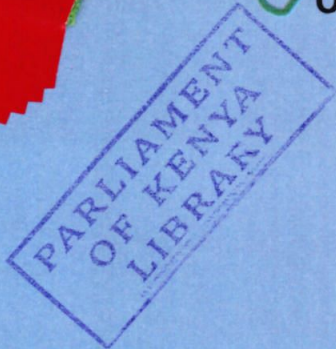


REPUBLIC OF KENYA



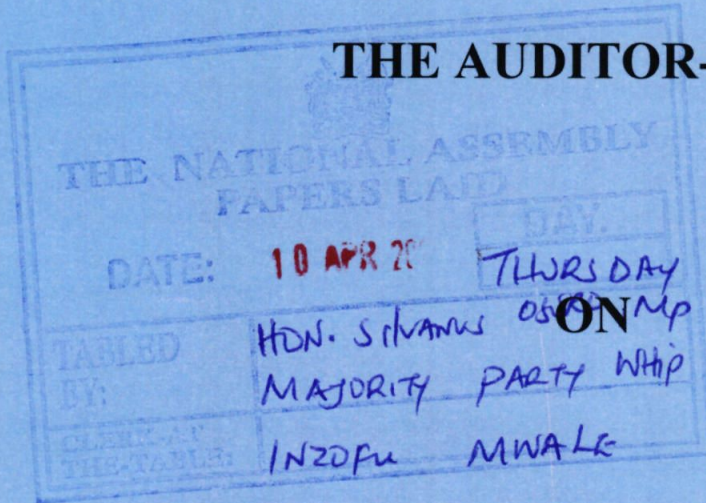
Enhancing Accountability



REPORT

OF

THE AUDITOR-GENERAL



KENYENYA SECONDARY SCHOOL

FOR THE YEAR ENDED
30 JUNE, 2022

NYAMIRA COUNTY



OFFICE OF THE AUDITOR GENERAL
P.O. BOX 100000 NAIROBI
26 JUL 2024
779/KRO
RECEIVED
KILIFI REGIONAL OFFICE

KENYENYA SECONDARY SCHOOL
PUBLIC SECONDARY SCHOOL

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED
30th June 2022

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

KENYENYA SECONDARY SCHOOL
PUBLIC SECONDARY SCHOOL
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KENYENYA SECONDARY SCHOOL
PUBLIC SECONDARY SCHOOL
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1. KEY SCHOOL INFORMATION AND MANAGEMENT

(a) Background information

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

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

The school is a mixed day and boarding school and had 165 numbers of students as at 30th June 2022. It has 2 streams and 16 teachers of which 3 teachers are employed by the School Board of Management.

(b) School Board of Management - Board Members

The School Board of Management established under Section 55 of the Basic Education Act, 2013; is composed of the following members:

Ref:	Name of Board Member	Designation	Date of appointment
1	PR.EVANS NYONGA	CHAIRMAN	30/04/2022
2	MR NICHOLUS OKELLO	SECRETATARY /PRINCIPAL	30/04/2022
3	MR. JADSON OMBOGA	MEMBER	30/04/2022
4	MRS TERESIA BONARERI	MEMBER	30/04/2022
5	MR PELIMA APIMA	MEMBER	30/04/2022
6	MRS HELLEN ONCHANGU	MEMBER	30/04/2022
7	MR.VICTOR ORANGI	MEMBER	30/04/2022
8	MR. JOHN OMANWA	MEMBER	30/04/2022
9	MR. GEORGE MORARA	MEMBER REP-TEACHER	30/04/2022
10	MR. JAMES NYATIGO	MEMBER REP SPONSOR	30/04/2022
11	MRS. CALLEN ONGERI	MEMBER REP SPONSOR	30/04/2022
12	MRS. CALLEN MWEBERI	MEMBER REP SPONSOR	30/04/2022
13	MR.WALTER NYABERO	MEMBER-COMMUNITY	30/04/2022
14	MR. BENARD OSUMO	MEMBER-SPECIAL NEEDS	30/04/2022
15	JACTONE SAYI	REP – STUDENT	30/04/2022

KENYENYA SECONDARY SCHOOL
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KEY SCHOOL INFORMATION AND MANAGEMENT (Continued)

The function of the School Board of Management includes:

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

(c) Committees of the Board

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

KENYENYA SECONDARY SCHOOL

PUBLIC SECONDARY SCHOOL

Annual Report and Financial Statements

For the year ended 30th June 2022

(d) School operation Management

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

Ref:	Designation	Name	TSC Number
1	Principal	Mr. Nicholas C Okello	347513
2	Deputy Principal	Mr. Nathan Keya Mitunda	312698
3	School Bursar	Mrs Grace Onganga	8773631

KENYENYA SECONDARY SCHOOL
PUBLIC SECONDARY SCHOOL
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For the year ended 30th June 2022

KEY SCHOOL INFORMATION AND MANAGEMENT (Continued)

(e) Schools contacts

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

(f) School Bankers

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

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

(g) Independent Auditors

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

KENYENYA SECONDARY SCHOOL
PUBLIC SECONDARY SCHOOL
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For the year ended 30th June 2022

I. SUMMARY REPORT OF PERFORMANCE OF THE SCHOOL

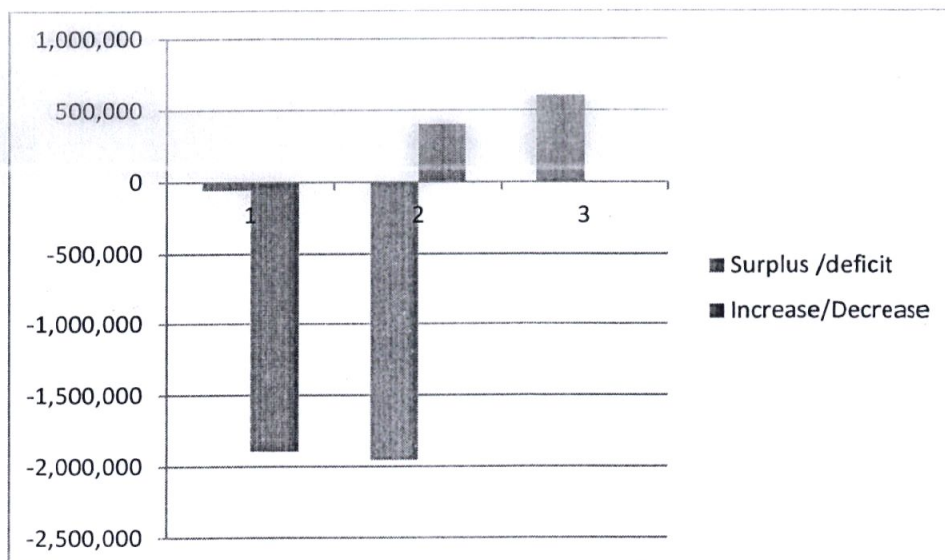
The following is a summary report of the performance of the school against the set performance evaluation criteria:

a) **Financial performance:**

Under this section it reflects the actual performance trend for the last three years period between which covers a period of 12 months from 1st July 2021 to 30th June 2022

a) **DEFICIT/ SURPLUS FOR THE TWO YEARS PERFORMANCE**

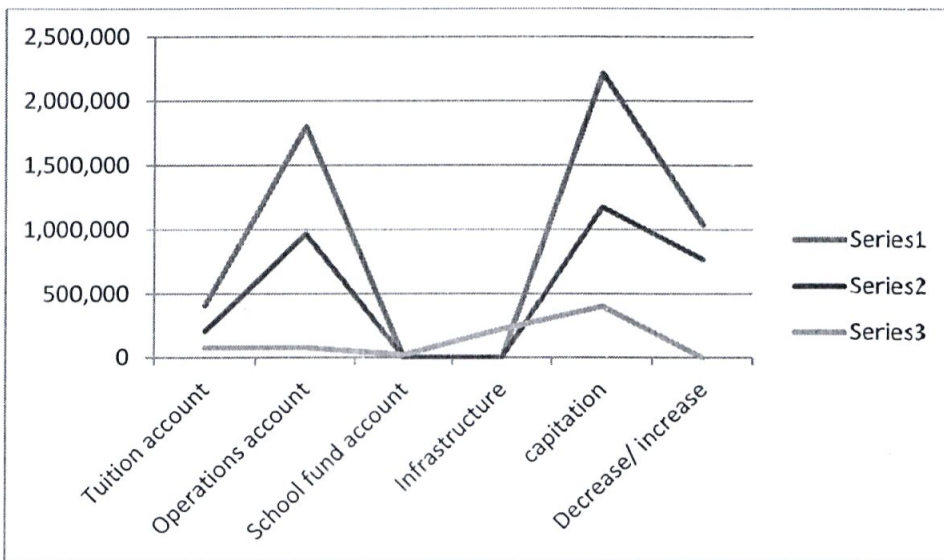
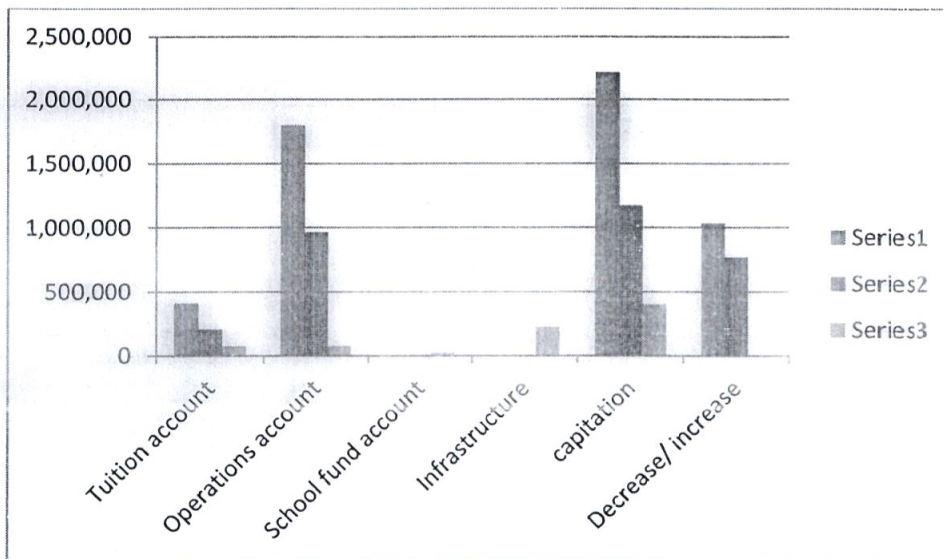
SNO	ACCOUNTS	2022	2021	2020
1	Tuition account			
2	Operations Account			
3	School fund account			
4	Infrastructure Account			
	Surplus /deficit	(59,716)	(1,954,022)	605357
	Increase/Decrease	(1,894,306)	402,634	0



**KENYENYA SECONDARY SCHOOL
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For the year ended 30th June 2022**

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

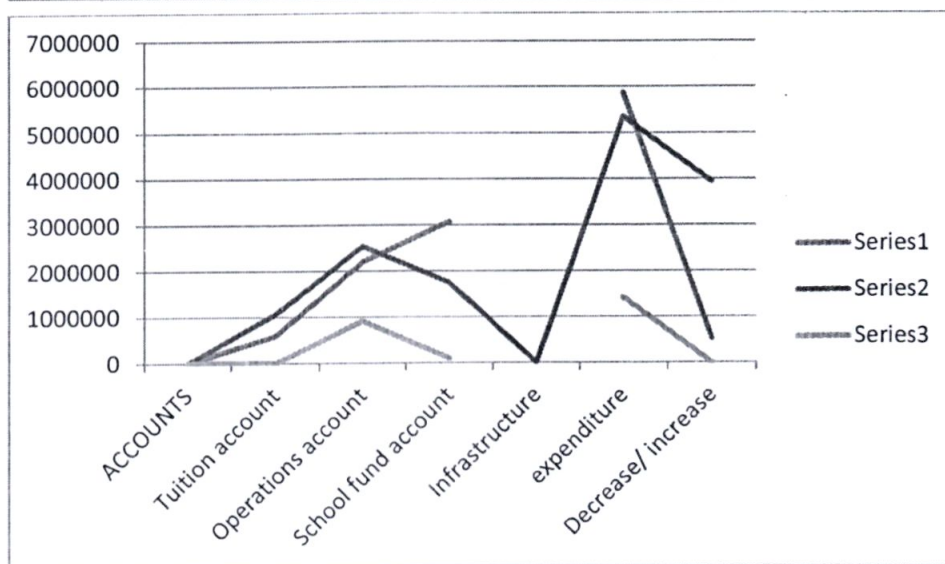
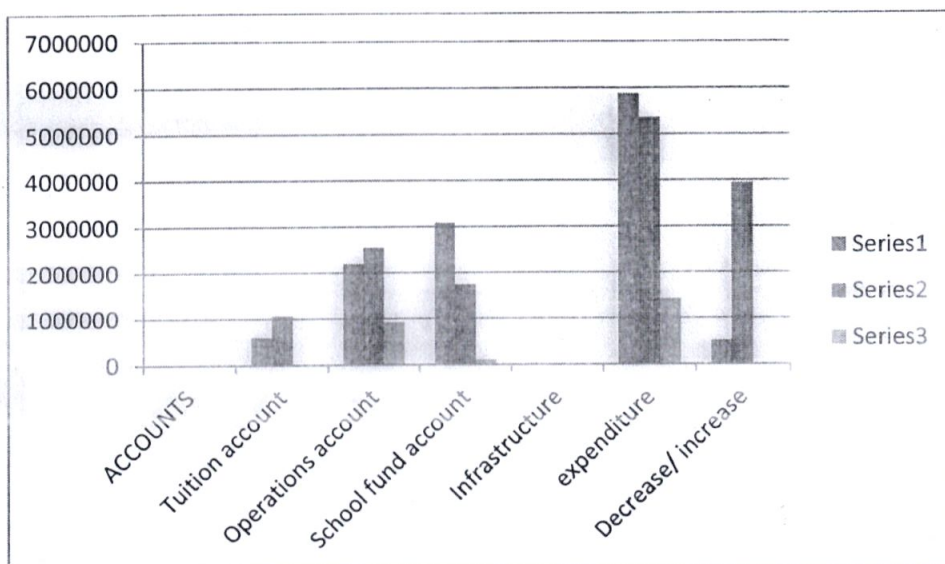
SNO	ACCOUNTS	2022	2021	2020
1	Tuition account	410,303	207,475	77,507.70
2	Operations account	1,801,830	967,414	79,529.80
3	School fund account	0	0	21,369.00
4	Infrastructure	0	0	225,119.00
	capitation	2,212,133	1,174,889	403,525.50
	Decrease/ increase	1,037,244	771,364	0



KENYENYA SECONDARY SCHOOL
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b) OVERVIEW OF GROWTH IN EXPENDITURE OF THE SCHOOL FOR THE TWO YEARS

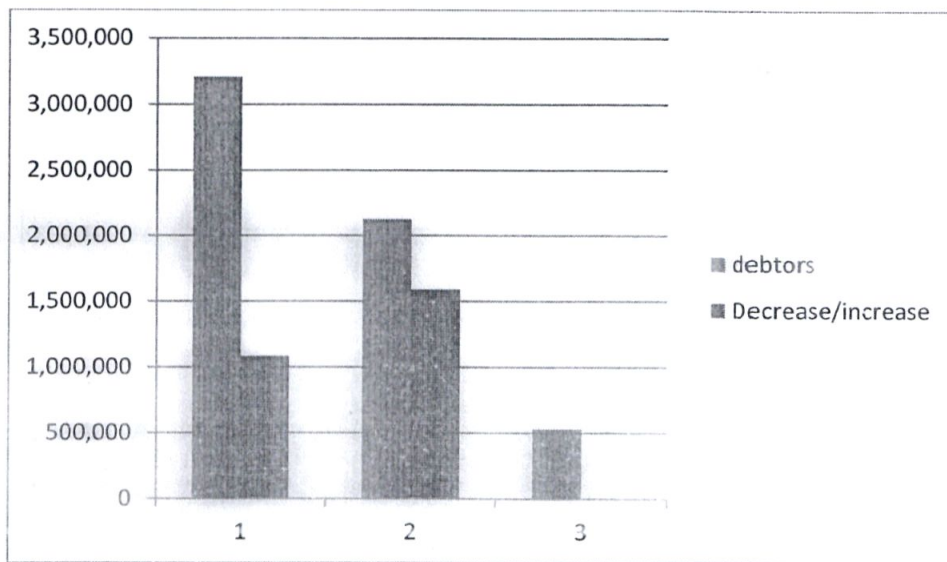
SNO	ACCOUNTS	2022	2021	2020
1	Tuition account	589,993	1,059,935	395,546
2	Operations account	2,203,297	2,546,320	916,001
3	School fund account	2,206,248	1,750,715	106,275
4	Infrastructure		0	
	expenditure	4,999,538	5,356,970	1,416,822
	Decrease/ increase	357,432	3,940,148	0



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

SNO	ACCOUNTS	2022	2021	2020
1	Tuition account			
2	Operations account			
3	School fund account			
4	Infrastructure			
	debtors	3,208,848	2,123,125	531,150
	Decrease/increase	1,085,723	1,591,975	0

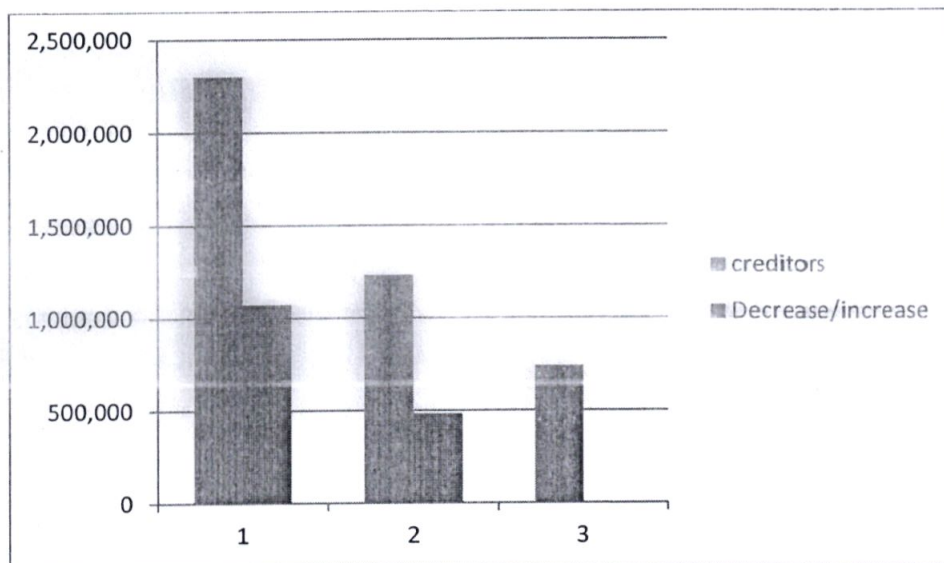


KENYENYA SECONDARY SCHOOL
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For the year ended 30th June 2022

d) Movement of creditors of the school for two years

SNO	ACCOUNTS	2022	2021	2019
1	Tuition account			
2	Operations account			
3	School fund account			
4	Infrastructure			
	creditors	2,299,328	1,228,078	741,640
	Decrease/increase	1,071,250	486,438	0

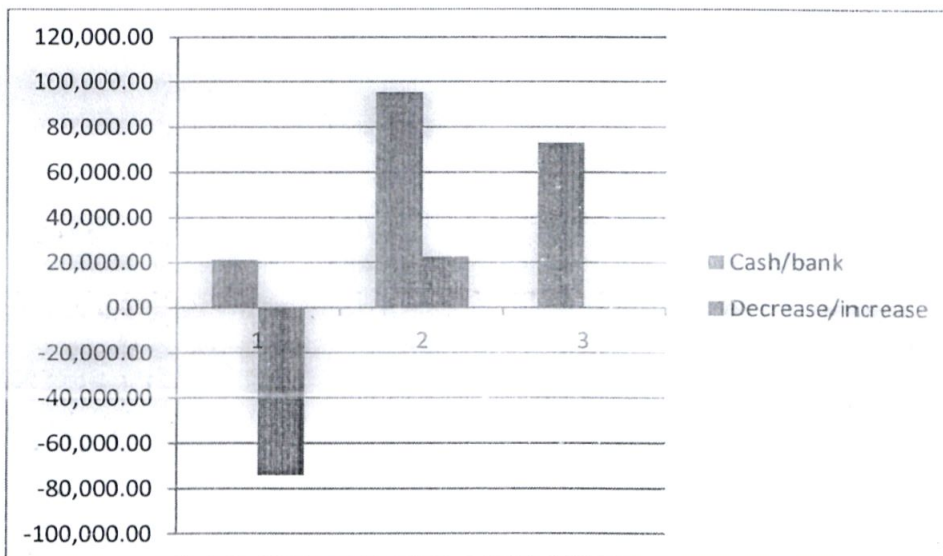
Movement of creditors



KENYENYA SECONDARY SCHOOL
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e) Movement of cash and bank balances in school for two years

SNO	ACCOUNTS	2022	2021	2020
1	Tuition account	14,402	25,739	59,916.70
2	Operations account	6787	37,236	2,216.60
3	School fund account	0	26,722	5,515.00
4	Infrastructure	0	5,682	5,245.00
	Cash/bank	21,189.00	95,379	72,893.30
	Decrease/increase	(74,190)	22,485.70	0



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Teacher Student ratio:

Between the month of January 2021 and June 2021 the Status of the teaching staff is as follows. There were 14 teachers posted by Tsc and 3 recruited by the Board of Management .No teacher was transferred during this period. 1teacher retired during this period. The school has a shortage of one business studies teacher.

f) Mean score in the year 2018,2019 and 2020 KCSE:

YEAR	ENROLMENT	MEAN	TRANSITION	TRANSITION (%)	SCHOOL TARGET	COMMENTS
2020	49	3.574	20	42.55	4.000	negative deviation of in the transition rate. 42.55% of the students made direct entry to the univer sities.
2019	47	3.8090	14	45.16	4.800	Positive deviation of 0.5484 in the transition rate. The best performance for the last 5 years since 45% of the students made direct entry to the universities and they surpassed the set school target.
2018	31	4.5480	5	16.13	4.500	

g) number of candidates in KCSE for 3 subsequent years

KCSE YEAR	NUMBER OF CANDIDATES
2020	49
2019	47
2018	31

KENYENYA SECONDARY SCHOOL
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h) Capacity of the school

The school has 137 students and the following amenities:

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

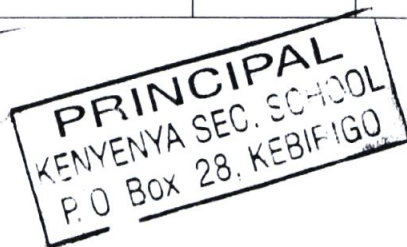
i) Development projects carried out by the school:

sno	project	year	status	amount	fund source
1	construction of a Ten Door bathroom	2020-2021	complete	1,302,560.00	Maintenance & Improvement funds from M.O.E

Sign



School Principal



KENYENYA SECONDARY SCHOOL
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111 STATEMENT OF SCHOOL MANAGEMENT RESPONSIBILITY

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

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

The Board of Management of **Kenyenia 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: Pr. Stephen O. Maturi
Designation: Chairman, School Board of Management
Sign: Stephen O. Maturi
Date: 12/7/24

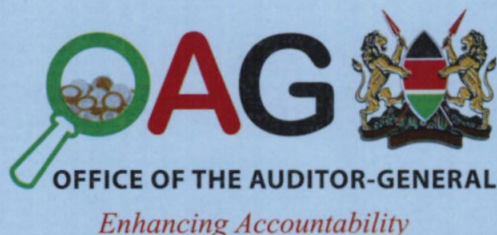
Name: Nicholas C. Okello
Designation: School Principal & Secretary to Board of Management
Sign: Nicholas C. Okello
Date: 12/7/24

Name: Grace Ongaga
Designation: Bursar/ Finance Officer
Sign: Grace Ongaga
Date: 12/7/2024



REPUBLIC OF KENYA

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



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

REPORT OF THE AUDITOR-GENERAL ON KENYENYA SECONDARY SCHOOL FOR THE YEAR ENDED 30 JUNE, 2022 – NYAMIRA 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 the 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, risk management environment and internal controls, developed and implemented by those charged with governance for orderly, efficient and effective operations of the entity.

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

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of Kenyenia Secondary School – Nyamira County set out on pages 16 to 29, which comprise the statement of financial assets and financial liabilities as at 30 June, 2022 and the statement of receipts and payments, statement of cash flows and statement of budgeted versus actual amounts for

Report of the Auditor-General on Kenyenia Secondary School for the year ended 30 June, 2022 - Nyamira County

the year then ended and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of the Kenyeny Secondary School – Nyamira County as at 30 June, 2022 and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standard (Cash Basis) and comply with the Public Finance Management Act, 2012 and the Basic Education Act, 2013.

Basis for Qualified Opinion

1. Errors and Omissions in Presentation and Disclosure of Financial Statements

Review of the financial statements presented for audit revealed that the statement of school management responsibility in paragraph 4 on page 14 disclose the financial year as 30 June, 2021 instead of 30 June, 2022. In addition, the table of contents, Notes to the financial statements and pages are not properly aligned in the annual report and financial statements. Further, the summary of fixed assets register in Annex 2 to the financial statements reflects fixed assets balance of Kshs.33,705,058 which omits disclosure on the value of one parcel of land, motor vehicles and other machinery and equipment.

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

2. Unsupported Receipts and Payments

2.1 Unsupported Receipts

The statement of receipts and payments reflects school fund income - other receipts amount of Kshs.2,518,889 as disclosed in Note 4 to the financial statements. However, the income was not supported by detailed ledgers/schedules, invoices and miscellaneous receipts.

In the circumstances, the accuracy and completeness of the school fund income - other receipts of Kshs.2,518,889 could not be confirmed.

2.2 Unsupported Payments

The statement of receipts and payments reflects payments for tuition and payments for operations of Kshs.589,993 and Kshs.2,203,297 respectively as disclosed in Note 5 and Note 6 to the financial statements. However, detailed ledgers/schedules and requisitions, local purchase orders, delivery notes, inspection reports, goods received notes were not provided in respect of these payments.

In the circumstances, the regularity, accuracy and completeness of payments for tuition of Kshs.589,993 and payments for operations of Kshs.2,206,248 could not be confirmed.

3. Unsupported Cash and Cash Equivalent

The statement of financial assets and financial liabilities reflects bank balances of Kshs.14,402 as disclosed in Note 8 to the financial statements. However, the bank balances were not supported by cash books and bank reconciliation statements.

In the circumstances, the accuracy and completeness of bank balances of Kshs.14,402 could not be confirmed.

4. Accounts Receivables

4.1. Variances in Accounts Receivables

The statement of financial assets and financial liabilities reflects accounts receivable balance of Kshs.3,208,848 as disclosed in Note 9 to the financial statements. However, the ledger balance and issued invoices reflects a balance of Kshs.2,707,758, resulting to an unexplained variance of Kshs.501,090. In addition, the balance in the statement of financial assets and financial liabilities has been incorrectly linked to Note 11 instead of Note 9

In the circumstances, the accuracy and completeness of the accounts receivable balance of Kshs.3,208,848 could not be confirmed.

4.2. Long Outstanding Receivables

The statement of financial assets and financial liabilities reflects accounts receivables balance of Kshs.3,208,848 in respect of fees arrears as disclosed in Note 9 to the financial statements. Included in the balance are receivables amounting to Kshs.2,123,125 which had been outstanding for more than two (2) years. However, there was no policy on the impairment of long outstanding fees arrears casting doubt on the fair statement of the accounts receivables balance.

In the circumstances, the accuracy and full recoverability of the outstanding receivables balance of Kshs.3,208,848 could not be confirmed.

5. Unsupported Payables

The statement of financial assets and financial liabilities reflects payables balance of Kshs.2,299,328 as disclosed in Note 11 to the financial statements. However, the balance was not supported with creditors registers, local purchase orders, invoices and delivery notes. In addition, the balance in the statement of financial assets and financial liabilities has been incorrectly linked to Note 12 instead of Note 11.

In the circumstances, the accuracy and completeness of trade payables balance of Kshs.2,299,328 could not be confirmed.

The audit was conducted in accordance with the International Standards for Supreme Audit Institutions (ISSAIs). I am independent of the Kenya 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 judgement, 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 and based on the audit procedures performed, except for the matters described in the Basis for Conclusion on Lawfulness and Effectiveness in Use of Public Resources section of my report, I confirm that nothing else has come to my attention to cause me to believe that public resources have not been applied lawfully and in an effective way.

Basis for Conclusion

1. Long Outstanding Payables

The statement of financial assets and financial liabilities and as disclosed in Note 11 to the financial statements reflects payables balance of Kshs.2,299,328. However, the trade payables balance included an amount of Kshs.1,228,078 that had remained outstanding for more than two (2) years. This was contrary to Section 53 (8) of the Public Procurement and Asset Disposal Act, 2015 which states that 'an Accounting Officer shall not commence any procurement proceedings until satisfied that sufficient funds to meet the obligations of the resulting contract(s) are reflected in approved budget estimates.

In the circumstances, the School Management was in breach of the law and there is risk of loss of public funds through litigations, interests and penalties.

2. Under Funding of Capitation Grants

The statement of receipts and payments reflects capitation grants for tuition and capitation grants for operations amount of Kshs.410,303 and Kshs.1,801,830, respectively as disclosed in Notes 1 and Note 2 to the financial statements. During the financial year, NEMIS reported a total number of six hundred and ninety-six (696) students while the enrolment records provided by the School indicated a total number of eight hundred and six (806) students, resulting to an unexplained variance of one hundred and ten (110) students. As a result of the variances, the School was under funded by an amount of Kshs.2,446,440.

In the circumstances, the under-funding of the School may have affected service delivery to the School.

3. Unconfirmed Students Enrolment Data

The statement of receipts and payments reflects capitation grants for tuition and capitation grants for operations totalling Kshs.2,212,133. Comparison of data from National Education Management and Information System (NEMIS) with records from the County Director of Education revealed that during the financial year 2021/2022, NEMIS reflected six hundred and ninety-six (696) students while records from the County Director

of Education had eight hundred and six (806) students, resulting to an underfunding of the School by an amount of Kshs.2,446,440. This was contrary to the Ministry of Education Circular MOE.HQS/3/13/3 on implementation of Free Day Secondary Education (FDSE) which requires all learners be registered in NEMIS and the Principals to ensure their records are accurate.

In the circumstances, under-funding of the School may have affected service delivery to the students.

4. Failure to Prepare Annual Procurement Plan

The School budget estimates for the year ended 30 June, 2022 was approved by the Board of Management in line with Section 16 of the Basic Education Act, 2013. However, the institution did not have in place an annual procurement plan and list of registered suppliers as required by Section 53 (2) and Section 57(1) of the Public Procurement and Asset Disposal Act, 2015.

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

5. Failure to Prepare School Improvement Plan

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

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

The audit was conducted in accordance with ISSAI 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 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. Poor Management of Text Books

Review of records on text books supplied revealed that thirty-one (31) copies of Artist of the Floating World, Mapambazuko ya Machweo na Hadithi Nyingine and A Silent Song and Other Stories were received on 6 May, 2022. However, the School does not maintain a register of books in its possession.

In the circumstances, the effectiveness and proper controls on text book management could not be confirmed.

2. Management of Scholarships and Bursaries

Review of records revealed that the School received bursaries from the National Government Constituency Development Fund and other donors to support needy students during the year under review. However, the institution did not maintain a register of scholarship and bursaries received during the year.

In the circumstances, the effectiveness and accountability of scholarships and bursaries could not be confirmed.

The audit was conducted in accordance with the (ISSAIs) 2315 and 2330. The standards require that I plan and perform the audit to obtain assurance about whether effective processes and systems of internal controls, risk management and overall governance were operating effectively in all material respects. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

Responsibilities of Management and those Charged with Governance

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

In preparing the financial statements, Management is responsible for assessing the School's ability to continue to sustain its services, disclosing, as applicable, matters related to sustainability of services and using the applicable basis of accounting unless Management is aware of the intention to terminate the School or to cease operations.

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

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

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

Auditor-General's Responsibilities for the Audit

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

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

Further, in planning and performing the audit of the financial statements and audit of compliance, I consider internal controls in order to give an assurance on the effectiveness of internal controls, risk management and governance processes and systems in accordance with the provisions of Section 7(1)(a) of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. My consideration of the internal control would not necessarily disclose all matters in the internal controls that might be material weaknesses under the ISSAIs. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely year 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 years 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 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 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 continue to sustain its services.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the School to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

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

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


 FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

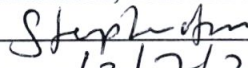
23 January, 2025

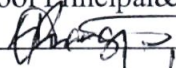
KENYENYA SECONDARY SCHOOL
PUBLIC SECONDARY SCHOOL
Annual Report and Financial Statements
For the year ended 30th June 2022


III. STATEMENT OF RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 30TH JUNE 2022

DESCRIPTION OF VOTE HEAD	Note	2021-2022 Kshs	2020-2021 Kshs
RECEIPTS			
Capitation grants for tuition	1	410,303	207,475.00
Capitation grants for operations	2	1,801,830	967,414.00
School Fund Income- Parents' Contributions	3	208,800	707,069.00
School Fund Income- Other receipts	4	2,518,889	1,520,990.00
Proceeds from borrowings			
TOTAL RECEIPTS		4,939,822	3,402,948.00
PAYMENTS			
Payments for Tuition	5	589,993	1,059,935.00
Payments for operations	6	2,203,297	2,546,320.00
Boarding and school fund payments	7	2,206,248	1,750,715.00
TOTAL PAYMENTS		4,999,538	5,356,970.00
SURPLUS/DEFICIT		(59,716)	(1,954,022.00)

The accounting policies and explanatory notes to these financial statements are an integral part of the financial statements. The report covers a period of 12 months for the period ended 30th June 2022.

Name: Pr. Stephen O. Maturi
Designation: Chairman, School Board of Management
Sign: 
Date: 12/7/24

Name: Nicholas C. Okello
Designation: School Principal & Secretary to Board of Management
Sign: 
Date: 12/7/24

Name: Grace Ongaga
Designation: Bursar/ Finance Officer
Sign: 
Date: 12/7/24

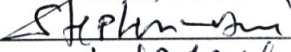
PRINCIPAL
 KENYENYA SEC. S.S. COL
 P. O. BOX 28, KEBIFIGO

KENYENYA SECONDARY SCHOOL
PUBLIC SECONDARY SCHOOL
Annual Report and Financial Statements
For the year ended 30th June 2022

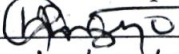
IV. STATEMENT OF FINANCIAL ASSETS AND FINANCIAL LIABILITIES AS AT 30TH JUNE 2022

	Note	2021-2022 Kshs	2020-2021 Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	8	14,402	72,913
Cash Balances	9	6,787	22,465
Short term Investment	10		-
Total Cash and cash equivalent		21,189	95,378
Accounts receivables	11	3,208,848	2,123,125
TOTAL FINANCIAL ASSETS		3,230,037	2,218,503
FINANCIAL LIABILITIES			
Accounts Payables	12	2,299,328	1,228,078
NET FINANCIAL ASSETS		930,709	990,425
REPRESENTED BY			
Accumulated Fund b/fwd	13	990,425	2,944,447.00
Surplus/Deficit for the year		(59,716)	(1,954,022)
NET FINANCIAL POSITION		930,709	990,425


Name: Pr. Stephen O. Maturi
 Designation: Chairman, School Board of Management

Sign: 
 Date: 12/7/24

Name: Nicholas C. Okello
 Designation: School Principal & Secretary to Board of Management

Sign: 
 Date: 12/7/24

Name: Grace Ongaga
 Designation: Bursar/ Finance Officer

Sign: 
 Date: 12/7/24

PRINCIPAL
KENYENYA SEC. SCHOOL
P. O Box 28. KEBIRIGO

KENYENYA SECONDARY SCHOOL
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18.

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

		2021-2022	2020-2021
		Kshs	Kshs
Receipts for operating income			
Capitation grants for tuition	1	410,303	207,475.00
Capitation grants for operations	2	1,801,830	967,414.00
School fund income- Parents contributions/ fees	3	208,800	707,069.00
School fund income- other receipts	4	2,518,889	1,520,990.00
Total receipts		4,939,822	3,402,948.00
Payments			
Payments for Tuition		589,993	1,059,935.00
Payments for operations		2,203,297	2,546,320.00
Boarding and school fund payments		2,206,248	1,750,715.00
Total payments		4,999,538	5,356,970.00
Net cash flow from operating activities		(59,716)	(1,954,022)
Adjusted for:			
Increase in Receivables		1,085,723	2,123,125
Decrease in Payables		(1,071,250)	(1,228,078)
Net Cash flow from operating activities		(74,189)	(1,058,975)
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets		0	0
Acquisition of Assets		0	0
Proceeds from investments		0	0
Purchase of investments		0	0
Net cash flows from Investing Activities		0	0
CASHFLOW FROM BORROWING ACTIVITIES			
Proceeds from borrowings/ loans		0	0
Repayment of principal borrowings		0	0
Net cash flow from financing activities		0	0
NET INCREASE IN CASH AND CASH EQUIVALENTS		(74,189)	(1,058,975)
Cash and cash equivalent at BEGINNING of the year		95,378	963,597
Cash and cash equivalent at END of the year		21,189	95,378

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

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KENYENYA SECONDARY SCHOOL
PUBLIC SECONDARY SCHOOL
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18.

KENYENYA SECONDARY SCHOOL

TRIAL BALANCE AS AT 30TH JUNE 2022			
		DR	CR
Cash and Cash equivalents			
	Bank Balances	14,402.00	
	Cash Balances	6,787.00	
	Short term investments	-	
	Receivables	2,872,513.00	
Payments			
	Payments for Tuition	589,993.00	
	Payments for operations	2,203,297.00	
	Boarding and school fund payments	3,080,245.00	
Receipts			
	Capitation grants for tuition		410,303.00
	Capitation grants for operations		1,801,830.00
	School Fund Income- Parents' Contributions		367,189.00
	School Fund Income- Other receipts		2,898,162.00
	Proceeds from borrowings		-
	Payables		2,299,328.00
Prior Year Adjustment			
Fund Balance b/f			990,425.00
TOTAL		8,767,237	8,767,237

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PUBLIC SECONDARY SCHOOLS -(KENYENYA SECONDARY SCHOOL)
Reports and Financial Statements
For the year ended 30th June 2022

Receipt/Expense Item	Original Budget		Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a		b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS		Opening Balance (C/Bk) and AIA	Previous years Outstanding Disbursements				
(1) CAPITATION GRANT ON TUITION							
Textbooks and reference materials	0	0	0	0	-	-	#DIV/0!
Exercise books	152,345.00		0	152,345.00	178,520	(26,175)	0.0%
Laboratory equipment	160,000.00		0	160,000.00	84,250	75,750	0.0%
Internal exams	10,710.00		0	10,710.00	0	10,710	0.0%
Teaching / learning materials	50,000		0	50,000	97,233	(47,233)	0.0%
Chalks	20,000.00		0	20,000.00	0	20,000	0.0%
Exams and assessment	0.00		0	0.00	50,300	(50,300)	0.0%
Teachers guides	0		0	0	0	-	0.0%
					0	-	0.0%
					0	-	0.0%
(2) CAPITATION GRANT ON OPERATIONS					0	-	0.0%
Personnel emoluments	404,780.00		0	404,780.00	564,748	192,102	0.0%
Repairs and maintenance	364,200.00		0	364,200.00	200,000	164,200	0.0%
Local transport / travelling	317,300.00		0	317,300.00	123,798	193,502	0.0%
Electricity and water	365,400.00		0	365,400.00	180,567	184,833	0.0%
Medical	111,600.00		0	111,600.00	0	111,600	0.0%
Administration costs	269,290.00		0	269,290.00	380,255	(110,965)	0.0%
Activity	145,650.00		0	145,650.00	352,462		0.0%

KENYENYA SECONDARY SCHOOL
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						(206,812)	
Gratuity	0		0	0	0	-	0.0%
SMASSE	0.00		0	0.00	0	-	0.0%
					0	-	0.0%
(3) FEES CHARGED ON PARENTS					0	-	0.0%
Personnel emoluments	0		0	0	47,000	(47,000)	0.0%
Repairs and maintenance	0		0	0	22,500	(22,500)	0.0%
Local transport / travelling	0		0	0	27,000	(27,000)	0.0%
Electricity and water	0		0	0	112,300	(112,300)	0.0%
Medical	0		0	0	0	-	0.0%
Administration costs	0		0	0	0	-	0.0%
Activity	0		0	0	0	-	0.0%
LUNCH	240,000.00		0	240,000.00	0	240,000	0.0%
Fee on Boarding Equipment and Stores	1,921,980.00		0	1,921,980.00	2,050,959	(128,979)	0.0%
					0	-	0.0%
OTHER INCOME					0	-	0.0%
Rent income			0	0	0	-	0.0%
infrastructure			0	0	467,930	(467,930)	0.0%
Insurance compensation			0	0	0	-	0.0%
Income from Posho mill			0	0	0	-	0.0%
Income from Bus Hire			0	0	0	-	0.0%
Fee for hire of ground and equipment			0	0	0	-	0.0%
Interest income			0	0	0	-	0.0%
Income from any other investment			0	0	0	-	0.0%
TOTAL INCOME	4,533,255	0	0	4,533,255	4,939,822	(406,567)	109.0%

KENYENYA SECONDARY SCHOOL
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(1) EXPENDITURE FOR TUITION	0.00			0.00	0		
Personnel emoluments	404,780		0	404,780	594,220	(189,440)	1.4680073 13
Repairs, maintenance and improvements	364,200		0	364,200	0	364,200	0
Local transport / travelling	317,300		0	317,300	141,850	175,450	0.4470532 62
Electricity, water and sewerage	365,400		0	365,400	144,233	221,167	0.3947263 27
Medical Expenses	111,600		0	111,600	0	111,600	0
Administration costs	269,290		0	269,290	745,382	(476,092)	2.7679527 65
Activity	145,650		0	145,650	884,490	(738,840)	6.0727085 48
INFRASTRUCTURE	0		0	0	467,930	(467,930)	#DIV/0!
Lunch programme	240,000		0	240,000	0	240,000	0
Boarding Equipment and Stores	1,921,980		0	1,921,980	1,407,940	514,040	0.7325466 45
tuition	393,055		0	393,055	589,993	(196,938)	1.5010443 83
Insurance costs	0		0	0	0	-	#DIV/0!
TASSE	0		0	0	0	-	#DIV/0!
Rent Expenses	0		0	0	0	-	#DIV/0!
Bank Charges	0		0	0	23,500	(23,500)	#DIV/0!
Loan Interest Repayment	0		0	0	0	-	#DIV/0!
Loan Principal Repayment	0		0	0	0	-	#DIV/0!
Acquisition of Assets	0		0	0	0	-	#DIV/0!
Other Payments	0		0	0	0	-	#DIV/0!
TOTAL	4,533,255	0	0	4,533,255	4,999,538	(466,283)	110.3%

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KENYENYA SECONDARY SCHOOL
PUBLIC SECONDARY SCHOOL
Annual Report and Financial Statements
For the year ended 30th June 2022

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 imp rest, 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.

**KENYENYA SECONDARY SCHOOL
PUBLIC SECONDARY SCHOOL**

Annual Report and Financial Statements

For the year ended 30th June 2022

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 2022.

**KENYENYA SECONDARY SCHOOL
PUBLIC SECONDARY SCHOOL**
Annual Report and Financial Statements
For the year ended 30th June 2022

VI. NOTES TO THE FINANCIAL STATEMENTS

1 CAPITATION GRANT FOR TUITION

	2021-2022	2020-2021
	Kshs	Kshs
Textbooks and reference materials		
Exercise books	178,520.00	58,645.00
Laboratory equipment	84,250.00	48,259.00
Internal exams	0	11,902.25
Teaching / learning materials	97,233.00	42,108.00
Tuition	0	-
Exams and assessment	50,300.00	46,560.75
Teachers guides	0	
Total	410,303	207,475.00

2 CAPITATION GRANT FOR OPERATIONS

	2021-2022	2020-2021
	Kshs	Kshs
Personnel emoluments	564,748	192,102.00
Repairs and maintenance	200,000.00	435,500.00
Local transport / travelling	123,798	93,954.00
Electricity and water	180,567	112,682.00
Medical	0.00	0
Administration costs	380,255.00	133,176.00
Activity	352,462.00	0
Total	1,801,830	967,414.00

3 PARENTS CONTRIBUTION/FEES - SCHOOL FUND ACCOUNT

	2021-2022	2020-2021
	Kshs	Kshs
Personnel emoluments	47,000.00	30,900.00
Repairs and maintenance	22,500.00	27,600.00
Local transport / travelling	27,000.00	21,700.00
Electricity and water	112,300	17,600.00
Medical	0	54,120.00
Administration costs	0	13,640.00
Activity	0	16,200.00
Total	208,800.00	181,760.00

KENYENYA SECONDARY SCHOOL
PUBLIC SECONDARY SCHOOL
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For the year ended 30th June 2022

NOTES TO THE FINANCIAL STATEMENTS (Continued)

4 OTHER RECEIPTS – SCHOOL FUND ACCOUNT

	2021-2022	2020-2021
	Kshs	Kshs
Fee on Boarding Equipment and Stores	2,050,959.00	1,915,185.00
MIF	467,930.00	581,525.00
Total	2,518,889.00	2,496,710.00

5 PAYMENTS FOR TUITION

	2021-2022	2020-2021
	Kshs	Kshs
Textbooks and reference materials		-
Exercise books	112,000.00	-
Laboratory equipment	123,000.00	177,000.00
Internal exams	161,095.00	43,000.00
Teaching / learning materials	107,530.00	33,600.00
Bank Charges	0	19,612.00
Assessment and exams	76,720.00	0
Teachers guide	0	0
Administrative costs	9,648.00	0
Total	589,993	273,212.00

6 PAYMENTS FOR OPERATIONS

	2021-2022	2020-2021
	Kshs	Kshs
Personnel emoluments	594,220.00	209,948.00
Administration Cost	582,804.00	429,374.00
Repairs and maintenance & improvements	0	0
Local transport / travelling	141,850.00	127,670.00
medical		-
activity	740,190.00	135,400.00
mif		240,730.00
Electricity and water	144,233.00	73,040.00
TOTAL	2,203,297.00	1,216,162.00

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

7 BOARDING AND SCHOOL FUND PAYMENTS

	2021-2022	2020-2021
	Kshs	Kshs
Personnel emoluments	0	260,588.00
Repairs and maintenance & Improvements	0	-
Local transport / travelling	0	73,830.00
Electricity and water	0	46,580.00
Administration costs	162,578.00	75,390.00
Fee on Boarding Equipment and Stores	1,407,940.00	982,931.00
mif	467,930.00	719,029.00
Bank Charges	23,500	2,914.00
Expenses on Income Generating Activities	0	
Fee on Boarding Equipment and Stores		
Activity	144,300.00	
infrastructure		
Loan Principal repayment	0	
Loan Interest repayment		
TOTAL	2,206,248.00	2,161,262.00

NOTES TO THE FINANCIAL STATEMENTS (Continued)

8 BANK ACCOUNTS

Name of Bank, Account No. & currency	Name of the bank	Bank Account Number	2021-2022	2020-2021
			Kshs	Kshs
Tuition Account	KCB Nyamira	1103238221	618.65	25,739
Operations Account	KCB Nyamira	1103311492	2,127	32,666
School Fund Account/Boarding	KCB Nyamira	1103236091	10,182.80	8,827
Infrastructural Account	KCB Nyamira	1265708321	1,474	5,682
Total			14,402.15	72,913

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9. CASH IN HAND

Description	2021-2022	2020-2021
	Kshs	Kshs
Tuition Account	0	0
Operation Account	762	4,570.00
School Fund account	6,025.00	17,895.00
Total	6787.00	22,465.00

NOTES TO THE FINANCIAL STATEMENTS (Continued)

9 ACCOUNTS RECEIVABLE

Description	2021-2022	2020-2021
	Kshs	Kshs
Fees arrears	1,085,723.00	1,591,975.00
Fees arrears for the previous years	2,123,125.00	531,150
Salary advances	0	0
Imp rest	0	0
Fees arrears for prior periods (over two years)	0	0
Total	3,208,848.00	2,123,125.00

11. ACCOUNTS PAYABLE

Description	2021-2022	2020-2021
	Kshs	Kshs
Trade creditors	1,071,250	1,228,078.00
Trade creditors for the previous years	1,228,078	0
Trade creditors for prior periods (over two years)	0	0
Prepaid fees	0	0
Retention monies	0	0
Total	2,299,328	1,228,078.00

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12. FUND BALANCE BROUGHT FORWARD

Description	2021-2022 Kshs	2020-2021 Kshs
Bank balances	14,402.00	72,913.00
Cash balances	6,787.00	22,465.00
Short term investments	0	-
Add Receivables	3,208,848	2,123,125.00
Less payables	(2,299,328)	(1,228,078.00)
Total	930,709.00	990,425.00

13. 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: (If a date when you expect the issue to be resolved)

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ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE
Annex 1 - Analysis of Pending Accounts Payable

Supplier Of Goods Or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2021	Outstanding Balance 2021-	Comments
	a	b	c	d-e	f	
	Kshs	Kshs	Kshs	Kshs	Kshs	
Construction Of Buildings						
1. ENGOTO HARDWARE	95,000	1.1.2018	nil	95,000	95,000	To be paid in instalments
Sub-Total	95,000			95,000	95,000	
Supply Of Goods						
2. JONTES SOLUTIONS	61,000	1.1.2020	NIL	61,000	61,000	to be paid in instalments
3. JACKMOT ENTERPRISE	18,000	1.1.2021	NIL	18,000	18,000	to be paid in instalments
4. ANVIL EMPORIUM	133,000	1.1.2018	NIL	133,000	133,000	to be paid in instalments
5. LADDER SHOP PUBLICATIONS	22,260	1.1.2021	NIL	22,260	22,260	to be paid in instalments
6. TIM LAB SUPPLIERS	31,000	1.1.2021	NIL	31,000	31,000	to be paid in instalments
7. DAJOHN ENTERPRISES	142,000	1.1.2021	NIL	142,000	142,000	to be paid in instalments
8. NICHORUS OKELLO	93,188	1.1.2021	NIL	93,188	93,188	to be paid in instalments
9. MASTER PIECE ENTERPRISES	10,350	1.1.2020	NIL	10,350	10,350	to be paid in instalments
10. NASSHA	2,200	1.1.2021	NIL	2,200	2,200	to be paid in instalments
11. LUNOWI GENERAL SUPPLIERS	10,500	1.1.2021	NIL	10,500	10,500	to be paid in instalments
12. NAMIC SUPPLIERS	20,000	1.1.2019	NIL	20,000	20,000	to be paid in instalments
13. JARED ARASA SUPPLIERS	50,000	1.1.2021	NIL	50,000	50,000	to be paid in instalments
14. JOSMAN ENTERPRISES	80,000	1.1.2018	NIL	80,000	80,000	to be paid in instalments
15. JOSEPHINE MOGAKA	15,000	1.1.2018	NIL	15,000	15,000	to be paid in instalments
16. JOSIAH OCHUNGO	52,500	1.1.2019	NIL	52,500	52,500	to be paid in instalments
17. MERCILINE OMWANSA	52,500	1.1.2019	NIL	52,500	52,500	to be paid in instalments

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Supplier Of Goods Or Services	Original Amount	Date Contracted	Amount Paid To Date	Outstanding Balance 2021	Outstanding Balance 2021-1	Comments
18. FRANTEX	12,000	1.1.2021	NIL	12,000	12,000	to be paid in instalments
19. NDIZI SHOP	50,000	1.1.2021	NIL	50,000	50,000	to be paid in instalments
20. CHARLES NYAMASEGE	47,000	1.1.2014	NIL	47,000	47,000	to be paid in instalments
21. LILLIAN ANUNDA	35,000	1.1.2021	NIL	35,000	35,000	to be paid in instalments
22. GEONGA GENERAL SUPPLIERS	9,000	1.1.2021	NIL	9,000	9,000	to be paid in instalments
23. MONTE SHOP	2,880	1.1.2021	NIL	2,880	2,880	to be paid in instalments
24. JOHN ONCHIEKU	15,000	1.1.2015	NIL	15,000	15,000	to be paid in instalments
25. JOSIAH MAGETO	15,000	1.1.2015	NIL	15,000	15,000	to be paid in instalments
26. PARAMAN	110,000	1.1.2015	NIL	110,000	110,000	to be paid in instalments
27. CHEMGET GENERAL SERVICES	14,000	1.1.2022	NIL	14,000	14,000	to be paid in instalments
27. RODPAL PRINTERS&STATIONER	12,850	1.1.2022	NIL	12,850	12,850	to be paid in instalments
28. HIGH MARK SERVICES	20,000	1.1.2022	NIL	20,000	20,000	to be paid in instalments
30 .NSSF	57,000	1.1.2022	NIL	57,000	57,000	to be paid in instalments
31. NICHOLAS OKELLO	40,000	1.1.2022	NIL	40,000	40,000	to be paid in instalments
32.	40,000	1.1.2022	NIL	40,000	40,000	to be paid in instalments
33. MITUN ENTER (K) LTD	18,000	1.1.2022	NIL	18,000	18,000	to be paid in instalments
34. GRAWA	16,000	1.1.2022	NIL	16,000	16,000	to be paid in instalments
35. ROPSONS GENERAL STORES	3,500	1.1.2022	NIL	3,500	3,500	to be paid in instalments
36. KSSHA	47,000	1.1.2022	NIL	47,000	47,000	to be paid in instalments
37. MASAKI ENTERPRISES	23,500	1.1.2022	NIL	23,500	23,500	to be paid in instalments
38. LUNOWI GENERAL SUPPLIES	10,500	1.1.2022	NIL	10,500	10,500	to be paid in instalments
39. MOSETI WHOLESALERS	2,500	1.1.2022	NIL	2,500	2,500	to be paid in instalments
40. WALTER MAAKE	9,000	1.1.2022	NIL	9,000	9,000	to be paid in instalments
41. KEBIRIGO SUPPLIERS LTD	35,000	1.1.2022	NIL	35,000	35,000	to be paid in instalments

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Supplier Of Goods Or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2021	Outstanding Balance 2021-1	Comments
42. BOM SALARIES	553,400	1.1.2022		553,400	553,400	to be paid in instalments
SUB-TOTAL	1,991,628			1,991,628	1,991,628	
SUPPLY OF SERVICES						
43.POST OFFICE	32,800	1.1.2021	NIL	32,800	32,800	to be paid in instalments
44. FIRE EXTINGUISHER	10,000	1.1.2016	NIL	10,000	10,000	to be paid in instalments
45. TEMA SECURITY	169,000	1.1.2020	NIL	169,000	169,000	to be paid in instalments
SUB-TOTAL	211,800			211,800	211,800	
GRAND TOTAL	2,299,328			2,299,328	2,299,328	

ANNEX 2 – SUMMARY OF FIXED ASSETS REGISTER

Asset class	Date purchased	Location	Historical Cost (KSh)	Additions during the year (KSh)	Disposals during the year (KSh)	Historical Cost (KSh) 30 th June 2021
Land 1	31.07.2003	Bonyamatuta/Kenya	4,500,012	NIL	NIL	KSHS.4,500,012
Land 2	N/A	Bonyamatuta/Kenya	N/A	NIL	NIL	N/A
Buildings and structures	31.07.2003	Bonyamatuta/Kenya	20,550,000	NIL	NIL	KSHS.20,550,000
Motor vehicles	N/A	Bonyamatuta/Kenya	N/A	N/A	N/A	N/A
IT equipment, furniture and fittings	20.07.2001	Bonyamatuta/Kenya	1,541,800	NIL	NIL	KSHS. 1,541,800
IT Equipment, and Other ICT assets	20.04.2002	Bonyamatuta/Kenya	471,500	NIL	NIL	KSHS.471,500
Tools and apparatus (fire extinguisher, gas cylinder and others)	30.01.2001	Bonyamatuta/Kenya	278,546	NIL	NIL	KSHS.278,546
Textbooks	28.02.2019	Bonyamatuta/Kenya	4,245,560	852,640	NIL	KSHS.5,098,200
Other Machinery and Equipment	N/A	Bonyamatuta/Kenya	N/A	NIL	NIL	N/A
Kitchen accessories and utensils (oilers,gases)	15.06.2003	Bonyamatuta/Kenya	1,265,000.00	NIL	NIL	KSHS.1,265,000.00
Tangible assets- soft ware						
Total						KSHS.33,705,058.00

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

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Annex 3 : bank reconciliation statements

a) Tuition account

Bank reconciliation

For the year ended 30th June 2022

Balance as per the bank statements 1 st July 2021	Kshs.25,738.65
Add receipts in the period	Kshs.410,303.00
Less payments in the period	Kshs.435,423.00
Balance of bank statements as at 30th june2022	Kshs.618.65

b) Operations account

Bank reconciliation

For the period of six months ending 30th June 2021

Balance as per the bank statements 1 st July 2021	Kshs.32,665.50
Add receipts in the period	Kshs.1,801,830.00
Less payments in the period	Kshs.1,832,369.30
Balance of bank statements as at 30th june2022	Kshs.2,126.50

c) School fund account

Bank reconciliation

For the period of six months ending 30th June 2021

Balance as per the bank statements 1 st July 2021	Kshs.8,826.80
Add receipts in the period	Kshs.2,259,759.00
Less payments in the period	Kshs.2,258,403.00
Balance of bank statements as at 30th june2022	Kshs.10,182.80

d) Infrastructure account

Bank reconciliation

For the period of six months ending 30th June 2021

Balance as per the bank statements 1 st July 2021	Kshs.5,682.00
Add receipts in the period	Kshs.467,930.00
Less payments in the period	Kshs.472,138.00
Balance of bank statements as at 30th june2022	Kshs.1,474.00

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Annex 4: tuition and operation expenditures

i) Tuition expenditures

details	Ledger kshs.
Textbooks and reference materials	
Exercise books	112,000.00
Laboratory equipment	123,000.00
Internal exams	161,095.00
Teaching / learning materials	107,530.00
Bank Charges	0
Assessment and exams	76,720.00
Teachers guide	0
Administrative costs	9,648.00
Total	589,993

ii) Operations expenditures

details	Ledger kshs.
Personnel emoluments	594,220.00
Administration Cost	582,804.00
Repairs and maintenance & improvements	0
Local transport / travelling	141,850.00
medical activity	740,190.00
mif	
Electricity and water	144,233.00
TOTAL	2,203,297.00

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Annex 5: bills receivables

KENYENYA SECONDARY SCHOOL
P.O BOX 28-40506 KEBIRIGO
FORM ONE 2022

	students name	arrears	amount paid	outstanding
1	NECKVICK MOSIOMA	27,000	0	27,000
2	LENAH KEMUNTO	36,000	7000	29,000
3	TEVIN MBURA	27,000	17000	10,000
4	PURITY KWAMBOKA	30,000	2500	27,500
5	DIVINA MORAA	27,000	1000	26,000
6	GLADYS NYANGERI	27,000	14000	13,000
7	JUDITH KERUBO	27,000	22000	5,000
8	MOUREEN KEMUNTO	27,000	6000	21,000
				158,500

KENYENYA SECONDARY SCHOOL
P.O BOX 28-40506 KEBIRIGO
FORM TWO 2022

	students name	arrears	amount paid	outstanding
1	LECAGANDIA OMBUKI	27000	21000	6000
2	CLINTON MOGENDI	27000	9500	17500
3	AGREY AREBA	27000	20000	7000
4	GRIFFIN NYAKINA	27000	3000	24000
5	LABAN OKEMWA	32000	3000	29000
6	CYNTHIAH ATUYA	27000	8500	18500
7	FAITH NYARIBARI	36000	7000	29000
8	NZIZA CYRUS MWENDWA	40000	11000	29000
9	EZRA MAUBI	27000	9000	18000
10	WINFRIDAH RIOBA	36000	7980	28080
11	JOSEPH NYANGARESI	27000	19000	8000
				185080

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

	STUDENTS NAME	ARREARS	AMOUNT PAID	OUTSTANDING
1	SIMION SINDANI	27,000	19000	8000
2	ROSE ORINA	27,000	15000	12000
3	MIRRIAM SAIDI	27,000	16000	11000
4	KEVIN OCHIENG	27,000	16000	11000
5	MARY ATEKA	27,000	6300	20700
6	PAULINE MORARA	27,000	24200	2800
7	MARRION OWEN	35,000	6000	29000
8	EDISON MOMANYI	27,000	15000	12000
9	MITCHEL KAZILIKA	27,000	20000	7000
10	MARRISUNTA ACHIENGI	27,000	18000	9000
11	KEVIN ONGORO	39,200	10200	29000
12	BOAZ OMEKA	27,000	9000	18000
13	BONIFACE MASITA	27,000	22000	5000
14	DUKE ONGANGA	27,000	12500	14500
15	TIMOTHY ABUGA	27,000	23929	3071
16	DAVIS MAINA	27,000	7300	19700
17	CLINTON MONGARE	27,000	7000	20000
18	MERCYLINE NYAMORAMBO	27,000	4200	22,800
19	GODFREY MAGATA	32,000	3000	29000
20	CYNTHIA KEBASO	27,000	8300	18700
21	FAITH KEBASO	27,000	24000	3000
22	NELSON OIGARA	27,000	0	27000
23	PHILIP ONGAGA	27,000	2000	25000
				357271

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KENYENYA SECONDARY SCHOOL
P.O BOX 28-40506 KEBIRIGO
FORM FOUR 2022

NO	STUDENTS NAME	ARREARS	AMOUNT PAID	OUTSTANDING
1	SARAH MONGARE	27,000	14500	12500
2	DIVINAH SAFARI	27,000	16500	10500
3	FLORENCE OYAGI	27,000	13250	13750
4	DORREN KEACHIE	27,000	5000	22000
5	VINCENT MOSOTI	27,000	14000	13000
6	CALEB MONGARE	27,000	5000	22000
7	EDWIN MONGARE	27,000	24800	2200
8	CLIFFORD OURO	27,000	25,578	1,422
9	BRIAN GISORE	27,000	21500	5500
10	DERRICK MORARA	35,000	6000	29000
11	RUTH MOMANYI	27,000	4000	23000
12	RUTH AGATA	27,000	25000	2000
13	STEVE MORARA	27,000	24000	3000
14	ROSE MUNGEI	38,000	9000	29000
15	VICTORIA NYANGENA	27,000	6000	21000
16	NELSON OIGARA	27,000	12000	15000
17	ANOTH MOSONGO	27,000	18200	8800
18	DERRICK KIRERA	36,000	5000	29000
19	SAMMY RONGO	27,000	25000	2000
20	BENYLINE ACHIENG	27,000	1000	26000
21	EVERLINE NYANGAU	27,000	6700	20300
22	SARAH OMEKA	27,000	7000	20000
23	ONESMUS OGECHI	27,000	11700	15300
24	DISMOND NYANGAKA	27,000	1000	26000
25	FAITH NYATWENGA	27,000	25300	1700
26	AGNES MORARA	27,000	16100	10900
				384872

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Annex 6: capitation grants

i) Capitation grants for operation

Date	No of Students	Total
Jul-21	104	468,000
Oct-21	137	486,857
Dec-21	30	135,000
Jan-22	141	292,392
Apr-22	142	419,581
Total		1,801,830

ii) Capitation Grants for Tuition

Date	No of Students	Total
Jul-21	104	75,920.00
Oct-21	137	95,900.00
Dec-21	30	21,900.00
Jan-22	141	67,398.00
Apr-22	142	149,185.20
Total		410,303.20