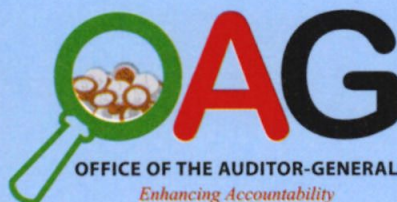


REPUBLIC OF KENYA



PARLIAMENT
OF KENYA
LIBRARY

THE NATIONAL ASSEMBLY	
REPORT	
DATE:	29 JUL 2026
	DAY: WEDNESDAY
TABLED BY:	HON. MARIANE KITANYI
	OF ON BEHALF OF LOM
CLERK-AT THE-TABLE:	ESTHER NG'WOTO

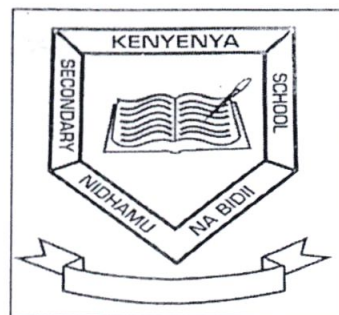
THE AUDITOR-GENERAL

ON

KENYENYA SECONDARY SCHOOL

**FOR THE YEAR ENDED
30 JUNE, 2025**

NYAMIRA COUNTY



**KENYENYA SECONDARY SCHOOL
PUBLIC SECONDARY SCHOOL**

ANNUAL REPORT AND FINANCIAL STATEMENTS

**FOR THE FINANCIAL YEAR ENDED
30th June 2025**

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

KENYENYA SECONDARY SCHOOL
PUBLIC SECONDARY SCHOOL
Annual Report and Financial Statements
For the year ended 30th June 2025

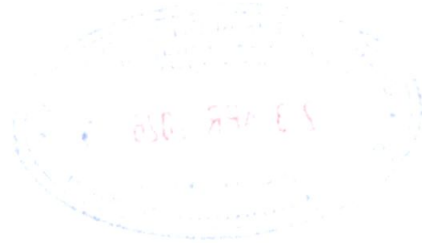


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1 Acronyms and Definition of Key Terms

A. Acronyms.

BOM	Board of Management
CEB	County Education Board
IPSAS	International Public Sector Accounting Standards
KCSE	Kenya Certificate of Secondary Education
PFM	Public Finance Management
PSASB	Public Sector Accounting Standards Board
FY	Financial Year
FDSE	Free Day Secondary Education
TSC	Teachers Service Commission
SMASSE	Strengthening of Mathematics and Science in Secondary Education

B. Definition of Key Terms

Comparative Year- Means the prior period.

1. 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 Nyamira County, Nyamira South Sub-County

The school was registered in 08/10//2014 under registration number **046/P/3000/033** and is currently categorized as a Sub-County public school established, owned or operated by the Government.

The school is a mixed day and boarding school and had 165 numbers of students as at 30th June 2025. It has 2 streams and 16 teachers of which 3 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	PR.EVANS NYONGA	CHAIRMAN	30/04/2022
2	MR NICHOLUS OKELLO	SECRETATARY /PRINCIPAL	30/04/2022
3	MR. JADSON OMBOGA	MEMBER	30/04/2022
4	MRS TERESIA BONARERI	MEMBER	30/04/2022
5	MR PELIMA APIMA	MEMBER	30/04/2022
6	MRS HELLEN ONCHANGU	MEMBER	30/04/2022
7	MR.VICTOR ORANGI	MEMBER	30/04/2022
8	MR. JOHN OMANWA	MEMBER	30/04/2022
9	MR. GEORGE MORARA	MEMBER REP-TEACHER	30/04/2022
10	MR. JAMES NYATIGO	MEMBER REP SPONSOR	30/04/2022
11	MRS. CALLEN ONGERI	MEMBER REP SPONSOR	30/04/2022
12	MRS. CALLEN MWEBERI	MEMBER REP SPONSOR	30/04/2022
13	MR.WALTER NYABERO	MEMBER-COMMUNITY	30/04/2022
14	MR. BENARD OSUMO	MEMBER-SPECIAL NEEDS	30/04/2022
15	JACTONE SAYI	REP – STUDENT	30/04/2022

KENYENYA SECONDARY SCHOOL
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For the year ended 30th June 2025

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 paragraph 21 and 23 of the Basic Education Act, 2013.

(c) Committees of the Board

REF	NAME OF COMMITTEE	NAME OF MEMBERS	DESG	NUMBER OF MEETINGS ATTENDED DURING THE YEAR
1	ACADEMIC STANDARDS COMMITTEE	1.JACKSON OMBOGA 2.WALTER MAAKE 3.BENARD OSUMO		3 OUT OF 6
2	FINANCE & GENERAL PURPOSE	1.JOHN OMANWA 2.JAMES NYATIGO 3.CARREN ONGERI		3 OUT OF 6
3.	DISCIPLINE, ETHICS & INTEGRITY	1.PELINE APIMA 2.WALTTER MAKE 3.CARREN ONGERI		3 OUT OF 6
4.	HUMAN RIGHTS & STANDARDS WELFARE	1.HELLEN ONCHANGU 2.OBADIAH KEVIN 3.WALTER MAAKE		3 OUT OF 6
5.	AUDIT COMMITTEE	1.VICTOR NYANGARESII 2.GEORGE MORARA		
6.	ENVIRONMENT COMMITTEE	1.CARREN MWEBERI 2.BENARD OSUMO 3.TERESA BONARERI		3 OUT OF 6
7.	EXECUTIVE COMMITTEE	1.EVANS NYONGA 2.NICHOLUS OKELLO 3.PELIMA APIMA 4.HELLEN ONCHANGU 5.BENJAMIN NDUBI		3 OUT OF 6

KENYENYA SECONDARY SCHOOL
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For the year ended 30th June 2025

(d) School operation Management

For the financial year ended 30th June 2025 the School day-to-day management was under the following persons:

Ref:	Designation	Name	TSC Number
1	Principal	mr. peterson nyariki nyangenyoy	380104
2	Deputy Principal	Mr. Danson mariera nyangau	325054
3	School Bursar	Mrs Grace Onganga	8773631

(e) Schools contacts

Post Office Box: 28 -40506 Kebirigo
Telephone: 0706020999
E-mail: kenenyasec28@gmail.com
Website:
Face book:
Twitter:

(f) School Bankers

The following school operated 4 numbers of bank accounts in the following bank numbers as follows:

1. Name of Bank: KCB
Branch: NYAMIRA
Account Number: 1103238221
2. Name of Bank: KCB
Branch: NYAMIRA
Account Number: 1103236091
3. Name of Bank: KCB
Branch: NYAMIRA
Account Number: 110331492
4. Name of Bank: KCB
Branch: NYAMIRA
Account Number: 1265728321

(g) Independent Auditors

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

KENYENYA SECONDARY SCHOOL
PUBLIC SECONDARY SCHOOL
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I. SUMMARY REPORT OF PERFORMANCE OF THE SCHOOL

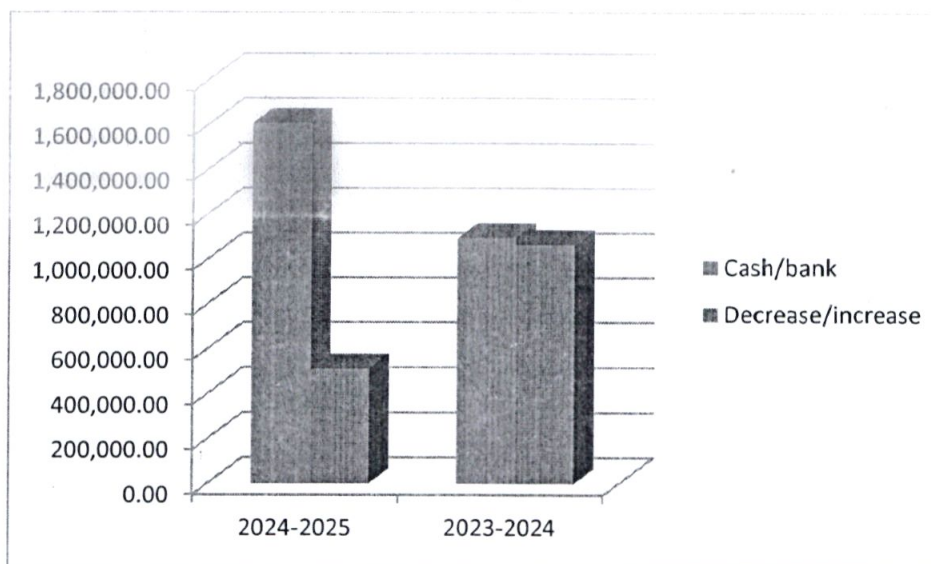
The following is a summary report of the performance of the school against the set performance evaluation criteria:

a) Financial performance:

Under this section it reflects the actual performance trend for the last three years period between which covers a period of 12 months from 1st July 2024 to 30th June 2025

a) DEFICIT/ SURPLUS FOR THE TWO YEARS PERFORMANCE

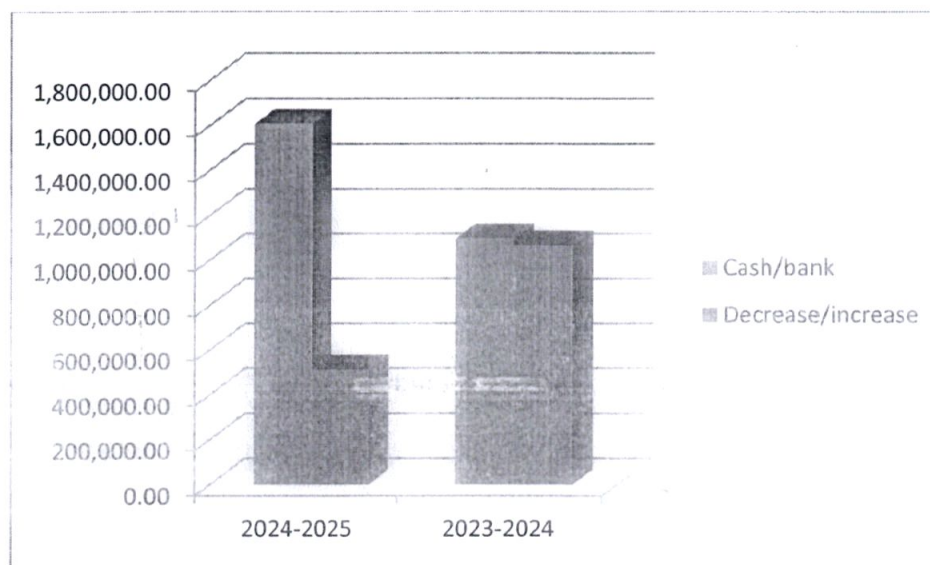
SNO	ACCOUNTS	2024/2025	2023/2024
1	Tuition account	0	0
2	Operations account	0	0
3	School fund account	0	0
4	Infrastructure	0	0
	Surplus/deficit	(384,493.30)	1,125,560.90
	Decrease/ increase	741,067.60	1,115,530.90



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b) CAPITATION GRANTS FROM THE MINISTRY OF EDUCATION FOR THE LAST TWO YEARS

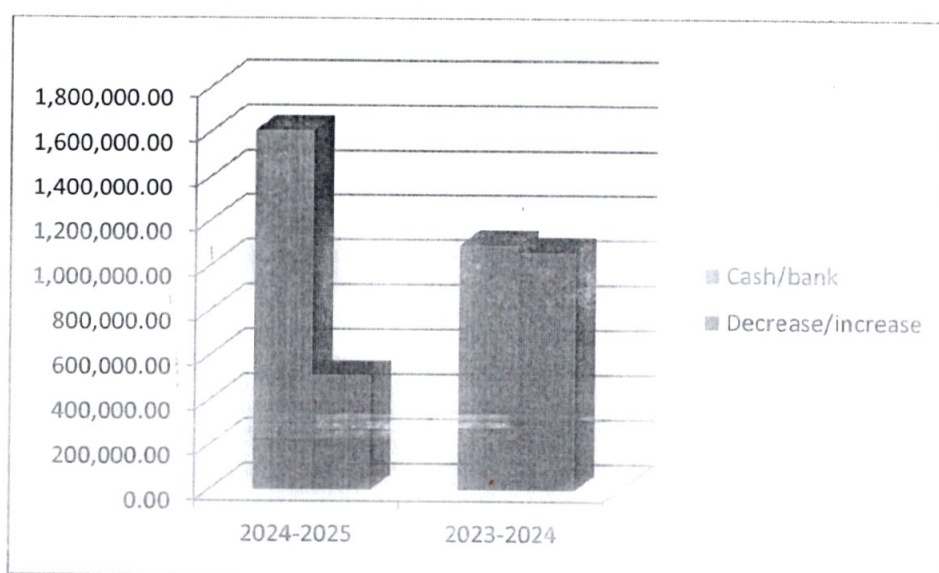
SNO	ACCOUNTS	2024/2025	2023/2024
1	Tuition account	774,347.00	407,731.40
2	Operations account	3,254,786.00	1,994,403.05
3	School fund account	0	0
4	Infrastructure	0	0
	Total	4,029,133.00	2,402,134.45
	Decrease/ increase	1,626,998.55	(1,204,894.50)



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c) OVERVIEW OF GROWTH IN EXPENDITURE OF THE SCHOOL FOR THE TWO YEARS

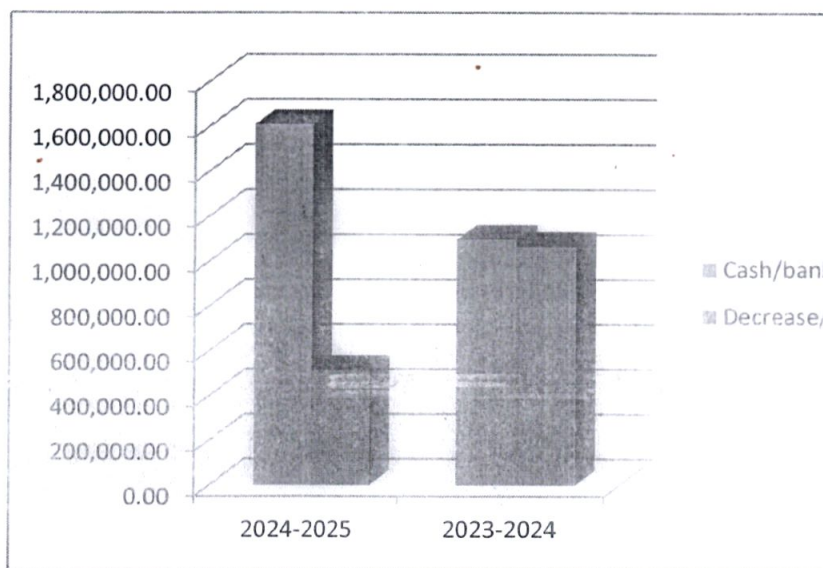
SNO	ACCOUNTS	2024/2025	2023/2024
1	Tuition account	629,838.00	217,701.90
2	Operations account	2,806,898.00	1,225,188.70
3	School fund account	6,503,870.90	2,907,555.00
4	Infrastructure	0	0
	expenditure	9,940,606.90	4,350,445.60
	Decrease/ increase	5,590,161.30	(1,523,089.40)



KENYENYA SECONDARY SCHOOL
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d) MOVEMENT OF DEBTORS OF THE SCHOOL FOR TWO YEARS

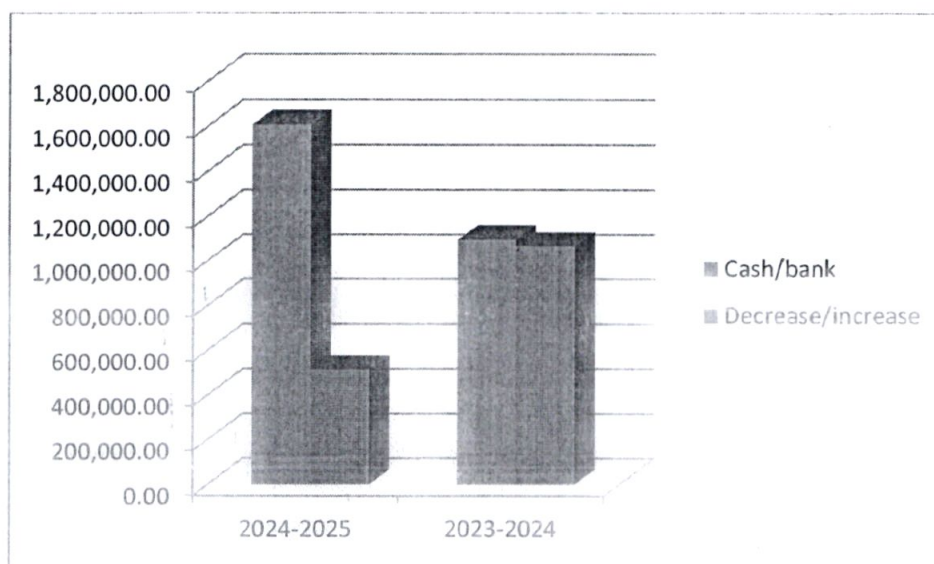
SNO	ACCOUNTS	2024/2025	2023/2024
1	Tuition account	0	0
2	Operations account	0	0
3	School fund account	7,994,055.30	7,439,584.60
4	Infrastructure	0	0
	debtors	7,994,307.75	7,439,584.00
	Decrease/increase	554,723.75	2,464,890.00



KENYENYA SECONDARY SCHOOL
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e) Movement of creditors of the school for two years

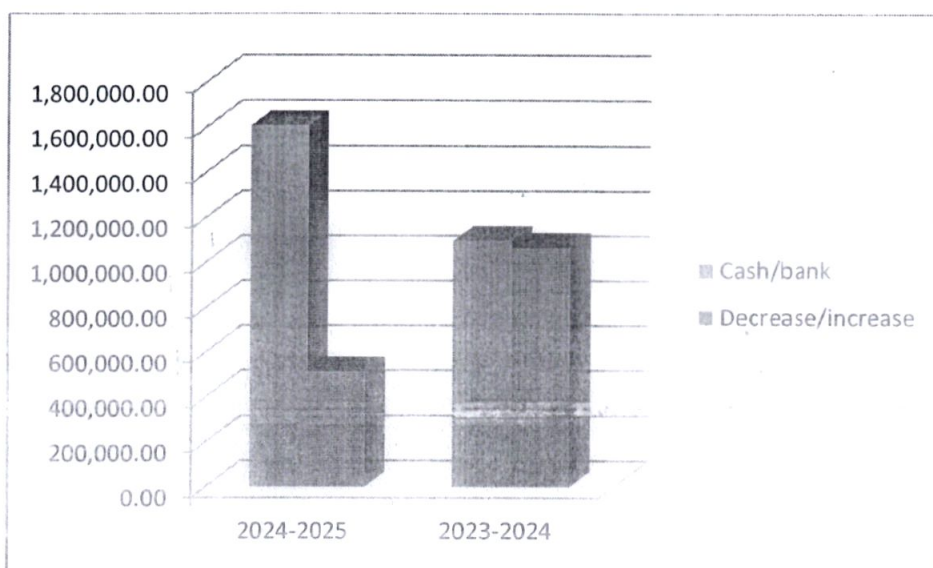
SNO	ACCOUNTS	2024/2025	2023/2024
1	Tuition account	0	441,260
2	Operations account	0	1,105,367
3	School fund account	0	546,100
4	Infrastructure	0	344,000
	creditors	4,123,835.00	1,299,686.00
	Decrease/increase	2,824,548.00	1,162,287.00



KENYENYA SECONDARY SCHOOL
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For the year ended 30th June 2025

f) Movement of cash and bank balances in school for two years

SNO	ACCOUNTS	2024/2025	2023/2024
1	Tuition account	351,511.65	207,001.75
2	Operations account	711,446.35	724,405.35
3	School fund account	414,696.75	44,621.05
4	Infrastructure	128,486.05	118,313.75
	Cash/bank	1,606,140.80	1,094,341.90
	Decrease/increase	511,798.90	1,063,122.90



KENYENYA SECONDARY SCHOOL
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Teacher Student ratio:

Between the month of July 2024 and June 2025 the Status of the teaching staff is as follows. There were 14 teachers posted by T.s.c and 3 recruited by the Board of Management .No teacher were transferred during this period. The school has a shortage of one business studies teacher.

g) Mean score in the year 2023,2024 and 2025 KCSE:

YEAR	ENROLMENT	MEAN	TRANSITION	TRANSITION (%)	SCHOOL TARGET	COMMENTS
2025	22	4.8095	10	45	5.200	Positive deviation of 1.4655 was achieved in the year
2024	32	3.3440	12	45.10	4.800	Positive deviation of 0.340 was attained during the year
2023	36	3.0040	14	40	4.500	

h) number of candidates in KCSE for 3 subsequent years

KCSE YEAR	NUMBER OF CANDIDATES
2025	68
2024	65
2023	78

KENYENYA SECONDARY SCHOOL
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For the year ended 30th June 2025

i) Capacity of the school

The school has 145 students and the following amenities:

AMENITIES	TOTAL IN NUMBER
Library	1
Store	1
Kitchen	1
Canteen	1
Visitors lounge	1
staffroom	1
Firewood store	1
classrooms	8
Administration block	1

j) Development projects carried out by the school:

sno	project	year	status	amount	fund source
1	Repainting of school infrastructure	2024-2025	complete	1,000,000.00	Maintenance & Improvement funds from M.O.E, parents contributions

Sign

School Principal



KENYENYA SECONDARY SCHOOL
PUBLIC SECONDARY SCHOOL
Annual Report and Financial Statements
For the year ended 30th June 2025

111 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.

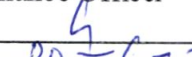
Schedule 4 (Section 23) of the Education Act, 2013 requires the Board of Management of a public institution of basic education to be keep all proper books and records of accounts of the income, expenditure and assets of the institution.

The Board of Management of **Kenyenya 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, 2025, and of the school's financial position as at that date.

Name: Pr. Evans nyonga
Designation: Chairman, School Board of Management
Sign: 
Date: 30-6-25

Name: Peterson nyariki nyangenyoy
Designation: School Principal & Secretary to Board of Management
Sign: 
Date: 30/6/25

Name: Grace Ongaga
Designation: Bursar/ Finance Officer
Sign: 
Date: 30-6-25



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 KENYENYA SECONDARY SCHOOL FOR THE YEAR ENDED 30 JUNE, 2025 - NYAMIRA 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 transitional IPSAS financial statements of Kenyenia Secondary School set out on pages 1 to 16, which comprise the statement of assets and liabilities as at 30 June, 2025 and the statement of financial performance, statement of

Report of the Auditor-General on Kenyenia Secondary School for the year ended 30 June, 2025 – Nyamira County

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 transitional IPSAS financial statements present fairly, in all material respects, the financial position of Kenyeny Secondary School as at 30 June, 2025 and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Accrual Basis), including the transitional provisions permitted under IPSAS 33 and comply with the Basic Education Act, 2013, the Public Finance Management Act, 2012 and the National Treasury and Economic Planning Circular No.3 of 14 April, 2025.

Basis for Qualified Opinion

1. Variances Between Financial Statements and Supporting Ledger Amounts

The statement of financial performance reflects restated boarding and school fund expenditure of Kshs.6,503,871. However, the adjustment of initial amount of Kshs.5,158,592 has not been supported by a journal voucher.

In the circumstances, the accuracy and completeness of the boarding and school fund expenditure of Kshs.6,503,871 could not be confirmed.

2. Unconfirmed Cash and Cash Equivalents Balance

The statement of assets and liabilities reflects cash and cash equivalents balance of Kshs.1,606,141. However, the cash books opening balances of the four bank accounts maintained by the school reflected a combined balance of Kshs.1,109,721 as at 1 July, 2024 while the closing balance as at 30 June, 2024 for the four (4) bank accounts was Kshs.129,091. Thus, there was unexplained and unreconciled variance of Kshs.980,630.

In the circumstances, the accuracy and completeness of cash and cash equivalents balance of Kshs.1,606,141 could not be confirmed.

3. Unsupported Accounts Receivables

The statement of assets and liabilities reflects accounts receivable balance of Kshs.7,994,055 as disclosed in Note 11 to the financial statements. However, the supporting schedules, detailed aging analysis and issued invoices were not provided for audit review.

In the circumstances, the accuracy and completeness of the accounts receivable balance of Kshs.7,994,055 could not be confirmed.

4. Unsupported Local Transport/ Travelling Expenditure

The statement of financial performance reflects boarding and school fund expenditure of Kshs.6,503,871 as disclosed in Note 7 to the financial statements. The amount includes Kshs.200,000 incurred on local transport and travelling expenses. However, the expenditure was not supported by the following documents:

- Approved annual budget and work plan approving the travel.
- Approved travel authority duly signed by the Accounting Officer/Head of Institution.
- Invitation letters or official communication necessitating the travel.
- Imprest warrant.
- Original transport receipts (bus tickets, boarding passes, taxi receipts, fuel receipts and work ticket
- Attendance registers or signed attendance lists for meetings, seminars and workshops attended.
- Back-to-office reports.

In the circumstances, propriety, accuracy and completeness of the local transport and travelling expenditure amounting to Kshs.200,000 could not be confirmed.

5. Unsupported School Fund Income – Parents' Contribution.

The statement of financial performance reflects school fund income – parents' contribution amounting to Kshs.2,660,633 as disclosed in Note 3 to the financial statements. However, Management did not provide the receipts schedules for audit verification. Further, the student ledgers provided were not updated.

In the circumstances, the accuracy and completeness of the school fund income – parents' contribution amount of Kshs.2,660,633 could not be confirmed

6.Unsupported School Fund Income – Other Receipts

The statement of financial performance reflects school fund income – other receipt amounting to Kshs.2,867,347 as disclosed in Note 4 to the financial statements. However, Management did not provide the receipt schedules for audit verification.

In the circumstances, the accuracy and completeness of the school fund income – other receipts amount of Kshs.2,867,347 could not be confirmed.

7. Unsupported Long Outstanding Trade and Other Payables

The statement of assets and liabilities and as disclosed in Note 12 to the financial statements reflects payables balance of Kshs.4,123,835. However, the payables were not supported with suppliers' statement, invoice, delivery notes, quotations, tender

evaluation and opening minutes, letters of award, contracts or bids, goods received note and inspection and acceptance reports.

In the circumstances, the accuracy and completeness of the budget amounts could not be confirmed.

Emphasis of Matter

Budgetary Control and Performance

The statement of budgeted versus actual amounts reflects a final revenue budget and actual on a comparable basis of Kshs.12,963,440 and Kshs.9,556,114, respectively resulting in a variance of Kshs.3,407,326 or 26% of the budget.

In the circumstances, under-funding affected the planned activities and may have impacted negatively on service delivery to the public.

Other Matter

Significant Exemptions by PSASB in the Financial Reporting Template

The financial statements have been prepared using the FY 2024/25 reporting template issued by the Public Sector Accounting Standards Board (PSASB). As communicated by PSASB on 25 February, 2026, the template was designed to facilitate a phased transition to accrual-based IPSAS for public secondary schools and, therefore, does not include certain statements and disclosures required under the full IPSAS transition. These omissions include the Opening Statement of Financial Position, the Statement of Changes in Net Assets/Equity, detailed disclosures of transitional provisions under IPSAS 33, and a reconciliation of budgeted amounts to actual accrual amounts. The absence of these elements arises from limitations inherent in the prescribed template and does not constitute non-compliance on the part of the school.

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, I have determined that there are no other key audit matters to communicate in my report.

Other Information

Management is responsible for the Other Information set out on page iii to xiv which comprise of Key School Information and Management, School Board of Management, Committees of the Board, School Operation Management, Summary Report of Performance of the School, Development Projects Carried out by 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.

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 effects 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. Failure to Adhere to the Reporting Template

Review of the financial statements revealed the following errors;

The annual report and the financial statements include Report of Independent Auditors on the Annual Financial Statements of Kenyena Secondary School for the Year Ending 30 June, 2025 instead of Report of Independent Auditors.

- ii) The statement of cash flows is not signed by the three signatories to the financial statements
- iii) The statement of financial performance had the following errors.

The statement shows:

- receipts instead of revenue
- Payments instead of expenditure
- Payments for tuition instead of expenditure for tuition
- Payments for operations instead of expenditure for operations.

In the circumstances, the financial statements were not prepared as per the International Public Sector Accounting Standards.

2. Unutilized Infrastructure Development Funds Held in Bank Account

Review of financial records revealed infrastructure development funds amount of Kshs.313,246 held in the dedicated infrastructure bank account for eight months without evidence of utilization towards approved infrastructure projects. Bank statement and cash book review indicated that the funds were received on various dates during the year.

However, there were no corresponding payments, procurement records or implementation schedules within the financial period for the amount allocated.

In the circumstances, the unutilized funds were held contrary to the requirement for timely and purposeful deployment as per Regulation 83(2)(b) and (2)(c) of the Public Finance Management(National Government) Regulations, 2015 which requires the accounting officer to ensure that payments, including transfers to other levels of government and National Government entities are made when due for efficient, effective and economical programmes delivery and the government's normal terms for account; (c) avoiding accumulation of idle balances.

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

3. Unprocedural Procurement for Lunch Programme

The statement of financial performance reflects boarding and school fund expenditure of Kshs.6,503,871 as disclosed in Note 7 to the financial statements. The amount includes Kshs.1,237,977 incurred under lunch programme for the purchase of foodstuffs and other items through cash. However, review of the records revealed that the procurement exceeded the threshold of Kshs.50,000 applicable under the low value procurement method. This was contrary to the Second Schedule of the Public Procurement and Assets Disposal Regulation, 2020 indicate that maximum level of expenditure under the low Value procurement is Kshs.50,000 for Goods and Services and Kshs.100,000 for Works.

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

4. Late Submission of Financial Statements for Audit

During the year under review, Management submitted the financial statements to the Auditor-General on 27 November, 2025 instead of the statutory deadline of 31 August, 2025. This was contrary to The National Treasury Circular No REF. AG.3/88 Vol VII (41) of 4 December 2024 which required all Government entities, for both National and County Governments, to prepare and submit annual financial statements by 31 August, 2025.

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

5. 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.

6. Compliance with Prescription on Principals, Board of Management and Committees' Terms of Services and Entitlement

Weaknesses in the Board of Management

Review of Board records revealed following issues.

(i) Lack of Appointment Letters

There were no appointment letters for the Executive Board including the two additional Board members and the Executive Committee of the Parents Association, contrary to the Third and fourth Schedules Part 1(2) of the Basic Education Act, 2013

(ii) Lapsed or Late Appointment of BOM Members

Review of the Board records revealed the BOM members were appointed on 26 April, 2022 for a three-year term as per the appointment letters. The term expired on 26th April, 2025. As at the closure of the financial year in June, 2025, neither the BOM nor its committees were in place, resulting in a lapse in governance.

(iii) Lack of Workplan or Schedule of Activities

The management of the school did not provide a workplan or schedule of activities, limiting the ability to assess planning and oversight by the BOM.

(iv) Failure to Constitute Finance, Procurement and General Purposes Committee

Review of the Board records revealed that there was no committee on Finance, Procurement and General Purposes Committee during the period under review.

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

7. Failure to Deduct and Remit Public Procurement Capacity Building Levy

The statement of financial performance reflects total expenditure of Kshs.9,940,607, which includes expenditure of Kshs.2,945,265 incurred on procurement of goods, works, and services from various contractors and suppliers. Review of expenditure records for goods and services revealed that there was no deduction of the public procurement capacity building levy of 0.03% on the contracts, contrary to the Levy Order 2023 issued by the Public Procurement Regulatory Authority.

Further, the monthly returns and remittances were not prepared and submitted in compliance with statutory requirements for purposes that support procurement function strengthening and value for money.

In the circumstances, Management was in breach of law.

8. Failure Transfer of Infrastructure Funds from Operations Bank Account

The statement of financial performance reflects operations grants amount of Kshs.3,252,787 as disclosed in Note 12 to the financial statements from the Ministry of Education credited in the operations bank account. Included in the amount is Kshs.493,500 in respect of infrastructure grants which were to be transferred to infrastructure bank account for maintenance and improvement of the school's facilities. However, only Kshs.343,500 was transferred to infrastructure account, leaving a balance of Kshs.150,000 as at 30 June, 2025. Further, an amount of Kshs.150,000 was transferred on 9 April, 2025 or 25 (days) of receipt. This was contrary to The Ministry of Education Circular Ref: No: MOE.HQS/3/13/3, dated 16 June, 2021 which directed that infrastructure grants as well as maintenance and improvement funds should be transferred to the school infrastructure account fifteen (15) days upon receipt of the funds in the operations account.

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

9. Irregular Transfer of Funds to Kenya Secondary Schools Heads Association (KESSHA)

The statement of financial performance reflects expenditure for operations of Kshs.2,806,898 as disclosed in Note 6 to the financial statements. The amount includes Kshs.480,900 transferred to Kenya Secondary School Heads Association (KESSHA). However, KESSHA is a welfare organization that draws its membership from School Principals only. The organization is not defined in Government Funding system and there is no assurance that it has implemented effective, efficient, and transparent financial management and internal control systems to manage the funds transferred by schools.

In the circumstances, value for money transferred to KESSHA amounting to Kshs.480,900 could not be confirmed.

10. Unconfirmed Students Enrolment Data.

The statement of financial performance reflects capitation grants for tuition and operations totalling Kshs.4,027,134. Comparison of data from National Education Management and Information System (NEMIS) with records from the school revealed that during the financial year 2024/2025, NEMIS reflected eight hundred and eighty-two (882) students while records from the school had nine hundred and seventeen (917) students, resulting in a variance of thirty-five (35) students and an under-funding of the school by Kshs.159,807. This was contrary to the Ministry of Education Circular MOE.HQS/3/13/3 dated 16 June, 2021 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, the management was in breach of law and the under-funding of the school may have affected service delivery to the students.

11. Unutilized Boys' Dormitory

An analysis of the project's implementation status revealed that one (1) project had been completed but remained unutilized, pointing to inefficiencies, financial mismanagement, wastage of public resources and lack of value for money. The projects include Boys' dormitory project contracted at Kshs.9,000,000 which remained idle due to poor planning, lack of equipment, incomplete works, and governance failures.

In the circumstances, the value for money for the expenditure on projects totalling Kshs.9,000,000 could not be confirmed.

12. Lack of Procurement Plan.

The statement of financial performance reflects amounts of Kshs.9,556,114 and Kshs.9,940,607 in respect of total revenue and total expenditure respectively. However, during the year 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 states that a procuring entity prepare a procurement plan for each financial year as part of the annual budget preparation process'.

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

13. Under Funding of Capitation Grants

The statement of financial performance reflects capitation grants for tuition and operations amounts of Kshs.774,347 and Kshs.3,252,787 respectively as disclosed in Notes 1 and Note 2 to the financial statements. During the financial year, NEMIS reported a total number of eight hundred and eighty-two (882) students while the enrolment records provided by the school indicated a total number of nine hundred and seventeen (917) students, resulting in an unexplained variance of 35 students. As a result of the variances, the school was under-funded by Kshs.159,807.

In the circumstances, the management was in breach of the law and the under-funding of the school may have affected service delivery to the students.

14. Lack of Functional a Procurement Unit

During the year under review, the school did not have an established procurement function managed by qualified procurement professional as required under Section 47(2) of the Public Procurement and Asset Disposal Act, 2015 and Regulation 33 of the Public Procurement and Asset Disposal Regulations, 2020. Procurement activities were undertaken by individuals lacking the requisite qualifications.

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

15. Long Outstanding Trade and Other Payables

The statement of assets and liabilities reflects payables balance of Kshs.4,123,835 which includes Kshs.2,436,727 which had been outstanding for more than two years. Thus, there is risk of loss of public funds through litigations, interests and penalties. This was contrary to Regulation 42(1)(a) of the Public Finance Management (National Government) Regulations, 2015 which states that, service payments shall be a first charge on the Consolidated Fund and the Accounting Officer shall ensure this is done to the extent possible that the government does not default on debt obligations.

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 effects 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 Internal Audit of the School

During the year under review, there was no internal audit function and consequently there were no internal audits planned and conducted on the the internal processes and financial management of the school contrary to the requirements of regulation 160(1) of Public Finance Management (National Government) Regulations, 2015. The Regulation states that Internal auditors shall review and evaluate budgetary performance, financial management, transparency and accountability mechanisms and processes in the National Government entities and have a duty to give reasonable assurance through the audit committee on the state of risk management, control and governance within the organization. The audit also reviews the effectiveness of the financial and non-financial performance management systems of the entities.

In the circumstances, internal controls were weak.

2. Excess Supply of Books

Review of the textbook's records revealed that books totaling three thousand, eight hundred and seventy-nine (3879) delivered in the financial year 2017/18 to 2022/2023 were still lying in the store as they were no longer in use.

In the circumstances, value for money on the excess three thousand, eight hundred and seventy-nine (3879) text books could not be confirmed.

3. Lack of Textbooks Stock Take Reports

Audit inspection conducted in March, 2026 and review of the records revealed that the management had not conducted a physical stock take on textbooks in the library as at 30 June, 2025. Hence, it was not possible to confirm the actual number of textbooks in the school book stores.

In the circumstances, effectiveness of the internal control system for management of textbooks could not be ascertained.

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 those Charged with Governance

Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Public Sector Accounting Standards (Accrual 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.

Report of the Auditor-General on Kenya Secondary School for the year ended 30 June, 2025 – Nyamira County

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

Auditor-General's Responsibilities for the Audit

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 ISSAI 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

14 May, 2026

Report of the Auditor-General on Kenyena Secondary School for the year ended 30 June, 2025 – Nyamira County

KENYENYA SECONDARY SCHOOL
PUBLIC SECONDARY SCHOOL
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II. STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 30TH JUNE 2025

DESCRIPTION OF VOTE HEAD	Note	2024-2025 Kshs.	2023-2024 Kshs
RECEIPTS			
Capitation grants for tuition	1	774,347	407,731.40
Capitation grants for operations	2	3,252,786.60	1,944,403.05
School Fund Income- Parents' Contributions	3	2,660,633	196,993.50
School Fund Income- Other receipts	4	2,867,347	2,926,878.55
Proceeds from borrowings			
TOTAL RECEIPTS		9,556,113.60	5,476,006.50
PAYMENTS			
Payments for Tuition	5	629,838	217,701.90
Payments for operations	6	2,806,898	1,225,188.70
Boarding and school fund payments	7	6,503,870.90	2,907,555.00
TOTAL PAYMENTS		9,940,606.90	4,350,445.60
SURPLUS/DEFICIT		(384,493.30)	1,125,560.90

The accounting policies and explanatory notes to these financial statements are an integral part of the financial statements. The report covers a period of 12 months for the period ended 30th June 2025.

Name: Pr.Evans Nyonga
Designation: Chairman, School Board of Management

Sign: _____
Date: 30-6-25

Name: Peterson nyariki nyangenyo
Designation: School Principal & Secretary to Board of Management

Sign: _____
Date: 30/6/25

Name: Grace Ongaga
Designation: Bursar/ Finance Officer

Sign: _____
Date: 30-6-25



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III. STATEMENT OF ASSETS AND LIABILITIES AS AT 30TH JUNE 2025

	Note	2024-2025	2023-2024
			Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	8	1,464,690.80	1,059,756.90
Cash Balances	9	141,450	34,585.00
Short term Investment	10	-	-
Total Cash and cash equivalent		1,606,140.80	1,094,341.90
Accounts receivables	11	7,994,055.30	8,502,707.50
TOTAL FINANCIAL ASSETS		9,600,196.10	7,614,753.20
FINANCIAL LIABILITIES			
Accounts Payables	12	4,123,835.00	3,736,195.60
		5,476,361.10	5,576,633.90
NET FINANCIAL ASSETS			
REPRESENTED BY			
Accumulated Fund b/fwd	13	5,860,854.40	3,672,170.00
Surplus/Deficit for the year		(384,493.30)	1,904,463.90
NET FINANCIAL POSITION		5,476,361.10	5,576,633.90

Name: Pr. Evans nyonga
Designation: Chairman, School Board of Management

Sign: _____
Date: 30/6/25

Name: Peterson nyariki nyangenyoy
Designation: School Principal & Secretary to Board of Management

Sign: _____
Date: 30-6-25

Name: Grace Ongaga
Designation: Bursar/ Finance Officer

Sign: _____
Date: 30-6-25



KENYENYA SECONDARY SCHOOL
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IV. STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 30TH JUNE 2025

		2024-2025	2023-2024
		Kshs	Kshs
Receipts for operating income			
Capitation grants for tuition	1	774,347	203,513.50
Capitation grants for operations	2	3,252,786.60	803,725.00
School fund income- Parents contributions/ fees	3	2,660,633	196,992.50
School fund income- other receipts	4	2,867,347	2,131,892.15
Total receipts		9,556,113.60	3,336,123.15
Payments			
Payments for Tuition	5	629,838	29,002.75
Payments for operations	6	2,806,898	969,338.25
Boarding and school fund payments	7	6,503,870.90	2,131,397.35
Total payments		9,940,606.90	3,129,738.35
Net cash flow from operating activities		(384,493.30)	206,384.80
Adjusted for:			-
Increase in Receivables		7,994,055.30	-
Decrease in Payables		4,123,825.00	-
Net Cash flow from operating activities		3,870,230.30	-
CASHFLOW FROM INVESTING ACTIVITIES			-
Proceeds from Sale of Assets		-	-
Acquisition of Assets		-	-
Proceeds from investments		-	-
Purchase of investments			
Net cash flows from Investing Activities			
CASHFLOW FROM BORROWING ACTIVITIES			
Proceeds from borrowings/ loans			
Repayment of principal borrowings			
Net cash flow from financing activities			
NET INCREASE IN CASH AND CASH EQUIVALENTS		(384,493.30)	206,384.80
Cash and cash equivalent at BEGINNING of the year		1,094,341.9	31,219.00
Cash and cash equivalent at END of the year		1,478,835.20	175,165.80

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 PSAS

KENYENYA SECONDARY SCHOOL
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KENYENYA SECONDARY SCHOOL

TRIAL BALANCE AS AT 30TH JUNE 2025			
		DR	CR
Cash and Cash equivalents			
	Bank Balances	1,465,322	
	Cash Balances	141,450	
	Short term investments	-	
	Receivables	8,543,498	
Payments			
	Payments for Tuition	629,838	
	Payments for operations	2,843,785	
	Boarding and school fund payments	5,158,592	
Receipts			
	Capitation grants for tuition		774,348
	Capitation grants for operations		3,252,787
	School Fund Income- Parents' Contributions		2,660,633
	School Fund Income- Other receipts		1,944,436
	Proceeds from borrowings		
	Payables		4,123,835
Prior Year Adjustment			
Fund Balance b/f			5,103,436
TOTAL		18,782,485	18,782,485

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STATEMENT OF BUDGETED VERSUS ACTUAL AMOUNTS FOR THE YEAR
ENDED 30TH JUNE 2025

Receipt/Expense Item	Original Budget		Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a		b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS		Opening Balance (C/Bk) and AIA	Previous years Outstanding Disbursements				
(1) CAPITATION GRANT ON TUITION							
Textbooks and reference materials	0	0	0	0			#DIV/0!
Exercise books	550,800.00		0	550,800.00	200,000	350,800	36.3%
Laboratory equipment	410,790.00		0	410,790.00	250,000	160,790	60.9%
Internal exams	70,000.00		0	70,000.00	138,292	(68,292)	197.6%
Teaching / learning materials	25,850		0	25,850	63,095	(37,245)	244.1%
Chalks	20,000.00		0	20,000.00	66,480	(46,480)	332.4%
Exams and assessment	0.00		0	0.00	56,481	(56,481)	#DIV/0!
Teachers guides	0.00		0	0.00	56,481	(56,481)	#DIV/0!
(2) CAPITATION GRANT ON OPERATIONS					0		#DIV/0!
Personnel emoluments	1,482,000.00		0	1,482,000.00	765,000	192,102	51.6%
Repairs and maintenance	0.00		0	0.00	493,500	(493,500)	#DIV/0!
Local transport / travelling	415,740.00		0	415,740.00	590,000	(174,260)	141.9%
Electricity and water	364,520.00		0	364,520.00	226,194	138,326	62.1%
Medical	520,000.00		0	520,000.00	455,000	65,000	87.5%
Administration costs	415,740.00		0	415,740.00	456,194	(40,454)	109.7%
Activity	208,000.00		0	208,000.00	268,194	(60,194)	128.9%
Gratuity	0		0	0	0	-	#DIV/0!
SMASSE	0.00		0	0.00	0	-	#DIV/0!

KENYENYA SECONDARY SCHOOL
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(3) FEES CHARGED ON PARENTS					0	-	#DIV/0!
Personnel emoluments	0		0	0	318,075	(318,075)	#DIV/0!
Repairs and maintenance	0		0	0	653,605	(653,605)	#DIV/0!
Local transport / travelling	0		0	0	230,000	(230,000)	#DIV/0!
Electricity and water	0		0	0	929,593	(929,593)	#DIV/0!
Medical	0		0	0	75,920	(75,920)	#DIV/0!
Administration costs	0		0	0	138,440	(138,440)	#DIV/0!
Activity	0		0	0	315,000	(315,000)	#DIV/0!
LUNCH	0.00		0	0.00	0	-	#DIV/0!
Fee on Boarding Equipment and Stores	7,180,000.00		0	7,180,000.00	1,434,647	5,745,353	20.0%
					0	-	#DIV/0!
OTHER INCOME					0	-	#DIV/0!
Rent income			0		0	-	#DIV/0!
infrastructure	1,300,000		0	1,300,000	792,700	507,300	01.0%
Insurance compensation			0	0	0	-	#DIV/0!
Income from Posho mill			0		0	-	#DIV/0!
Income from Bus Hire			0	0	0	-	#DIV/0!
Fee for hire of ground and equipment			0	0	0	-	#DIV/0!
operation			0	0	640,000	(640,000)	#DIV/0!
Income from any other investment			0	0	0	-	#DIV/0!
TOTAL INCOME	12,963,440	0	0	12,963,440	9,556,114	3,407,326	73.7%

KENYENYA SECONDARY SCHOOL
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(1) EXPENDITURE FOR TUITION	0.00			0.00	0		#DIV/0!
Personnel emoluments	1,482,000.00		0	1,482,000.00	994,224	487,776	67.1%
Repairs, maintenance and improvements	0.00		0	0.00	0	-	#DIV/0!
Local transport / travelling	415,740.00		0	415,740.00	659,494	-243,754	158.6%
Electricity, water and conservancy	364,520.00		0	364,520.00	881,577	(517,057)	241.8%
Medical Expenses	520,000.00		0	520,000.00	65,848	454,152	12.7%
Administration costs	415,740.00		0	415,740.00	1,190,403	(774,663)	286.3%
Activity	208,000.00		0	208,000.00	189,210	18,790	91.0%
INFRASTRUCTURE	1,300,000		0	1,300,000	1,375,728	(75,728)	105.8%
Lunch programme	0		0	0	0	-	#DIV/0!
Boarding Equipment and Stores	7,180,000		0	7,180,000	2,915,036	4,264,964	40.6%
tuition	0		0	0	629,838	447,602	58.5%
Insurance costs	0		0	0	0	-	#DIV/0!
SMASSE	0		0	0	0	-	#DIV/0!
nssf	0		0	0	88,735	(88,735)	#DIV/0!
Rent Expenses	0		0	0	0	-	#DIV/0!
nhif/sha	0		0	0	14,000	(14,000)	#DIV/0!
Bank Charges	0		0	0	958	(958)	#DIV/0!
Loan Interest Repayment	0		0	0	0	-	#DIV/0!
Loan Principal Repayment	0		0	0	0	-	#DIV/0!
Acquisition of Assets	0		0	0	0	-	#DIV/0!
Other Payments	0		0	0	0	-	#DIV/0!
TOTAL	7,180,000.00	0	0	7,180,000.00	9,940,607	3,022,833	76.7%

0 0 0 0 -384,493 384,493

PUBLIC SECONDARY SCHOOLS - (KENYENYA SECONDARY SCHOOL)
Reports and Financial Statements
For the year ended 30th June 2025

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 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

KENYENYA SECONDARY SCHOOL

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Annual Report and Financial Statements

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SIGNIFICANT ACCOUNTING POLICIES (Continued)

5. Accounts Receivable

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

6. Accounts Payable

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

7. Non-current assets

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

8. Budget

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

9. Comparative figures

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

10. Subsequent events

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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 2025

V. NOTES TO THE FINANCIAL STATEMENTS

1 CAPITATION GRANT FOR TUITION

		2024-2025	2023-2024
		Kshs	Kshs
Textbooks and reference materials		0	0
Exercise books		200,000.00	180,000.00
Laboratory equipment		250,000.00	160,000.00
Internal exams		138,292.00	0
Teaching / learning materials		63,094.90	20,000.00
Chalks		66,480.50	
Exams and assessment		56,480.50	42,177.40
Teachers guides		0.00	5,554.00
Total		774,347.90	407,731.40

2 CAPITATION GRANT FOR OPERATIONS

		2024-2025	2023-2024
		Kshs	Kshs
Personnel emoluments		765,000	580,000.00
Repairs and maintenance		493,500.00	860,678.40
Local transport / travelling		590,000	101,602.00
Electricity and water		226,194	120,000.00
medical		455,000.00	0.00
Administration costs		456,194.25	282,122.65
Activity		268,193.90	0.00
Total		3,254,786.60	1,944,403.05

3 PARENTS CONTRIBUTION/FEES - SCHOOL FUND ACCOUNT

		2024-2025	2023-2024
		Kshs	Kshs
Personnel emoluments		318,075.00	0.00
Repairs and maintenance		653,605.00	73,500.00
Local transport / travelling		230,000.00	12,000.00
Electricity and water		929,593.00	34,000.00
medical		75,920.00	0
Administration costs		138,440.00	493.50
Activity		315,000.00	77,000.00
Total		2,660,633.00	196,993.50

KENYENYA SECONDARY SCHOOL**PUBLIC SECONDARY SCHOOL****Annual Report and Financial Statements****For the year ended 30th June 2025****NOTES TO THE FINANCIAL STATEMENTS (Continued)****4 OTHER RECEIPTS – SCHOOL FUND ACCOUNT**

		2024-2025	2023-2024
		Kshs	Kshs
Fee on Boarding Equipment and Stores		1,434,647.00	1,117,490.00
Rent income		0	0
Operation account		640,000.00	16,602.00
Insurance compensation		0	0
Income from Posho mill		0	0
operations		0.00	407,556.50
school fund account		0	191,426.05
Income from grants and donations*		0	0
infrastructure		792,700.00	1,193,878.00
Dividends income		0	0
Total		2,867,347.00	2,926,878.55

5 PAYMENTS FOR TUITION

		2024-2025	2023-2024
		Kshs	Kshs
Textbooks and reference materials		0	0
Exercise books		0.00	100,000.00
Laboratory equipment		459,880.00	97,519.15
Internal exams		0.00	0.00
Teaching / learning materials		132,000.00	0.00
Chalks		0	0
Exams and assessment		37,000.00	14,900.00
Teachers guides		0	0
Administration Costs		0.00	5,282.75
Bank Charges		958	0
Total		629,838.00	217,701.90

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6 PAYMENTS FOR OPERATIONS

		2024-2025	2023-2024
		Kshs	Kshs
Personnel emoluments		939,224.00	282,572.00
nssf		0	45,100.00
Administration Cost		295,634.00	268,792.70
Repairs and maintenance & improvements		796,500.00	0
Local transport / travelling		74,725.00	197,225.75
Electricity and water		478,657.00	136,500.00
infrastructure		0.00	0
Activity Expenses		156,310.00	288,495.75
bursary		0.00	26,501.50
knec		0	0
school fund		0	0
medical		65,848.00	0
TOTAL		2,806,898.00	1,225,188.70

NOTES TO THE FINANCIAL STATEMENTS (Continued)

7 BOARDING AND SCHOOL FUND PAYMENTS

		2024-2025	2023-2024
		Kshs	Kshs
Personnel emoluments		55,000.00	0.00
NSSF		88,735.00	168,500.00
Repairs and maintenance & Improvements		60,200.00	0.00
Local transport / travelling		584,493.30	375,450.00
Electricity and water		402,920.00	21,382.00
Medical Expenses		0.00	0.00
Administration costs		894,769.00	123,981.25
NHIF		14,000.00	89,900.00
Bank Charges		0	7,014.75
school fund account		0	212,000.00
Fee on Boarding Equipment and Stores		2,915,036.00	1,377,025.00
activity		32,900.00	212,000.00
infrastructure		519,029.00	320,302.00
TOTAL		6,503,870.90	2,907,555.00

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

8 BANK ACCOUNTS

Name of Bank, Account No. & currency	Bank Account Number	2024-2025	2023-2024
		Kshs	Kshs
Tuition Account	1103238221	351,511.65	207,001.75
Operations Account	1103311492	671,446.35	723,724.35
School Fund Account/Boarding	1103236091	128,486.05	10,717.05
Savings Account		0	0
Parent Association Development Account		0	0
Income generating activities Account		0	0
Infrastructural Account	1265708321	313,246.75	118,313.75
Total		1,464,690.80	1,059,756.90

9. CASH IN HAND

Description	2024-2025	2023-2024
	Kshs	Kshs
Tuition Account	0	NIL
Operation Account	40,000.00	681
School Fund account	101,450.20	33,904.00
Total	141,450.20	34,585.00

10. SHORT TERM INVESTMENTS

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Description		2024-2025	2023-2024
		Kshs	Kshs
Fees arrears		7,994,055.30	8,502,707.50
Other non-fees receivables			
Salary advances			
Imprest			
Total		7,994,055.30	8,502,707.50

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

Description		2024-2025	2023-2024
		Kshs	Kshs
Fees arrears for current year		606,000.00	2,425,029.50
Fees arrears for the previous year		7,388,055.30	6,077,678.00
Fees arrears for prior periods (over two years)			
Total		7,994,055.30	8,502,707.50

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12. ACCOUNTS PAYABLE

Description		2024-2025	2023-2024
		Kshs	Kshs
Trade creditors (See ageing below and appendix 1)		4,123,835.00	3,736,195.60
Prepaid fees		0	0
Retention monies		0	0
Total		4,123,835.00	3,736,195.60

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

Description		2024-2025	2023-2024
		Kshs	Kshs
Trade creditors for current year		387,640.00	1,299,686
Trade creditors for the previous year		3,736,195.60	2,436,727
Trade creditors for prior periods (over two years)		0.00	
Total		4,123,835.00	3,736,195.60

13. FUND BALANCE BROUGHT FORWARD

Description		2024-2025	2023-2024
		Kshs	Kshs
Bank balances		1,059,756.90	31,219.00
Cash balances		34,585.00	0
Short Term Investments		0	0
Receivables		8,502,707.50	6,077,678
Payables		3,736,195.60	2,436,727
Total		5,860,854.40	3,672,170

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11. 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)

Annex 1: bill payables

Supplier Of Goods Or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2024	Outstanding Balance 2025-1	Comments
	Kshs	Kshs	Kshs	Kshs	Kshs	
Construction Of Buildings						
1. ENGOTO HARDWARE	95,000	1.1.2018	nil	95,000	95,000	To be paid in instalments
Sub-Total	95,000			95,000	95,000	
Supply Of Goods						
2. JONTES SOLUTIONS	61,000	1.1.2020	NIL	61,000	61,000	to be paid in instalments
3. JACKMOT ENTERPRISE	18,000	1.1.2021	NIL	18,000	18,000	to be paid in instalments
4. ANVIL EMPORIUM	133,000	1.1.2018	NIL	133,000	133,000	to be paid in instalments
5. LADDER SHOP PUBLICATIONS	22,260	1.1.2021	NIL	22,260	22,260	to be paid in instalments
6. TIM LAB SUPPLIERS	31,000	1.1.2021	NIL	31,000	31,000	to be paid in instalments
7. DAJOHN ENTERPRISES	142,000	1.1.2021	NIL	142,000	142,000	to be paid in instalments
8. NICHORUS OKELLO	93,188	1.1.2021	NIL	93,188	93,188	to be paid in instalments
9. MASTER PIECE ENTERPRISES	10,350	1.1.2020	NIL	10,350	10,350	to be paid in instalments
10. NASSHA	2,200	1.1.2021	NIL	2,200	2,200	to be paid in instalments
11. LUNOWI GENERAL SUPPLIERS	10,500	1.1.2021	NIL	10,500	10,500	to be paid in instalments
12. NOMIC SUPPLIERS	20,000	1.1.2019	NIL	20,000	20,000	to be paid in instalments
13. JARED ARASA SUPPLIERS	50,000	1.1.2021	NIL	50,000	50,000	to be paid in instalments
14. JOSMAN ENTERPRISES	80,000	1.1.2018	NIL	80,000	80,000	to be paid in instalments

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15. JOSEPHINE MOGAKA	15,000	1.1.2018	NIL	15,000	15,000	to be paid in instalments
16. JOSIAH OCHUNGO	52,500	1.1.2019	NIL	52,500	52,500	to be paid in instalments
17. MERCILINE OMWANSI	52,500	1.1.2019	NIL	52,500	52,500	to be paid in instalments
18. FRANTEX	12,000	1.1.2021	NIL	12,000	12,000	to be paid in instalments
19. NDIZI SHOP	50,000	1.1.2021	NIL	50,000	50,000	to be paid in instalments
20. CHARLES NYAMASEGE	47,000	1.1.2014	NIL	47,000	47,000	to be paid in instalments
21. LILLIAN ANUNDA	35,000	1.1.2021	NIL	35,000	35,000	to be paid in instalments
22. GEONGA GENERAL SUPPLIERS	9,000	1.1.2021	NIL	9,000	9,000	to be paid in instalments
23. MONTE SHOP	2,880	1.1.2021	NIL	2,880	2,880	to be paid in instalments
24. JOHN ONCHIEKU	15,000	1.1.2015	NIL	15,000	15,000	to be paid in instalments
25. JOSIAH MAGETO	15,000	1.1.2015	NIL	15,000	15,000	to be paid in instalments
26. PARAMAN	110,000	1.1.2015	NIL	110,000	110,000	to be paid in instalments
27. CHEMGET GENERAL SERVICES	14,000	1.1.2022	NIL	14,000	14,000	to be paid in instalments
28. RODPAL PRINTERS&STATIONER	12,850	1.1.2022	NIL	12,850	12,850	to be paid in instalments
29. HIGH MARK SERVICES	20,000	1.1.2022	NIL	20,000	20,000	to be paid in instalments
30. NSSF	57,000	1.1.2022	NIL	57,000	57,000	to be paid in instalments
31. NICHOLAS OKELLO	40,000	1.1.2022	NIL	40,000	40,000	to be paid in instalments
32. POPMILLS	40,000	1.1.2022	NIL	40,000	40,000	to be paid in instalments
33. MITUN ENTER (K) LTD	18,000	1.1.2022	NIL	18,000	18,000	to be paid in instalments
34. GRAWA	16,000	1.1.2022	NIL	16,000	16,000	to be paid in instalments
35. ROPSONS GENERAL STORES	3,500	1.1.2022	NIL	3,500	3,500	to be paid in instalments
36. KSSHA	47,000	1.1.2022	NIL	47,000	47,000	to be paid in instalments
37. MASAKI ENTERPRISES	23,500	1.1.2022	NIL	23,500	23,500	to be paid in instalments
38. LUNOWI GENERAL SUPPLIES	10,500	1.1.2022	NIL	10,500	10,500	to be paid in instalments
39. MOSETI WHOLESALERS	2,500	1.1.2022	NIL	2,500	2,500	to be paid in instalments
40. WALTER MAAKE	9,000	1.1.2022	NIL	9,000	9,000	to be paid in instalments
41. KEBIRIGO SUPPLIERS LTD	35,000	1.1.2022	NIL	35,000	35,000	to be paid in instalments
42. BOM SALARIES	553,400	1.1.2022		553,400	553,400	to be paid in instalments
43. GIRLS DORM & 43. MAIN LINE	18,479	1.1.2023		18,479	18,479	to be paid in instalments
44. NICHOLAS OKELLO	19,120	1.1.2023		19,120	19,120	to be paid in instalments

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45. DORCA ABUGA	2,400	1.1.2023		2,400	2,400	to be paid in instalments
46. EDINAH K. NYANKABARIA	80,000	1.1.2023		80,000	80,000	to be paid in instalments
47. WALTER MAAKE	3,400	1.1.2023		3,400	3,400	to be paid in instalments
48. PASTOR RICHARD AYONGA	14,000	1.1.2023		14,000	14,000	to be paid in instalments
SUB-TOTAL	2,129,027			2,129,027	2,129,027	to be paid in instalments
SUPPLY OF SERVICES						
43. POST OFFICE	32,800	1.1.2021	NIL	32,800	32,800	to be paid in instalments
44. FIRE EXTINGUISHER	10,000	1.1.2016	NIL	10,000	10,000	to be paid in instalments
45. TEMA SECURITY	169,000	1.1.2020	NIL	169,000	169,000	to be paid in instalments
SUB-TOTAL	211,800			211,800	211,800	
GRAND TOTAL	2,436,727			2,436,727	2,436,727	

Annex 2: assets

Asset class	Date purchased	Location	Historical Cost b/f (Kshs) 1 st July 2021	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost c/f (Kshs) 30 th June 2021
Land 1	31.07.2003	Bonyamatuta/Kenya	4,500,012	NIL	NIL	KSHS.4,500,012
Land 2	N/A	Bonyamatuta/Kenya	N/A	NIL	NIL	N/A
Buildings and structures	31.07.2003	Bonyamatuta/Kenya	20,550,000	NIL	NIL	KSHS.20,550,000
Motor vehicles	N/A	Bonyamatuta/Kenya	N/A	N/A	N/A	N/A
Office equipment, furniture and fittings	20.07.2001	Bonyamatuta/Kenya	1,541,800	NIL	NIL	KSHS. 1,541,800
ICT Equipment, and Other ICT Assets	20.04.2002	Bonyamatuta/Kenya	471,500	NIL	NIL	KSHS.471,500
Tools and apparatus (fire extinguisher, gas cylinder and others)	30.01.2001	Bonyamatuta/Kenya	278,546	NIL	NIL	KSHS.278,546
Textbooks	28.02.2019	Bonyamatuta/Kenya	4,245,560	852,640	NIL	KSHS.5,098,200
Other Machinery and Equipment	N/A	Bonyamatuta/Kenya	N/A	NIL	NIL	N/A
Kitchen accessories and utensils (boilers, gases)	15.06.2003	Bonyamatuta/Kenya	1,265,000.00	NIL	NIL	KSHS.1,265,000.00
Intangible assets- software						
Total						KSHS.33, 705,058.

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Annex 3: bills receivables

KENYENYA SECONDARY SCHOOL
P.O BOX 28-40506 KEBIRIGO
FORM THREE

	students name	arrears	amount paid	outstanding
1	KEVIN OCHIENG	31,000	20,000	11,000
2	PAUL MORARA	31,000	26,000	5,000
3	NEWTON MAKORI	31,000	0	31,000
4	JULIUS GUTO	31,000	18,000	13,000
5	MISHEL KAZILIKA	31,000	2,500	28,500
6	STAVE OGWOKA	31,000	19,500	11,500
7	CLINTON MONGARE	31,000	5,500	25,500
8	STARVEN OKEMWA	31,000	13,900	17,100
9	MARY NYAMOKAMI	31,000	16,050	14,950
10	FAITH MORARA	31,000	14,600	16,400
11	CHRISTINE MOMANYI	31,000	4,000	27,000
				200,950

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KENYENYA SECONDARY SCHOOL
P.O BOX 28-40506 KEBIRIGO
FORM TWO

NO	students name	arrears	amount paid	outstanding
1	STARVEN OKEMWA	31,000	13,900	17,100
2	MARY NYAMOKAMI	31,000	16,050	14,950
3	FAITH MORARA	31,000	14,600	16,400
4	CHRISTINE MOMANYI	31,000	4,000	27,000
5	JULIET OМУYA	31,000	8,000	23,000
6	JOYCE MORAA	31,000	4,000	27,000
7	MALODIOUS AGWATA	31,000	7,400	23,600
8	FLORENCE OYUGI	31,000	15,300	15,700
				164,750

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KENYENYA SECONDARY SCHOOL
P.O BOX 28-40506 KEBIRIGO
FORM FOUR

NO	students name	arrears	amount paid	outstanding
1	SARAH MONGARE	31,000	NIL	30,500
2	DIVINAH SAFARI	31,000	3,000	28,000
3	NAOM MARIGA	31,000	24,000	7,000
4	MERCYLINE NYAKUNDI	31,000	5,600	25,400
5	FLORENCE OYUGI	31,000	15,300	15,700
6	SOPHIA KIMAIGA	31,000	15,750	15,250
7	DEBORAH BOSIRE	31,000	21,000	10,000
8	NAOM MAUTI	31,000	3,000	28,000
9	DOREEN KICHACHIE	31,000	3,000	28,000
10	VINCENT MOSOTI	31,000	9,300	21,700
11	CLIFFORD OURO	31,000	800	30,200
12	BRIAN GISORE	31,000	30,450	550
				240,300

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VOTEHEADS	L/F	APPROVED ESTIMATES	CREDIT	DEBIT	COMMITMENTS	BALANCE AVAILABLE
Balance b/f						
Cash				NIL		
bank				207,001.75		
Textbooks		0	0	0		
Exercise books	L1	152,345.00	0	200,000.00		
Laboratory equipment	L2	160,000.00	459,880.00	250,000.00		
Internal exams	L3	10,710.00	0	66,480.50		
Teaching / learning materials	L4	50,000	132,000.00	0		
Chalks	L5	20,000.00		63,094.90		
Exams and assessment	L6	0	37,000.00	138,292.00		
Teachers guides	L7	0	-	56,480.50		
operations account		0	-	0		
bank charges			958.00			
Balance c/d						
Cash			-			
bank			351,511.65			
			981,349.65	981,349.65		

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KENYENYA SECONDARY SCHOOL
P.O BOX 28- 40506 KEBIRIGO
OPERATION ACCOUNT
TRIAL BALANCE
AS AT 30TH JUNE 2025

VOTEHEADS	L/F	APPROVED ESTIMATES	CREDIT	DEBIT	COM	BALANCE AVAILABLE
Balance b/f						
cash				4,570.00		
bank				723,724.75		
Personnel emoluments	L1	404,780.00	939,224.00	765,000.00		
Repairs and maintenance	L2	364,200.00	796,500.00	493,500.00		
Local transport / travelling	L3	317,300.00	74,725.00	590,000.00		
Electricity and water	L4	365,400.00	478,657.00	455,000.00		
Medical	L5	111,600.00	65,848.00	226,194.25		
Administration costs	L6	269,290.00	295,634.00	266,898.30		
Activity	L7	145,650.00	156,310.00	456,194.25		
infrastructure account	L8	0	0	280,000.00		
school fund account	L9	0	0	0		
n.s.s.f		0	88,735.00	0		
n.h.i.f		0	14,000.00	0		
Operations account			640,000.00			
Balance c/d						
Cash			40,000.00			
bank			671,448.35			
			4,261,081.55	4,261,081.55		

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KENYENYA SECONDARY SCHOOL
P.O BOX 28- 40506 KEBIRIGO
SCHOOL FUND ACCOUNT
TRIAL BALANCE
AS AT 30TH JUNE 2025

VOTEHEADS	L/F	APPROVE D ESTIMAT ES	CREDIT	DEBIT	COMMITM ENTS	BALANCE AVAILABLE
Balance b/f						
Cash				45,394.00		
bank				10,717.05		
Personnel emoluments	L1	0	55,000.00	318,075.00		
Repairs and maintenance	L2	0	60,200.00	653,605.00		
Local transport / travelling	L3	0	200,000.00	230,000.00		
Electricity and water	L4	0	402,920.00	929,593.00		
Medical	L5	0	-	75,920.00		
Administration costs	L6	0	894,769.00	138,440.00		
Activity	L7	0	32,900.00	315,000.00		
Boarding Equipment and Stores	L8	1,921,980	2,915,036.00	1,434,647.00		
operations account	L9	0	0	640,000.00		
Balance c/d						
Cash			101,450.00			
bank			129,116.05			
			4,791,391.05	4,791,391.05		

KENYENYA SECONDARY SCHOOL
PUBLIC SECONDARY SCHOOL
Annual Report and Financial Statements
For the year ended 30th June 2025

KENYENYA SECONDARY SCHOOL
P.O BOX 28- 40506 KEBIRIGO
INFRASTRUCTURE ACCOUNT
TRIAL BALANCE
AS AT 30TH JUNE 2025

VOTEHEAD S	L/ F	APPROVE D ESTIMATE S	CREDIT	DEBIT	COMMIT MENTS	BALANCE AVAILAB LE
Balance b/f						
Cash				NIL		
bank				118,313.75		
infrastructure		1,300,000	597,400	792,700.00		
Bank charges			367.00			
operations account			0			
Balance c/f						
Cash			NIL			
bank			313,246.00			
			911,013.00	911,013.00		

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

Ref: OAG/KRO/KENYENYA SECS /2024/2025/(16)

22 June, 2026

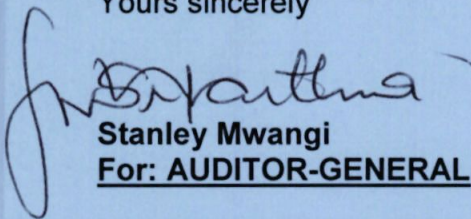
Mr. Samuel Josephat Njoroge, CBS
Clerk of the National Assembly
Parliament Buildings
P. O. Box 41842-00100
NAIROBI

Dear Mr. Njoroge

**REPORT OF THE AUDITOR-GENERAL ON KENYENYA SECONDARY SCHOOL FOR
THE YEAR ENDED 30 JUNE, 2025 – NYAMIRA COUNTY**

I transmit the report of the Auditor-General on the examination and audit of Kenyenia Secondary School for the year ended 30 June, 2025 in accordance with the provisions of Article 229(7) of the Constitution of Kenya for the necessary action as required by Article 229(8) of the Constitution.

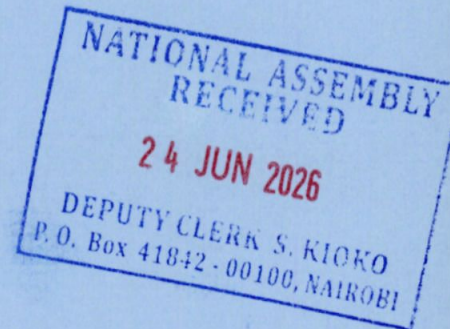
Yours sincerely


Stanley Mwangi
For: AUDITOR-GENERAL

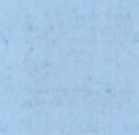
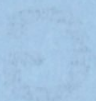
Copy to: Dr. Chris K. Kiptoo, PhD., CBS
Principal Secretary
The National Treasury
P. O. Box 30007-00100
NAIROBI

Mr. John Lekakeny Ololtuaa, CBS
Principal Secretary
Ministry of Education
State Department for Basic Education
P. O. Box 30040-00100
NAIROBI

Mr. Peterson Nyariki Nyangenyio
Principal
Kenyenia Secondary School
P. O. Box 28-40506
KEBIRINGO



REPUBLIC OF CHINA



THE MINISTRY OF EDUCATION
TAIPEI, TAIWAN

REPUBLIC OF CHINA
MINISTRY OF EDUCATION
TAIPEI, TAIWAN