

REPUBLIC OF KENYA



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REPORT

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OF


THE AUDITOR-GENERAL

ON

KING'ONG'OI SECONDARY SCHOOL

**FOR THE SIX (6) MONTHS' PERIOD ENDED
30 JUNE, 2021**

MACHAKOS COUNTY

 THE NATIONAL ASSEMBLY PAPERS LAID	
DATE: 12 MAR 2025	
DAY: WEDNESDAY	
TABLED BY:	DEPUTY MAJORITY WHIP (HON. NAOMI WAGO MP)
CLERK-AT-THE-TABLE:	J. LEMBELE

Revised 30th June 2021.



KIN'GO'NGOI SECONDARY SCHOOL
PUBLIC SECONDARY SCHOOL

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED
30th June 2021

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

Kingongoi secondary school
PUBLIC SECONDARY SCHOOL
Annual Report and Financial Statements
For the year ended 30th June 2021

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PUBLIC SECONDARY SCHOOLS – KING'ONG'OI SECONDARY SCHOOL
Reports and Financial Statements
For the year ended 30th June 2021

I. KEY SCHOOL INFORMATION AND MANAGEMENT

[Customise the details in this section to suit your School]

(a) Background information

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

The school was registered in November 2014 under registration number 12S30000097 and is currently categorized as a sub county public school established, owned or operated by the Government.

The school is a day/boarding school and had 187 number of students as at 30th June 2021. It has 4 streams and 9 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	Benjamin Uhuru	Chairman	May 2019
2	Irene Mwai	Secretary - Principal	May 2019
3	Kennedy Nzuki	Member	May 2019
4	Paul Isika	Member	May 2019
5	Bernard Nguyo	Member	May 2019
6	Nicholus Muunda	Member	May 2019
7	Emma Malonzo	Member	May 2019
8	Downson Kimilu	Member – Rep CEB	May 2019
9	Ester Mua	Member Rep Teachers	May 2019
	Josphine Mutunga Esther Mwelu & Joshua Muya	3 Members - Sponsor	May 2019
10	Mary Wambua	Member - Community	May 2019
11	Peter Mulwa	MemberSpecial Needs	May 2019
12	Afred Mutua Adm. 387	Rep Students	May 2019

KEY SCHOOL INFORMATION AND MANAGEMENT (Continued)

The function of the School Board of Management include:

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

(c) Committees of the Board

Ref:	Name of Committee	Names of Members	Designation	Number of meetings attended during the year
1	Executive Committee	Benjamin kituku Irene Mwai Paul Isika Emma Malonzo	Chairman Secretary/ principal P.A Chairman Member	3
2	Audit Committee	Emma Malonza Benjamin Uhuru Irene Mwai Peter Mula	Chairpeson Secretary Member Member	1
3	Finance,procurement and general purposes Committee	Mary Wambua Thomas Mbithi Benjamin Uhuru Paul Isika	Chairperson Secretary Member Member	3
4	Academic Committee	Nicholus Muunda Thomas Mbithi Esther Mua Paul Isika Irene Mwai	Charperson Secretary Member Member Member	1
5	Development Committee	Mary Wambua Thomas Mbithi Irene Mwai Benjamin Kituku Irene Mwai Paul Isika Emma Maloza	Chairperson Secretary Member Member Members Member Member	3
6	Discipline and welfare Committee	Emma Malonza Esther Mua Benjamin Uhuru	Chaiperson Secretary Member	0

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		Irene Mwai Kenedy Nzuki Alfred Mutu	Member Member Student	
7	Adhoc Committee (if any during the year)			

(d) School operation Management

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

Ref:	Designation	Name	TSC Number
1	Principal	Irene W. Mwai	334611
2	Deputy Principal	Deputy Principal	3090380
3	School Bursar	Gregory Muinde	ID 5090543

KEY SCHOOL INFORMATION AND MANAGEMENT (Continued)

(e) Schools contacts

Post Office Box: 124 Mitaboni
 Telephone: 0113118772
 E-mail: kingongoisechool@gmail.com
 Website: Kingongoi Secondary School Alumni
 Facebook:
 Twitter:

(f) School Bankers

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

- Name of Bank: K.C.B
 Branch: Machakos
 Account Number: 1160 588 333 school fund a/c
 1140 915 711 Operations a/c
 1140 915 916 Tuition a/c
 1212 888 618 Infrastructure a/c
- MPESA Pay Bill No. xxxxxxxx attached to XX bank account

Independent Auditors

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

II. SUMMARY REPORT OF PERFORMANCE OF THE SCHOOL

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

a) Financial performance:

Tuition Account

Tuition Account realized the following:-

2018 Surplus of Kshs. 217,697.10

2019 Surplus of Kshs. 89,748.00

2020 Surplus of Kshs. 237,987.00

2021 Surplus of Kshs. 273,734.25

Operations Account

Operation Account realized the following:-

2018 Surplus of Kshs. 648,262.60

2019 Surplus of Kshs. 104,100.00

2020 Surplus of Kshs. 962,312.80

2021 Surplus of Kshs. 115,580.65

School Fund Account

School Fund Account realized the following:-

2018 Surplus of Kshs. 257,247.00

2019 Surplus of Kshs. 271,916.00

2020 Surplus of Kshs. 310,928.00

2021 Surplus of Kshs. 357,217.00

Infrastructure Account

Infrastructure Account realized the following:-

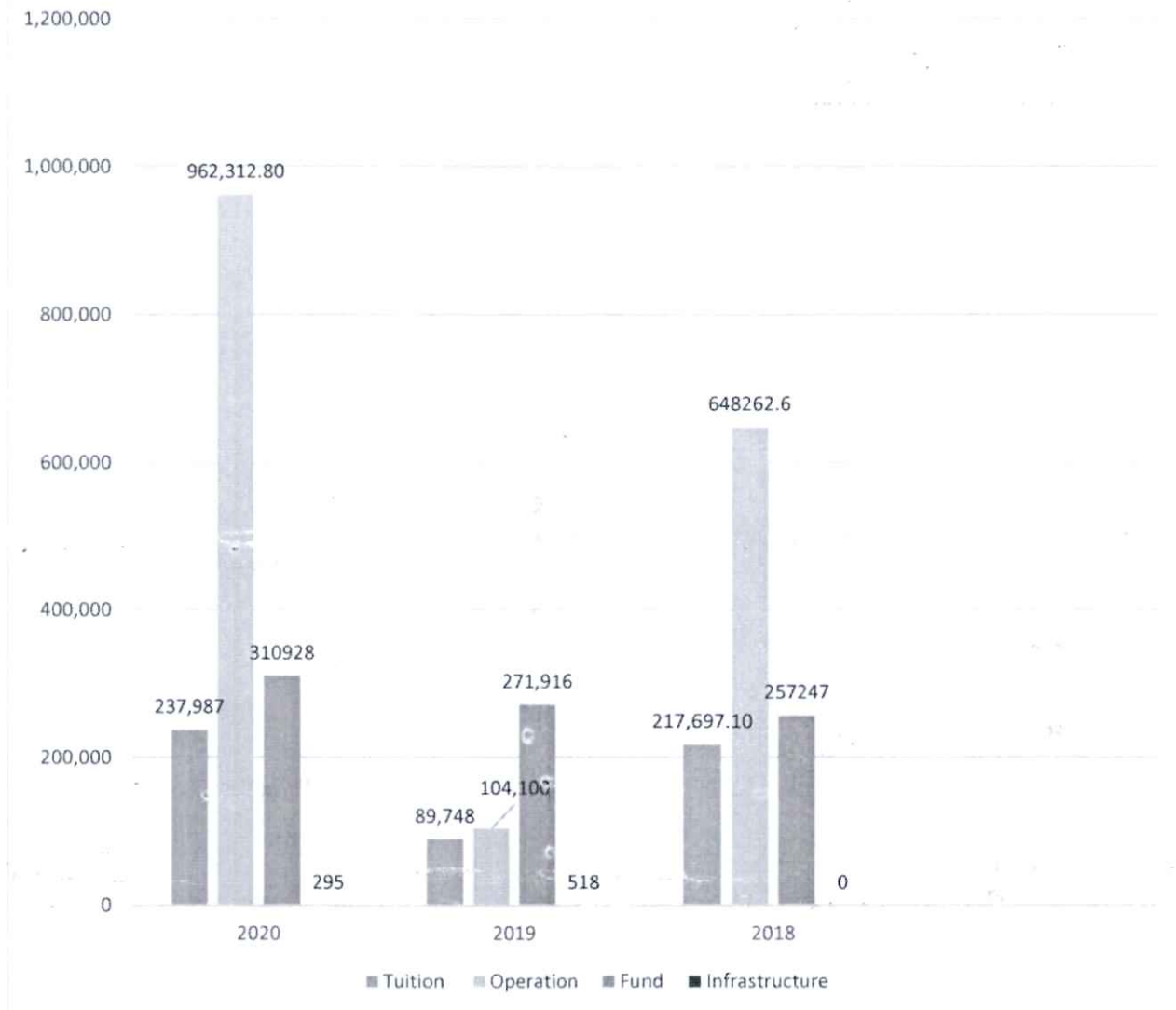
2018 N/A

2019 Surplus of Kshs. 518.00

2020 Surplus of Kshs. 295.00

2021 Surplus of Kshs. 635,305.00

Financial Performance



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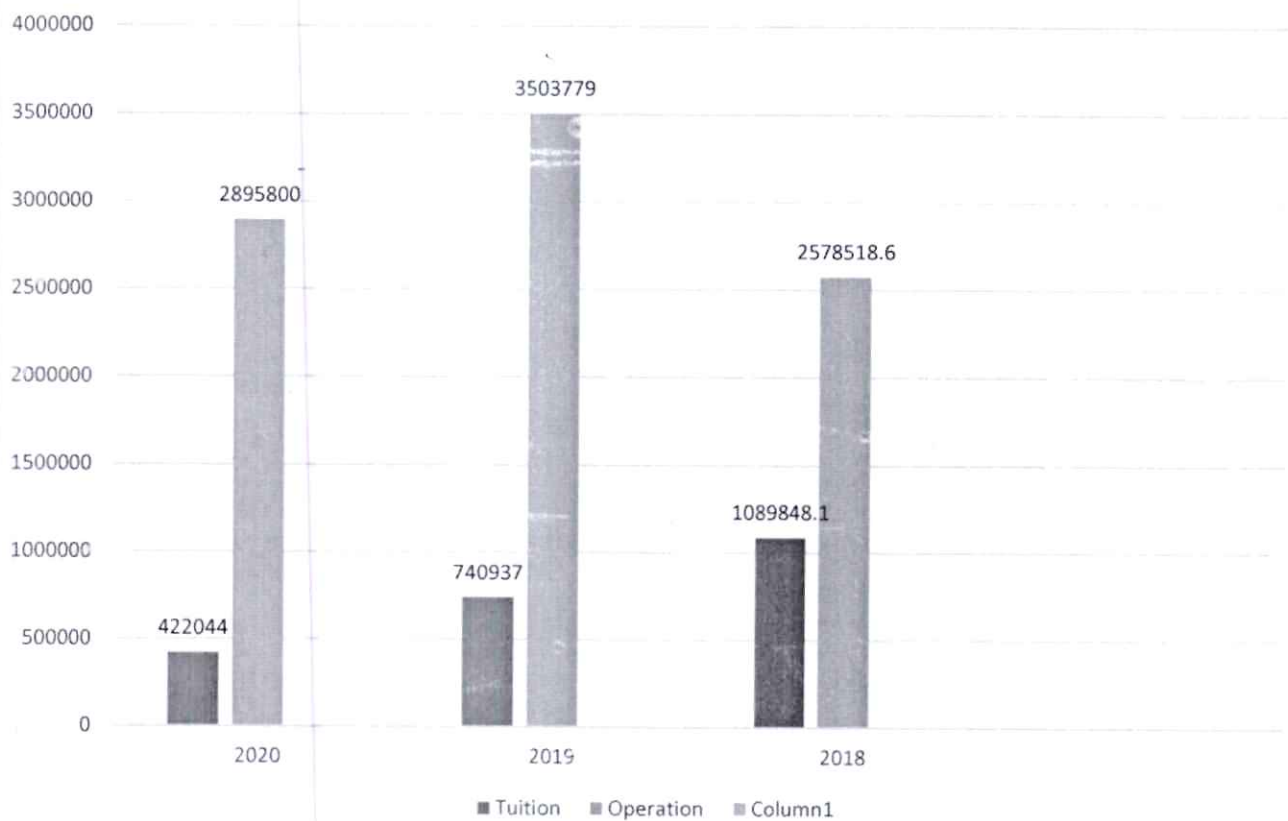
Tuition

2018 Kshs. 1,089,848.10
 2019 Kshs. 740,937.00
 2020 Kshs. 422,044.00

Operations

2018 Kshs 2,578,518.60
 2019 Kshs. 3,503,779.00
 2020 Kshs 2,895,800.00

Capitation Grants



Ratio of Capitation Grant per Student over the Last Three Years

2018

1:22,244

2019

1:22,244

2020

1:14,251

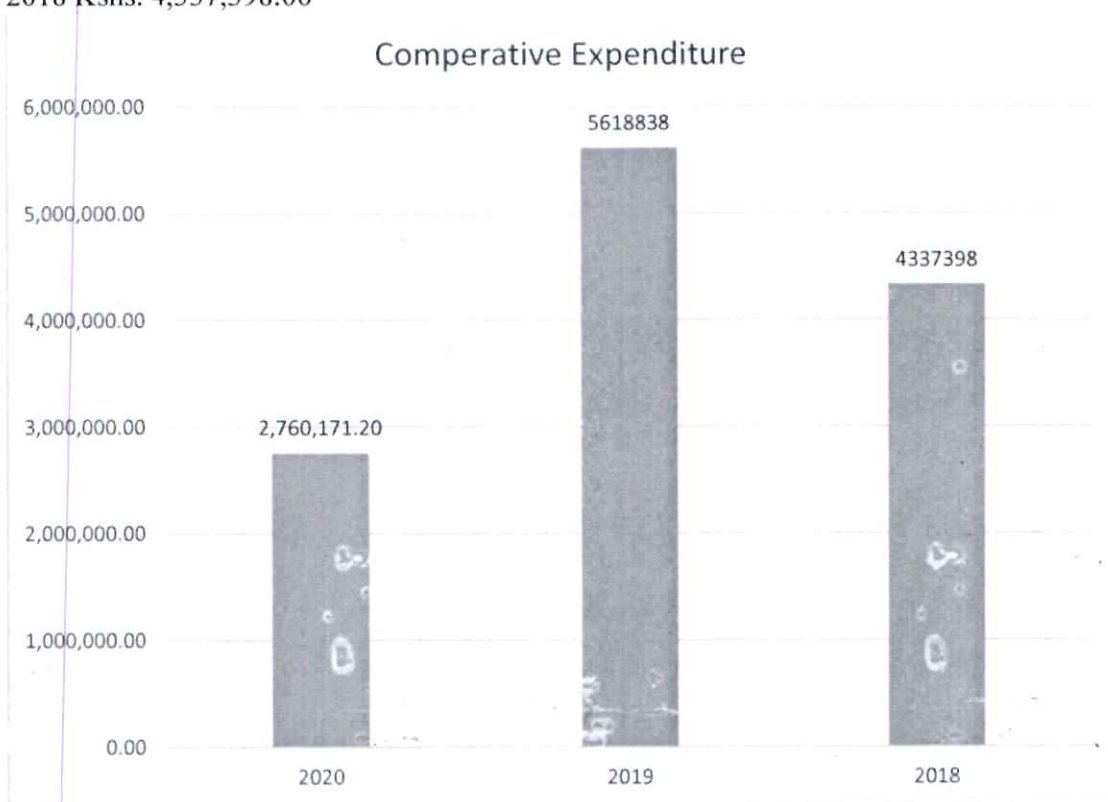
Kingongoi secondary school
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A Three Year Overview Growth in Expenditure of the School

2020 Kshs. 2,760,171.20

2019 Kshs. 5,618,838.00

2018 Kshs. 4,337,398.00

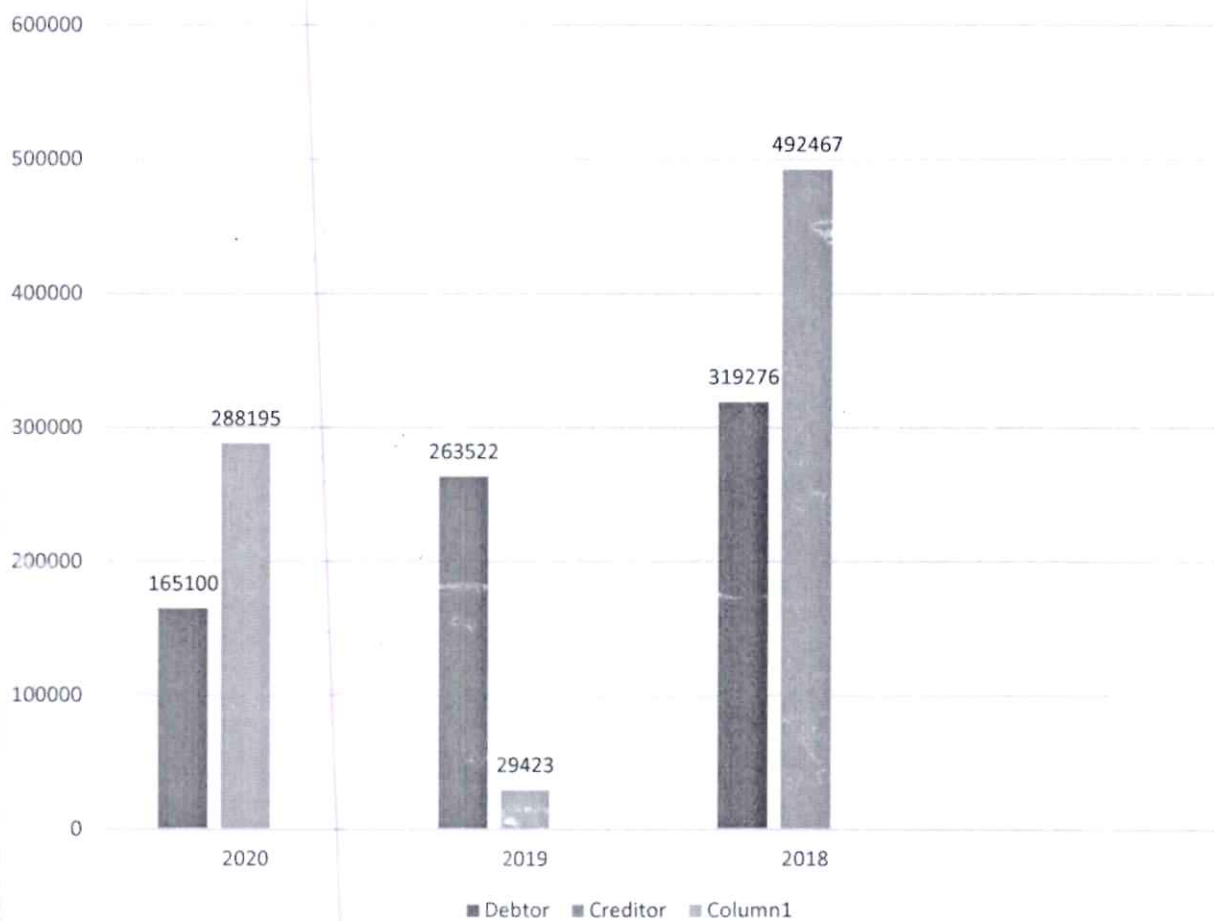


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Movement of Debtors and Creditors over the Last Three Years

Debtors	Creditors
2018 Kshs. 319,276.00	Kshs. 492,467.00
2019 Kshs. 263,522.00	Kshs. 29,423.00
2020 Kshs. 165,100.00	Kshs. 288,195.00

Movement of Debtors and Creditors



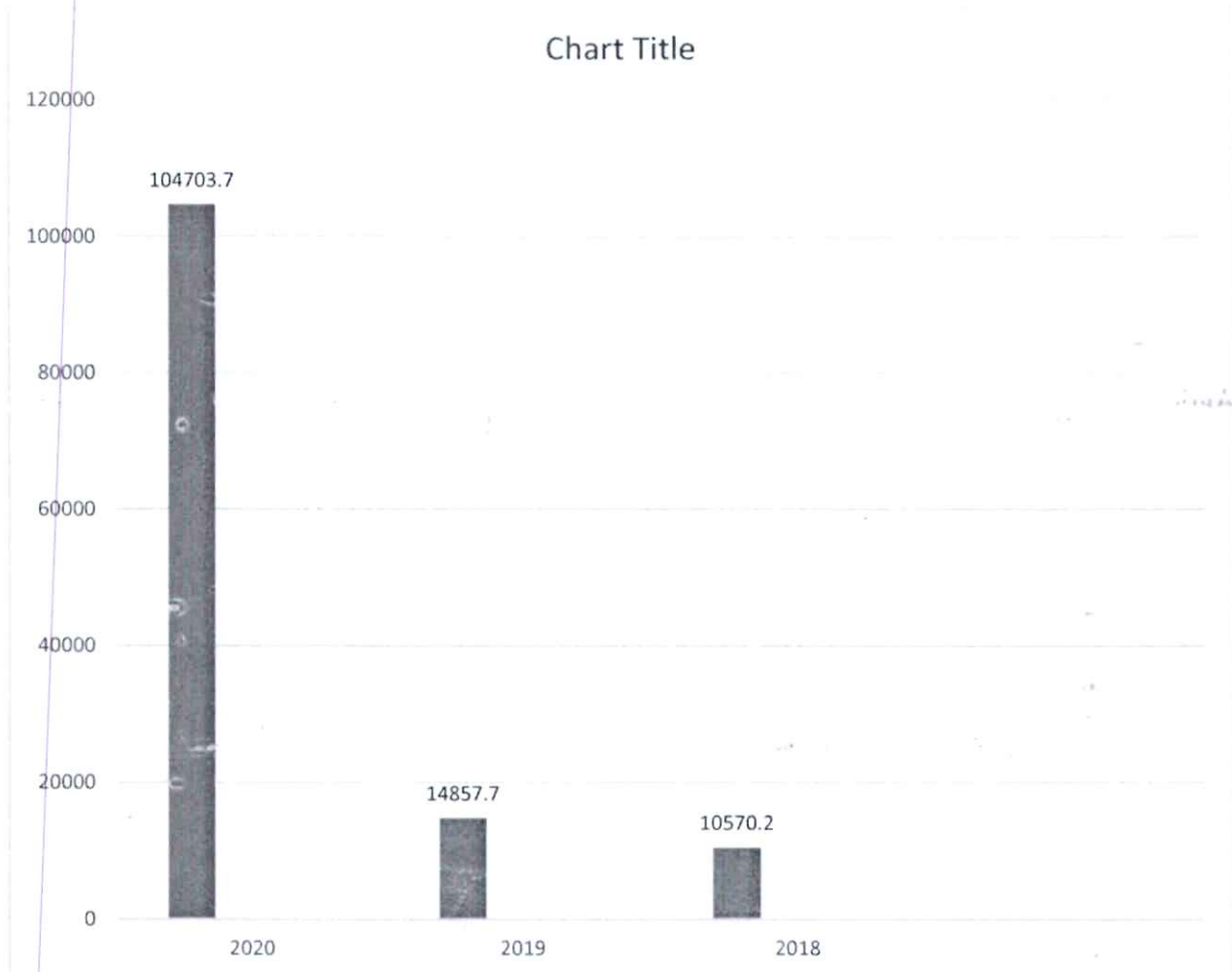
Kingongoi secondary school
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Movement of Cash and Bank Balances over the Last Three Years

2018 Kshs. 10,570.20

2019 Kshs. 14,857.70

2020 Kshs. 104,703.70



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b) Teacher Student ratio:

Teacher's student ratio 1:27

Teachers recruited and posted within the year: None

Teachers transferred / retired within the year: None

T.S.C. teachers: 6

Subject	No. of teachers
English	1
Kiswahili	1
Mathematics	1
Chemistry	1
Biology	1
Physics	-
History	1
C.R.E	-
Agriculture	-
B/ Studies	-
Geography	1 (Also teaching Kiswahili)

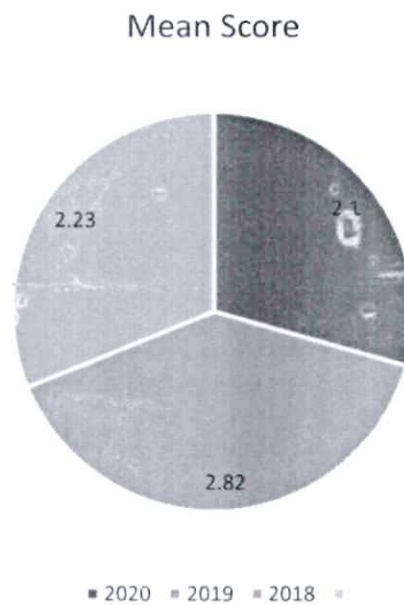
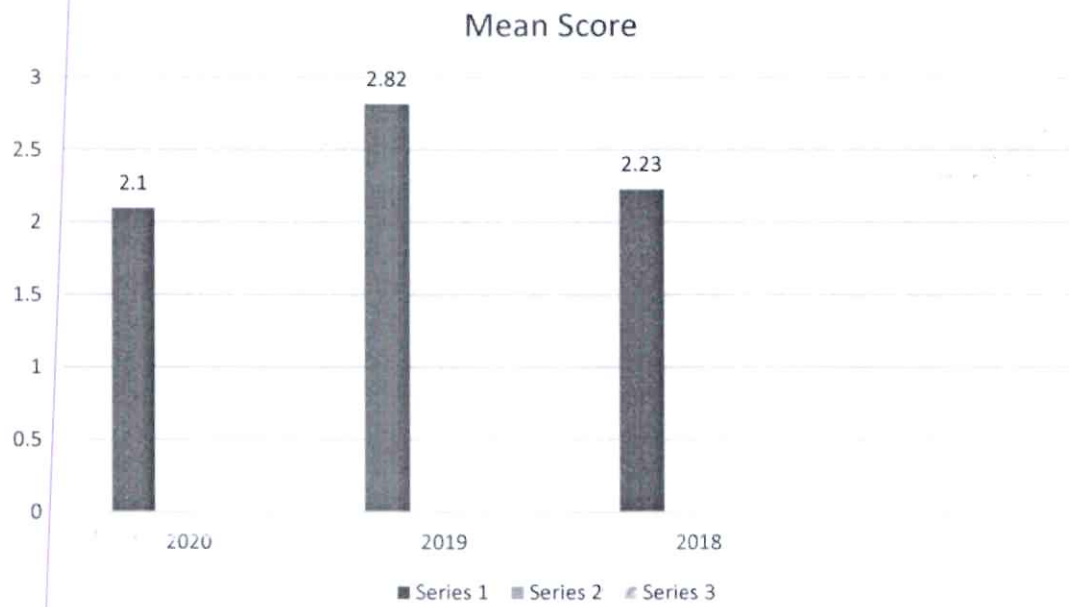
Shortage

1. Physics
2. CRE
3. Agriculture
4. Business Studies

c) Mean score in the 2020 KCSE:

Year	Entry	Mean Score	Deviation
2020	51	2.10	-. 072
2019	27	2.82	+ 0.59
2018	39	2.23	+ 0.20

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III. STATEMENT OF SCHOOL MANAGEMENT RESPONSIBILITY

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

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

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

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

Name: Benjamin Kituku
Designation: Chairman, School Board of Management
Sign:
Date: 19/8/2024

Name: Irene Mwai
Designation: School Principal & Secretary to Board of Management
Sign: For Irene Mwai
Date: 19/8/2024

Name: Gregory Muinde
Designation: Bursar/ Finance Officer
Sign:
Date: 19/8/2024



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d) **Number of Candidates in the 2020KCSE:**

Year	Number of candidates
2020	51
2019	27
2018	39

e) **Capacity of the school:**

Number of students: 240
Classrooms: 5
Laboratories: 0
Toilets: 14
Dining Hall: 0
Kitchen: 1
Staffroom and Offices: 1 (hosted in 1 class)

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

S/no	Project	Funds from	Status
1	Construction of 8 toilets	M.O.E	completed
2.	Construction of laboratory Phase one	M.O.E	Phase one ongoing

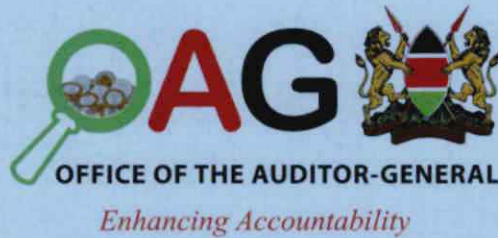
Sign ~~Illegible~~ IRENE W. MWA1

School Principal



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 KING'ONG'OI SECONDARY SCHOOL FOR SIX (6) MONTHS' PERIOD ENDED 30 JUNE, 2021 – MACHAKOS 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 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 control, 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 King'ong'oi Secondary School – Machakos County set out on pages 1 to 15, which comprise of the statement of

Report of the Auditor-General on King'ong'oi Secondary School for Six (6) months' period ended 30 June, 2021 – Machakos County

financial assets and financial liabilities as at 30 June, 2021 and the statement of receipts and payments, statement of cash flows, and statement of budgeted versus actual amounts for the six months' period 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 effects 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 the King'ong'oi Secondary School – Machokos County as at 30 June, 2021, and of its financial performance and its cash flows for the period then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Public Finance Management Act, 2012 and the Basic Education Act, 2013.

Basis for Opinion

1. Inaccuracies in the Financial Statements

Review of the financial statements revealed errors and omissions as below;

- i. The statement of cash flows reflects school fund income-parents contributions of Kshs.544,610 which differs with Kshs.947,760 in Note 3 to the financial statements resulting unexplained variance of Kshs.403,150.
- ii. The statement of cash flows reflects school fund income-other receipts of Kshs.92,000 which differs with Nil amount in Note 4 to the financial statements resulting unexplained variance of Kshs.92,000.
- iii. The statement of cash flows reflects payments for tuition of Kshs.310,865 which differs with Kshs.40,570 in Note 5 to the financial statements resulting unexplained variance of Kshs.270,295.
- iv. The statement of cash flows reflects payments for operations of Kshs.1,267,495 which differs with Kshs.1,252,209 in Note 6 to the financial statements resulting unexplained variance of Kshs.15,286.
- v. The statement of cash flows reflects payments for Boarding an school fund payments of Kshs.682,543 which differs with Kshs.590,543 in Note 7 to the financial statements resulting unexplained variance of Kshs.92,000.

- vi. The statement of cash flows reflects prior year (2019/2020) payments for tuition of Kshs.422,752 which differs with Kshs.184,057 in Note 5 to the financial statements resulting unexplained variance of Kshs.238,695.
- vii. The statement of cash flows reflects prior year (2019/2020) payments for operations of Kshs.2,883,261 which differs with Kshs.1,933,192 in Note 6 to the financial statements resulting unexplained variance of Kshs.950,069.
- viii. The statement of cash flows reflects prior year (2019/2020) payments for Boarding and school fund of Kshs.875,835 which differs with Kshs.642,922 in Note 7 to the financial statements resulting unexplained variance of Kshs.232,913.

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

2. Accounts Receivables

2.1 Long Outstanding Receivables

The statement of financial assets and financial liabilities reflects receivables balance of Kshs.3,206,798 in respect of fees arrears as disclosed in Note 11 to the financial statements. However, included in the balance are receivables amounting to Kshs.2,751,057 which had been outstanding for more than two (2) years.

In the circumstances, the accuracy, completeness and recoverability of the receivables balance of Kshs.2,751,057 could not be confirmed.

2.2 Unsupported Accounts Receivables

The statement of financial assets and financial liabilities reflects accounts receivable balance of Kshs.3,206,798 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 of the accounts receivables balance of Kshs.3,206,798 could not be confirmed.

3. Inaccuracies in Capitation Grants

The statement of receipts and payments reflects capitation grants for tuition and operations amount of Kshs.314,302 and Kshs.2,003,094 as disclosed in Notes 1 and 2 to the financial statements. Review of the NEMIS capitation disbursements made to the School for capitation grants for tuition and operations Kshs.399,496 and Kshs.2,308,815

respectively resulting to an unexplained variances of Kshs.85,192 and Kshs.305,721 respectively.

In the circumstances, the accuracy and completeness of capitation grants for tuition and operations of Kshs.314,302 and Kshs.2,003,094 respectively could not be confirmed.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the King'ong'oi 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.

Emphasis of Matter

Budgetary Control and Performance

The statement of comparative budget and actual amounts reflects computed final receipts budget and actual on comparable basis of Kshs.3,905,500 and Kshs.2,850,109 respectively resulting to an under-funding of Kshs1,055,391 or 27% of the budget. However, the School spent a balance of Kshs.3,036,603 against actual receipts of Kshs.2,850,109, resulting to an over-utilization of Kshs.186,494.

Overutilization of the budget may have been done without approvals thereby incurring irregular expenditure.

My opinion is not modified in respect of this matter.

Key Audit Matters

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

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution, based on the audit procedures performed, except for the matters described in the Basis for Conclusion on Lawfulness and Effectiveness in Use of Public Resources section of my report, I confirm that, nothing

else has come to my attention to cause me to believe that public resources have not been applied lawfully and in an effective way.

Basis for Conclusion

1. Failure to Submit Statutory Dues of NSSF and NHIF

The statement of receipt and payment reflects operation payments of Kshs.1,252,209. Included in the amount is personal emolument of Kshs.481,810 paid to board of management teachers and subordinate staff. However, review of the payment vouchers revealed that the School did not remit statutory dues to NSSF and NHIF as required by law. This is contrary to Section 53 A (1) of the Retirements Benefits, Act, Chapter 197 revised 2012, which requires the employer to remit the deductions within fifteen (15) days of the deduction.

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

2. Late Submission of Financial Statements

During the period under review, the financial statements were submitted on 5 June, 2023 instead of the statutory deadline of 30 September, 2021. This was contrary to the Ministry of Education Circular Ref.No:MOE/DSAS/FIN/17/1/17 dated 19 August, 2021 which stated that the School's financial statements should be ready by 30 September, 2021 in compliance which Section 81 of the Public Finance Management Act, 2012 on preparation of the financial statements.

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

3. Non-Qualified Members of the Board

Review of the qualification of board members revealed that some board member who are chairperson of subcommittee of the board and are not degree holders. One of the members is a Diploma holder and nurse by profession who chairs the audit committee and discipline and welfare committee. The second member is a farmer and KCSE holder who chairs the finance, procurement and general-purpose committee, and development committee/SIC committee. This is contrary to Regulation 6 (b) of the Basic Education Regulations, 2015 which provides that the minimum qualifications of the Chairmen and members of Boards of Management shall be- in the case of- (b)in the case of a Secondary School or a middle level college, a degree from a university recognized in Kenya, and a KCSE Certificate respectively.

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

4. Failure to Transfer Infrastructure Funds from the Operations Account to the Infrastructure Account

The statement of receipts and payments reflects capitation grants for operation amounting to kshs 2,003,094.65. Included in this amount is infrastructure funds amounting to kshs 971,500 that the school was supposed to transfer to infrastructure account. However, as at the closure of the financial year only Kshs.637,000 had been transferred leaving a balance of Kshs.334,500 in the operation account. This is contrary to 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.

5. Unaccounted for Funds Transferred to Kenya Secondary Schools Heads Association

The statement of receipts and payments reflects boarding and school fund payments amount of Kshs.590,543 as disclosed in Note 7 to the financial statements. Included in the expenditure is an amount of Kshs.167,800 transferred to Kenya Secondary Schools 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.167,800 could not be confirmed.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs) 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, and based on the audit procedures performed, except for the matters described in the Basis for Conclusion on

Effectiveness of Internal Controls, Risk Management and Governance section of my report, I confirm that, nothing else has come to my attention to cause me to believe that internal controls, risk management and governance were not effective.

Basis for Conclusion

1. Incomplete Assets Register

Annex 2 to the financial statements reflects a summary of fixed assets register with a historical value of Kshs.9,831,000. Additionally, the assets register provided for audit review lacked mandatory information for both existing and acquired assets including dates of acquisition, persons responsible, assets' location, assets' values net of depreciation and amortization and current market values.

In the circumstances, the safe custody and ownership of the school's fixed assets could not be confirmed.

2. Lack of Internal Audit Function and Audit Committee

During the period under review, the School had not constituted an audit committee and an internal audit unit as required by Regulation 166 (1) and (2) of the Public Finance Management (National Government), 2015 which states that, the internal audit unit of a National Government entity to assess effectiveness of the School through an internal performance appraisal commenting on its effectiveness in the annual report to The National Treasury.

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

3. Lack of Ownership Documents

Annex 2 to the financial statements reflects summary of fixed assets register balance of Kshs.9,831,000 in respect of fixed assets which includes land which is not valued. Additionally, land ownership documents were not provided for audit.

In the circumstances, the ownership and safe custody of the fixed assets 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 processes and systems of internal controls, risk management and overall governance were operating effectively, in all material respects. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

Responsibilities of Management and those Charged with Governance

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

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

Auditor-General's Responsibilities for the Audit

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

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

Further, in planning and performing the audit of the financial statements and audit of compliance, I consider internal control 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 control would not necessarily disclose all matters in the internal control that might be material weaknesses under the ISSAIs. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

Because of its inherent limitations, internal controls may not prevent or detect misstatements and instances of noncompliance. 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 control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by Management.
- Conclude on the appropriateness of Management's use of applicable basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the School's ability to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the

financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the School to cease to 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 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 communicate with them all relationships and other matters that may reasonably be thought to bear on my independence and where applicable, related safeguards.


FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

18 November, 2024

Kingongoi secondary school
PUBLIC SECONDARY SCHOOL
Annual Report and Financial Statements
For the year ended 30th June 2021

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

Description Of Vote Head	Note	2020-2021	2019-2021
		Kshs	Kshs
Receipts			
Capitation grants for tuition	1	314,304.25	422,044.00
Capitation grants for operations	2	2,003,094,.65	2,895,800.00
School fund income- parents' contributions	3	947,760.00	953,850.00
School fund income- other receipts	4		
Proceeds from borrowings			
Total Receipts		3,265,158.90	4,271,694.00
Payments			
Payments for tuition	5	40,570.00	184,057.00
Payments for operations	6	1,252,209.00	1,933,192.20
Boarding and school fund payments	7	590,543.00	642,922.00
Infrastructure payment			
Total Payments		1,883,322.00	2,760,171.20
Surplus/Deficit		1,381,836.90	1,511,522.80

The school financial statements were approved on 18/8/2024 2021 and signed by:

Sign:

[Signature]

Name

Paul Isirca

Chair BOM

Date

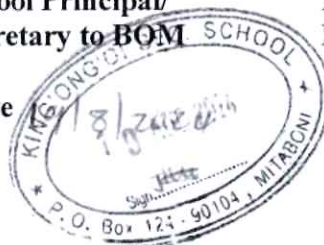
19/8/2024

Sign For *[Signature]*

Name IRENE W. MWAH

School Principal/
Secretary to BOM

Date



Sign

[Signature]

Name

Gregory Njiru

Bursar/
Finance Officer

Date

19/8/2024

Kingongoi secondary school
PUBLIC SECONDARY SCHOOL
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**STATEMENT OF FINANCIAL ASSETS AND FINANCIAL LIABILITIES AS AT
30TH JUNE 2021**

Description	Note	2020-2021 Kshs	2019-2020 Kshs
Financial Assets			
Cash and cash equivalents			
Bank balances	8	743,180.60	102,007.70
Cash balances	9	54,629.00	2,696.00
Short term investment	10	-	-
Total cash and cash equivalent		797,809.60	104,703.70
Account's receivables	11	3,206,798.00	2,916,157.00
Total financial assets		4,004,607.60	3,020,860.70
Financial liabilities			
Accounts payables	12	19,468.20	417,558.20
Net financial assets		3,985,139.40	2,603,302.50
Represented by			
Accumulated fund b/fwd	13	2,603,302.50	1,091,779.70
Surplus/deficit for the year		1,381,836.90	1,511,522.80
Net financial position		3,985,139.40	2,603,302.50

The School's financial statements were approved on 18/8/2023 2021 and signed by

Name: Benjamin Kituku
Chairman, BoM

Sign: 

Date: 19/8/2024

VI.


Name: Irene Mwai
School Principal/Secretary
to BoM

Sign: For 

Date: 19/8/2024



Name: Gregory KWINOZ
Bursar/Finance

Sign: 

Date: 19/8/2024

Kingongoi secondary school
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STATEMENT OF CASH FLOWS FOR THE PERIOD ENDED 30TH JUNE 2021

Description	Notes	2020-2021	2019-2020
		Kshs	Kshs
Operating activities			
Receipts			
Capitation grants for tuition	1	314,304.25	422,044.00
Capitation grants for operations	2	2,003,094.65	2,895,800.00
School fund income- parents contributions/ fees	3	544,610.00	953,850.00
School fund income- other receipts	4	92,000.00	
Total receipts		2,954,008.90	4,271,694.00
Payments			
Payments for tuition	5	310,865.00	422,752.00
Payments for operations	6	1,267,495.00	2,883,261.00
Boarding and school fund payments	7	682,543.00	875,835.00
Total payments		2,260,903.00	4,181,848.00
Net cash flow from operating activities		693,105.90	89,846.00
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			
Cash and cash equivalent at beginning of the year		104,703.70	14,857.70
Cash and cash equivalent at end of the year		797,809.60	104,703.70

PUBLIC SECONDARY SCHOOLS – KING'ONG'OI SECONDARY SCHOOL

Reports and Financial Statements
For the year ended 30th June 2021

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

Receipt/Expenses Item	Original Budget a Kshs	Adjustments b Kshs	Final Budget c=a+b Kshs	Actual on Comparable Basis d Kshs	Budget Utilization Difference e=c-d Kshs	% of Utilization f=d/c % Kshs
Receipts						
(1) Capitation Grant on Tuition						
Textbooks And Reference Materials	319,820.00	-	319,820.00	173,686.45	146,133.55	54%
Exercise Books	115,500.00	-	115,500.00	69,626.30	45,873.70	60%
Laboratory Equipment	61,850.00	-	61,850.00	28,138.70	33,711.30	45%
Internal Exams	42,500.00	-	42,500.00	7,584.60	34,915.40	17%
Teaching / Learning Materials	16,105.00	-	16,105.00	21,085.10	(4,980.10)	130%
Chalks	9,975.00	-	9,975.00	3,413.10	6,561.90	34%
Exams And Assessment	9,250.00	-	9,250.00	2,882.10	6,367.90	31%
Teachers Guides	5,500.00	-	5,500.00	7,887.90	(2,387.90)	143%
TOTAL	580,500.00		580,500.00	314,304.25	266,195.75	54%
(2) Capitation Grant on Operations						
Personnel Emoluments	533,375.00	-	533,375.00	638,223.60	(104,848.60)	119%
Repairs And Maintenance	750,000.00	-	750,000.00	553,341.10	196,658.90	73%
Local Transport / Travelling	147,000.00	-	147,000.00	130,145.80	16,854.20	88%
Electricity And Water	160,625.00	-	160,625.00	142,208.65	18,416.35	88%
Medical	250,000.00	-	250,000.00	221,336.50	28,663.50	88%
Administration Costs	146,500.00	-	146,500.00	129,703.10	16,796.90	88%
Activity	187,500.00	-	187,500.00	166,002.30	21,497.70	88%
Gratuity	-					X
Smasse	25,000.00		25,000.00	22,133.60	2,866.40	88%

Kingongoi secondary school
PUBLIC SECONDARY SCHOOL
Annual Report and Financial Statements
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Receipt/Expenses Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
	Kshs	Kshs			Kshs	Kshs
Total	2,200,000.00		2,200,000.00	2,003,094.65	196,905.35	91%
<i>(3) Fees Charged on Parents</i>						
Personnel Emoluments	-					
Repairs And Maintenance	-					
Local Transport / Travelling	-					
Electricity And Water	-					
Medical	-					
Administration Costs	-					
Activity	-					
Smasse	-					
Fee On Boarding Equipment and Stores	1,125,000.00		1,125,000.00	532,710.00	420,210.00	47%
Other Income	1,125,000.00		1,125,000.00	532,710.00	420,210.00	47%
Rent Income	-					
Income From Farming Activities	-					
Insurance Compensation	-					
Income From Posho Mill	-					
Income From Bus Hire	-					
Fee For Hire of Ground And Equipment	-					
Interest Income	-					
Income From Any Other Investment						
Total Income						

Kingongoi secondary school
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Receipt/Expenses Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
	Kshs	Kshs			Kshs	Kshs
(1) Expenditure For Tuition						
Textbooks And Reference Materials	319,820.00		319,820.00	140,295.00	179,525.00	43%
Exercise Books	115,500.00		115,500.00	128,745.00	13,245.00	111%
Laboratory Equipment	61,850.00		61,850.00	38,650.00	23,200.00	62%
Internal Exams	42,500.00		42,500.00	1.00	42499.00	0.02%
Teaching / Learning Materials	16,105.00		16,105.00	1.00	16,104.00	0.006%
Chalks	9,975.00		9,975.00	1.00	9,974.00	0.01%
Exams And Assessment	9,250.00		9,250.00	1.00	9,249.00	0.01%
Teachers Guides	5,000.00		5,000.00	1.00	4,999.00	0.02%
Administration Costs						
Bank Charges	500.00		500.00	3,175.00	(2,675.00)	6.35%
TOTAL	580,500.00		580,500.00	310,870.00	269,630.00	53%
(2) Expenditure For Operations						
Personnel Emoluments	533,375.00		533,375.00	481,810.00	51,565.00	90%
Repairs, Maintenance & Improvements	750,000.00		750,000.00	638,450.00	111,550.00	85%
Local Transport / Travelling	147,000.00		147,000.00	130,650.00	16,350.00	88%
Electricity, Water and Conservancy	160,625.00		160,625.00	214,840.00	(54,215.00)	133%
Medical	250,000.00		250,000.00	250,000.00	0	0%
Administration Costs	146,500.00		146,500.00	359,646.00	(212,964.00)	245%
Activity Expenses	187,500.00		187,500.00	62,300.00	125,200.00	33%
Gratuity	-					

Kingongoi secondary school
PUBLIC SECONDARY SCHOOL
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Receipt/Expenses Item	Original Budget a Kshs	Adjustments b Kshs	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilization Difference e=c-d Kshs	% of Utilization f=d/c % Kshs
Smasse	24,500.00		24,500.00	1.00	24,499.00	0.004%
TOTAL	2,199,500.00		2,199,500.00	2,137,515.00	61,985.00	97%
(3) Expenditure For School Fund						
Personnel Emoluments						
Repairs, Maintenance and Improvements						
Local Transport / Travelling						
Electricity, Water and Conservancy						
Medical Expenses						
Administration Costs						
Activity						
Gratuity						
Lunch Programme	1,125,000		1,125,000.00	588,218.00	536,782.00	52%
Boarding Equipment and Stores						
Expenditure For Income Generating Activity						
Insurance Costs						
Other Expenses on Investments						
Rent Expenses						
Bank Charges						
Loan Interest Repayment						
Loan Principal Repayment						
Acquisition Of Assets						
TOTALS	1,125,000.00		1,125,000.00	588,218.00	536,782.00	52%

- i. Xxx
- ii. Xxx

VIII. SIGNIFICANT ACCOUNTING POLICIES

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

1. Statement of compliance and basis of preparation

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

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

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

2. Recognition of receipts and payments

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

3. In-kind contributions

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

4. Cash and cash equivalents

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

SIGNIFICANT ACCOUNTING POLICIES (Continued)

5. Accounts Receivable

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

6. Accounts Payable

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

7. Non-current assets

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

8. Budget

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

9. Comparative figures

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

10. Subsequent events

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

Kingongoi secondary school
PUBLIC SECONDARY SCHOOL
Annual Report and Financial Statements
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IX. NOTES TO THE FINANCIAL STATEMENTS

1 CAPITATION GRANT FOR TUITION

Description	2020-2021	2019-2020
	Kshs	Kshs
Textbooks And Reference Materials		
Exercise Books		
Laboratory Equipment		
Internal Exams		
Teaching / Learning Materials	314,304.25	422,044.00
Chalks		
Exams And Assessment		
Teachers Guides		
Total	314,304.25	422,044.00

2 CAPITATION GRANT FOR OPERATIONS

Description	2020-2021	2019-2020
	Kshs	Kshs
Personnel Emoluments	638,223.60	922,656.30
Repairs And Maintenance	553,341.10	799,944.80
Local Transport / Travelling	130,145.80	188,147.00
Electricity And Water	142,208.65	205,586.00
Medical	221,336.50	319,978.00
Administration Costs	151,836.70	219,504.60
Activity	166,002.30	239,983.30
Total	2,003,094.65	2,895,800.00

3.PARENTS CONTRIBUTION/FEES - SCHOOL FUND ACCOUNT

Description	2020-2021	2019-2020
	Kshs	Kshs
Personnel emoluments		
Repairs and maintenance		
Local transport / travelling		
Electricity and water		
Medical		
Administration costs		
Activity (Lunch Programme)	947,760.00	953,850.00
Total	947,760.00	953,850.00

Kingongoi secondary school
PUBLIC SECONDARY SCHOOL
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NOTES TO THE FINANCIAL STATEMENTS (Continued)

4. Other Receipts – School Fund Account

Description	2021-2022	2020-2021
	Kshs	Kshs
Fee On Boarding Equipment and Stores		
Rent Income		
Income From Farming Activities		
Insurance Compensation		
Income From Posho Mill		
Income From Bus Hire		
Fee For Hire of Ground and Equipment		
Income From Grants and Donations*		
Interest Income		
Dividends Income		
Total		

5 PAYMENTS FOR TUITION

Description	2020-2021	2019-2020
	Kshs	Kshs
Textbooks And Reference Materials		
Exercise Books	28,745.00	78,645.00
Laboratory Equipment	8,650.00	28,400.00
Internal Exams		
Teaching / Learning Materials		26,745.00
Chalks		11,925.00
Exams And Assessment		
Teachers Guides		36,533.00
Administration Costs		
Bank Charges	3,175.00	1,809.00
Total	40,570.00	184,057.00

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6 PAYMENTS FOR OPERATIONS

Description	2020-2021	2019-2020
	Kshs	Kshs
Personnel Emoluments	481,810.00	484,761.90
Service Gratuity		
Administration Cost	359,464.00	107,814.00
Repairs And Maintenance & Improvements	1,450.00	1,037,888.00
Local Transport / Travelling	130,650.00	140,758.40
Electricity And Water	214,840.00	63,257.00
Medical		
Activity Expenses	62,300.00	75,570.00
Smasse		
Insurance Cost		
Bank Charges	1,695.00	1,317.00
Acquisition Of Assets		
Total	1,252,209	1,933,192.20

7 BOARDING AND SCHOOL FUND PAYMENTS

Description	2020-2021	2019-2020
	Kshs	Kshs
Personnel Emoluments		
Service Gratuity		
Repairs And Maintenance & Improvements		
Local Transport / Travelling		
Electricity And Water		
Medical Expenses		
Administration Costs		
Lunch Programme	588,218.00	639,261.00
Bank Charges	2,325.00	3,661.00
Expenses On Income Generating Activities		
Fee On Boarding Equipment and Store		
Rent Expenses		
Insurance Cost (<i>Life Property</i>)		
Loan Principal Repayment		
Loan Interest Repayment		
Acquisition Of Assets		
Total	590,543.00	642,922.00

Kingongoi secondary school
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8. BANK ACCOUNTS

Name Of Bank, Account No. & Currency	Bank Account Number	2020-2021	2019-2020
		Kshs	Kshs
Tuition Account	1140915916	5,402.35	1,963.10
Operations Account	1140915711	83,776.75	13,460.10
School Fund Account/Boarding	1160588333	16,684.00	84,572.00
Savings Account			
Parent Association Development Account			
Income Generating Activities Account			
Infrastructural Account	1212888618	637,317.50	2,012.50
Total		743,180.60	102,007.70

9. CASH IN HAND

Description	2020-2021	2019-2020
	Kshs	Kshs
Tuition Account		
Operation Account	30,152.00	174.00
School Fund account	24,477.00	2,522.00
Total	54,629.00	2,696.00

10. Short Term Investments

Description	2020-2021	2019-2020
	Kshs	Kshs
Cooperative Shares		
Treasury Bills		
Fixed Deposit		
Equity Stock		
Other Investments		
Total		

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11 ACCOUNTS RECEIVABLE

Description	2021-2022	2020-2021
	Kshs	Kshs
Fees Arrears	3,206,798.00	2,916,157.00
Other Non-Fees Receivables		
Salary Advances		
Imprest		
Total	3,206,798.00	2,916,157.00

Description	2020-2021	2019-2021
	Kshs	Kshs
Fees Arrears For Current Year	302,541.00	165,100.00
Fees Arrears For The Previous Year	153,200.00	134,644.00
Fees Arrears For Prior Periods (Over Two Years)	2,751,057.00	2,616,413.00
Total	3,206,798.00	2,916,157.00

12 ACCOUNTS PAYABLE

Description	2020-2021	2019-2020
	Kshs	Kshs
Trade Creditors (See Ageing Below and Appendix 1)	19,468.20	305,049.20
Prepaid Fees		112,509
Retention Monies		
Total	19,468.20	417,558.20

Description	2020-2021	2019-2020
	Kshs	Kshs
Trade Creditors for Current Year	11,181.20	
Trade Creditors for The Previous Year	8,287.00	
Trade Creditors for Prior Periods (Over Two Years)		305,049.20
Total	19,468.20	305,049.20

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

13 FUND BALANCE BROUGHT FORWARD

Description	2020-2021	2019-2020
	Kshs	Kshs
Bank Balances	743,180.60	102,007.70
Cash Balances	54,629.00	2, 696.00
Short Term Investments		
Receivables	3,206,798.00	2, 916,157.00
Payables	(19,468.20)	(417,558.20)
Total	3,985,139.40	2,603,302.50

14 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)

PUBLIC SECONDARY SCHOOLS – KING'ONG'OI SECONDARY SCHOOL
Reports and Financial Statements
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ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 20XX	Outstanding Balance 20XX-1	Comments
	a	b	c	d-a-c		
	Kshs	Kshs	Kshs	Kshs	Kshs	
Construction of buildings						
1.						
2.						
3.						
Sub-Total						
Supply of goods						
4.						
5.						
6.						
Sub-Total						
Supply of services						
7.						
8.						
9.						
Sub-Total						
Grand Total						

PUBLIC SECONDARY SCHOOLS – KING'ONG'OI SECONDARY SCHOOL
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ANNEX 2 – SUMMARY OF FIXED ASSETS REGISTER

Asset Class	Date purchased	Location	Historical Cost (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	Donated by Kin'gon'goi Primary school in 2015					
Land 2						
Buildings And Structures		7,818,000.00				7,818,000.00
Motor Vehicles						
Office Equipment, Furniture And Fittings		1,073,000.00				1,073,000.00
ICT Equipment, And Other ICT Assets		200,000.00				200,000.00
Tools And Apparatus						
Textbooks		700,000.00				700,000.00
Other Machinery And Equipment		40,000.00				40,000.00
Heritage And Cultural Assets						
Intangible Assets- Soft Ware						
Total						9,831,000.00