

REPUBLIC OF KENYA



Enhancing Accountability

THE NATIONAL ASSEMBLY PAPERS LAID	
REPORT DATE: 21 FEB 2024	DAY: WED
TABLED BY:	Hon Naomi Wago, MP Deputy majority Whip
CLERK-AT THE TABLE:	Finlays

REPORT

OF

THE AUDITOR-GENERAL

ON

**MACKINNON ROAD GIRLS SECONDARY
SCHOOL**

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

KWALE COUNTY

OFFICE OF THE AUDITOR GENERAL
P. O. Box 30084 - 00100, NAIROBI
KENYA

20 JUL 2023

RECEIVED



**MACKINONROAD GIRLS SECONDARY SCHOOL
PUBLIC SECONDARY SCHOOL**

ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE

FINANCIAL YEAR ENDED

30th June 2022

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

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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 Kwale County, Samburu Sub-County

The school was registered in 2007 under registration number and is currently categorized as a County public school established, owned or operated by the Government.

The school is a boarding school and had 500 number of students as at 30th June 2022. It has 3 streams and 27 teachers of which 17 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	RHUMBA N. MWACHIRAMBA	Chairman	02 - 09 - 2022
2	JOSEPHINE WAKILO MWAUMA	Secretary - Principal	02 - 09 - 2022
3	EDWARD MTSAMY JOHO	Member	02 - 09 - 2022
4	SAUMU KOIKO	Member	02 - 09 - 2022
5	JACINTA MUTASANU KISINA	Member	02 - 09 - 2022
6	PATIENCE WAKIO KISAU	Member	02 - 09 - 2022
7	MUHAMMED KIDZERU	Member	02 - 09 - 2022
8	FRIDAH JUMBA VULEMI	Member - Rep CEB	02 - 09 - 2022
9	JAYNE SIDI KAZUNGU	Member Rep Teachers	02 - 09 - 2022
10	FREDRICK MUNGA EILEFA MAVA TETA	3 Members - Sponsor	02 - 09 - 2022
11	ALI THUO CHUPHI	Member - Community	02 - 09 - 2022
12	MWANDOGO MANGALE	Member Special Needs	02 - 09 - 2022
13	ELINA MKAMBE ZIRO	Rep Students	02 - 09 - 2022

KEY SCHOOL INFORMATION AND MANAGEMENT (Continued)

The function of the School Board of Management include:

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

(c) Committees of the Board

(d)

Ref.	Name of Committee	Names of Members	Designation	Number of meetings attended during the year
1	Executive Committee	RHUMBA MWACHIRAMBA JOSEPHINE WAKILO BETTY WAMBUI MOHAMED KIDZERU EDWARD MTSAMI	Chairperson Secretary PA chair Member Member	
2	Audit Committee			
3	Finance, procurement and general purposes Committee	EDWARD JOHO BETTY WAMBUI MOHAMED KIDZERU JACINTA MUTANU	Chairperson Member Member Member	
4	Academic Committee	YEYA SUDI BETTY WAMBUI NDEGWA FREDRICK JAYNE SIDI	Chairperson Member Member Member	
5	Development Committee	ALI THUO JOSEPHINE WAKILO RHUMBA MWACHIRAMBA BETTY WAMBUI	Chairperson Member Member Member	
6	Discipline and welfare Committee	EILEEN MAUA PATIENCE WAKILO MWANDOGO MANGALE SAUMU KOKOI	Chairperson Member Member Member	
7	Adhoc Committee (if any during the year)			

(e) School operation Management

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

Ref:	Designation	Name	TSC Number
1	Principal	JOSEPHINE WAKILO	291673
2	Deputy Principal	ESTHER WAFULA	509640
3	School Bursar	NYAWA MTENZI	N/A

KEY SCHOOL INFORMATION AND MANAGEMENT (Continued)

(e) Schools contacts

Post Office Box: 47-80120-
SAMBURU

Telephone: 0748631773

E-mail:

Website: Facebook: -

Twitter:

(f) School Bankers

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

1. Name of Bank: KCB
Branch: MARIAKANI
Account Number: 1107816548 -BES
2. Name of Bank: KCB
Branch: MARIAKANI
Account Number: 1107819687- OPERA
3. Account Number: 1107819555-TUI
4. Account Number : 1108853277-INFRA
5. Account Number : 1107818370 -CDF
6. MPESA Pay Bill No. 522123 attached to 1107816548 bank account

(Ensure all bank accounts operated by the school are disclosed and that all Pay Bill Numbers are also disclosed)

(g) Independent Auditors

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

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:

CAPACITY OF THE SCHOOL

- NUMBER OF STUDENTS - 450

FACILITIES

- NUMBER OF CLASSES - 12
- NUMBER OF TOILETS/PIT LATRINES - 5
- NUMBER OF LABORATORIES - 1
- NUMBER OF DINING HALLS - 1

TEACHER STUDENT RATIO:

Number of students ÷ Number of Teachers

$$450 \div 25 = 18 = 18 \text{ Student}$$

Ratio = 1 : 18

- Number of teachers posted during the year - 1
- Number of teachers transferred during the year - 0
- Number of teachers retired during the period - 0
- Number of teachers employed by TSC - 17
- Number of teachers employed by BOM - 8

NUMBER OF TEACHERS IN EACH SUBJECT

1. English/Literature - 3
2. Maths/Physics - 3
3. Maths/Chemistry - 3
4. Maths/Business - 1

5. I.R.E/Kiswahili	-	1
6. Kiswahili/history	-	3
7. Agric/Biology	-	2
8. Bio/Chem	-	2
10. Geo/math		1
12. CRE/KISW		2
13. CRE/GEO		1

14. BUS/GEO 1 **A THREE - YEAR OVERVIEW OF GROWTH OF OTHER INCOMES**

YEARS	2020	2021	2022
OTHER INCOMES	15,955,001	13,949,567	29,429,406

A THREE - YEAR OVERVIEW OF GROWTH IN EXPENDITURE

YEARS	2020	2021	2022
EXPENDITURES	14,032,042	11,801,590	31,416,142

A THREE - YEAR MOVEMENT OF DEBTORS AND CREDITORS

YEARS	2020	2021	2022
DEBTORS	19,898,522	21,927,992	23,715,262
CREDITORS	1,902,426	2,204,89	4,070,318

A THREE - YEAR MOVEMENT OF CASH AND BANK BALANCES

YEARS	2020	2021	2022
CASH	365	0	0

BANK	992,553.55	3,226,711	1,239,974
TOTALS			

SUMMARY REPORT OF PERFORMANCE OF THE SCHOOL
SURPLUS/DEFICITS

YEARS	2020	2021	2022
SURPLUS/DEFICIT	1,922,959	2,234,157.50	(1986736.10)

CAPITATION GRANTS FROM THE MINISTRY OF EDUCATION

YEARS	2020	2021	2022
<u>CAPITATION GRANTS</u>	5,006,446	3,448,564	5,090,842

YEARS	2020	2021	2022
TOTAL NUMBER OF STUDENTS	450	500	500

RATIO OF CAPITATION/STUDENT

$$2022 = 5,090,842 / 500$$

$$\text{Ratio} = 1:10,181.684$$

$$2021 = 3448564 \div 500 = 6897.128$$

$$\text{Ratio} = 1 : 6897.128$$

$$2020 = 5006446 \div 450 = 11125.44$$

$$\text{Ratio} = 1 : 11125.44$$

NUMBER OF CANDIDATES SITTING FOR KCSE OVER THE LAST THREE YEARS

YEARS	2020	2021	2022
NUMBER OF CANDIDATES.	76	106	96

PERFORMANCE OF THE SCHOOL OVER THE LAST THREE YEARS

2020		2021		2022
MEAN - 3.342		MEAN - 3.15		MEAN - 3.511
<u>ANALYSIS</u>		<u>ANALYSIS</u>		<u>ANALYSIS</u>
(A) - 0		A - 0		A - 0
(A-) - 0		A- - 0		A- - 0
(B+) - 0		B+ - 0		B+ - 0
(B) - 0		B - 0		B - 0
(B-) - 0		B- - 0		B- - 0
(C+) - 0		C+ - 0		C+ - 1
(C) - 2		C - 1		C - 0
(C-) - 7		C- - 9		C- - 13
(D+) - 23		D+ - 28		D+ - 29
(D) - 27		D - 36		D - 40
(D-) - 17		D- - 31		D- - 11
(E) - 0		E - 0		E - 0

YEARS	2020	2021	2022
STUDENTS JOINED UNIVERSITY	0	0	1
STUDENTS JOINED TECHNICAL COLLEGES			0

COMMENT: The school has no information on whereabouts of most of the school leavers.

f) Developme . projects carried out by the school:

PROJECTS	SOURCES OF FUNDS
Renovation of laboratory	M.I
Renovation of toilets and classrooms	M.I

JOSEPHINE WAKILO

Sign 

School Principal

III. STATEMENT OF SCHOOL MANAGEMENT RESPONSIBILITY

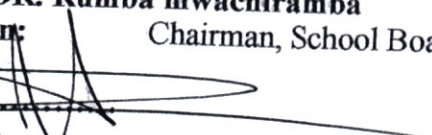
Section 81 (1) of the Public Finance Management Act, 2012 requires that, at the end of each financial year, each National Government School shall prepare financial statements in respect of that school. Section 81 (3) requires the financial statements so prepared to be in a form that complies with relevant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

The Board of Management of Mackinnon-Road 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, 2022, and of the school's financial position as at that date.

Name: **DR. Rumba mwachiramba**
Designation: Chairman, School Board of Management

Sign: 

Date: 14/7/2023

Name: **MD. Josephine Wakilo**
Designation: School Principal & Secretary to Board of Management

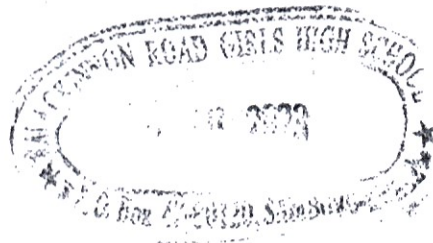
Sign: 

Date: 14/7/2023

Name: **Nyawa Mtenzi**
Designation: Bursar/ Finance Officer

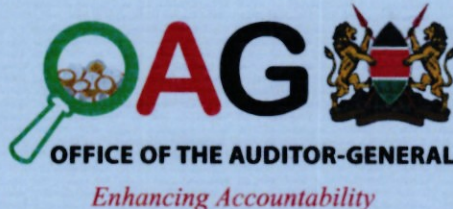
Sign: 

Date: 14/7/2023



REPUBLIC OF KENYA

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E-mail: info@oagkenya.go.ke
Website: www.oagkenya.go.ke



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

REPORT OF THE AUDITOR-GENERAL ON MACKINNON ROAD GIRLS SECONDARY SCHOOL FOR THE YEAR ENDED 30 JUNE, 2022 - KWALE COUNTY

PREAMBLE

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

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

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

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of Mackinnon Road Girls Secondary School – Kwale County set out on pages 12 to 28, which comprise of the

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

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of Mackinnon Road Girls Secondary School – Kwale 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, 2015 and the Basic Education Act, 2013.

Basis for Qualified Opinion

1. Inaccuracies in the Financial Statements

1.1 Differences between Financial Statements and Supporting Schedules Balances

Comparison of financial statements with the supporting schedules /ledgers revealed an unreconciled and an unexplained variance as analysed below.

Component	Financial Statements Balance Kshs.	Supporting Schedules Balance Kshs.	Variance Kshs.
Capitation Grant for Operations	3,895,560	5,721,032.	(1,825,472)
School Fund Income-Parents	8,391,516	9,591,515	(1,199,999)
School Fund Income – Other	15,947,048	14,155,833	1,791,215
Capitation Grant for Tuition	1,195,281	1,386,953	(191,672)
Payments for Tuition	1,487,502	1,587,136	(99,634)
Payments for Operations	5,124,153	7,325,501	(2,201,348)

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

1.2 Statement of Cash flows

Recasting of the statement of the cash flows revealed the following errors: -

- i. The net cash flow from operating activities was disclosed as Kshs.2,981,481 while the recomputed figure revealed a negative balance of Kshs.362,074 for the previous period ending 30 June, 2021.

- ii. The net increase/decrease in cash and cash equivalents was disclosed as Kshs.2,981,481 instead of a negative balance of Kshs.362,074 for the previous period ending 30 June, 2021.
- iii. The cash and cash equivalent at the end of the year was stated as a negative balance of Kshs.3,413,740 instead of Kshs.630,480 for the previous period ending 30 June, 2021.
- iv. The balance of cash and cash equivalent at the beginning of the year was disclosed as Kshs.3,226,710 instead of Kshs.630,480
- v. The cash and cash equivalent at the end of the year was disclosed as Kshs.2,168,796 instead of a negative balance of Kshs.1,420,174

In the circumstances, the balance of cash and cash equivalent at the end of the year of Kshs.2,168,796 could not be confirmed.

1.3 Statement of Financial Assets and Financial Liabilities

The differences in the comparative figures at close of the year were as follows:

Item	Audited A/c 30 June, 2021	Comparative Figures 30 June, 2022	Differences
Bank Balance	3,413,740	3,423,740	(10,000)
Accounts Receivables	21,927,992	17,496,248	4,431,744
Accumulated Fund B/forward	23,420,758	18,989,048	4,431,710
Net Financial Position	23,058,684	18,626,939	4,431,795

In addition, the deficit for the year 2022 is reflected as Kshs.205,654.10 instead of Kshs.2,050,654.

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

2. Unsupported Cash and Bank Balances

The statement of financial assets and financial liabilities reflect balance of cash and cash equivalents of Kshs.3,413,740 as disclosed in Note 8 to the financial statements. However, no evidence was provided to confirm that a board of cash survey was conducted at the end of the financial. In addition, bank confirmation certificates to confirm bank balances was not provided for audit.

In the circumstances, the accuracy of the cash and cash equivalents of Kshs.3,413,740 balance could not be confirmed.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the Mackinnon Road Girls Secondary School Management in accordance with ISSAI 130 on Code of Ethics. I have fulfilled other ethical

responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of financial statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

Key Audit Matters

Key audit matters are those matters that, in my professional judgment, are of most significance in the audit of the financial statements 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 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. Long Outstanding Student Accounts Receivables

The statement of financial assets and financial liabilities reflected accounts receivables balance of Kshs.23, fees for over two years of Kshs.14,543,698. However, the Management did not provide evidence of measures and efforts taken to recover the fees arrears.

In the circumstances, recoverability of the accounts receivable balance of Kshs.11,869,982 could not be confirmed.

2. Irregular Transfer of Funds Kenya Secondary Schools Heads Association

The School transferred co-curricular funds totaling Kshs.51,500 to Kenya Secondary School Heads Association (KESSHA) a private entity that was not subject to Public Finance Management Act, 2012.

The funds were transferred from Government Operation Capitation grants received by the School at the rate of Kshs.700 per student. KESSHA is a welfare organization that draws its membership from School Principals only.

In the circumstances, the regularity of the payment could not be confirmed.

The audit was conducted in accordance with ISSAI 4000. The standard requires that I comply with ethical requirements and plan and perform the audit to obtain assurance

about whether the activities, financial transactions and information reflected in the financial statements are in compliance, in all material respects, with the authorities that govern them. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

As required by Section 7(1)(a) of the Public Audit Act, 2015, based on the audit procedures performed, except for the matter 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 Fixed Asset Register

During the year under review, the School Management did not maintain a fixed asset register contrary to Regulation 136(1) of the Public Finance Management (National Government) Regulations, 2015.

In the circumstances, it was not possible to confirm proper custody, care, control and use of the School's assets.

2. Failure to Prepare Monthly Bank Reconciliation Statements

During the year under review, the School Management did not prepare monthly bank reconciliation statements for the bank accounts operated by the school. Failure to prepare bank reconciliations may result into errors and frauds remaining undetected.

In the circumstances, the effectiveness of the internal controls in cash and bank 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 control, risk management and overall governance were operating effectively, in all material respects. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

Responsibilities of Management and those Charged with Governance

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

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

In preparing the financial statements, Management is responsible for assessing the School's ability to continue to sustain its services, disclosing, as applicable, matters related to sustainability of services and using the applicable basis of accounting unless Management is aware of the 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 the Management monitors compliance with relevant legislative and regulatory requirements, ensuring that effective processes and systems are in place to address key roles and responsibilities in relation to governance and risk management, and ensuring the adequacy and effectiveness of the control environment.

Auditor-General's Responsibilities for the Audit

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

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

Further, in planning and performing the audit of the financial statements and audit of compliance, I consider internal controls in order to give an assurance on the effectiveness

of internal controls, risk management and governance processes and systems in accordance with the provisions of Section 7(1)(a) of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. My consideration of the internal controls would not necessarily disclose all matters in the internal controls that might be material weaknesses under the ISSAIs. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

Because of its inherent limitations, internal controls may not prevent or detect misstatements and instances of non compliance. Also, projections of any evaluation of effectiveness to future periods are subject to the risk that controls may become inadequate because of changes in conditions, or that the degree of compliance with the policies and procedures may deteriorate.


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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management.
- Conclude on the appropriateness of the management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the School ability to continue as a going concern or to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the Mackinnon Road Girls Secondary School to cease to continue to sustain its services.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the School to express an opinion on the financial statements.

- Perform such other procedures as I consider necessary in the circumstances.

I communicate with the Management regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that are identified during the audit.

I also provide Management with a statement that I have complied with relevant ethical requirements regarding independence and to communicate with them all relationships and other matters that may reasonably be thought to bear on my independence and where applicable, related safeguards.


CPA Nancy Gathungu, MBS
AUDITOR-GENERAL

Nairobi

13 October, 2023

V. STATEMENT OF RECEIPTS AND PAYMENTS PERIOD 30TH JUNE 2021-JUNE 2022

DESCRIPTION OF VOTE HEAD	Note	2021-2022	Jan-June 2021 Kshs
RECEIPTS			
Capitation grants for tuition	1	1,195,281.20	569,569
Capitation grants for operations	2	3,895,560.80	3,626,318.25.00
School Fund Income- Parents'	3	8,391,516.00	2,642,278.00
School Fund Income- Other	4	15,947,048.00	4,515,169.00
Proceeds from borrowings			
TOTAL RECEIPTS		29,429,406.00	11,353,334.7
PAYMENTS			
Payments for Tuition	5	1,487,502.00	569,935.50
Payments for operations	6	5,124,153.00	1,857,812.00
Boarding and school fund	7	24,868,405.10	9,287,662.00
TOTAL PAYMENTS		31,480,060.10	11,715,409.00
SURPLUS/DEFICIT		(2,050,654.10)	(362,074.75)

The school financial statements were approved on 14/7/2023 and signed by:



Sign: [Signature]

Sign: [Signature]

Sign: [Signature]

Name: Rumbwa Mwendu

Name: JOSEPHINE WAKILO

Name: NYAWA MTEZI

Chair BOM

School Principal/ Secretary to BOM

Bursar/ Finance Officer

Date: 14/7/2023

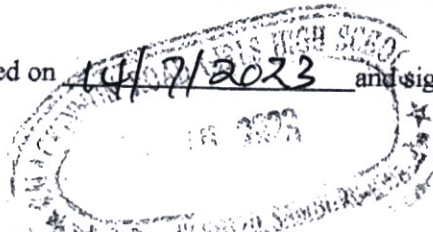
Date: 14/7/2023

Date: 14/7/2023

**VI. STATEMENT OF FINANCIAL ASSETS AND FINANCIAL LIABILITIES AS AT
30TH JUNE 2022**

	Note	2021-2022 Kshs	Jan-June 2021 Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	8	2,168,796.15	3,423,740.05
Cash Balances	9		
Short term Investment	10		
Total Cash and cash equivalent		2,168,796.15	3,423,740.05
Account's receivables	11	23,715,262.00	17,496,248.00
TOTAL FINANCIAL ASSETS		25,884,058.15	20,909,988.05
FINANCIAL LIABILITIES			
Accounts Payables	12	4,070,318.00	2,283,048.00
NET FINANCIAL ASSETS		20,884,918.40	18,626,940.05
REPRESENTED BY			
Accumulated Fund b/fwd	13	22,871,654.50	18,989,048.00
Surplus/Deficit for the year		(2,056,54.10)	(362,074.75)
NET FINANCIAL POSSITION		20,884,918.40	18,626,939.90

The School's financial statements were approved on 14/7/2023 and signed by:



Name:
Chairman BoM

Sign:

Date: 14/7/2023

Name: JOSEPHINE WAKILO
School Principal/Secretary
to BoM

Sign:

Date: 14/7/2023

Name:
Bursar/Finance NYAWAMENGE

Sign:

Date: 14/7/2023

VII. STATEMENT OF CASH FLOWS FOR THE PERIOD ENDED 30TH JUNE 2022

		2022	2021
		RS	RS
Capitation grants for tuition	1	1,195,281.20	569,570.00
Capitation grants for operations	2	3,895,561	3,626,318.00
School fund income- Parents contributions/ fees	3	8,391,516	2,642,278.00
School fund income- other receipts	4	15,947,048	4,515,169.25
Total receipts		29,429,406.00	11,353,335.25
Payments			
Payments for Tuition		1,487,502.00	569,935.50
Payments for operations		5,124,153.00	1,857,812
Boarding and school fund payments		24,868,405.10	9,287,662
Total payments		31,480,060.10	11,715,409.50
Net cash flow from operating activities		(2,050,654.10)	2,981,481.75
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 EQUIVALENT		(2,050,654.10)	2,981,481.75
Cash and cash equivalent at BEGINNING of the year	E	3,226,710.50	992,554.00
Cash and cash equivalent at END of the year	F=d+e	2,168,796.15	(3,413,740)

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

VIII. STATEMENT OF BUDGETED VERSUS ACTUAL AMOUNTS FOR THE YEAR ENDED 30TH JUNE 2022

RECEIPTS								
(1) CAPITATION GRANT ON TUITION								
Textbooks and reference materials	345,000		345,000					
Exercise books	425,000		425,000					
Laboratory equipment	191,000		191,000			1		
Internal exams	-							
Teaching / learning materials	125,000		125,000					
Chalks								
Exams and assessment	75,000		75,000					
Teachers guides								
Photocopier								
Desktop computers								
(2) CAPITATION GRANT ON								
Repairs and maintenance	1,250,000		1,250,000					
Local transport / travelling	300,000		300,000			34		
Electricity and water	300,000		300,000					
Medical	500,000		500,000					
Administration costs	650,000		650,000			58		
Activity	375,000		375,000			6		
Gratuity						66		
Personal Emolument						9		
						00		
SMASSSE								

(3) FEES CHARGED ON PARENTS								
Personnel emoluments/BOM Sal.	1050000				1050000			
Repairs and maintenance								
Local transport / travelling							xxx	96.2%
Electricity and water							xxx	-
Medical							xxx	-
Administration costs							xxx	-
Fee arrears/debts							xxx	-
SMASSE							xxx	0%
Fee on Boarding Equipment and Stores	9442500				9442500		xxx	-
OTHER INCOME							(11,540.00)	
Rent income								104.1%
Income from farming activities								-
Insurance compensation								-
Harambee income								-
Tender income								0%
Photocopy income								0%
Interest income								0%
Income from any other investment								-
TOTAL INCOME							1,901,131.15	-
(1) EXPENDITURE FOR TUITION								
Textbooks and reference materials	345000						(8,622)	
								150.1%

	Original Budget	Adjustment	Final Budget	Actual Expenditure	Budget Utilization	% of Utilization
Exercise books			17,500.00	-		
Laboratory equipment	54,600.00		54,600.00			0%
Internal exams	27,000.00		27,000.00		24,000.00	55%
Teaching / learning materials	30,400.00		30,400.00		(4,188.00)	115.5%
Chalks	5,000.00				(3,180.00)	110.5%
Exams and assessment	80,000.00		80,000.00		5000.00	0%
Teachers guides					75,000.00	0.00000125
Administration costs				4,560.00		-
Bank Charges				660.00	(4,560.0)	0%
					(660.00)	0%
(2) EXPENDITURE FOR OPERATIONS						
Personnel emoluments	192,800.00		192,800.00	127,947.00		
Repairs, maintenance & Improvements	250,000.00		250,000.00	294,000.00	64,853.00	66.4%
					(44,000)	
Local transport / travelling	150,000.00		150,000.00	66,980.00		117.6%
Electricity, water and conservancy	70,000.00		70,000.00	3,800.00	83,020.00	44.7%
					66,200.00	5.43%
Medical	100,000.00		100,000.00			
Administration costs	57,200.00		57,200.00	70,955.00		0%
Activity Expenses	57,000.00		57,000.00	51,460.00	(13,755.00)	124.05%
Gratuity					5,540.00	90.3%
SMASSE						-
(3) EXPENDITURE FOR SCHOOL FUND						
Personnel emoluments						-

Re-appropriation	Original Budget	Adjustment	Final Budget	Actual Expenditure	Budget Utilization	% of Utilization
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IX. SIGNIFICANT ACCOUNTING POLICIES

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

1. Statement of compliance and basis of preparation

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

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

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

2. Recognition of receipts and payments

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

3. In-kind contributions

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

4. Cash and cash equivalents

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

SIGNIFICANT ACCOUNTING POLICIES (Continued)

5. Accounts Receivable

For the purposes of these financial statements, imprests and advances to authorized public officers and/or institutions which were not surrendered or accounted for at the end of the financial

Year are treated as receivables. This is in recognition of the government practice where the imprest payments are recognized as expenditure when fully accounted for by the imprest or AIE holders. This is an enhancement to the cash accounting policy. Other accounts receivables are disclosed in the financial statements.

6. Accounts Payable

For the purposes of these financial statements, deposits and retentions held on behalf of third parties have been recognized as accounts payables. This is in recognition of the government practice of retaining a portion of contracted services and works pending fulfilment of obligations

by the contractor and to hold deposits on behalf of third parties. This is an enhancement to the cash accounting policy adopted by National Government Ministries and agencies. Other liabilities including pending bills are disclosed in the financial statements. Pending bills consist of unpaid liabilities at the end of the financial year arising from contracted goods or services during the year or in past years.

7. Non-current assets

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

8. Budget

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

9. Comparative figures

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

10. Subsequent events

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

X. NOTES TO THE FINANCIAL STATEMENTS

1 CAPITATION GRANT FOR TUITION

	2021-2022	Jan-June 2021
	Kshs	Kshs
Reference materials	94,750.00	
Exercise books	520,000.00	141,800
Laboratory equipment	43,831.20	84,920
Internal exams	80,000.00	50,000
Teaching / learning materials	276,700.00	292,850
Chalks	180,000.00	
Exams and assessment		50,000
Teachers guides		
Total	1,195,281.20	569,570

2 CAPITATION GRANT FOR OPERATIONS

	2021-2022	Jan-June 2021
	Kshs	Kshs
Personnel emoluments	622,401.00	540,000.00
Repairs and maintenance		
Local transport / travelling	343,600.00	337,420.00
other votes		125,294.70
Electricity and water	521,759.80	439,004.00
Medical		
m&i	1,535,500.00	1,778,029.55
Administration costs	828,300.00	404,200.00
Insurance		
Activity	44,000.00	2,370.00
Total	3,895,560.80	3,626,318.25

3 PARENTS CONTRIBUTION/FEES - SCHOOL FUND ACCOUNT

	2021-2022	Jan-June 2021
	Kshs	Kshs
Personnel emoluments	1,945,146.00	838,323.00
Repairs and maintenance	1,868,122.00	345,880.00
Local transport / travelling	925,750.00	346,117.00
Electricity and water	1,720,185.00	933,488.00
Medical		-
Administration costs	1,666,838.00	127,832.00
Activity	265,475.00	50,638.00
Total	8,391,516.00	2,642,278.00

NOTES TO THE FINANCIAL STATEMENTS (Continued)

4 OTHER RECEIPTS – SCHOOL FUND ACCOUNT

	2021-2022	Jan-June 2021
	Kshs	Kshs
Fee on Boarding Equipment and Stores	15,947,048.00	3,918,722.00
Electricity, water & C		
LT&T		181,355.00
Repairs and Maintenance		415,092.00
Total	15,947,048.00	4,515,169.00

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

5 PAYMENTS FOR TUITION

	2021-2022	Jan-June 2021
	Kshs	Kshs
Text books		44,347.50
Exercise books	550,000.00	207,750.00
Laboratory equipments and apparatus	400,000.00	174,900.00
Teaching/learning materials	452,580.00	21,750.00
Internal exams	84,556.00	63,375.00
Reference books		57,447.00
Bank charges	366.00	366.00
Total	1,487,502.00	569,935.50

NOTES TO THE FINANCIAL STATEMENTS (Continued)

6 PAYMENTS FOR OPERATIONS

	2021-2022	Jan-June 2021
	Kshs	Kshs
Personal Emoluments	1,017,800.00	356,800.00
Administration Cost	1,403,253.00	399,412.00
Local transport / travelling	64,300.00	86,900.00
m&i	1,946,880.00	870,000.00
Electricity and water	588,724.00	98,242.00
Activity Expenses		45,000.00
Repairs and maintenance	102,830.00	
Bank Charges	366	1,458.00
TOTAL	5,124,153.00	1,857,812.00

7 BOARDING AND SCHOOL FUND PAYMENTS

	2021-2022	Jan-june2021
	Kshs	Kshs
Activity	84,985.00	184,985.00
Personal emoluments	5,347,713.00	1,740,583.00
Repairs and maintenance and improvents	1,237,5680.00	300,750.00
Local transport /travelling	486,680.00	226,690.00
Electricity and water	1,077,500.00	288,430.00
Administration	1,510,565.00	845,735.00
Bank charges	3,918.00	3,918.00
Fee on boarding equipment and stores	15,059,476.10	5,527,571.00
Insurance cost(life property)	60,000.00	169,000.00
TOTAL	24,868,405.10	9,287,662.00

*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

KCB BANK ACCOUNT	2021-2022	Jan-June 2021
	Kshs	Kshs
Tuition Account	394,279.15	105,780.45
Operations Account	59,307.40	1,230,082.20
School Fund Account/Boarding	786,387.85	299,847.85
Infrastructural Account	928,821.75	1,778,029.55
Total	2,168,796.15	3,413,740.05

9 CASH IN HAND

Description	2021-2022	Jan-June 2021
	Kshs	Kshs
Tuition Account	-	-
Operation Account	-	-
School Fund account	-	-
Total		

10 SHORT TERM INVESTMENTS

Description	2021-2022	Jan-June 2021
	Kshs	Kshs
Cooperative shares		-
Treasury Bills		-
Fixed deposit		-
Equity stock		-
Other investments		-
Total		-

NOTES TO THE FINANCIAL STATEMENTS (Continued)

11 ACCOUNTS RECEIVABLE

Description	2021-2022	Jan-June 2021
	Kshs	Kshs
Fees arrears	23,715,262.00	17,496,248.00
Other non-fees receivables		-
Salary advances		-
Imprest		-
Total	23,715,262.00	17,496,248.00

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

Description	2021-2022	Jan-June 2021
	Kshs	Kshs
Fees arrears for current year	9,171,564.00	4,701,490.00
Fees arrears for the previous year	4,701,490.00	5,356,520.00
Fees arrears for prior periods (over two years)	9,842,208.00	7,438,238.00
Total	23,715,262.00	17,496,248.00

12 ACCOUNTS PAYABLE

Description	2021-2022	Jan-June 2021
	Kshs	Kshs
Trade creditors (See ageing below and appendix)	4,070,318.00	2,204,899.00
Prepaid fees		78,149.00
Retention monies		
Total	4,070,318.00	2,283,048.00

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

Description	2021-2022	Jan-June 2021
	Kshs	Kshs
Trade creditors for current year	4,070,318.00	2,283,048.00
Trade creditors for the previous year		
Trade creditors for prior periods (over two years)		
Total	4,070,318.00	2,283,048.00

NOTES TO THE FINANCIAL STATEMENTS (Continued)

13 FUND BALANCE BROUGHT FORWARD

Description	2021-2022	Jan-June 2021
	Kshs	Kshs
Bank balances	2,168,796.15	3,413,740.05
Receivables	23,715,262.00	17,496,248.00
Payables	(4,070,318.00)	(2,283,048.00)
Total	21,813,740.15	18,626,940.05

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	Jan-June 2021
	Kshs
Bank loan(s)	Xxx
Outstanding Leases	Xxx
Hire purchase	Xxx
Gratuity and leave provision	Xxx
Total	Xxxx

15 Biological assets

Description	Numbers	Jan-June 2021
		Kshs
Cattle		xxx
Goats		xxx
Trees		xxx
Coffee or tea plantation		xxx
Poultry		xxx
Total		xxx

16 Borrowings

Description	Jan-June 2021
	Kshs
a) Borrowings	
Borrowing at beginning of the year	xxx
Borrowings during the year	xxx
Repayments of during the year	(xxx)
Balance at end of the year	xxx

Other important disclosure notes

17 Stock/ Inventory

Description	Jan-June 2021 kShs
b) Borrowings	
Stock/ inventory at beginning of the year	xxx
Stock/ inventory purchased during the year	xxx
Stock/ inventory issued during the year	(xxx)
Balance at end of the year	xxx

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.

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 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To Date	Outstanding Balance 2021	Outstanding Balance 2021	Comments
	A	B	C	D	E	
	Kshs	Kshs	Kshs	Kshs	Kshs	
Construction of buildings						
1.						
2.						
3.						
Sub-Total						
Supply of goods						
4.ZALU ENTERPRISES	321,345.00		110,955.00	210,390.00	210,390.00	
5.						
6.						
Sub-Total	321,345.00		110,955.00	210,390.00	210,390.00	
Supply of services						
7.	933,531.00		321,140.10	612,390.90	612,390.90	
8.Infrastructure Account	343,000.00		294,000.00	49,000.00	49,000.00	
9.						
Sub-Total	1,276,531.00		615,140.10	661,390.90	661,390.90	
Grand Total	1,597,876.00		726,095.10	871,780.90	871,780.90	

FURNITURES AND FITTINGS

ITEM	NUMBER
1. TABLES	30
2. CHAIRS	600
3. STOOLS	30
4. LOCKERS	600
5. FANS	4
	6

BUILDINGS AND STRUCTURES

ITEM	NUMBER
1. BUILDINGS	25
2. WATER STORAGE TANK (2)	2

ICT EQUIPMENTS

ITEM	NUMBER
1. LAPTOP	2
2. TABLET COMPUTER	39
3. MOBILE PHONE	1

ANNEX 2 – SUMMARY OF FIXED ASSETS REGISTER

LAND

	LOCATION	SIZE
LAND 1	MACKINON	23 ACRES

TOOLS AND EQUIPMENTS

ITEM	NUMBER
1.JEMBES	10
2.PANGAS	6
3.SLASHERS	30
4.AXE	2

OFFICE EQUIPMENTS

ITEM	NUMBER
1.HP PRINTER	4
2.OFFICE CHAIRS	35
3.PLASTIC CHAIRS	40
4.CABINET	3
5.STAPLERS	5
6.PAPER PUNCH	5
7.CALCULATORS	2
8.PAPER TRAY	2

KITCHEN TOOLS AND EQUIPMENTS

ITEM	NUMBER
1.SUFURIAS	6
2.PLATES	34
3.CUPS	50
4.TABLE SPOONS	5
5.TEA SPOONS	10
6.CATTLES	0
7.HOTPORTS	4
8.THERMOS	5
9.JUGS	5
10.TRANSPARENT GLASSES	20
11.TRAYS	5
12.DISHES	5
13.STORAGE TANKS (200LTRS)	0
14.STORAGE TANKS (100LTRS)	0
15.STORAGE TANKS (70LTRS)	0

LABORATORY APPARATUS AND EQUIPMENTS

ITEM	NUMBER
1. PORTABLE BUNSEN BURNER	4
2. TEST TUBES	102
3. BOILING TUBES	18
4. TRIPOD STAND	4
5. TESTTUBES HOLDER	13
6. PIPETTE	14
7. PIPETTE FILLER	19
8. BEAKERS	58
9. CORNICAL FLASK 250ML	23
10. TEST TUBES RACKS	16
11. WASH BOTTLES	18
12. MEASURING CYLINDER	45
13. DROPERS	47
14. VOLUMETRIC FLASK	5
15. ROUND BOTTOMED FLASK	10
16. FLAT BOTTOMED FLASK	10
17. STOP WATCH	9
18. STOPPENED CONTAINER	56
19. GAS JAR	5
20. CRUSCIBLES	4
21. MORTOR AND PESTLE	2
22. THERMOMETERS	10
23. STIRING RODS	11
24. BURRETE	12
25. HAND LENS	17
26. SPATULAR	10
27. PAIR OF FORCEPTS	6
28. SEPARATING FUNNEL	19
29. PETRI DISH	20

30.LIGHT MICROSCOPE	1 PC
31.MICROSCOPE SLIDES	1BOX
32.GLOWING SPLINTS	1BOX
33.CHARTS	4
34.SYRINGES	11
35.CLAMP STAND	7
36.WHITE TILES	10
37.U-SHAPED MAGNET	6
38.VERNIER SCALE	5
39.DYNAMOMETER	10
40.BAR MAGNET	6PAIRS
41.SPRING BALANCE	5
42.BULBS	18
43.BULB HOLDERS	15
44.CONCAVE MIRRORS	12
45.CONVEX MIRRORS	9
46.METRE RULE	4
47.PLAIN MIRRORS	11
48.BALL AND RING	1
49.MASSES 10G	50PCS
50.MASSES 50G	50PCS
51.MASSES 20G	50PCS
52. VOLTMETRE	5
53.RAY BOX	1
54.LEAF ELECTROSCOPE	2
55.AMMETERS	5
56.MAGNESIUM RIBON	2

TEXTBOOKS

	TITTLE	F1	F2	F3	F4
MATHS	• KLB	2	1	0	20
	• Discovering	25	22	30	0
	• Advancing maths	0	2	3	4
	• KCSE Made familiar Rev.	0	0	0	1
ENGLISH	• Headstart	1	1	2	0
	• KLB Sec Eng	20	24	25	0
	• New Horizons Eng.	0	0	0	20
	• Spear Sharpen PP1.	0	0	0	1
KISWAHILI	• Kiswahili Kitukuzwe	2	20	20	0
	• Kiswahili Fasaha	0	0	0	18
	• Uhondo wa kiswahili	20	0	0	0
BIOLOGY	• Certificate Biology	0	0	25	0
	• KLB Sec Biology	0	25	20	15
PHSICS	• KLB Sec Physics	20	28	10	6
	• Longhorn Physics	5	0	0	0
CHEMISTRY	• KLB Sec Chemistry	20	28	29	18
	• KCSE Made Familiar	0	0	0	1
HISTORY & GOVERNMENT	• KLB Sec History	30	30	35	30
	• Evolving World Hist	1	2	0	1
	• SpearSharp Rev. pp1.	0	0	0	1
	• “ “ pp2.	0	0	0	1
GEOGRAPHY	• KLB Sec Geography	38	45	0	0
C.R.E		FRM 1	FRM 2	FRM 3	FRM 4
	• KLB Sec C.R.E.	18	10	2	18
	• Foundation C.R.E	0	0	20	0
	• Living the promise	4	5	0	0

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I.R.E	• KIE I.R.E	10	15	7	8
	• Crescent I.R.E	2	1	2	3
AGRICULTURE	• KLB Sec Agriculture	20	20	0	0
	• Longhorn Agric	2	4	0	0
BUSINESS STUDIES	• Trendy Business	20	18	20	0
	• Inventor Business	1	1	1	4
	• Dynamics of Business	4	0	0	0
	• Golden Tips Bns Rev.	0	0	0	1