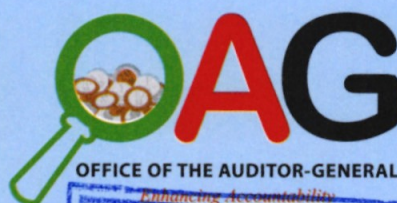


REPUBLIC OF KENYA



OFFICE OF THE AUDITOR-GENERAL

Enhancing Accountability

THE NATIONAL ASSEMBLY
PAPERS LAID

REPORT DATE: 25 JUN 2026

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TABLED
BY:

Hon. Aen Baya, MP
Dep. Leader of the Majority
Party

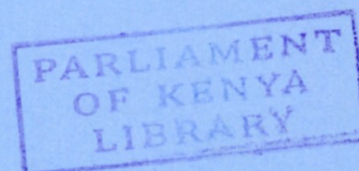
CLERK-AT
THE-TABLE:

M. Chumo

OF

THE AUDITOR-GENERAL

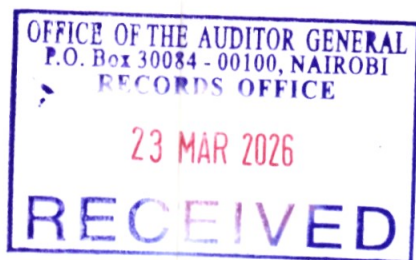
ON



KONGOWEA SECONDARY SCHOOL

FOR THE YEAR ENDED
30 JUNE, 2022

MOMBASA COUNTY



KONGOWEA 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)

Table of Contents	Page
I. KEY SCHOOL INFORMATION AND MANAGEMENT	2
II. SUMMARY REPORT OF PERFORMANCE OF THE SCHOOL	6
III. STATEMENT OF SCHOOL MANAGEMENT RESPONSIBILITY	10
IV. REPORT OF THE INDEPENDENT AUDITORS ON THE ANNUAL FINANCIAL STATEMENTS OF KONGOWEA SECONDARY SCHOOL OF THE YEAR ENDING 30 TH JUNE 2022	11
V. STATEMENT OF RECEIPTS AND PAYMENTS PERIOD TO 30 TH JUNE 2022	12
VI. STATEMENT OF FINANCIAL ASSETS AND FINANCIAL LIABILITIES AS AT 30 TH JUNE 2022 13	
VII. STATEMENT OF CASH FLOWS FOR THE PERIOD ENDED 30 TH JUNE 2022	14
VIII. STATEMENT OF BUDGETED VERSUS ACTUAL AMOUNTS FOR THE YEAR ENDED 30 TH JUNE 2022	15
IX. SIGNIFICANT ACCOUNTING POLICIES	19
X. NOTES TO THE FINANCIAL STATEMENTS	21

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 Mombasa County, Nyali Sub-County

The school was registered in **01/2022** under registration number 01S30000379 and is currently categorized as a Sub County Public School established, owned or operated by the Government.

The school is a Public Mixed Day Secondary School and had 472 students as at 30th June 2022. It has 11 streams and 24 teachers of which 16 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	Peter Onyango Olwal	Chairman	25th March 2021
2	Mariam Mohamed Omar	Vice chair	25th March 2021
3	Neville Neri Oyaga Onyimbo	Secretary - Principal	25th March 2021
4	Sada Mohamed Omar	Member	25th March 2021
5	Geoffrey Kamau Githinji	Member	25th March 2021
6	Stellah Kadengo Amadallah	Member	25th March 2021
7	Gabriel Lewis Otieno	Member	25th March 2021
8	Fatma Mohamed Hamid	Member	25th March 2021
9	Fr. Leonard Wambua Mutua	Member	25th March 2021
10	Ogla Makumbo Mwawaka	Member	25th March 2021
11	Kelvin Nzonzi Kavindo	Member	25th March 2021
12	Hemolike Omondi Ogunu	Member	25th March 2021
13	George Shitanda Mushila	Member	25th March 2021
14	Rhova Shehe Gafo	Member	25th March 2021
15	Joseph Kariuki Kamau	Member	25th March 2021

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 pupil's 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

Provide the names of the various committees of the Board established by the Board and the names of the committee members:

Ref.	Name of Committee	Names of Members	Designation	Number of meetings attended during the year
1	Executive Committee	Peter Onyango Neville Onyimbo Geoffrey Githinji Fatma Mohamed Edwin Gogo	Chairman Secretary Member Member Member	4
2	Audit Committee	Hemolike Oguna Joseph Kamau Ogla Mwawaka	Chairman Secretary Member	1
3	Finance,procurement and general purposes Committee	Peter Onyango Neville Onyimbo Geoffrey Githinji Fatma Mohamed	Chairman Secretary Member Member	2
4	Academic Committee	Geoffrey Githinji Debora Adet George Mushila Ogla Mwawaka	Chairman Secretary Member Member	4
6	Discipline and welfare Committee	Mariam Mohamed Debora Adet Neville Onyimbo Shehe Ghafo	Chairlady Secretary Member Member	2

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

(c) 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	Neville Neri Oyaga Onyimbo	304420
2	Deputy Principal	Debora Catherine Adet	303962
3	School Bursar	Samuel Otieno Obare	ID.No.29333890

KEY SCHOOL INFORMATION AND MANAGEMENT (Continued)

(d) Schools Contacts

Post Office Box: 34130-80118
Telephone: 0101268013
E-mail: kongoweasec@gmail.com
Website: -
Facebook: -
Twitter: -

(e) School Bankers

Kongowea Secondary School operated four bank accounts in the following banks:

1. Name of Bank: Equity Bank
Branch: Nyali
Account Number: 1380279541158(**Main Account**)
2. Name of Bank: Kenya Commercial Bank
Branch: Nyali
Account Number: 1272009505 (**Operation Account**)
3. Name of Bank: Kenya Commercial Bank
Branch: Nyali
Account Number: 1272009890 (**Tuition Account**)
4. Name of Bank: Kenya Commercial Bank
Branch: Nyali
Account Number: 1272009734 (**Infrastructure Account**)

5. Mpesa Pay Bill No. 657310 attached to Equity Bank Account No.1380279541158

(f) Independent Auditors

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

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, the following information should be given:

1. Surplus/ deficit for the year and a comparison of the same for the last three years

Description	2021-2022	2020-2021	2019-2020
	Kshs.	Kshs.	Kshs.
Surplus/Deficit	3,112,160	2,335,175	1,280,216

2. Capitation grants from the Ministry of Education for the last three years

S/N	Account	2021-2022	2020-2021	2019-2020
		Kshs.	Kshs.	Kshs.
i.	Tuition Account	1,504,603	406,934	261
ii.	Operation Account	6,584,006	2,492,147	1,277,725
iii.	Total	8,088,610	2,899,081	1,277,986

3. Ratio of capitation grant per student over the last three years

S/N	Account	2021-2022	2020-2021	2019-2020
i.	Total Grants	8,088,610	2,899,081	1,277,986
ii.	Total Enrolment	472	324	261
iii.	Ratio	1:17136	1:8947	1:4896

4. A three-year overview of growth of other income(s) earned by the school.

S/N	Account	2021-2022	2020-2021	2019-2020
i.	Main Account	10,371,740	2,587,510	3,093,200

5. A three-year overview of growth in expenditure of the school

S/N	Account	2021-2022	2020-2021	2019-2020
i.	Tuition Account	1,864,337	77,995	120
ii.	Operation Account	5,214,696	1,434,015	657,646
iii.	Main Account	8,269,157	1,639,406	2,433,204
iv.	Total	15,348,190	3,151,416	3,090,970

6. Movement of debtors and creditors of the school over the last three years

S/N	Particulars	2021-2022	2020-2021	2019-2020
i.	Debtors	2,580,770	789,460	419,500
ii.	Creditors	1,009,824	444,198	103,600

7. Movement of cash and bank balances over the last three years

S/N	Particulars	2022	2021	2020
i.	Cash In Hand	3,103	6,693	17,971
ii.	Cash At Hank	5,053,502	3,163,436	946,345

b) Teacher Student ratio:

The teacher to student ratio was 1:19. One teacher was recruited and posted to the school within the year. No teacher was transferred during the period and one teacher was employed by TSC. The number of teachers employed by BOM was 16.

The school Curriculum Establishment was as shown below: -

Subject	Lessons/periods	Teachers needed	Shortfall
Mathematics	71	3	2
English	76	3	0
Kiswahili	60	3	1
Chemistry	49	2	2
Biology	49	2	0
Physics	44	2	1
Geography	33	1	1
History	38	2	1
CRE	38	1	1
IRE	38	1	1
Business Studies	38	2	2
Agriculture	10	1	0
Computer Studies	10	1	1
Physical Education	12	0	0
Arabic	3	1	1

There was a shortage of teachers in – Chemistry/Physics, Geography/History, Business/Mathematics (2), Mathematics/Computer Studies, Kiswahili/CRE, Mathematics/Chemistry, Arabic/IRE, Business/Geography, History/CRE, Physics/Mathematics, and Kiswahili/IRE.

c) Mean score in the 2022 KCSE:

The school will sit for KCSE exam for the first time in December 2022.

d) Number of Candidates in the 2022 KCSE:

The candidates for 2022 KCSE are sixty-six (66)

e) Capacity of the school:

Student Enrolment		Boys: 228	Girls: 244
Facility	No Available	No required	Shortfall
Classroom	12	15	3
Computer Lab	0	1	1
Science Labs	2	3	1
Library	1	1	0
Dining Hall	0	1	1
Kitchen	1	1	0
Toilet Closets	8	18	10
Staffroom	1	2	1
Stores	1	2	1

f) Development projects carried out by the school:

Development projects carried out in the year and ongoing projects including a disclosure of project fund sources in a tabular format

Project	Sources of funds	Status
One CBC Classroom	Government (MOE)	Complete
School Library	NG-CDF Nyali	Complete
100 Student Desks and Chairs	Parents (Lunch programme)	Complete
Two CBC Classrooms	M&I, Government (MOE)	On going

Sign  **PRINCIPAL**
KONGOWEA SEC. SCHOOL
P.O.Box 34130-00110, NGELO, MSJ
School Principal Date:.....Sign:.....

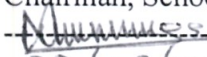
I. STATEMENT OF SCHOOL MANAGEMENT RESPONSIBILITY

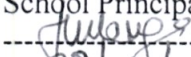
Section 81 (1) of the Public Finance Management Act, 2012 requires that, at the end of each financial year, each National Government School shall prepare financial statements in respect of that school. Section 81 (3) requires the financial statements so prepared to be in a form that complies with relevant 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.

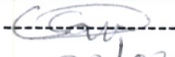
The Board of Management of **Kongowea Secondary School** accepts responsibility for the school's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS).

The Board of Management is of the opinion that the school's financial statements give a true and fair view of the state of the school's transactions during the financial year ended 30th June, 2022, and of the school's financial position as at that date.

Name: Dr.MVURYA MGALA
Designation: Chairman, School Board of Management
Sign: 
Date: 23/03/2026

Name: NEVILLE ONYIMBO
Designation: School Principal & Secretary to Board of Management
Sign: 
Date: 23/03/2026

RECEIVED
KONGOWEA SECONDARY SCHOOL
P.O. Box 34133
Date: 23/03/2026

Name: SAMUEL OBARE
Designation: Bursar/ Finance Officer
Sign: 
Date: 23/03/2026

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 KONGOWEA SECONDARY SCHOOL FOR THE YEAR ENDED 30 JUNE, 2022 – MOMBASA COUNTY

PREAMBLE

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

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

A Qualified Opinion is issued when the Auditor-General concludes that, except for material misstatements noted, the financial statements are fairly presented in accordance with the applicable financial reporting framework. The Report on Financial Statements should be read together with the Report on Lawfulness and Effectiveness in the Use of Public Resources, and the Report on Effectiveness of Internal Controls, Risk Management and Governance.

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of Kongowea Secondary School set out on pages 12 to 28, which comprise of the statement of assets and liabilities as at

Report of the Auditor-General on Kongowea Secondary School for the year ended 30 June, 2022 – Mombasa County

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

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of Kongowea Secondary School as at 30 June, 2022 and of its financial performance and its cash flows for the year then ended, in accordance with the 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

1. Inaccuracies in Cash and Cash Equivalents

The statement of assets and liabilities and as disclosed in Note 8 and Note 9 to the financial statements reflects cash and cash equivalents balance of Kshs.5,056,605. The balance includes cash in hand balance of Kshs.3,101 which was not supported by a board of survey certificate. In addition, there was no evidence that the cash books and bank reconciliations statements were reviewed on a monthly basis.

In the circumstances, the accuracy and completeness of cash and cash equivalents balance of Kshs.5,056,605 could not be confirmed.

2. Unsupported Accounts Receivables

The statement of assets and liabilities and as disclosed in Note 11 to the financial statements reflects accounts receivables balance of Kshs.2,680,770. Included in the balance is Kshs.2,580,770 relating to student fees arrears whose receipts registers, ledgers, aging analysis and issued invoices were not provided for audit. Further, the balance includes a loan of Kshs.100,000 that was advanced to another Secondary School on 25 May, 2021 and has remained outstanding without evidence of follow up or recovery action.

In the circumstances, the accuracy and completeness of accounts receivable balance of Kshs.2,680,770 could not be confirmed.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of Kongowea 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.

Emphasis of Matter

Budgetary Control and Performance

The statement of budgeted versus actual amounts reflects final budgeted receipts and actual on a comparable basis of Kshs.15,106,200 and Kshs.16,478,930 respectively resulting to a variance of Kshs.1,372,730. Similarly, the School spent Kshs.10,913,786 against the actual receipts of Kshs.16,478,930 resulting to a variance of Kshs.5,565,144 or 34%.

The under expenditure may have affected the School's mandate which may impact negatively on service delivery.

My opinion is not modified in respect of this matter.

Key Audit Matters

Key audit matters are those matters that, in my professional judgement, are of most significance in the audit of the financial statements. Except for the effect of the matters described in the Basis for Qualified Opinion I have determined that there are no other key audit matters to communicate in my report.

Other Information

The Management is responsible for the Other Information set out on pages 2 to 10 which comprise of Key School Information and Management, Summary Report of the Performance of the School and Statement of School Management Responsibility. The Other Information does not include the financial statements and my audit report thereon.

In connection with my audit on the state School's financial statements, my responsibility is to read the Other Information and in doing so, consider whether the Other Information is materially inconsistent with the financial statements or my knowledge obtained in the audit or otherwise appears to be materially misstated. If based on the work I have performed, I conclude that there is a material misstatement of this Other Information, I am required to report that fact. I have nothing to report in this regard.

My opinion on the financial statements does not cover the Other Information and accordingly, I do not express an audit opinion or any form of assurance conclusion thereon.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN THE USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution, based on the audit procedures performed, except for the effect of the matters described in the Basis for Conclusion on

Lawfulness and Effectiveness in the Use of Public Resources section of my report, I confirm that nothing else has come to my attention to cause me to believe that public resources have not been applied lawfully and in an effective way.

Basis for Conclusion

1. Irregular Transfer of Funds to Kenya Secondary Schools Heads Association

The statement of receipts and payments and as disclosed in Note 6 and Note 7 to the financial statement reflects payments for operation and boarding and school fund amounting to Kshs.13,483,853. The amount includes Kshs.777,500 which was transferred to Kenya Secondary School Heads Association (KESSHA) a welfare organization which is not defined in Government Funding system. This was contrary to Regulation 23(2)c of the Public Finance Management (National Government) Regulations, 2015 which requires that an Accounting Officer shall, before transferring any funds to an entity within or outside the Government, ensure that there is a written assurance from the entity that it shall implement effective, efficient and transparent financial management and internal control systems.

In the circumstances, value for money transferred to KESSHA, amounting to Kshs.777,500 could not be confirmed.

2. Under Funding for Tuition and Operations Grant

The statement of receipts and payments reflects total receipts of Kshs.18,460,349. During the period under review, the government was to contribute Kshs.14,734,054 for tuition and operations grant, however the government released Kshs.8,088,610 resulting to a variance of Kshs.6,645,444.

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

3. Lack of a Procurement Plan

The statement of receipts and payments reflects total expenditure of Kshs.15,348,190. However, during the year under review, Management did not prepare an Annual Procurement Plan as part of the Annual Budget preparation process. This was contrary to Regulation 40 of the Public Procurement and Asset Disposal Regulations, 2020 which requires a procuring entity prepare a Procurement Plan for each financial year as part of the Annual Budget preparation process. In addition, Management had not made arrangements to capacity build the existing personnel in the stores.

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

4. Late Submission of Financial Statements

During the year under review, Management submitted the financial statements to the Auditor-General on 23 February, 2026 instead of the statutory deadline of

30 September, 2022. This was contrary to Section 47 of the Public Audit Act, 2015 which states that the financial statements required under the Constitution, the Public Finance Management Act, 2012 and any other legislation, shall be submitted to the Auditor-General within three months after the end of the fiscal year to which the accounts relate.

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

5. Delay in Transfer of Infrastructure Grants

The statement of receipts and payments and as disclosed in Note 6 to the financial statements reflects payments for operations of Kshs.5,214,696 out of which Kshs.874,992 relates to infrastructure funds. However, the amounts were transferred to the infrastructure account after the lapse of the stipulated fifteen (15) days. This was contrary to Circular Ref. No: MOE.HQS/3/13/3 dated 16 June, 2021 which directs that infrastructure grants as well as maintenance and improvement funds be transferred to the School infrastructure account fifteen days upon receipt of the funds in the operation account.

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

The audit was conducted in accordance with ISSAI 3000 and ISSAI 4000. The standards require that I comply with ethical requirements and plan and perform the audit to obtain assurance about whether the activities, financial transactions and information reflected in the financial statements comply in all material respects, with the authorities that govern them. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Basis for Conclusion

1. Land Without Ownership Documents

Annex 2 on summary of the fixed assets register reflects a listing of assets without historical cost balances. Included in the listing is land measuring approximately 2.6 acres. However, interviews with Management revealed that they are not in possession of title deed to this parcel of land. Further, review of correspondences revealed a dispute with the adjacent church which claims part of this parcel of land.

In the circumstances, the ownership of land measuring approximately 2.6 acres could not be confirmed.

2. Lack of Imprest Register

The statement of receipts and payments and as disclosed in Note 6 and Note 7 to the financial statements reflects payment for operations and boarding and school fund amounting to Kshs.13,483,853 out of which Kshs.1,182,210 relates to local transport, and travelling. However, examination of the expenditure records revealed that the School did not maintain an imprest register to account for imprests issued and surrendered by individual staff members. This is contrary to Regulation 93(4)(c) of the Public Finance Management (National Government) Regulations, 2015, which requires that, prior to issuing temporary imprests, the Accounting Officer ensures that the applicant is recorded in the imprest register, including the amount applied for.

In the circumstances, the effectiveness of internal controls on management of imprest could not be confirmed.

3. Failure to Prepare School Improvement Plan

During the year under review, Management did not have an approved School Improvement Plan (SIP) which is a key strategic planning tool that guides academic performance targets, infrastructure development, resource allocation, and overall institutional growth.

In the circumstances, the effectiveness of overall governance could not be confirmed.

4. Failure to Adopt School Support Guidelines

Review of personnel records revealed that Management did not adopt the School support staff guidelines in terms of job groups and amounts paid as salaries. Further, there was no evidence of providing for the service gratuity to the support staff.

In the circumstances, the effectiveness of internal controls on the management of personnel emoluments could not be confirmed.

5. Use of Manual Systems

During the year under review, manual system was used in the preparation of financial statements, maintenance of ledgers and maintaining students' data. However, manual systems have low efficiency, high rates of human error, time-consuming to maintain, often resulting in inconsistent data, limited security, and an inability to provide real-time information.

In the circumstances, the effectiveness of internal controls on manual systems used by the school could not be confirmed.

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

Responsibilities of the Management and Board of Management

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 as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless Management is aware of the intention to cease operations.

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

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

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

Auditor-General's Responsibilities for the Audit

My responsibility is to conduct an audit of the financial statements in accordance with Article 229(4) of the Constitution, Section 35 of the Public Audit Act, 2015 and the International Standards of Supreme Audit Institutions (ISSAIs). The standards require that, in conducting the audit, I obtain reasonable assurance about whether the financial statements as a whole are free from material misstatements, whether due to fraud or error and to issue an auditor's report that includes my opinion in accordance with Section 48 of the Public Audit Act, 2015. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISSAIs will always detect a

material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

In conducting the audit, Article 229(6) of the Constitution also requires that I express a conclusion on whether or not in all material respects, the activities, financial transactions and information reflected in the financial statements are in compliance with the authorities that govern them and that public resources are applied in an effective way. In addition, I consider the entity's control environment in order to give an assurance on the effectiveness of internal controls, risk management and governance processes and systems in accordance with the provisions of Section 7(1)(a) of the Public Audit Act, 2015.

Further, I am required to submit the audit report in accordance with Article 229(7) of the Constitution.

Detailed description of my responsibilities for the audit is located at the Office of the Auditor-General's website at: <https://www.oagkenya.go.ke/auditor-generals-responsibilities-for-audit/>. This description forms part of my auditor's report.


FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

23 April, 2026

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

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

DESCRIPTION OF VOTE HEAD	Note	2021-2022	2020-2021
		Kshs	Kshs
RECEIPTS			
Capitation grants for tuition	1	1,504,603	406,934
Capitation grants for operations	2	6,584,006	2,492,147
School Fund Income- Parents' Contributions	3	10,333,740	2,587,510
School Fund Income- Other receipts	4	38,000	
Proceeds from borrowings			
TOTAL RECEIPTS		18,460,349	5,486,591
PAYMENTS			
Payments for Tuition	5	1,864,337	77,995
Payments for operations	6	5,214,696	1,434,015
Boarding and school fund payments	7	8,269,157	1,639,406
TOTAL PAYMENTS		15,348,190	3,151,416
SURPLUS/DEFICIT		3,112,160	2,335,175

The school financial statements were approved on 30/06/22 and signed by:

Sign: 

Name: Dr. MVURYA MGALA

Sign: 

Name: NEVILLE ONYIMBO

Sign: 

Name: SAMUEL OBARE

Chair BOM

School Principal/
Secretary to BOM

Bursar/Finance Officer

Date: 23/03/2026

Date: 23/03/2026

Date: 23/03/26

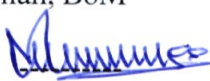
PRINCIPAL
KONGOWEA SEC. SCHOOL
P.O. Box 34130-00110, NAIROBI
 Date: _____ Sign: _____

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

	Note	2021-2022	2020-2021
		Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	8	5,053,502	3,163,436
Cash Balances	9	3,103	6,693
Short term Investment	10	-	-
Total Cash and cash equivalent		<u>5,056,605</u>	<u>3,170,129</u>
Account's receivables	11	2,680,770	889,460
TOTAL FINANCIAL ASSETS		<u>7,737,375</u>	<u>4,059,589</u>
FINANCIAL LIABILITIES			
Accounts Payables	12	(1,009,824)	(444,198)
NET FINANCIAL ASSETS		<u>6,727,551</u>	<u>3,615,391</u>
REPRESENTED BY			
Accumulated Fund b/fwd.	13	3,615,391	1,280,216
Surplus/Deficit for the year		3,112,160	2,335,175
NET FINANCIAL POSITION		<u>6,727,551</u>	<u>3,615,391</u>

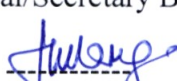
The School's financial statements were approved on 30/06/22 and signed by:

Name: Dr.M. MGALA
Chairman, BoM

Sign: 

Date: 23/03/2026

Name: N. ONYIMBO
Principal/Secretary BoM

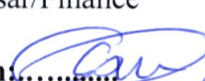
Sign: 

Date: 23/03/2026

PRINCIPAL
KONGOWEA SEC. SCHOOL
P.O.Box 34130 00110, NAIROBI, KENYA

Date: **Sign:**

Name: SAMUEL OBARE
Bursar/Finance

Sign: 

Date: 23/03/26

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

VII. 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	1,981,603	406,934
Capitation grants for operations	2	4,511,356	1,983,347
School fund income- Parents contributions/ fees	3	10,933,670	3,985,800
School fund income- other receipts	4		-
Total receipts		17,426,630	6,376,081
Payments			
Payments for Tuition		1,988,651	62,687
Payments for operations		5,246,353	1,554,063
Boarding and school fund payments		10,497,957	3,109,266
Total payments		17,732,961	4,726,016
Net cash flow from operating activities		(306,331)	1,650,065
CASHFLOW FROM INVESTING ACTIVITIES			
Maintenance & Improvement Funds		2,981,500	556,000
Proceeds from Sale of Assets			-
Acquisition of Assets		(786,000)	-
Proceeds from investments			-
Purchase of investments			-
Bank charges		(2,693)	(252)
Net cash flows from Investing Activities			-
CASHFLOW FROM BORROWING ACTIVITIES			
Proceeds from borrowings/ loans			-
Repayment of principal borrowings			-
Net cash flow from financing activities		2,192,807	555,748
NET INCREASE IN CASH AND CASH EQUIVALENTS		1,886,476	2,205,813
Cash and cash equivalent at BEGINNING of the year		3,170,129	964,316
Cash and cash equivalent at END of the year		5,056,605	3,170,129

KONGOWEA SECONDARY SCHOOL
Reports and Financial Statements
For the year ended 30th June 2022

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

Receipt/expenses Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	c = a + b	d	e = c - d	f = d / c %
	Kshs	Kshs			Kshs	Kshs
RECEIPTS						
(1) CAPITATION GRANT ON TUITION						
Textbooks and reference materials						
Exercise books						
Laboratory equipment						
Internal exams						
Teaching / learning materials	1,761,200		1,761,200	1,504,603	256,597	85%
Chalks						
Exams and assessment						
Teachers guides						
(2) CAPITATION GRANT ON OPERATIONS						
Other Votes heads	3,995,000		3,995,000	3,602,506	392,494	90%
Repairs and maintenance	2,125,000		2,125,000	2,981,500	(856,500)	140%
Local transport / travelling						
Electricity and water						
Medical Personnel emoluments						
Administration costs						
Activity						
Gratuity						
SMASSE						

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

Receipt/expenses Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
	Kshs	Kshs			Kshs	Kshs
(3) FEES CHARGED ON PARENTS						
Lunch Programme	5,950,000		5,950,000	7,664,320	(1,714,320)	129%
BoM Teachers' Salaries	1,275,000		1,275,000	726,000	549,000	57%
Local transport / travelling						
Electricity and water						
Medical						
Administration costs						
Activity						
SMASSE						
Fee on Boarding Equipment and Stores						
OTHER INCOME						
Rent income						
Income from farming activities						
Insurance compensation						
Income from Posho mill						
Income from Bus Hire						
Fee for hire of ground and equipment						
Interest income						
Income from any other investment						
TOTAL INCOME	15,106,200		15,106,200	16,478,930	(1,372,730)	109%
(1) EXPENDITURE FOR TUITION						
Textbooks and						
Exercise books						

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

Receipt/expenses Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	c = a + b	d	e = c - d	f = d / c %
	Kshs	Kshs			Kshs	Kshs
Laboratory equipment						
Internal exams						
Teaching / learning materials	1,761,200		1,761,200	1,511,651	249,549	86%
Chalks						
Exams and assessment						
Teachers guides						
Administration costs						
Bank Charges						
(2) EXPENDITURE FOR OPERATIONS						
Personnel emoluments						
Repairs, maintenance & improvements						
Local transport / travelling						
Electricity, water and conservancy						
Other votes heads	3,995,000		3,995,000	4,337,503	(342,503)	109%
Administration costs						
Activity Expenses						
Gratuity						
SMASSE						
(3) EXPENDITURE FOR SCHOOL FUND						
Lunch Programme	2,885,870		2,885,870	2,552,438	333,432	88%
BoM Teachers' Salaries	3,600,000		3,600,000	2,512,194	1,087,806	70%
Local transport / travelling						
Electricity, water and						

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

Receipt/expenses Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	c = a + b	d	e = c - d	f = d/c %
	Kshs	Kshs			Kshs	Kshs
conservancy						
Medical Expenses						
Administration costs						
Activity						
Gratuity						
Boarding Equipment and Stores						
Expenditure for Income Generating Activity						
Insurance costs						
Other expenses on investments						
Rent Expenses						
Bank Charges						
Loan Interest Repayment						
Loan Principal Repayment						
Acquisition of Assets						
TOTALS	12,242,070		12,242,070	10,913,786	1,328,284	11%

IX. SIGNIFICANT ACCOUNTING POLICIES

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

1. Statement of compliance and basis of preparation

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

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

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

2. Recognition of receipts and payments

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

3. In-kind contributions

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

4. Cash and cash equivalents

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

SIGNIFICANT ACCOUNTING POLICIES (Continued)

5. Accounts Receivable

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

6. Accounts Payable

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

7. Non-current assets

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

8. Budget

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

9. Comparative figures

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

10. Subsequent events

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

X. NOTES TO THE FINANCIAL STATEMENTS

1 CAPITATION GRANT FOR TUITION

	2021-2022	2020-2021
	Kshs	Kshs
Teaching / learning materials	1,504,603	406,934
Exercise books		
Laboratory equipment		
Internal exams		
Textbooks and reference materials		
Chalks		
Exams and assessment		
Teachers guides		
Total	1,504,603	406,934

2 CAPITATION GRANT FOR OPERATIONS

	2021-2022	2020-2021
	Kshs	Kshs
Personnel emoluments	3,602,506	1,936,147
BoM Teachers' Salaries		
Maintenance & Improvement	2,981,500	556,000
Local transport / travelling		
Electricity and water		
Medical		
Administration costs		
Misc Income		
Activity		
Total	6,584,006	2,492,147

3 PARENTS CONTRIBUTION/FEES - SCHOOL FUND ACCOUNT

	2021-2022	2020-2021
	Kshs	Kshs
Lunch Programme	9,607,740	2,306,460
BoM Teachers' Salaries	726,000	281,050
Local transport / travelling		
Electricity and water		
Administration costs		
Activity		
Total	10,333,740	2,587,510

KONGOWEA SECONDARY SCHOOL
Annual Report and Financial Statements
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
Tender fee	38,000	-
Rent income		
Income from farming activities		
Insurance compensation		
Income from Posho mill		
Income from Bus Hire		
Fee for hire of ground and equipment		
Income from grants and donations*		
Interest income		
Dividends income		
Total	38,000	-

5 PAYMENTS FOR TUITION

	2021-2022	2020-2021
	Kshs	Kshs
Textbooks and reference materials	499,472	
Exercise books		
Laboratory equipment	893,774	72,795
Internal exams		
Teaching / learning materials	468,613	3000
Chalks		
Exams and assessment		
Teachers guides		
Administration Costs		
Bank Charges	2,478	2,200
Total		
	1,864,337	77,995

NOTES TO THE FINANCIAL STATEMENTS (Continued)

6 PAYMENTS FOR OPERATIONS

	2021-2022	2020-2021
	Kshs	Kshs
Personnel emoluments	1,188,200	568,600
BoM Teachers' Salaries		-
Administration Cost	761,917	254,556
Maintenance & improvements	874,992	184,456
Local transport / travelling	859,660	242,025
Electricity and water	124,020	83,950
Medical		
Activity Expenses	605,000	98,700
SMASSE		
Bank Charges	12,214	1728
Acquisition of Assets	788,693	
TOTAL	5,214,696	1,434,015

7 BOARDING AND SCHOOL FUND PAYMENTS

	2021-2022	2020-2021
	Kshs	Kshs
Lunch Programme	2,869,628	698,726
BoM Teachers' Salaries	2,512,194	864,650
Maintenance & Improvements		
Local transport / travelling	322,550	
Electricity and water		
Personnel emoluments	331,900	
Activity	446,900	15,000
Administration costs	1,776,445	52,000
Stationaries		
Bank Charges	8,040	9030
Expenses on Income Generating Activities		
Fee on Boarding Equipment and Stores		
Tender expenses	1,500	
Insurance Cost (Life Property)		
Loan Principal repayment		
Loan Interest repayment		
Acquisition of Assets		
TOTAL	8,269,157	1,639,406

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

NOTES TO THE FINANCIAL STATEMENTS (Continued)

8 BANK ACCOUNTS

Name of Bank, Account No. & currency	Bank Account Number	2021-2022	2020-2021
		Kshs	Kshs
Tuition Account		337,340	344,388
Operations Account		261,464	994,056
School Fund Account/Boarding		1,575,142	1,138,244
Savings Account			
Parent Association Development Account			
Income generating activities Account			
Infrastructural Account		2,879,555	686,748
Total		5,053,501	3,163,436

9 CASH IN HAND

Description	2020-2021	2019-2020
	Kshs	Kshs
Tuition Account	-	-
Operation Account	3002	5,407
School Fund account	101	1,286
Total	3,101	6,693

10 SHORT TERM INVESTMENTS

Description	2021-2022	2020-2021
	Kshs	Kshs
Cooperative shares		
Treasury Bills		
Fixed deposit		
Equity stock		
Other investments		
Total		

NOTES TO THE FINANCIAL STATEMENTS (Continued)

11 ACCOUNTS RECEIVABLE

Description	2021-2022	2020-2021
	Kshs	Kshs
Fees arrears	2,580,770	789,460
Other non-fees receivables	100,000	100,000
Salary advances		-
Imprest		-
Total	2,680,770	889,460

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

Description	2021-2022	2020-2021
	Kshs	Kshs
Fees arrears for current year	2,570,170	741,460
Fees arrears for the previous year	10,600	48,000
Fees arrears for prior periods (over two years)		
Total	2,580,770	789,460

12 ACCOUNTS PAYABLE

Description	2021-2022	2020-2021
	Kshs	Kshs
Trade creditors (See ageing below and appendix 1)	797,184	79,448
Prepaid fees	212,640	364,750
Retention monies		-
Total	1,009,824	444,198

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

Description	2021-2022	2020-2021
	Kshs	Kshs
Trade creditors for current year	797,184	79,448
Trade creditors for the previous year		-
Trade creditors for prior periods (over two years)		
Total	797,184	79,448

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

NOTES TO THE FINANCIAL STATEMENTS (Continued)

13 FUND BALANCE BROUGHT FORWARD

Description	2021-2022	2020-2021
	Kshs	Kshs
Bank balances	3,163,346	946,345
Cash balances	6,693	17,971
Short Term Investments		-
Receivables	889,460	419,500
Payables	(444,198)	(103,600)
Total	3,615,390	1,280,216

Other important disclosure notes

IPSAS 1 encourages an entity to disclose accrual related information in relation to an entity's assets and liabilities. The notes outlined below are disclosure notes in relation to the school's non- financial assets and liabilities.

14 Non-current Liabilities Summary

Description	2021-2022	2020-2021
	Kshs	Kshs
Bank loan(s)		
Outstanding Leases		
Hire purchase		
Gratuity and leave provision		
Total		

15 Biological assets

Description	Numbers	2021-2022	2020-2021
		Kshs	Kshs
Cattle			
Goats			
Trees			
Coffee or tea plantation			
Poultry			
Total			

16 Borrowings

Description	2021-2022	2020-2021
	KShs	KShs
a) Borrowings		
Borrowing at beginning of the year		
Borrowings during the year		
Repayments of during the year		
Balance at end of the year		

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

Other important disclosure notes

17 Stock/ Inventory

Description	2021-2022	2020-2021
	KShs	KShs
b) Borrowings		
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		

18 PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS

The following is the summary of issues raised by the external auditor, and management comments that were provided to the auditor.

Ref No.	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)

KONGOWEA SECONDARY SCHOOL
Reports and Financial Statements
For the year ended 30th June 2022

ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2022	Outstanding Balance 2022	Comments
	a	b	c	d=a-c		
	Kshs	Kshs	Kshs	Kshs	Kshs	
Construction of buildings						
1.						
2.						
3.						
Sub-Total						
Supply of goods						
4. Cereals/Vegetables	332,690		-	332,690	332,690	
5. Teaching/Learning Materials	367,994		-	367,994	367,994	
6.						
Sub-Total	700,684			700,684.00	700,684.00	
Supply of services						
7. Repairs of lockers	96,500		-	96,500	96,500	
8.						
9.						
Sub-Total	96,500			96,500	96,500	
Grand Total	797,184			797,184	797,184	

KONGOWEA SECONDARY SCHOOL
Reports and Financial Statements
For the year ended 30th June 2022

ANNEX 2 – SUMMARY OF FIXED ASSETS REGISTER

Asset class	Items	Qty	Date purchased	Location	Historical Cost b/f (Kshs) 1 st Jan 2021	Additions during the year (Kshs)	Dispos als during the year (Kshs)	Historic al Cost e/ (Kshs) 30 th June 2022
Land 1								
Land 2								
Buildings and structures	CBC CLSSROOM	1	2022	School Compound				MOE
Motor vehicles	SCHOOL BUS	1	2022	School Compound				CDF
Office equipment, furniture and fittings	STUDENT LOCKERS	12	2022	Classrooms				393,000
	STUDENT CHAIRS	0	2022	Classrooms				393,000
	OFFICE CHAIRS	12	2022	Staffroom/Administration				84,000
	OFFICE TABLES	0	2022	Staffroom Administration				92,000
	MIDEVA DISPENSER	30	2021	Staffroom				7695
	VON WATER DISPENSER	20	2021	Administration				4295
	BIG JIKO & SUFURIA	1	2021	Kitchen				170,000
	SMALL JIKO	1	2021	Kitchen				85,000
	JIKO BURNER	1	2021	Kitchen				80,000
	GRAPH BOARDS	12	2022	Classrooms				102,000
	WHITEBOARDS	11	2022	Classrooms				93,500
ICT Equipment, and Other ICT Assets	DX2430 PRINTER	1	2022	Administration office				280,000
	EPSON EB-E10 PROJECTOR	1	2022	Administration Office				58,000
	HP DESKTOP	1	2022	Administration Office				92,000
	UPS 650 WATTS	1	2022	Administration Office				7,000
	HP DESKTOP REFURBISHED	10	2022	Computer Room				189,000
	LENOVO DESKTOP	2	2022	Computer Room				37,800

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

Asset class	Items	QTY	Date purchased	Location	Historical Cost b/f (Kshs) 1 st Jan 2021	Additions during the year (Kshs)	Dispos als during the year (Kshs)	Historical Cost c/f 30 th June 2022
Tools and apparatus	STOOLS	90	2020	Laboratory				CDF
Textbooks	EXCELLING IN ENG BK 2	45	2022	Store				29,700
	EXCELLING IN ENG BK 3	70		Store				46,900
	KISWAHILI TOLEO LA SITA BK2	45	2022	Store				26,500
	KISWAHILI TOLEO LA NNE BK3	70		Store				45,500
	MATHS KLB BK 2	45		Store				26,100
	MATHS KLB BK 3	70		Store				44,100
	BIOLOGY KLB BK 2	45		Store				24,750
	BIOLOGY KLB BK 3	70		Store				41,300
	CHEMESTRY KLB BK 2	45		Store				24,750
	CHEMESTRY KLB BK 3	70		Store				44,100
	HISTORY KLB BK 2	45		Store				24,750
	HISTORY KLB BK 3	50		Store				28,000
	C.R.E BK 2	35		Store				17,150
	C.R.E BK 3	40		Store				21,200
	I.R.E BK 2	10		Store				4,400
	I.R.E BK 3	15		Store				6,750
	AGRICULTURE KLB BK 2	10		Store				4,800
	AGRICULTURE KLB BK 3	5		Store				2,900
	BUSINEES INVENTOR BK 2	30		Store				16,500
	BUSINEES INVENTOR BK 3	45		Store				29,205
	COMPUTER STUDIES BK 2	5		Store				3,190
	PHYSICS KLB BK 2	45		Store				24,750
	GEOGRAPHY KLB BK 3	15		Store				9,750
	COMPUTER STUDIES BK 3	5		Store				3,160

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

Asset class	Items	QTY	Date purchased	Location	Historical Cost b/f (Kshs) 1 st Jan 2021	Additions during the year (Kshs)	Dispos als during the year (Kshs)	Historical Cost c/f (Kshs) 30 th June 2022
Other Machinery and Equipment								
Heritage and cultural assets								
Intangible assets- soft ware								
Total								