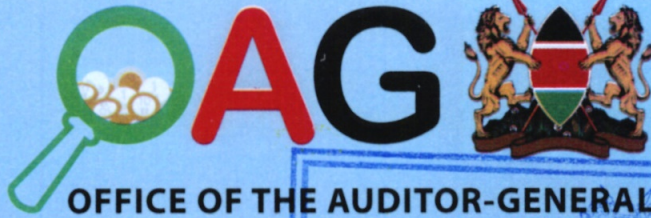


REPUBLIC OF KENYA



OFFICE OF THE AUDITOR-GENERAL

*Enhancing Accountability*

THE NATIONAL ASSEMBLY  
PAPERS LAID

DATE: 27 NOV 2024

DAY.

WEDNESDAY

**REPORT**

TABLED  
BY:

DEPUTY MAJORITY  
WHIP

CLERK AT  
THE TABLE:

FINLAY

PARLIAMENT  
OF KENYA  
LIBRARY

OF

**THE AUDITOR-GENERAL**

ON

**MANDERA SECONDARY SCHOOL**

**FOR THE SIX MONTHS PERIOD ENDED  
30 JUNE, 2021**

**MANDERA COUNTY**

31 JUN 2021



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*MANDERA SECONDARY SCHOOL*

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED  
30<sup>TH</sup> JUNE 2021

18 MONTHS (1 JANUARY 2020 TO 30 JUNE 2021)

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

**Table of Contents**

**Page**

1. Acronyms and Glossary of Terms .....	ii
2. Key School Information and Management .....	iii
3. Summary Report of Performance of The School .....	vii
4. Statement of School Management Responsibility .....	x
5. REPORT OF THE INDEPENDENT AUDITORS ON THE ANNUAL FINANCIAL STATEMENTS OF MANDERA SECONDARY SCHOOL OF THE YEAR ENDING 30 <sup>TH</sup> JUNE 2021 .....	xi
6. Statement Of Receipts and Payments For the Period Ended 30 <sup>th</sup> June 2021 .....	1
7. Statement of Assets and Liabilities As At 30 <sup>th</sup> June 2021 .....	2
8. Statement of Cash Flows for the Year Ended 30 <sup>th</sup> June 2021 .....	3
9. Statement Of Budgeted Versus Actual Amounts for The Year Ended 30 <sup>th</sup> June 2021 .....	5
10. Significant Accounting Policies .....	8
11. Notes To The Financial Statements .....	10
12. Annexes .....	17

**1. Acronyms and Glossary of Terms**

*Provide a list of all applicable acronyms and glossary of terms e.g.*

<b>BOM</b>	<b>Board of Management</b>
<b>CEB</b>	<b>County Education Board</b>
<b>IPSAS</b>	<b>International Public Sector Accounting Standards</b>
<b>KCSE</b>	<b>Kenya Certificate of Secondary Education</b>
<b>PFM</b>	<b>Public Finance Management</b>
<b>PSASB</b>	<b>Public Sector Accounting Standards Board</b>
<b>FY</b>	<b>Financial Year</b>
<b>FDSE</b>	<b>Free Day Secondary School</b>

## 2. 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 in Mandera County, Mandera East Sub-County.

The school was registered in 1971 under registration number GP/A5499/2008 and is currently categorized as a National public school established, owned or operated by the Government.

The school is a day/boarding school and had 1300 number of students as at 30<sup>th</sup> June 2021. It has 6 streams and 54 teachers of which 20 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:

1

Ref:	Name of Board Member	Designation	Date of appointment
1	Mr Hassanoor Adan Abdullahii	Chairman	
2	Mr Noor Sheikh Ali	Secretary - Principal	
3	Mr Ali Mohamed Hassan	Member	
4	Mr Khalif Gurre	Member	
5	Mrs Halima Somo	Member	
6	Mr Mahat Omar	Member	
7	Mrs Suada Bulla	Member	
8	Mrs Fatuma Maalim	Member – Rep CEB	1-7-2019
9	Mr Mohamednoor Yussuf	Member Rep Teachers	
10	Mr Abdiaziz Kahiye	3 Members - Sponsor	
11	Mr Abdi Adam Ibrahim	Member - Community	
12		Member Special Needs	
13	Abdiweli Salat Abdille	Rep Students	

The functions of the School Board of Management are to:

- 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**

*(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	1.Hassanoor Adan 2.Noor Sheikh Ali 3.Ali Mohamed 4.Mrs Suada Bulle	Chairman Princ/Secretary. Member Member	2
2	Audit Committee	1.Hassannnoor	Chairman	1
3.	Finance,procurement and General purposes	Adan 2.Noor Sheikh Ali 3.Khalif Gure 4.M ohamed Yussuf	Princ/Secretary Member Member	
3	Finance,procurement and general purposes			

	Committee			
4	Academic Committee	1.Mahat Omar 2.Hussein.M.Gamow		
5	Development Committee	1.Hassannoor Adan 2.Noor Sheikh Ali 3.Ali Mohamed 4.Mohamednoor Yussuf		
6	Discipline and welfare Committee	1.Ali Mohamed 2.Halima Somo 3.Mohamed Yussuf		
7	Adhoc Committee (if any during the year)			

**(d) School operation Management**

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

Ref:	Designation	Name	Identification
1	Principal	Noor Sheikh Ali	TSC No.420093
2	Deputy Principal	Hussein Nurrow Adan	TSC No.61069
3	Deputy Principal	Ahmed Sheikh Husse	Tsc No.685006
4	School Bursar	Adan Ali Mohamed	

**(e) Schools contacts**

**Post Office Box:** 36-70300 Mandera  
**Telephone:** 0723080226  
**E-mail:** Mandera@gmail.com  
**Website:** -  
**Facebook:** Mandera Secondary School

**Twitter:**

**(f) School Bankers**

**Provide details of the school bankers.**

**1. Name of Bank: Kenya Commercial Bank**

**Branch Mandera**

**Account Number 201680235**

**2. Name of Bank Equity**

**Branch Mandera**

**Account Number 1000297620609**

**3. Name of Bank National**

**Branch Mandera**

**Account Number 01050097902300**

**4. Mpesa pay bill No 914664 attached to 1000297620609 Equity Bank Account**

**(g) Independent Auditors**

**Office of the Auditor General**

**Anniversary Towers, University Way**

**P.O. Box 30084**

**GPO 00100**

**Nairobi, Kenya**

### 3. 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:*

- *Surplus/ deficit for the year and a comparison of the same for the last three years*
- *Capitation grants from the Ministry of Education for the last three years*
- *A three-year overview of growth of other income(s) earned by the school.*
- *A three-year overview of growth in expenditure of the school*
- *Movement of debtors and creditors of the school over the last three years*

*Graphical presentation, ratios, tables, and pie charts should be used to show/ indicate trends unless the school is new).*

#### b) Teacher Student ratio:

*Teachers/Student ratio=1200/36=1.36.*

#### c) Mean score in the 2021 KCSE:

*2021K.C.S. E =6.8525(C+ plain)*

*Performance of the school for each over the last three years.*

<i>Year</i>	<i>Mean score</i>
<i>2019</i>	<i>5.6244</i>
<i>2020</i>	<i>6.4606</i>
<i>2021</i>	<i>6.8525</i>

#### d) Number of Candidates in the 2018-2020 KCSE:

<i>Year</i>	<i>No of Students</i>
<i>2019</i>	<i>241</i>
<i>2020</i>	<i>255</i>
<i>2021</i>	<i>251</i>

**e) Capacity of the school:**

*No. of students- visas number of dormitories, dining hall, laboratory, toilets and other amenities.*

*Dorm-161*

*Dining hall-1:725*

*Laboratory-1:363*

*Toilets - 1:23*

f) Development projects carried out by the school:

Projects	Source of funds	Status	Initial Cost (Kshs)	Amount Spent (Kshs)	Expected completion time
3no.classrooms And 5 No.Door Toilets	Ministry of Education			4,516,480.00	

*Neon SHEKHA*

School Principal

*Neon*  
31/5/2024



**4. 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 (PSASB) 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 *Mandera 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 ended 30<sup>th</sup> June, 2021, and of the school's financial position as at that date.

ALP M. HASSA - *[Signature]*  
.....

**Name:**

**Designation:** Chairman, School Board of Management

**Date:**

*NOOR SHEKHA AH* *[Signature]* 31/5/2024  
.....

**Name:**

**Designation:** School Principal & Secretary to Board of Management

**Date:**

*[Signature]*  
*Aden Ali Mohamed*  
.....

**Name:**

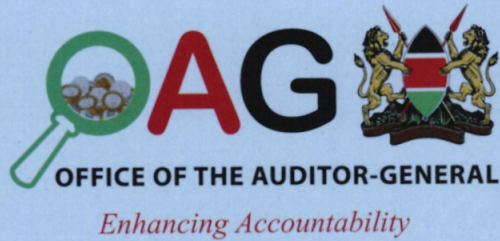
**Designation:** Bursar/ Finance Officer

**Date:**

31/5/2024

# 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 MANDERA SECONDARY SCHOOL FOR THE SIX MONTHS PERIOD ENDED 30 JUNE, 2021 – MANDERA COUNTY

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### PREAMBLE

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

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

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

The three parts of the report are aimed at addressing the statutory roles and responsibilities of the Auditor-General as provided by Article 229 of the Constitution, the Public Audit Act, 2015 and Public Finance Management Act, 2012. 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 Mandera Secondary School – Mandera County set out on pages 1 to 16, which comprise of the statement of financial assets and financial liabilities as at 30 June, 2021 and the statement of receipts and

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*Report of the Auditor-General on Mandera Secondary School for the six (6) months period ended 30 June, 2021 – Mandera County*

payments, statement of cash flows and the statement of budgeted versus actual amounts for the period then ended and a summary of significant accounting policies and other explanatory information in accordance with 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 Mandera Secondary School – Mandera County as at 30 June, 2021 and of its financial performance and its cash flows for the period then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Basic Education Act, 2013 and the Public Finance Management Act, 2012.

## **Basis for Qualified Opinion**

### **1. Unsupported Payments**

The statement of receipts and payments reflects total payments balance of Kshs.64,618,005. Included in this amount were payments on operations, boarding and tuition of Kshs.8,521,080 that were not supported by requests for quotations, and inspection and acceptance certificates.

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

### **2. Unsupported Accounts Receivables**

The statement of financial assets and financial liabilities reflects an amount of Kshs.32,802,534 in respect of accounts receivables. The receivable balance in respect of fees arrears was not supported by the debtors' schedule showing outstanding opening balances, receivable for the year, the amount paid during the year and the outstanding balances at the closure of the year. Further, an amount of Kshs.9,175,629 or 55% of total account receivables were three (3) years and above old.

In the circumstances, the accuracy and completeness of the long outstanding accounts receivables – student debtors balance could not be confirmed.

### **3. Comingling of School Funds' Cashbooks**

The statement of financial assets and liabilities reflects a balance of Kshs.4,363,904 in respect of cash and cash equivalent. Included in the amount is Kshs.2,539,887 relating to School Fund Account/Boarding which is a summation of three (3) bank account balances maintained through one (1) cashbook. No plausible explanation was given why individual cashbooks per bank account were not maintained as required. Further, bank reconciliation statements for the bank accounts were not provided for audit review.

In the circumstances, the accuracy and completeness of cash and cash equivalent balance could not be confirmed.

#### **4. Unsupported Accounts Payables**

The statement of financial assets and financial liabilities reflects accounts payables balance of Kshs.16,429,273 as disclosed in Note 10 to the financial statements. However, the Management did not provide records showing outstanding balance at the beginning of the year, creditors for the current year, the amount paid during the year and outstanding balance as at the closure of the year.

In the circumstances, the accuracy and completeness of the accounts payable could not be confirmed

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

#### **Key Audit Matters**

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

### **REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES**

#### **Conclusion**

As required by Article 229(6) of the Constitution, based on the audit procedures performed, except of 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. Late Submission of Financial Statements**

During the year under review, the School Management did not submit the financial statements to the Auditor-General by the statutory date of 30 September, 2021. The financial statements were submitted on 31 May, 2024 which was thirty- two (32) months after the statutory deadline. This was contrary to Section 47(1) of the Public Audit Act, 2015 which requires that financial statements should be submitted to the Auditor-General within three months after the end of the fiscal year to which the accounts relate. Late

submission of financial reports adversely affects the Office of the Auditor-General in meeting the statutory timelines.

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

## **2. Non-Compliance with the Public Sector Accounting Standards Board**

Review of the financial statements revealed that Annex 1 to the financial statement on analysis of pending account payables was not populated by dates of contracts, the amount paid to date, the outstanding balance for the year under review and outstanding comparative balances as required by the Public Sector Accounting Standards Board (PSASB) reporting template.

Further, Annex 2 to the financial statements on the summary of fixed assets register was not updated with names and values of assets owned by the School in the format prescribed by the Public Sector Accounting Standards Board reporting template.

In addition, the statement of budgeted versus actual amounts did not reflect the total balances for budgeted and actual on comparable basis for the receipts and payments as required by the PSASB.

In the circumstances, Management did not comply with the PSASB reporting template requirements.

## **3. Failure to Transfer Infrastructure Funds from the Operation Account**

The statement of receipts and payments reflects an amount of Kshs.29,223,689 in respect of Government grants for operation. Included in this amount is Kshs.14,181,000 which was meant for infrastructure projects out of which an amount of Kshs.12,500,000 was transferred to the infrastructure account within fifteen (15) working days as required by the Ministry of Education Circular No. MOE.HQS/3/13/3 of June, 2021 guidelines. However, the balance of Kshs1,681,00 was not transferred to the infrastructure account.

In the circumstances, Management was in breach of the Ministerial Guidelines.

## **4. Unapproved Fee Structure**

During the year under review, Management prepared and implemented a fee structure charging an amount of Kshs.48,254 per student per year as parent's contributions against the Ministry of Education approved structure of an amount of Kshs.45,000. This was contrary to Regulation 44 of the Basic Education Regulations, 2015 which states that no public school or institution shall issue alternative fee structures other than those approved by the Cabinet Secretary

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

## **5. Irregular Transfer of Funds to Kenya Secondary Schools Heads Association**

During the year under review, the School transferred an amount of Kshs.230,000 to Kenya Secondary Schools Heads Association (KESSHA) to support the Association

activities. However, KESSHA is a welfare organization that draws its membership from school Principals only. The organization is not defined in the Government funding system and there is no assurance that it has implemented effective, efficient and transparent financial management and internal control systems to manage the funds transferred by the Schools.

In the circumstances, the value for money for the funds transferred to KESSHA could not be confirmed.

## 6. Failure to Reconcile Student Enrollment Data

Review of student records provided for audit revealed unexplained variance in student numbers between the National Education Management Information System (NEMIS) and School registers resulting in tuition fees under-disbursement on both operation and tuition fees of Kshs.1,648,375 as analyzed below:

Month	No. of Students as Per NEMIS	No. of Students as Per Register	Capitation Grant Per Student (Kshs)	Total Expected Capitation Grant as Per School Register (Kshs)	Actual Capitation Grant Received (Kshs)	Capitation Not Disbursed (Kshs)
Jul. 2020-Operation	1,207	1,225	3,725	4,563,125	4,563,125	67,050
Dec.2020-Operation	1,220	1,225	3,397	4,161,998	4,145,011	16,987
Dec. 2020-Tuition	1,220	1,225	345	422,625	420,900	1,725
Feb. 2021-Operation	1,218	1,426	3,370	4,805,620	4,104,660	700,960
Feb. 2021-Tuition	1,218	1,426	601	857,382	732,322	125,060
Apr. 2021-Operation	1,216	1,426	2,796	3,987,096	3,399,936	587,160
Apr. 2021-Tuition	1,216	1,426	711	1,014,599	865,184	149,415
<b>Total</b>						<b>1,648,375</b>

Management explained that the difference was due to failure by the school to fully register all students on National Education Management Information System Management (NEMIS) because of incomplete transfers of students which sometimes is manually done and therefore not recognized by the system. This was contrary to the Ministry of Education Circular No. MOE.HQ/3/13/3 dated 16 June, 2021 on the implementation of Free Day Secondary Education (FDSE) which requires all learners to be registered in the National Education Management Information System and the principals to ensure their records are accurate.

In the circumstances, Management was in breach of the circular and the underfunding of the School may have affected service delivery to the students.

## **7. Failure to Prepare School Improvement Plan**

During the year under review, Management did not develop School Improvement Plan to be used to measure the School's improvement activities, keep the School in focus in achieving the school target, prioritization of School needs, ensuring prudent utilization of resources and to improve accountability. This was contrary to Section 2.2.1 of the Operational Manual for Utilization of Learner Capitation, Grant and Other School Funds which requires a school to develop improvement plan which is a road map for changes that a school needs to improve the school environment and learning outcomes.

In the circumstances, Management was in breach of the Operational Manual.

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

## **REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE**

### **Conclusion**

As required by Section 7(1)(a) of the Public Audit Act, 2015, based on the audit procedures performed, except for the 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 overall governance were not effective.

### **Basis for Conclusion**

#### **1. Failure to Maintain Fixed Assets Register**

Management did not maintain an asset register indicating the item, cost, location and serial/tag number. Further, the land ownership documents for the School's land were not provided.

In the circumstances, the effectiveness of the mechanism to ensure ownership and proper custody of the assets could not be confirmed.

#### **2. Weakness in Internal Controls**

Review of the Board of Management (BOM) member's files revealed that Board's records were not properly maintain. Some documents such as degree certificate of the Board Chairman was not filed.

In the circumstances, the existence of effective internal controls could not be confirmed.

### **3. Failure to Acknowledge Infrastructure Funds**

During the year under review, the School received infrastructure grants of Kshs.14,181,000. However, no acknowledgement of the funds to the County Director of Education through a letter but no official receipt was uploaded on the NEMIS platform. This was contrary to paragraph 3.6.2 of Ministry of Education Circular No. MOE.HQS/3/10/18/(112) dated 15 November, 2022 provisions that infrastructure funds receipts be acknowledged and receipt be uploaded in the NEMIS platform.

In the circumstances, the existence of an effective internal controls and Governance structures on infrastructure funds could not be confirmed.

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

### **Responsibilities of Management and those Charged with Governance**

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

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

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

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

Those charged with governance are responsible for overseeing the School's financial reporting process, reviewing the effectiveness of how 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 overall governance processes and systems in accordance with the provisions of Section 7(1)(a) of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. My consideration of the internal controls would not necessarily disclose all matters in the internal 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 controls components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to

those risks and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by 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**

**16 September, 2024**

**6. Statement Of Receipts and Payments For the Period Ended 30<sup>th</sup> June 2021**

Description Of Vote Head	Note	2020/2021(18 Months)
		Kshs
<b>Receipts</b>		
Government grants for tuition	1	3,521,827
Government grants for operations	2	29,223,689
School fund income- parents' contributions	3	47,977,912
<b>Total Receipts</b>		<b>80,723,428</b>
<b>Payments</b>		
Tuition	4	3,885,000
Operations	5	15,750,653
Infrastructure		
Boarding and school fund	7	44,982,352
<b>Total Payments</b>		<b>64,618,005</b>
<b>Surplus/Deficit</b>		<b>16,105,423</b>

The school financial statements were approved on \_\_\_\_\_ 2021 and signed by:

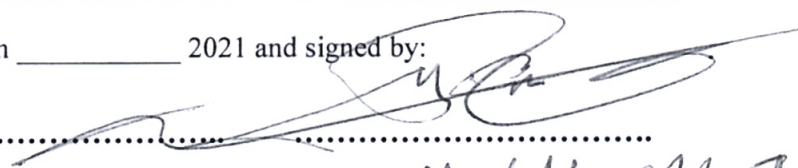
Name: M. Hassan Abdullahi      Name: ADAN AHMED      Name: ADAN AHMED  
 Chair BOM      School Principal/ Secretary to BOM      Bursar/ Finance Officer  
 Date: \_\_\_\_\_      Date: 31/5/2021      Date: 31/5/2021

7. Statement of Assets and Liabilities As At 30<sup>th</sup> June 2021

Description	Note	2020/2021(18 Months)
		Kshs
<b>Financial Assets</b>		
<b>Cash and cash equivalents</b>		
Bank balances	8	4,363,904
Cash balances		
Short term investments		
<b>Total cash and cash equivalent</b>		<b><u>4,363,904</u></b>
Account's receivables	9	32,802,534
<b>Total financial assets</b>		<b>37,166,438</b>
<b>Financial liabilities</b>		
Accounts payables	10	16,429,273
<b>Net financial assets</b>		<b>20,737,164</b>
<b>Represented by</b>		
Accumulated fund b/fwd	11	4,631,741
Surplus/deficit for the year		16,105,423
<b>Net financial position</b>		<b>20,737,164</b>

The school's financial statements were approved on \_\_\_\_\_ 2021 and signed by:

*Ali M. Hassan* *Amolani*



Name:  
Chair BOM  
Date:

Name:  
School Principal/ Secretary to  
BOM  
Date:

Name: *ASAN ALI MOHAMMAD*  
Bursar/ Finance Officer  
Date: *31/12/2021*

**8. Statement of Cash Flows for the Year Ended 30<sup>th</sup> June 2021**

Description	Note	2020/2021(18 Months)
		Kshs
<b>Cash from Operating Activities</b>		
<b>Receipts</b>		
Government grants for tuition	1	3,521,827
Government grants for operations	2	29,223,689
Government grants for infrastructure		0
School fund income- parents contributions/ fees	3	47,977,912
Other income		
<b>Total receipts</b>		<b>80,723,428</b>
<b>Payments</b>		
Cash outflows for tuition	4	3,885,000
Cash outflows for operations	5	15,750,653
Cash outflows Boarding/lunch and school fund payments	7	44,982,352
<b>Total payments</b>		<b>64,618,005</b>
<b>Net cash inflow/outflow from operating activities</b>		<b>16,105,423</b>
<b>Cash flow from investing activities</b>		
Acquisition of assets	6	(12,101,270)
Proceeds from sale of Assets		
Proceeds from investments		
Purchase of investments		
<b>Net cash inflow/outflows from investing activities</b>		<b>(12,101,270)</b>
<b>Cash flow from Financing activities</b>		
Proceeds from borrowings/ loans		
Repayment of principal borrowings		
<b>Net cash inflow/outflow from financing activities</b>		
<b>Net increase/decrease in cash and cash equivalents</b>		<b>4,004,153</b>
Cash and cash equivalent at beginning of the 2021		359,751
<b>Cash and cash equivalent at end of the 2021</b>		<b>4,363,904</b>

Note: Cash and Cash Equivalent is the summation of Note 10, 11 and 12.

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

**MANDERA SECONDARY SCHOOL**

**Annual Report and Financial Statements for the period ended 30<sup>th</sup> June 2021**

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The school's financial statements were approved on \_\_\_\_\_ 2021 and signed by:

*U. M. Hossain*  
.....

**Name:**  
**Chair BOM**  
**Date:**

*NOR SHEKAT*  
.....

**Name:**  
**School Principal/ Secretary to BOM**  
**Date:**

*[Signature]*  
.....

**Name:**  
**Bursar/ Finance Officer**  
**Date:**



**9. Statement Of Budgeted Versus Actual Amounts for The Year Ended 30<sup>th</sup> June 2021**

Receipt/Expenses Item	Original Budget	Adjustments	Final Budget	Actual On Comparable Basis	% Of Utilization
	A	B	c=a+b	D	e=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs
<b>Receipts</b>					
<i>(1) Capitation Grant on Tuition</i>					
Tuition	3,823,850	0	3,823,850	3,521,827	92%
<b>Sub total</b>	<b>3,823,850</b>	<b>0</b>	<b>3,823,850</b>	<b>3,521,827</b>	
<i>(2) Capitation Grant on Operations</i>					
Personnel Emoluments	2,469,141	0	2,469,141	2,469,141	100%
Repairs And Maintenance	12,651,429	0	12,651,429	12,651,429	100%
Local Transport / Travelling	1,049,462	0	1,049,462	1,049,462	100%
Electricity And Water	1,055,110	0	1,055,110	1,055,110	100%
Administration Costs	11,998,547		11,998,547	11,998,547	100%
<b>Sub total</b>	<b>29,223,689</b>		<b>29,223,689</b>	<b>29,223,689</b>	
<i>3) FDSE for infrastructure</i>					
Maintenance &Improvement MoE	12,101,270	0	12,101,270	12,101,270	100%
<b>Sub total</b>	<b>12,101,270</b>		<b>12,101,270</b>	<b>12,101,270</b>	
<i>(4) Fees Charged on parents</i>					

Receipt/Expenses Item	Original Budget	Adjustments	Final Budget	Actual On Comparable Basis	% Of Utilization
	<b>A</b>	<b>B</b>	<b>c=a+b</b>	<b>D</b>	<b>e=d/c %</b>
	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>
Personnel Emoluments	2,653,141	0	2,653,141	2,653,141	100%
Repairs And Maintenance	7,248,626	0	7,248,626	7,248,626	100%
Local Transport / Travelling	1,420,251	0	1,420,251	1,420,251	100%
Electricity And Water	2,242,338	0	2,242,338	2,242,338	100%
Administration Costs	5,811,344	0	5,811,344	5,811,344	100%
Fee On Boarding Equipment and Stores	16,464,942	0	16,464,942	16,464,942	100%
<b>Sub total</b>	<b>35,876,642</b>		<b>35,876,642</b>	<b>35,876,642</b>	
<b>Total Income</b>	<b>81,025,451</b>	<b>0</b>	<b>81,025,451</b>	<b>80,723,428</b>	
<i>(6) Expenditure For Tuition</i>					
Tuition	3,885,000	0	3,885,000	3,885,000	100%
<b>Sub total</b>	<b>3,885,000</b>	<b>0</b>	<b>3,885,000</b>	<b>3,885,000</b>	
<i>(7) Expenditure For Operations</i>					
Personnel Emoluments	4,806,910	0	4,806,910	3,806,910	79%
Repairs, Maintenance & Improvements	1,873,165	0	1,873,165	1,673,165	89%
Electricity, Water and Conservancy	600,000	0	600,000	595,702	99%
Administration Costs	12,200,500	0	12,200,500	9,674,876	79%
<b>Sub total</b>	<b>19,480,575</b>	<b>0</b>	<b>19,480,575</b>	<b>15,750,653</b>	

**MANDERA SECONDARY SCHOOL**

**Annual Report and Financial Statements for the period ended 30<sup>th</sup> June 2021**

Receipt/Expenses Item	Original Budget	Adjustments	Final Budget	Actual On Comparable Basis	% Of Utilization
	<b>A</b>	<b>B</b>	<b>c=a+b</b>	<b>D</b>	<b>e=d/c %</b>
	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>
<b>(8) Expenditure For infrastructure</b>					
Infrastructure	12,101,270	0	12,101,270	12,101,270	100%
<b>Sub total</b>	<b>12,101,270</b>	<b>0</b>	<b>12,101,270</b>	<b>12,101,270</b>	
<b>(9) Expenditure For school fund/lunch/boarding</b>					
Personnel Emoluments	4,852,981	0	4,852,981	4,852,833	100%
Repairs, Maintenance and Improvements	3,115,850	0	3,115,850	3,115,850	100%
Local Transport / Travelling	1,100,000	0	1,100,000	1,061,550	97%
Electricity, Water and Conservancy	1,906,450	0	1,906,450	1,906,450	100%
Administration Costs	1,100,000	0	1,100,000	1,027,500	93%
Activity	25,000		25,000	21,300	85%
Bursary	5,000,000	0	5,000,000	4,866,500	97%
Boarding Equipment and Stores	29,577,836	0	29,577,836	28,130,369	95%
<b>Sub total</b>	<b>46,678,117</b>		<b>46,678,117</b>	<b>44,982,352</b>	
<b>Total expenditure</b>	<b>82,144,962</b>	<b>0</b>	<b>82,144,962</b>	<b>76,719,275</b>	

**10. 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 school fees from parents, 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*. Income arising from school fees is recognised when the event occurs whether cash is received or not. Expenditure arising from operations is recognised when the event occurs irrespective of receipt of cash.

**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.

**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. Accounts receivables also include school fees billed to parents for services rendered but not paid. 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. Payables also include expenditure incurred for the purchase of goods, works and services that has been rendered and not settled. This is an enhancement to the cash accounting policy adopted for public secondary schools. Other liabilities are disclosed in the financial statements.

**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 30<sup>th</sup> June 2021.

**11. Notes To The Financial Statements****1 Government Grants for Tuition**

<b>Description</b>	<b>2020/2021(18 Months)</b>
	<b>Kshs</b>
Reference Materials	
Exercise Books	
Laboratory Equipment	
Internal Exams	
Teaching / Learning Materials	3,521,827
<b>Others (specify) *</b>	
<b>Total</b>	<b>3,521,827</b>

*\*Include others as per MOE circulars*

**2 Government Grants for Operations**

<b>Description</b>	<b>2020/2021(18 Months)</b>
	<b>Kshs</b>
Personnel Emoluments	9,969,141
Repairs And Maintenance	10,955,748
Local Transport / Travelling	2,049,462
Electricity And Water	2,055,110
Medical	209,200
Administration Costs	3,985,028
Covid-19	
Advance	
<b>Total</b>	<b>29,223,689</b>

*\*Include others as per MOE circulars*

**3 School Fund Income - Parents Contribution/Fees**

<b>Description</b>	<b>2020/2021(18 Months)</b>
	<b>Kshs</b>
Personnel emoluments	4,653,141
Repairs and maintenance	9,248,626
Local transport / travelling	1,520,251

Description	2020/2021(18 Months)
	<b>Kshs</b>
Electricity and water	4,242,338
Medical	0
Administration costs	3,811,344
Activity	1,793,458
Fee on Boarding Equipment and stores	22,708,754
Bursary	0
Equity Foundation	0
Imprest	0
Service gratuity	0
Prepayments	0
Advance	0
CBC	
<b>Total</b>	<b>47,977,912</b>

*\*Includes all levies charged by the school outside the fees structure but by mutual agreement with the pare*

#### 4 Payments for Tuition

Description	2020/2021(18 Months)
Laboratory Equipment	737,900
Teaching / Learning Materials	2,041,350
Exams And Assessment	1,105,750
<b>Total</b>	<b>3,885,000</b>

#### 5 Payments for Operations

Description	2020/2021(18 Months)
	<b>Kshs</b>
Personnel Emoluments	3,806,910
Administration Cost	9,674,876
Repairs And Maintenance & Improvements	1,673,165
Electricity And Water	595,702
<b>Total</b>	<b>15,750,653</b>

**6 Infrastructure**

Description	2020/2021(18 Months)
	Kshs
Construction of classrooms	1,750,000
Construction of laboratory	
Construction of dormitory	2,251,270
Purchase of furniture	
Purchase of equipment	
Purchase of apparatus	
Toilets/Bathrooms	3,100,000
Others (specify) Library	5,000,000
<b>Total</b>	<b>12,101,270</b>

**7 Payments for Boarding And School Fund**

Description	2020/2021(18 Months)
	Kshs
Personnel Emoluments	4,852,833
Repairs And Maintenance & Improvements	3,115,850
Local Transport / Travelling	1,061,550
Electricity And Water	1,906,450
Medical Expenses	
Administration Costs	1,027,500
Covid-19	
SEQIP	
CBC	
Fee On Boarding Equipment and Stores	28,130,369
Bursaries	4,866,500
Pension Account	
Advance	
Activity	21,300
Equity Foundation	
PA expenses	
Others (specify)	
<b>Total</b>	<b>44,982,352</b>

(Expenses on income generating activities\*\* should include all costs relating to the school earnings on miscellaneous receipts as recorded in note 5. These costs should include farm maintenance, posho mill maintenance, ground maintenance and costs incurred during hire of school bus among others).

**8 Bank Accounts**

Account Name & Currency	Status	Bank Account Number	2020/2021(18 Months)
	Active/Dormant		Kshs
Tuition Account	KCB	1103960431	500,887.85
Operations Account	KCB	1103960806	917,231.09
School Fund Account/Boarding	KCB	1103948520	2,539,887.13
Infrastructural Account	KCB	1114675725	405,898
<b>Total</b>			<b>4,363,904.07</b>

**9 Accounts Receivable**

Description	2020/2021(18 Months)
	Kshs
Fees arrears	31,885,034
<b>Other Non-Fees Receivables</b>	
Salary Advances (list/schedule attached)	917,500
Imprest (list/schedule attached)	
Rent arrears (list/schedule attached)	
<b>Total</b>	<b>32,802,534</b>

**9 a. Ageing Analysis of Accounts Receivable (Fees arrears)**

Description	2020/2021(18 Months)	
	Kshs	
	Current	% of the total
Less than 1 year	7,345,501	23%
Between 2-3 years	24,539,533	77%
Over 3 years		
<b>Total</b>	<b>31,885,034</b>	

**10 Accounts Payable**

Description	2020/2021(18 Months)	
	Kshs	
Trade Creditors (See Ageing Below and Appendix 1)	16,429,273	
Prepaid Fees		
Retention Monies		
Unpaid salaries and statutory deductions		
Caution money		
Other payables ( <i>specify</i> )		
<b>Total</b>	<b>16,429,273</b>	

**10 a. Ageing Analysis of Accounts Payable**

Description	2020/2021(18 Months)	
	Kshs	
	Current	% of the total
Less than 1 year	7,253,644	44%
Between 1- 2 years		%
Between 2-3 years		%
Over 3 years	9,175,629	56%
<b>Total (should tie to note 14)</b>	<b>16,429,273</b>	

**11 Fund Balance Brought Forward**

Description	2020/2021(18 Months)	
	Kshs	
Bank balances	4,363,904	
Cash Balances		
Short Term Investments		
Receivables	32,802,534	
Surplus/(Deficit)	16,105,423	
Payables	16,429,273	
<b>Total</b>	<b>4,631,741</b>	

**Other important disclosure notes**

IPSAS Cash Standard 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.

**12 Biological assets**

<b>Description</b>	<b>Numbers</b>	<b>2020/2021(18 Months)</b>
		<b>Kshs</b>
Cattle		
Goats		
Trees		1600
Coffee Or Tea Plantation		
Poultry		
Others (specify)		
<b>Total</b>		<b>1600</b>

**13 Stock/ Inventory**

<b>Description</b>	<b>2020/2021(18 Months)</b>
	<b>Kshs</b>
Food stuffs	79,400.00
Lab consumables	
Farm produce	
Medication	
Construction Materials	
Others (specify)	

*(Stock to be measured at lower of cost and net realisable value. Net realisable value is the difference between selling costs less costs to sell)*

**14 Progress On Follow Up Of Auditor Recommendations**

First time audit

**MANDERA SECONDARY SCHOOL****Annual Report and Financial Statements for the period ended 30<sup>th</sup> June 2021**

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**12. Annexes****Annex I - Analysis of Pending Accounts Payable**

Supplier Of Goods Or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance Current FY	Outstanding Balance Comparative FY	Comments
	A	b	C	d=a-c		
	Kshs	Kshs	Kshs	Kshs	Kshs	
<b>Construction Of Buildings</b>						
1.						
2.						
3.						
Sub-Total						
<b>Supply Of Goods</b>						
4. Food staff	634,670.00					
5.						
Sub-Total						
<b>Supply Of Services</b>						
6. Books, stationaries and laboratory	2,323,842.00					
7. Uniforms, spare parts, newspaper	983,496.60					
8.						



Supplier Of Goods Or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance Current FY	Outstanding Balance Comparative FY	Comments
Sub-Total						
Grand Total	3,942,008.60					

**Annex 2 – Summary of Fixed Assets Register**

Asset Class	Historical Cost b/f (Kshs) 1 <sup>st</sup> July 2020	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost c/f (Kshs) 30 <sup>th</sup> June 2021
Land	69.19 acre			
Buildings And Structures	128			
Motor Vehicles	2			
Office Equipment, Furniture And Fittings	28			
Textbooks	26184			
ICT Equipment	5			
Tools And Apparatus	8334			
Other Machinery And Equipment	-			
Heritage And Cultural Assets	-			
Intangible Assets- Soft Ware	internet			
<b>Total</b>				

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