

REPUBLIC OF KENYA



Enhancing Accountability

REPORT

PARLIAMENT
OF KENYA
LIBRARY

OF

DATE: 30 NOV 2023

DAY

TABLED
BY:

Jan Naomi Wago, mp
Deputy Majority Whip
A. Shuboko

THE AUDITOR-GENERAL

ON

KYAMULENDU SECONDARY SCHOOL

**FOR THE YEAR ENDED
30 JUNE, 2021**

MACHAKOS COUNTY



Revised 30th June 2021.

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

18 JUL 2023

~~RECEIVED~~



KYAMULENDU SECONDARY SCHOOL
PUBLIC SECONDARY SCHOOL

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED
JAN TO 30th June 2021
(6 MONTHS)

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

AIC KYAMULENDU SECONDARY SCHOOL
Reports and Financial Statements
For the year ended 30th June 2021

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AIC KYAMULENDU SECONDARY SCHOOL

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For the year ended 30th June 2021

I. KEY SCHOOL INFORMATION AND MANAGEMENT

(a) Background information

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

The school was registered in April 2014 under registration number PU/S/2/9664/14 and is currently categorized as a *Sub-County* public school established, owned or operated by the Government.

The school is a day school and had 339 number of students as at 30th June 2021. It has 2 streams and 14 teachers of which 1 teacher is 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	Harrison Song'e	Chairman	17-05-2019
2	Paul Mulelu	Secretary - Principal	17-05-2019
3	Sammy Maitha	Member	17-05-2019
4	Jimmy Musyoka Kioko	Member	17-05-2019
5	Theresia Mbai	Member	17-05-2019
6	Joseph Mwanzia	Member	17-05-2019
7	Domitila Wathome	Member	17-05-2019
8	Boniface Muisyo	Member	17-05-2019
9	Stanslaus Wambua	Member - Rep CEB	17-05-2019
10	Winfred Munyasya	Member Rep Teachers	17-05-2019
	Ruth Nzioka Patrick Kivaya Harrison Songe	3 Members - Sponsor	17-05-2019
11	Nicholus Kyalo	Member - Community	17-05-2019
12	Philiph Muinde	Member Special Needs	17-05-2019
13	Magdalene Mwikali	Rep Students	17-05-2019

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(c) Committees of the Board

Ref	Name of Committee	Names of Members	Designation	Number of meetings attended during the year
1	Executive Committee	Paul Mulelu Harrison Song'e Nicholus Kyalo Sammy Maitha	Bom Secretary/Principal Bom Chairman Member Member	4
2	Audit Committee		N/A	
3	Finance, procurement and general purposes Committee	Paul Mulelu Harrison Song'e Sammy Maitha Muisyo Nguli	Bom Secretary/Principal Bom Chairman Member Member	1
4	Academic Committee	Patrick Kivaya Ruth Nzioka Harrison Song'e Theresia Mbai	Member Member Member PTA Chairperson	1
5	Development Committee	Paul Mulelu Harrison Song'e Sammy Maitha Nicholus Kyalo Theresia Mbai	Bom Secretary/Principal Bom Chairman Member BOM Chairperson PTA Chairperson	2
6	Discipline and welfare Committee	N/A		
7	Adhoc Committee (if any during the year)	N/A		

(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	Paul Mulelu	305190
2	Deputy Principal	Ngigi Joseph	289981
3	School Bursar	Loise Maundu	

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For the year ended 30th June 2021

(e) Schools contacts

Post Office Box: 456-90131
Telephone: 0720919883
E-mail: Kyamulendu@gmail.com

(f) School Bankers

The following school operated five number of bank accounts in the following banks:

1. Name of Bank: Equity
Branch: Tala
Account Number: 0900299287278 - Operations Account
2. Name of Bank: Equity
Branch: Tala
Account Number: 0900299287293 - Tuition Account
3. Name of Bank: Equity
Branch: Tala
Account Number: 0900278989773 - Infrastructure Account
4. Name of Bank: Equity
Branch: Tala
Account Number: 0900262360981 - CDF Account
5. Name of Bank: KCB
Branch: Tala
Account Number: 1156633540 - School Fund Account
6. MPESA Pay Bill No. N/A

(g) Independent Auditors

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

AIC KYAMULENDU SECONDARY SCHOOL

Reports and Financial Statements

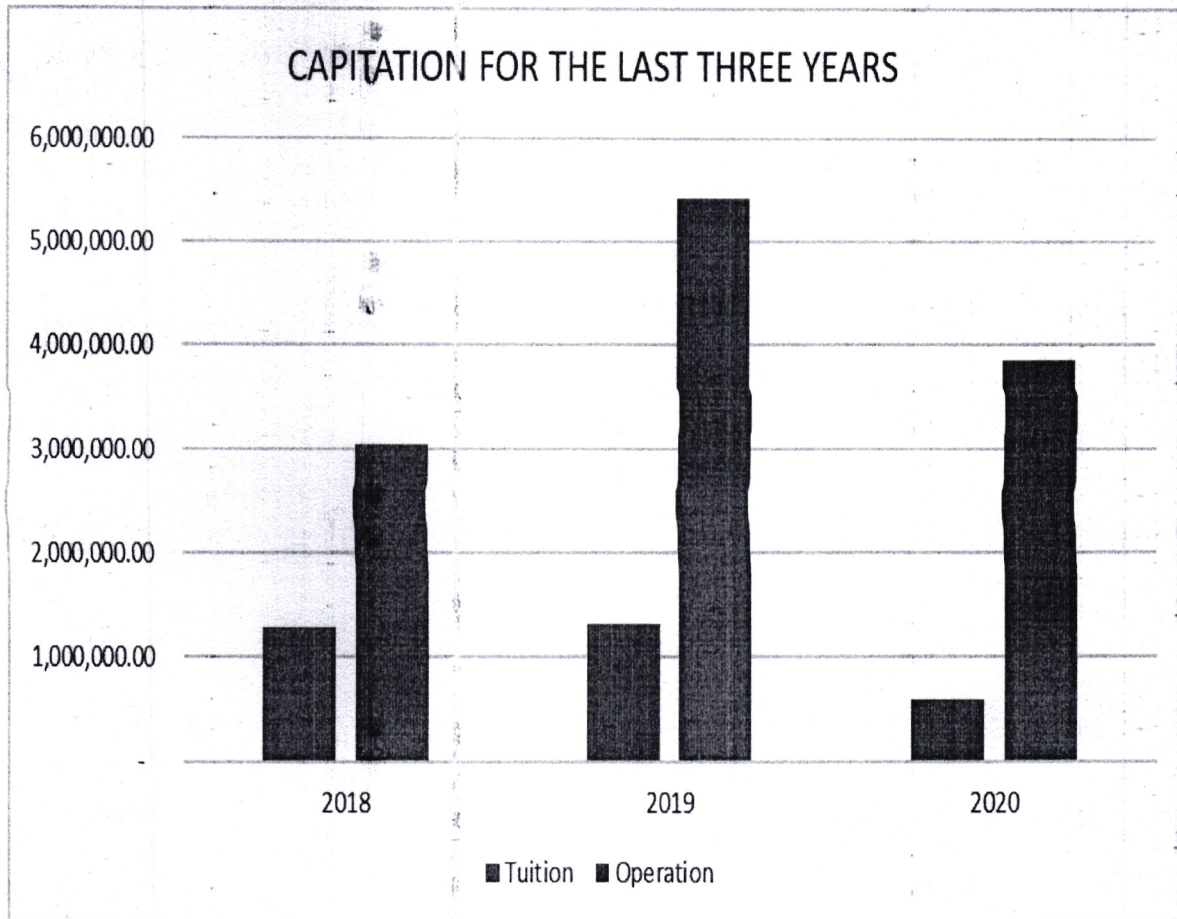
For the year ended 30th June 2021

II. SUMMARY REPORT OF PERFORMANCE OF THE SCHOOL

a) Financial Performance

CAPITATION FOR THE LAST THREE YEARS

	2018	2019	2020
Tuition	1,289,853.90	1,321,320.80	605,989.00
Operation	3,058,985.66	5,426,657.64	3,861,025.00



AIC KYAMULENDU SECONDARY SCHOOL

Reports and Financial Statements

For the year ended 30th June 2021

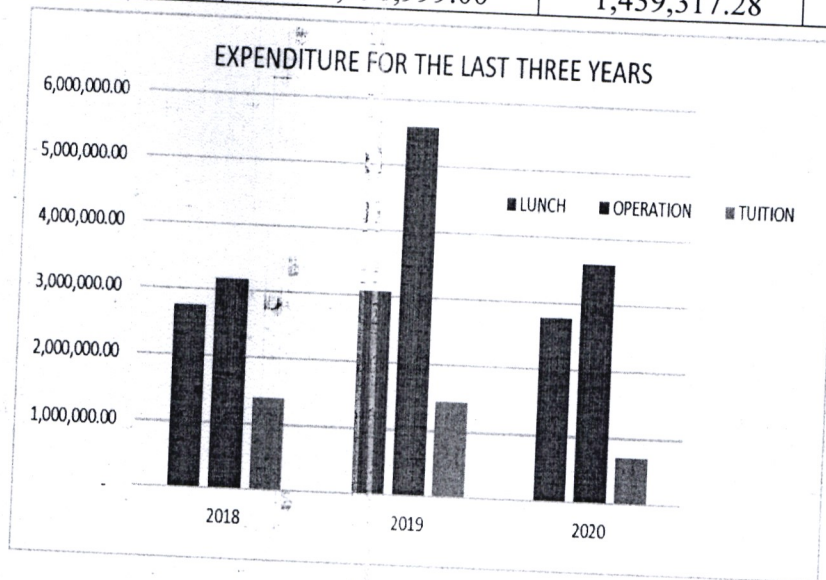
RATIO OF CAPITATION GRANT PER STUDENT

YEAR	2018	2019	2020
Tuition	1,289,858.90	1,321,320.80	605,989.00
Operation	5,426,657.64	5,426,657.64	3,861,025.00
Total	6,716,516.54	6,747,978.44	4,467,014.00
Student population	128	318	339
	52,472.79	21,220.06	13,177.03
RATIO	1:52472.79	1:21220.06	1:13177.03

OVERVIEW OF EXPENDITURE FOR THE LAST THREE YEARS

EXPENDITURE

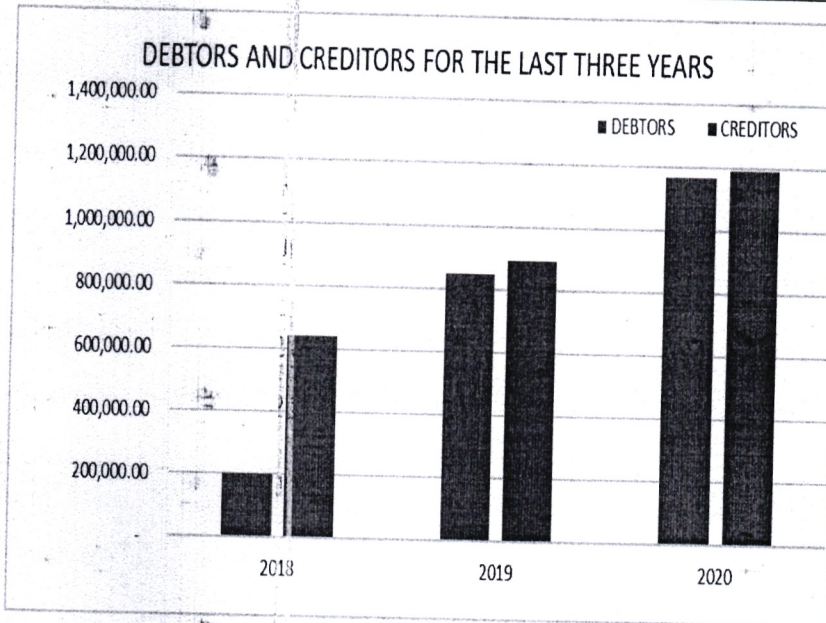
	2018	2019	2020
LUNCH	2,742,190.50	3,070,902.00	2,771,191.00
OPERATION	3,166,577.17	5,581,417.04	3,615,105.00
TUITION	1,396,999.00	1,439,317.28	704,963.00



AIC KYAMULENDU SECONDARY SCHOOL
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For the year ended 30th June 2021

THREE YEAR OVERVIEW OF MOVEMENT OF DEBTORS AND CREDITORS

	DEBTORS/CREDITORS		
	2018	2019	2020
DEBTORS	202,300.00	850,835.00	1,166,389.00
CREDITORS	640,303.00	892,140.00	1,189,410.00

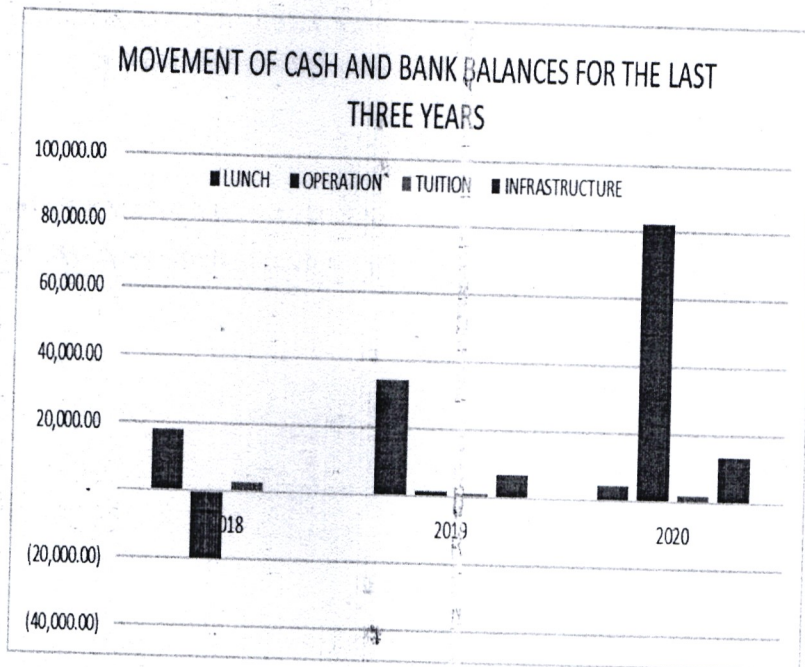


AIC KYAMULENDU SECONDARY SCHOOL
Reports and Financial Statements
For the year ended 30th June 2021

MOVEMENT OF CASH AND BANK BALANCES FOR THE LAST THREE YEARS

CASH AND BANK BALANCES

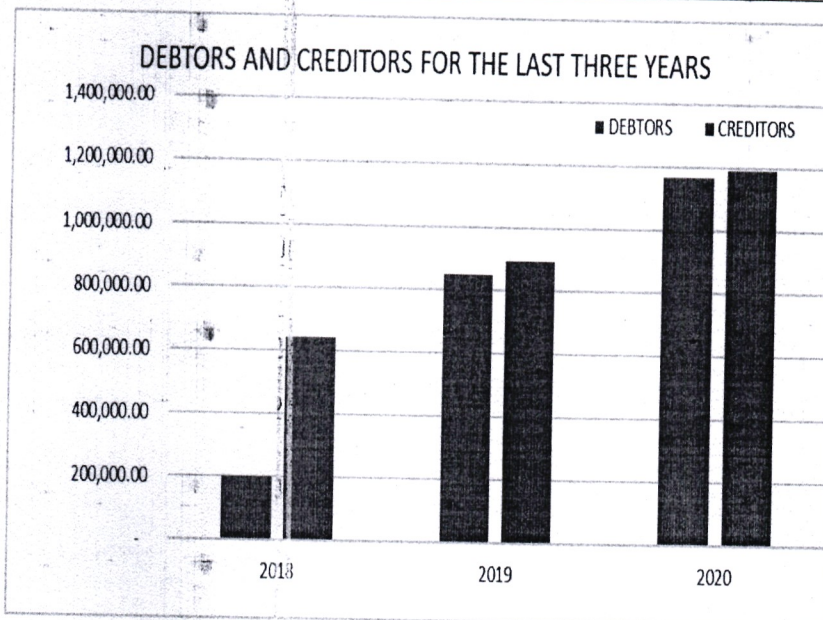
	2018	2019	2020
LUNCH	17,832.85	34,471.85	4,659.85
OPERATION	(19,808.26)	1,616.34	82,382.34
TUITION	3,006.40	1,311.92	1,942.92
INFRASTRUCTURE	0	6905	13,455.00



AIC KYAMULENDU SECONDARY SCHOOL
Reports and Financial Statements
For the year ended 30th June 2021

THREE YEAR OVERVIEW OF MOVEMENT OF DEBTORS AND CREDITORS

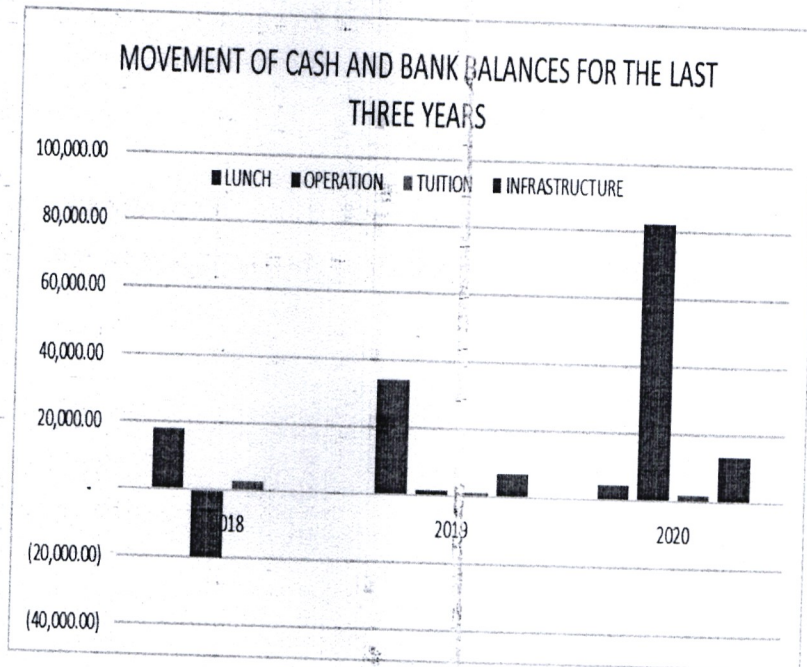
	DEBTORS/CREDITORS		
	2018	2019	2020
DEBTORS	202,300.00	850,835.00	1,166,389.00
CREDITORS	640,303.00	892,140.00	1,189,410.00



AIC KYAMULENDU SECONDARY SCHOOL
Reports and Financial Statements
For the year ended 30th June 2021

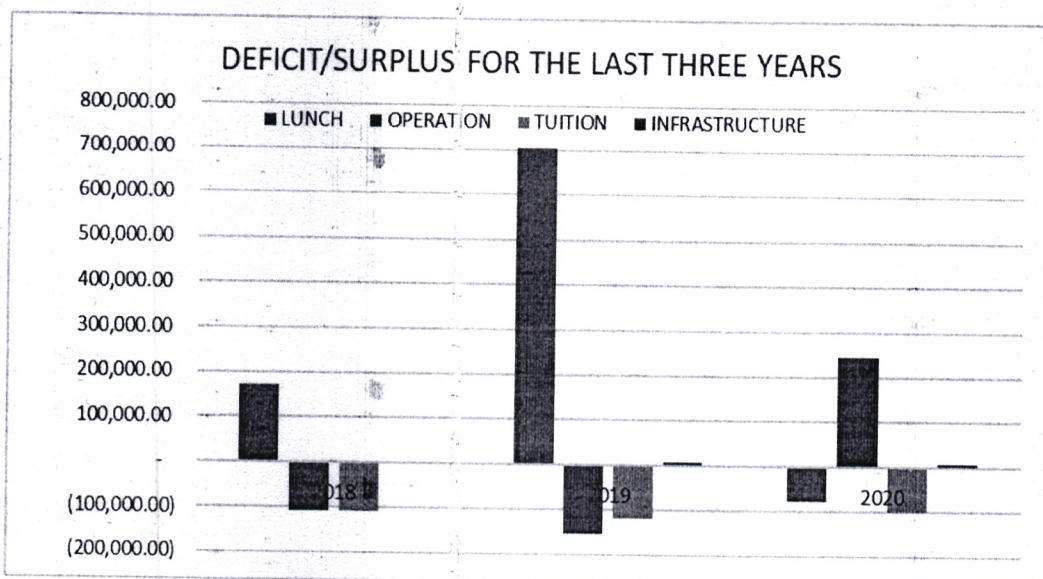
MOVEMENT OF CASH AND BANK BALANCES FOR THE LAST THREE YEARS
CASH AND BANK BALANCES

	2018	2019	2020
LUNCH	17,832.85	34,471.85	4,659.85
OPERATION	(19,808.26)	1,616.34	82,382.34
TUITION	3,006.40	1,311.92	1,942.92
INFRASTRUCTURE	0	6905	13,455.00



AIC KYAMULENDU SECONDARY SCHOOL
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For the year ended 30th June 2021

	2018	2019	2020
LUNCH	171,534.50	705,823.00	(77,077.00)
OPERATION	(107,590.51)	(154,759.40)	245,920.00
TUITION	(107,140.10)	(117,996.48)	(98,974.00)
INFRASTRUCTURE	-	6,905.00	6,550.00



b) Teacher Student ratio:

Teacher student ratio : 14 : 339

Recruitment within the year: 0

Transferred teachers : 1

Retired teachers : 0

TSC employed teachers within the year : 2

BOM teachers employed within the year : 0

AIC KYAMULENDU SECONDARY SCHOOL

Reports and Financial Statements

For the year ended 30th June 2021

a) Mean score in the KCSE:

Year	Mean Score	Students who proceeded to higher education	Comment on improvement
2018	4.06	3	Very Good
2019	3.224	2	good
2020	2.875	0	Poor

b) Number of Candidates in the 2021 KCSE:

Year	Number of Candidates
2018	48
2019	59
2020	56

c) Capacity of the school:

The School has 339 students. It's a 2 stream school with 8 classrooms.. It has also laboratories 8 door toilets(for students) and 2 door toilets for teachers

Development projects carried out by the school:

Project	Sources of funds	Status
Construction of 1NO classroom	MOE M.I GRANTS	complete
Tilling of 2No classrooms		complete

Sign

School Principal

AIC KYAMULENDU SECONDARY SCHOOL

Reports and Financial Statements

For the year ended 30th June 2021

III. STATEMENT OF SCHOOL MANAGEMENT RESPONSIBILITY

Section 81 (1) of the Public Finance Management Act, 2012 required that the end of each financial year each National Government School shall prepare financial statements in respect of that school.

Section 81 (3) requires the financial statements so prepared to be in a form that complies with relevant accounting standards as prescribed by the Public Sector Accounting Standards Board of Kenya from time to time.

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

The board of Management of Kyanulendu 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 and of the school's financial position as at that date.

Name

Designation: Chairman, School Board of Management

Sign Harrison Songe

Date: 12/07/2023

Name: Paul Mulei Mulelu

Designation: School Principal and Secretary to Board of Management

Sign

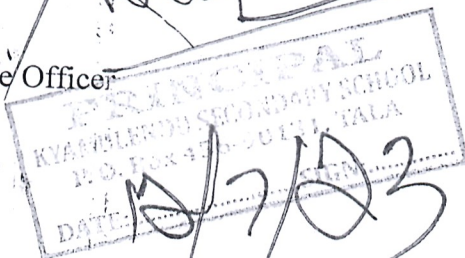
Date: 12/07/2023

Name: Loise maundu

Designation: Bursar/Finance Officer

Sign

Date: 12/07/2023



REPUBLIC OF KENYA

Telephone: +254-(20) 3214000
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 KYAMULENDU SECONDARY SCHOOL FOR THE YEAR 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 the intended purpose.
- C. Report on the Effectiveness of Internal Controls, Risk Management and Governance which considers how the entity has instituted checks and balances to guide internal operations. This responds to the effectiveness of the governance structure, 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 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 Kyamulendu Secondary School - Machakos County set out on pages 1 to 19, which comprise of the statement of financial

assets and financial liabilities as at 30 June, 2021, statement of receipts and payments, statement of cash flows and statement of comparison of budget and actual amounts for the year then ended, and a summary of significant accounting policies, notes to the financial statements and other important disclosures 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 the Kyamulendu Secondary School - Machakos County as at 30 June, 2021, 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 Basic Education Act, 2013 and the Public Finance Management Act, 2012.

Basis for Qualified Opinion

Variance in Accounts Payables Balance

The statement of financial assets and financial liabilities and Note 12 to the financial statements reflects accounts payables balance of Kshs.2,914,314. Included in the balance is an amount of Kshs.2,873,014 in respect of trade creditors. However, analysis of the trade payables provided for audit indicates a balance of 2,559,699 resulting to an unexplained variance of Kshs.354,615.

In the circumstances, the accuracy and completeness of the accounts payables of Kshs.2,914,314 could not be confirmed.

The audit was conducted in accordance with the International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the Kyamulendu Secondary School Management in accordance with ISSAI 130 on the Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of financial statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

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. Non-Compliance with the Public Sector Accounting Standards Board Reporting Requirements

The Public Sector Accounting Standards Board (PSASB) Guidelines on Implementation of International Public Sector Accounting Standards (IPSAS) by Secondary Schools in Kenya of 20 August, 2021 requires the first financial statements after adoption of IPSAS to be presented for eighteen (18) months from 1 January, 2020 to 30 June, 2021 with comparatives being for twelve (12) months from 1 January, 2019 to 30 December, 2019. Further, a disclosure note ought to have been included in the financial statements that the reason for preparing for longer period is due to the adoption of IPSAS for school and the change from calendar year to Government fiscal year. In addition, a disclosure note should be made in the financial statements that the comparative information may not be comparable due to the longer period covered by the current financial period.

However, Management presented the annual report and financial statements covering only one year for financial year 2020-2021 with comparative balances for financial year 2019. Therefore, the financial statements have not been prepared for eighteen-months (18) as prescribed the Public Sector Accounting Standards Board (PSASB).

Further, no disclosure was made on the change in the preparation of financial statements from calendar year to Government fiscal year or on the lack of comparability due to longer period covered by the current financial period.

In the circumstances, Management did not comply to with the requirements of the Public Sector Accounting Standards Board.

2. Long Outstanding Fees Arrears

The statement of financial assets and liabilities reflects accounts receivables balance of Kshs.1,394,369. The receivables includes an amount of Kshs.128,110 which has been outstanding for more than two (2) years. The only mechanism of recovery the School had in place to recover the arrears was when the students visit School to collect the certificates.

In the circumstances, the recoverability of school fees arrears of Kshs.128,110 is doubtful.

3. Irregularities in Procurement Process

The School had weak controls systems in regard to procurement of goods and services. There was no advertisement, tender and evaluation process, inspection committees and professional opinion on tenders or quotations awarded. This was contrary to Article 227(1) and (2) of the Constitution of Kenya, 2010 which states, when a state organ or any other public entity contracts for goods or services, it should do so in accordance with a system that is fair, equitable, transparent, competitive and cost-effective.

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

4. Lack of School Improvement Plan

During the year under review, the School did not have a school improvement plan. This was contrary to the Ministry of Education operation manual for Utilization of Learner Capitation Grant and Other School Funds.

In the circumstances, Management was in breach of Ministry of Education guidelines.

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 THE EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

As required by Section 7(1)(a) of the Public Audit Act, 2015, based on the audit procedures performed, except for the matters described in the Basis for Conclusion on Effectiveness of Internal Controls, Risk Management and Governance section of my report, I confirm that, nothing else has come to my attention to cause me to believe that internal controls, risk management and overall governance were not effective.

Basis for Conclusion

1. Non-Segregation of duties

During the year under audit, the School Principal who was the Accounting Officer was a member of four (4) Board of Management committees, the executive, finance, procurement and general purposes, academic and development Committees. Further, the Principal was the procurement officer/storekeeper/cashier where he did everything in regard to procurement of goods and services i.e. receiving, recording and issuing.

In the circumstances, it was not possible to confirm the existence of effective internal controls in relation to governance and financial management and segregation of duties.

2. Distribution of Text Books Supplied by the Government

During the year under audit, the School received a total of 2,650 textbooks for various subjects. However, the students' needs was 3,444 textbooks for all the subjects, resulting to a deficit of 794 books.

In the circumstances, the failure to provide learning materials as and when required may impact negatively on the planned learning outcomes.

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 Modified) 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 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 cease operations.

Management is also responsible for the submission of the financial statements to the Auditor-General in accordance with the provisions of Section 47 of the Public Audit Act, 2015.

In addition to the responsibility for the preparation and presentation of the financial statements described above, Management is also responsible for ensuring that the activities, financial transactions and information reflected in the financial statements are in compliance with the authorities which govern them, and that public resources are applied in an effective way.

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

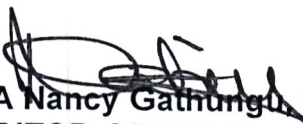
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting 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 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 continue 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 controls 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.


CPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

12 October, 2023

AIC KYAMULENDU SECONDARY SCHOOL
Reports and Financial Statements
For the year ended 30th June 2021

V. STATEMENTS OF RECEIPTS AND PAYMENTS FOR THE PERIOD ENDING 30TH JUNE 2021

DESCRIPTION OF VOTE HEAD	Note	2020 - 2021	2019 - 2020
			Kshs
RECEIPTS			
Capitation grants for tuition	1	474,909	605,989
Capitation grants for operations	2	2,933,029	3,867,575
School Fund Income- Parents' Contributions/fees	3	2,820,800	2,694,114
Infrastructure	4		-
Proceeds from borrowings			-
TOTAL RECEIPTS		6,228,738	7,167,678
PAYMENTS			
Payments for Tuition	5	1,648,401	704,963
Payments for operations	6	3,362,053	3,615,105
Boarding and school fund payments	7	2,291,393	2,771,191
TOTAL PAYMENTS		7,301,847	7,091,259
SURPLUS/DEFICIT		(1,073,109)	76,419

Name:

HARRISON SONGE

Chairman, BoM

Sign:

Name:

PAUL MULEI

School MULELU

Principal/Secretary
to BoM

Sign:

Name:

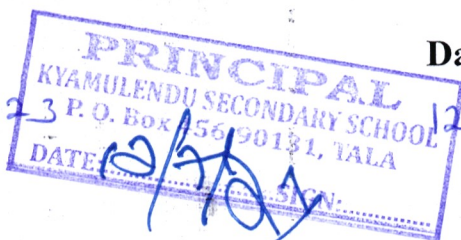
LOISE MAUNDAI

Bursar/Finance

Sign:

Date:

12/7/2023



Date:

12/7/2023

Date:

12/07/2023

AIC KYAMULENDU SECONDARY SCHOOL

Reports and Financial Statements

For the year ended 30th June 2021

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

	Note	2020 - 2021	2019 - 2020
		Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	8	515,010	99,748
Cash Balances	9	11,246	2,693
Short term Investment	10	1,076	1,076
Total Cash and Cash Equivalents		527,331	103,516
Account's receivables	11	1,394,369	1,166,389
TOTAL FINANCIAL ASSETS		1,921,700	1,269,905
FINANCIAL LIABILITIES			
Accounts Payable	12	2,914,314	1,189,410
NET FINANCIAL SSETS		(992,614)	80,495
REPRESENTED BY			
Fund balance b/fwd 1st July...	13	80,495	4,076
Surplus/Defict for the year		(1,073,109)	76,419
NET FINANCIAL POSITION		(992,614)	80,495

Name:

Chairman, BoM

HARRISON SONGE

Sign: 

Date: 12/07/2023

Name: PAUL MULELU

Principal/Secretary

BoM

Sign: 

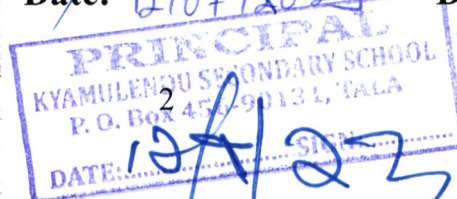
Date: 12/07/2023

Name: LOISE MAUNU

Bursar/Finance

Sign: 

Date: 12/07/2023



AIC KYAMULENDU SECONDARY SCHOOL
Reports and Financial Statements
For the year ended 30th June 2021

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

		2020 - 2021	2019 - 2020
		Kshs	Kshs
Receipts from operating activities			
Capitation grants for tuition	1	474,909	605,989
Capitation grants for operations	2	2,933,029	3,861,025
School fund income- Parents contributions/ fees	3	2,820,800	2,694,114
Other receipts(Infrasructure)	4	-	-
Total receipts		6,228,738	7,161,128
Payments			
Payments for Tuition		1,648,401	704,963
Payments for operations		3,362,053	3,615,105
Boarding and school fund payments		2,291,393	2,771,191
Infrastructure		-	-
Total payments		7,301,847	7,091,259
Net increase in creditors/debtors		1,496,924	(11,734)
Net cash flow from operating activities		423,815	58,135
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets			-
Acquisition of Assets		-	-
Proceeds from investments		-	-
Net cash flows from Investing Activities		-	-
NET CASHFLOW FROM FINANCING ACTIVITIES			
Proceeds from borrowings/ loans		-	-
Repayment of principal borrowings		-	-
Net cash flows from Investing Activities		-	-
NET INCREASE IN CASH AND CASH EQUIVALENT		423,815	58,135
Cash and cash equivalent at BEGINNING of the year		102,440	44,305
Cash and cash equivalent at END of the year		526,256	102,440

AIC KYAMULENDU SECONDARY SCHOOL
 Reports and Financial Statements
 For the year ended 30th June 2021

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

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
RECEIPTS						
(1) CAPITATION GRANT ON TUITION						
Textbooks and reference materials	0	0	0	-	-	0
Exercise books	0	0	0	-	-	0
Laboratory equipment	0	0	0	-	-	0
Internal exams	0	0	0	-	-	0
t/ materials	913,130.40	0		474,908.75	975,491.25	32.74
Chalks	0	0	0	-	-	0
Exams and assessment	0	0	0	-	-	0
Teachers guides	0	0	0	-	-	0
TOTALS	913130.4	0	1450400	474908.75	975491.25	32.74329495
(2) CAPITATION GRANT ON OPERATIONS						
Personnel emoluments	0	0	0	-	-	-
Repairs and maintenance	1,101,750.00	0	1,101,750.00	1,407,500.00	(305,750.00)	127.75

AIC KYAMULENDU SECONDARY SCHOOL
Reports and Financial Statements
For the year ended 30th June 2021

Local transport / travelling	0	0		0	-			
Electricity and water	0.00	0		0.00	-			
Medical	220350	0		220350	1,350.00		219,000.00	0.61
Other Voteheads	2,071,290.00	0		2,071,290.00	1,525,529.00		545,761.00	73.65
Activity	0	0		0	-			
Gratuity	0	0		0	-			
SMAASSE	0	0		0	-			
TOTALS	3393390	0		3393390	2934379		459011	202.015121
(3) FEES CHARGED ON PARENTS								
Personnel emoluments	0	0		0	-			
Repairs and maintenance	0	0		0	-			
Lunch programme	2,712,000.00	0		2,712,000.00	2,820,800.00		(108,800.00)	104.01
Electricity and water	0	0		0	-			
Medical	0	0		0	-			
Administration costs	0	0		0	-			
Activity	0	0		0	-			
SMAASSE	0	0		0	-			
OTHER INCOME	0	0		0	-		-	0
Rent income	0	0		0	-			0
Fee for hire of ground and equipment	0	0		0	-			0
Interest income	0	0		0	-			0

AIC KYAMULENDU SECONDARY SCHOOL

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

Income from any other investment	0	0	0	0	-	-	0
TOTAL INCOME	2712000	0	0	2712000	2820800	-108800	104.0117994
(1) EXPENDITURE FOR TUITION							
T/L materials	913,130.40	0	0	913,130.40	1,648,401.00	(735,270.60)	180.52
Exams and assessment	0	0	0	0	-	-	0
Teachers guides	0	0	0	0	-	-	0
Administration costs	0	0	0	0	-	-	0
Bank Charges	0	0	0	0	-	-	-
TOTALS	913,130.40	0.00	0.00	913,130.40	1,648,401.00	-735,270.60	180.52
(2) EXPENDITURE FOR OPERATIONS							
Personnel emoluments	0	0	0	0	-	-	-
Repairs, maintenance & improvements	1,101,750.00	0	0	1,101,750.00	878,340.00	223,410.00	79.72
Local transport / travelling	0	0	0	0	-	-	-
Electricity, water and conservancy	0	0	0	0	-	-	-
Medical	220250	0	0	220350	1,350.00	219,000.00	0.61
Other Voteheads	2,071,290	0	0	2,071,290	3,362,053.00	(1,290,763.00)	162.32

AIC KYAMULENDU SECONDARY SCHOOL

Reports and Financial Statements

For the year ended 30th June 2021

Activity Expenses	508,500.00	0	508,500.00	-	508,500.00
Gratuity	0	0	0	-	-
SMASSE	0	0	0	-	-
TOTALS	3901790	0	3901890	4241743	-339853
(3) EXPENDITURE FOR SCHOOL FUND					
Repairs, maintenance and improvements	0	0	0	0	0
Local transport / travelling	0	0	0	0	0
Electricity, water and conservancy	0	0	0	0	0
Medical Expenses	0	0	0	0	0
Administration costs	0	0	0	0	0
Activity	0	0	0	0	0
Gratuity	0	0	0	0	0
Lunch programme	2,712,000.00	0	2,712,000.00	2,291,393.00	420,607.00
Boarding Equipment and Stores	0	0	0	-	-
Personal emoluments	0	0	0	-	-
Bank Charges	0	0	0	-	-
TOTALS	2712000	0	2712000	2291393	420607
					84.49

AIC KYAMULENDU SECONDARY SCHOOL

Reports and Financial Statements

For the year ended 30th June 2021

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 recognizes 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 recognizes 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 personal 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.

AIC KYAMULENDU SECONDARY SCHOOL

Reports and Financial Statements

For the year ended 30th June 2021

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 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 training a portion of contracted services and works pending fulfillment 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 past years.

7. Non-current assets

Non – current assets are expensed at the time 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 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

AIC KYAMULENDU SECONDARY SCHOOL
Reports and Financial Statements
For the year ended 30th June 2021

X. NOTES TO THE FINANCIAL STATEMENTS

1	CAPITATION GRANT FOR	
	TUITION	
	2020-2021	2019-2020
	Kshs	Kshs
	-	-
Textbooks	-	-
Exercise books	-	-
Laboratory equipment	-	-
Internal exams	-	-
Teaching / learning materials	474,908.75	605,989.00
Chalks	-	-
Exams and assessment	-	-
Teachers guides	-	-
Reference books	-	-
Total	474,908.75	605,989.00
2	CAPITATION GRANT FOR	
	OPERATIONS	
	2020-2021	2019-2020
	Kshs	Kshs
	-	-
Personnel emoluments	-	-
Repairs and maintenance	-	1,457,500.00
Infrastructural A/c	1,407,500.00	-
Medical and insurance	-	64,400.00
Activity	-	128,800.00
Other voteheads	1,525,529.00	2,210,325.00
Activity	-	-
Total	2,933,029.00	3,861,025.00

AIC KYAMULENDU SECONDARY SCHOOL
Reports and Financial Statements
For the year ended 30th June 2021

3	PARENTS CONTRIBUTION/FEES - SCHOOL FUND ACCOUNT	
	2020-2021	2019-2020
		Kshs
Lunch Programme	2,352,800	2,682,114
Repairs and maintenance	-	-
Tender	10,000.00	12,000.00
Electricity and water	-	-
Bursary	458,000.00	-
Administration costs	-	-
Activity	-	-
Total	2,820,800.00	2,694,114.00
4	OTHER RECEIPTS - SCHOOL FUND ACCOUNT	
	2020-2021	2019-2020
	Kshs	Kshs
Fee on Boarding Equipment and Stores	-	-
Rent income	-	-
Beddings	-	-
Uniform	-	-
Income from Bus Hire/ground	-	-
Total	-	-
5	PAYMENTS FOR TUITION	
	2020-2021	2019-2020
	Kshs	Kshs
Textbooks	-	-
Exercise books	-	200,000.00

AIC KYAMULENDU SECONDARY SCHOOL
Reports and Financial Statements
For the year ended 30th June 2021

	Laboratory equipment	418,860.00	249,198.00
	Internal exams	396,000.00	29,025.00
	Teaching / learning materials	831,801.00	214,480.00
	Chalks	-	-
	Chalk and Dusters	-	11,600.00
	Exams and assessment	-	-
	Teachers guides	-	-
	Administration Costs	-	-
	Bank Charges	1,740.00	660.00
	Total	1,648,401.00	704,963.00
6	PAYMENTS FOR OPERATIONS		
		2020-2021	2019-2020
		Kshs	Kshs
	Activity fees	-	200,450.00
	Medical	-	-
	Other Voteheads	2,483,713.00	1,974,021.00
	Repairs and maintenance & improvements		220,900.00
	Infrastructure Account	878,340.00	1,000,000.00
	Bank charges	-	4,860.00
	TOTAL	3,362,053.00	3,400,231.00
7	BOARDING AND SCHOOL FUND PAYMENTS		
		2020-2021	2019-2020
		Kshs	Kshs
	Activity	-	7,840.00
	Personnel emoluments	22,464.00	402,170.00

AIC KYAMULENDU SECONDARY SCHOOL
Reports and Financial Statements
For the year ended 30th June 2021

Repairs and maintenance & Improvements	80,520.00	116,000.00
LTT	87,400.00	111,250.00
Electricity and water	122,300.00	39,460.00
Bank charges		4,360.00
Bursary	458,000.00	
Administration costs	524,114.00	557,495.00
Lunch Programme	986,595.00	1,532,616.00
Tender	10,000.00	-
TOTAL	2,291,393.00	2,771,191.00

8 BANK ACCOUNTS

	Bank Account Number	2020-2021	2019-2020
		Kshs	Kshs
Tuition Account		16,111.67	1,942.92
Operations Account		165,478.79	79,994.34
School Fund Account/Boarding		165,554.35	4,355.35
Savings Account	0	-	-
Income generating activities Account		-	-
Infrastructural Account		167,865.00	13,455.00
Farm Account	0	-	-
Total		515,009.81	99,747.61

9 CASH IN HAND

Description	2020-2021	2019-2020
	Kshs	Kshs
Tuition Account	-	-
Operation Account	7,243.00	2,388.00

AIC KYAMULENDU SECONDARY SCHOOL
Reports and Financial Statements
For the year ended 30th June 2021

	Infrastructure Account		650.00	
	School Fund account		3,352.50	304.50
	Total		11,245.50	2,692.50
10	SHORT TERM INVESTMENTS			
	Description		2020-2021	2019-2020
			Kshs	Kshs
	Cooperative shares		-	-
	Treasury Bills		-	-
	Fixed deposit		-	-
	Equity stock		-	-
	Other investments		1,076.00	1,076.00
	Total		1,076.00	1,076.00
11	ACCOUNTS RECEIVABLE			
	Description		2020-2021	2019-2020
			Kshs	Kshs
	Fees arrears		1,394,369.00	1,166,389.00
	Other non-fees receivables		-	-
	Salary advances		-	-
	Imprest		-	-
	Total		1,394,369.00	1,166,389.00
	[Include an ageing of the fees / non fees arrears below]			
	Description		2020-2021	2019-2020
			Kshs	Kshs
	Fees arrears for current year		604,650.00	661,609.00
	Fees arrears for the previous year		661,609.00	504,780.00

AIC KYAMULENDU SECONDARY SCHOOL
Reports and Financial Statements
For the year ended 30th June 2021

Fees arrears for prior periods (over two years)	128,110.00	-
Non fees arrears for current year	-	-
Non fees arrears for previous year	-	-
Non fees arrears for prior periods	-	-
Total	1,394,369.00	1,166,389.00

12

ACCOUNTS PAYABLE		
Description	2020-2021	2019-2020
	Kshs	Kshs
Trade creditors (See ageing below and appendix 1)	2,873,014.00	968,760.00
Prepaid fees	41,300.00	220,650.00
Retention monies	-	-
Total	2,914,314	1,189,410

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

Description	2020-2021	2019-2020
	Kshs	Kshs
Trade creditors for current year	2,600,999.00	783,785.00
Trade creditors for the previous year	313,315.00	184,975.00
Trade creditors for prior periods (over two years)		220,650.00
Total	2,914,314.00	1,189,410.00

13

FUND BALANCE BROUGHT FORWARD		
Description	2020-2021	2019-2020
	Kshs	Kshs
Bank balances	99,747.61	41,345.61

AIC KYAMULENDU SECONDARY SCHOOL
Reports and Financial Statements
For the year ended 30th June 2021

Cash balances	2,692.50	2,959.50
Short Term Investments	1,076.00	1,076.00
Receivables	1,166,389	850,835.00
Payables	1,189,410	892,140.00
Total	2,459,315.11	1,788,356.11

Other important disclosure notes

14 Non-current Liabilities Summary

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

15 Biological assets

Description	Numbers	2020-2021	2019-2020
		Kshs	Kshs
Cattle	0	-	-
Pigs	0	-	-
Trees(blue gum)	0	-	-
Coffee or tea plantation	0	-	-
Poultry	0	-	-
Total	0	-	-

16 Borrowings

Description	2020-2021	2019-2020
	KShs	KShs

AIC KYAMULENDU SECONDARY SCHOOL

Reports and Financial Statements

For the year ended 30th June 2021

a) Borrowings			
Borrowing at beginning of the year			-
Borrowings during the year			-
Repayments of during the year			-
Balance at end of the year			-

17

Stock/ Inventory		
Description		2020-2021
		KShs
Stock/Inventory		
Stock/ inventory at beginning of the year		-
Stock/ inventory purchased during the year		-
Stock/ inventory issued during the year		-
Balance at end of the year		-

AIC KYAMULENDU SECONDARY SCHOOL
Reports and Financial Statements
For the year ended 30th June 2021

X1) ANNEXES

ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

SCHOOL FUND ACCOUNT

1. Kambusu Diary	-	5,600.00
2. Muasya & Sons Stores	-	52,940.00
3. Victoria Mwikali	-	11,200.00
4. Lilyput Enterprises	-	18,500.00
5. DPL festive ltd	-	52,860.00
		141,100.00


OPERATIONS ACCOUNT

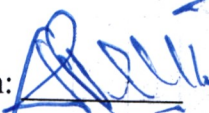
1. Makawasco	-	4,700.00
2. Beybar ltd	-	109,000.00
3. Litemore ltd	-	20,000.00
4. Prisah	-	860,098.00
		993,798.00

TUITION ACCOUNT

1. Litemore ltd	-	37,416.00
2. Aspet school supplies	-	182,280.00
3. Blanche Ndolo	-	235,590.00
4. Wego traders	-	28,000.00
5. Wista publishers	-	21,000.00
6. Bureamate solutions	-	17,865.00
7. Paul muoki muya	-	88,050.00
8. Prisah Enterprises	-	804,600.00
9. Pyramid consultants	-	10,000.00
		1,424,801.00

GRAND TOTAL **2,559,699.00**

Prepared by LOISE MAUNAU Date: 12/07/2023 Sign: 
Accounts Clerk

Certified by: PAUL MUREI MUREAU Date: 12/07/23 Sign: 
Principal



AIC KYAMULENDU SECONDARY SCHOOL

Reports and Financial Statements

For the year ended 30th June 2021

ANNEX 2 - SUMMARY OF FIXED ASSETS

**Asset class-
Buildings and
structures**

Name/ Description of Buildings and structures	Unit	Location	Opening Balance 1st July 2020	Additions during the year	Disposals during the year	Balance as at the end of the year ended	Source.S2 stores ledgers numbers
						30 th June 2021	I.f no.
45 Student capacity Classrooms	No.	School	8			8	
100 Capacity Dormitories-Girls	No.		0	0		0	
150 Capacity Dormitories-Boys	No.		0	0		0	
Principals Office	No.		0	0		0	
Staffroom(partitioned class)	No.		1	0		1	
Administration Block -Stores	No.		0	0		0	
Teachers Toilets	No.		2	0		2	
Students Toilet- 8door	No.		1			1	
Kitchen	No.		1	0		1	
Science Laboratories	No.		0	0		0	
Multipurpose hall 1200 capacity	No.		0	0		0	
Ablution Block	No.		0	0		0	
Store houses	No.		2	0		2	
Boreholes	No.		0	0		0	
10000l Plastic Tanks	No.		2	0		2	
Farm Houses	No.		0	0		0	
Entry and Exit Gates	No.		1	0		1	
Sports Goal Posts (Pairs)	No.		0	0		0	
Total			18	0	0	18	

AIC KYAMULENDU SECONDARY SCHOOL
Reports and Financial Statements
For the year ended 30th June 2021

**Asset class-
 Motor vehicles**

Name/ Description of Motor vehicles	Unit	Location	Opening Balance	Additions during the year	Disposals during the year	Balance as at the end of the year ended	Source.S2 stores ledgers numbers
			1st July 2020			30 th June 2021	I.f no.
	No.	School	0			0	
	No.						
	No.						
	No.						
	No.						
	No.						
	No.						
Total							

**Asset
 class :Office
 equipment,
 furniture and
 fittings**

Name/ Description of of item	Unit	Location	Opening Balance	Additions during the year	Disposals during the year	Balance as at the end of the year ended	Source.S2 stores ledger number
			1st July 2020			30 th June 2021	I.f no
Executive Chair	No.	Principals Office	1	0	0	1	
Executive Chair	No.	D/Principals Office	1	0	0	1	

AIC KYAMULENDU SECONDARY SCHOOL

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Office Desks	No.	Principals Office	1	0	0	1
Teachers Chairs	No.	Staffroom	12			12
Teachers Desks	No.	Staffroom	12			12
Office Table	No.	Principals Office	1	0	0	1
Office Chairs	No.	D/Principals Office	2	0	0	2
Office Chairs	No.	Principals Office	3	0	0	3
5 l Hand washing station	No.	School	3	0	0	3
4 Drawer Metallic Filing Cabinet	No.	Principals Office	1		0	2
Book shelf	No.	Principals Office	1	0	0	1
Wall Clock	No.	Principals Office	1	0	0	1
Wall Clock	No.	D/Principals Office	1	0	0	1
Wall Clock	No.	Acc/Secretary Office	1	0	0	1
Total						

Asset class: ICT Equipment, and Other ICT Assets

Name/ Description of item	Unit	Location	Opening Balance 1st July 2020	Additions during the year	Disposals during the year	Balance as at the end of the year ended	Source.S 2 stores ledgers numbers
						30 th June 2021	l.f no.
1.computers	No.	Acc/Secretary's office	2	0	0	2	

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Asset class:

Textbooks

Name/ Description of of item	Unit	Location	Opening Balance	Additions during the year	Disposals during the year	Balance as at the end of the year ended	Source.S2 stores ledgers numbers
			1st July 2020			30 th June 2021	l.f no.
1.library books(listed	No.		7,428	0		7,428	
2.Diverse subjects -listed	No.						
3.Teacher reference books	No.						
	No.						
	No.						
	No.						
	No.						
	No.						
	No.						
	No.						
Total			7428	0		7,428.00	

Asset class:

Other

**machinery and
equipment**

Name/ Description of of item	Unit	Location	Opening Balance	Additions during the year	Disposals during the year	Balance as at the end of the year ended	Source.S2 stores ledgers numbers
			1st July 2020				

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						30 th June 2021	l.f no.
1.maintenance machines,tools and equipments	No.						
2.kitchen deep freezer	No.	0	0	0		0	
3.kitchen cookers/Boilers	No.		2	0		2	
4.sports nets	No.		1	0		1	
	No.						
	No.						
	No.						
Total			3	0		3	

**Asset class:
Heritage and
cultural assets**

Name/ Description of of item	Unit	Location	Opening Balance	Additions during the year	Disposals during the year	Balance as at the end of the year ended	Source.S2 stores ledgers numbers
			1st July 2020			30 th June 2021	l.f no.
1.Trophies	No.	Principals office	5	0		5	
2. Drums	No.						
3. National flags	No.		1	0		1	
4.Uniforms- dramma	No.						
	No.						
	No.						
	No.						
	No.						
	No.						

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Total							

**Asset class:
Intangible
assets-soft ware**

Name/ Description of of item	Unit	Location	Opening Balance	Additions during the year	Disposals during the year	Balance as at the end of the year ended	Source, S2 stores ledgers numbers
			1st July 2020			30 th June 2021	l.f-no.
1. Examination department	No.	Staffroom	1	0	0	1	
2. Finance	No.	Acc.Secretary' s office	0	0		1	
	No.						
	No.						
	No.						
	No.						
	No.						
	No.						
	No.						
	No.						
Total							

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Asset class: Land

Name/ Description of item	Unit	Location	Opening Balance 1st July 2020	Additi ons during the year	Dispos als during the year	Balance as at the end of the year ended 30 th June 2021	Source.S2 stores ledgers numbers
							I.f no.
Land 1	Hactares	Matungulu/K yaume	0.46	0	0	0.46	
	Acres						
	Acres						
	Acres						
Total			0.46			0.46	

Title deed number
- 1703