year 2	4,000.00	0.00
Stock/ inventory purchased during the year 40	80,000.00	0.00
Stock/ inventory issued during the year 38	(76,000.00)	(0.00)
Balance at end of the year 4	8,000.00	0.00

18 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.

Sl. No.	ISSUE / Observations from Auditor	Management Comments	Status (Resolved / Not Resolved)	Date when you expect the issue to be resolved

Handwritten signature: P. P. Shah 05/08/2024

PRINCIPAL
 P. P. SHAH SECONDARY SCHOOL
 P. O. Box 235-30504, LODWAR
 _____ Sd/- _____

ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

Supply of Goods or Services	Original Amount	Date	Amount Outstanding	Outstanding Balance
Construction of buildings				
1.				
2.				
3.				
Sub-Total				
Supply of goods				
4.				
5.				
6.				
Sub-Total				
Supply of services				
7.				
8.				
9.				
Sub-Total				
Grand Total				

1. The year ended with no creditors.

ANNEX 2 – SUMMARY OF FIXED ASSETS REGISTER

Asset Class	Date purchased	Location	Historical Cost (KSh)	Additions during the year (KSh)	Disposals during the year (KSh)	Historical Cost 30 th June 2021 (KSh)
Land 1		Napeilimlim	12,000,000	0.00	0.00	12,000,000
Land 2		Napeilimlim	0.0	0.00	0.00	0.0
Buildings and structures		Napeilimlim	15,000,000	0.00	0.00	15,000,000
Motor vehicles		Napeilimlim	4,000,000	0.00	0.00	4,000,000
Office equipment, furniture and fittings		Napeilimlim	200,000	0.00	0.00	200,000
ICT Equipment, and Other ICT Assets		Napeilimlim	50,000	0.00	0.00	50,000
Tools and apparatus		Napeilimlim	300,000	0.00	0.00	300,000
Textbooks		Napeilimlim	3,000,000	0.00	0.00	3,000,000
Generator		Napeilimlim	200,000	0.00	0.00	200,000
Heritage and cultural assets		Napeilimlim	0.00	0.00	0.00	0.00
Intangible assets- soft ware		Napeilimlim	0.00	0.00	0.00	0.00
Total			34,750,000.00	0.00	0.00	34,750,000.00

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