

REPUBLIC OF KENYA



Enhancing Accountability

REPORT

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OF

THE AUDITOR-GENERAL

ON

**ST MARY'S HIGH SCHOOL
LUSHANGONYI**

**FOR THE YEAR ENDED
30 JUNE, 2022**

TAITA TAVETA COUNTY

THE NATIONAL ASSEMBLY PAPERS LAID	
DATE:	05 MAR 2025 Wednesday
TABLED BY:	Hon. Abani Wago MP Deputy Majority Party Whip
CLEAR AT THE TABLE:	A. Shamba

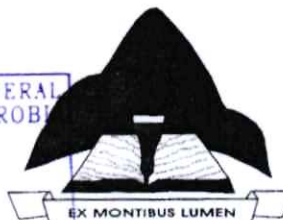




ST. MARY'S HIGH SCHOOL LUSHANGONYI

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

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RECEIVED

ST. MARYS HIGH SCHOOL-LUSHANGONYI PUBLIC SECONDARY SCHOOL

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED
30TH JUNE 2022

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

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ST. MARYS HIGH SCHOOL -LUSHANGONYI
Reports and Financial Statements For the year ended 30th June 2022

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 **Taita Taveta County, Taita Sub-County**

The school was registered in **2020** under registration number **06//S/0030/0336** and is currently categorized as **an Extra County, public school established**, owned or operated by the Government.

The school is a boarding school and had **932 numbers of students** as at **30th June 2022**. It has **6 streams** and **37 teachers** of which **15 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	Dr. Justin maghanga (sponsor)	Chairman	31/12/2021
2	Mr lawrence ptekwenyo	Secretary - Principal	31/12/2021
3	Dr.Mariane maghenda	Member	31/12/2021
4	Ms Milkha righa	Member	31/12/2021
5	Mr.james mwasambo	Member	31/12/2021
6	Mr.Naphtal wachenje	Member	31/12/2021
7	Mr.Bonventure kisocho	Member	31/12/2021
8	Mr.Johnson nyambu	Member – Rep CEB	31/12/2021
9	Mr.Nicodemus ngure	Member Rep Teachers	31/12/2021
10	Ms Leonice wachenje Ms Dinah msangi Mr.Louis nyambu	3 Members - Sponsor	31/12/2021 31/12/2021 31/12/2021
11	Mr.Thomas mwaengo	Member - Community	31/12/2021
12	Mr.Benson mwailem	MemberSpecial Needs	31/12/2021
		Rep Students	

Key School Information and Management (Continued)

The function of the School Board of Management include:

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

(c) Committees of the Board

Ref:	Name of Committee	Names of Members	Designation	Number of meetings attended during the year
1	Executive Committee	Dr. Justin maghanga Mr. James mwasambo Ms Dinah msangi Mr. Donald mwakio Mr Lawrence ptekwenyo	Chairman Vice chairman Member PTA chair BOM secretary	4
2	Audit Committee			0
3	Finance, procurement and general purposes Committee	Mr Bonventure kisocho Mr Louis nyambu Mr Benson mwailemi Mr Donald mwakio Ms Costance mshai	Chairman Member Member PTA chairman Member	4
4	Academic Committee	Dr Mariane maghenda Mr Thomas mwaengo Mr Samuel kinyanjui Mr Nicodemus ngure Mr Donald mwakio	Chair lady Member Academic dean Teachers represe PTA chairman	3
5	Development Committee	Mr James mwasambo Fr Bonface matua Mr Donald mwakio Mr Lawrence ptekwenyo	Chairman Sponsor PTA chairman BOM secretary	2

ST. MARYS HIGH SCHOOL -LUSHANGONYI
Reports and Financial Statements For the year ended 30th June 2022

Ref:	Name of Committee	Names of Members	Designation	Number of meetings attended during the year
6	Discipline and welfare Committee	Mr Johnson nyambu Ms milkha righa Mr Joel amanya Mr Godwin namaru Mr Donald mwakio	Chairman Member Secretary Member PTA chairman	1
7	Adhoc Committee (if any during the year)	Mr James mwasambo Mr Lawrence ptekwenyo Ms Dinah msangi Dr Justin maghanga	Chairman Secretary Member Member	1

(d) School operation Management

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

Ref:	Designation	Name	TSC Number
1	Principal	Mr Lawrence ptekwenyo	429326
2	Deputy Principal	Mr Joel amanya	390088
3	School Bursar	Mr Peter mwangui	10397988

(e) Schools contacts

Post Office Box 1010-80304
 Telephone: 0701231053
 E-mail: stmaryslushangony@gmail.com
 Website:
 Facebook:
 Twitter:

(f) School Bankers

The following school operated 7 number of bank accounts in the following banks: (Ensure all accounts including CDF accounts are included)

	Bank	Branch	Account name	Account number
1	KCB	Wundany	Boarding	1109790856
2	KCB	Wundanyi	Operation	1103810162
3	KCB	Wundanyi	Tuition	1103844598
4	KCB	Wundanyi	Service gratuity	1107805708
5	KCB	Wundanyi	Infrastructure	1260738647
6	KCB	Wundanyi	PTA Harambee	1102649619

7	KCB	wundanyi	C D F	1270279033
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(g) Independent Auditors

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

ST. MARYS HIGH SCHOOL -LUSHANGONYI
Reports and Financial Statements For the year ended 30th June 2022

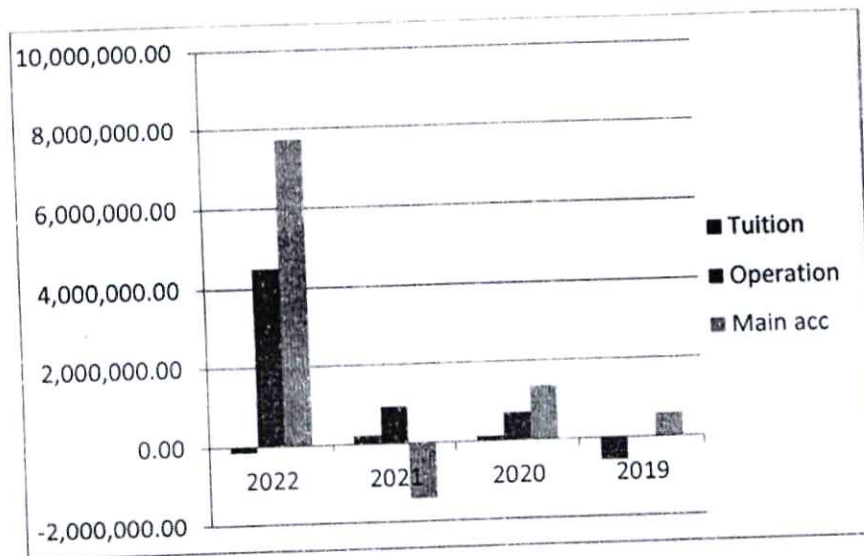
II. Summary Report of Performance of the School

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

a) **Financial performance:**

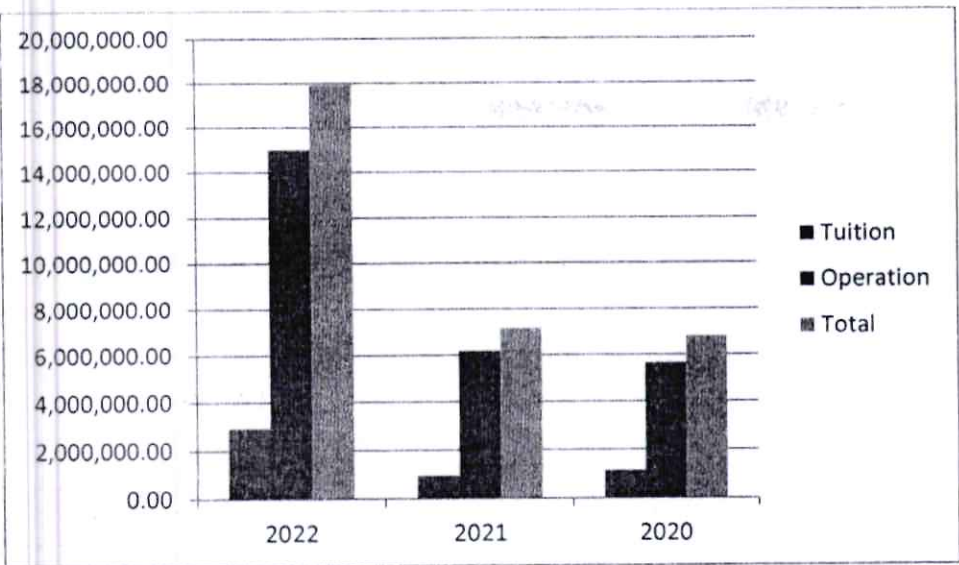
(I) Surplus/ deficit for the year and a comparison of the same for the last three years

	2022	2021	2020	2019
Tuition	-155,382.20	229,070.50	127,659.00	-574273.70
Operation	4,508,802.60	945,283.30	706,904.00	26,086.40
Main acc	7,733,828.54	-1,408987.66	1,358821.51	603,110.86



(ii) Capitation grants from the Ministry of Education for the last three years

	2021/2022	2020/2021	2020
Tuition	2,940,060.20	970,292.50	1,151,415.00
Operation	14,990,666.60	6,187,662.30	5,644,725.00
Total	17930726.80	7,157,954.80	6,796,140.00

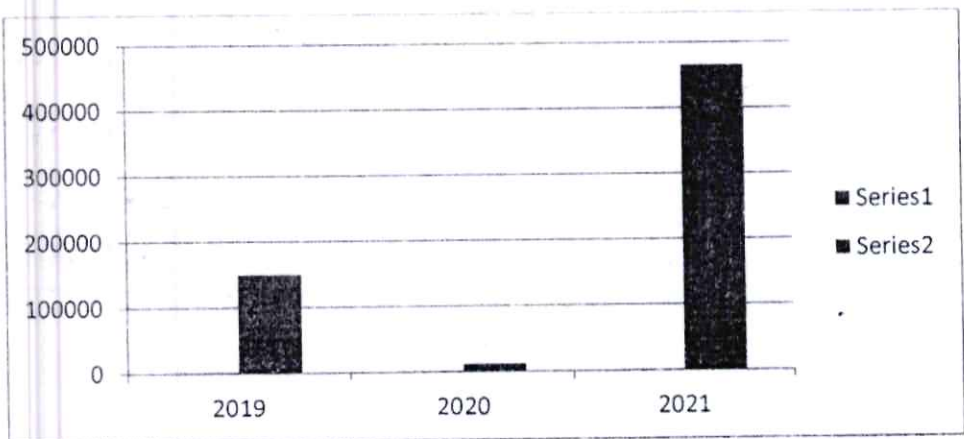


(iii) Ratio of capitation grant per student over the last three years

	Ratio
2021/2022	1:19239
2020/2021	1:12226
2019/2020	:12985

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

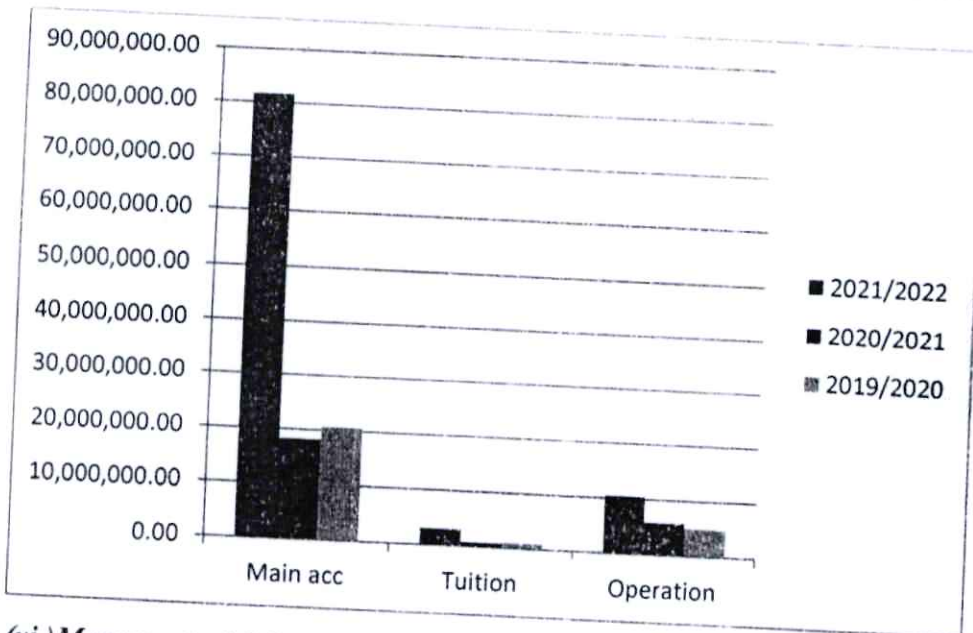
2019	150,789.00
2020	12,411.00
2021	465,912.00



ST. MARYS HIGH SCHOOL -LUSHANGONYI
Reports and Financial Statements For the year ended 30th June 2022

(v) A three-year overview of growth in expenditure of the school

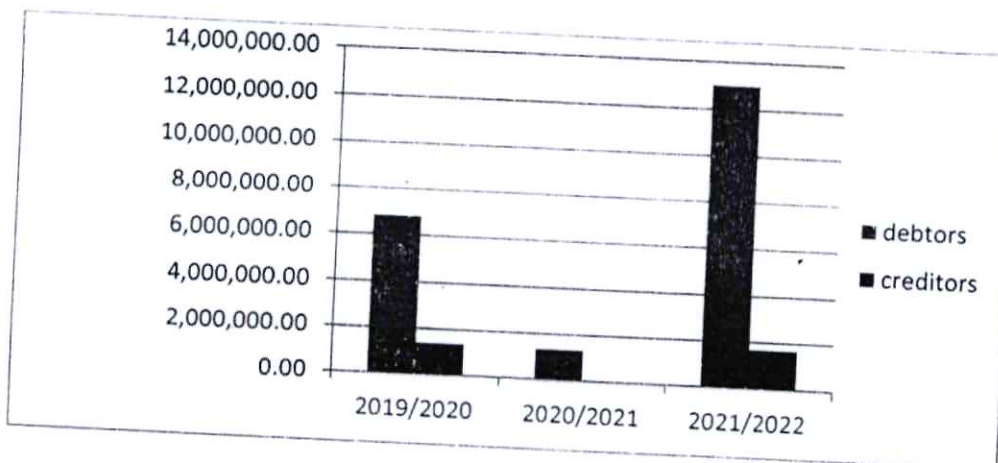
	Main acc	Tuition	Operation
2021/2022	81,678,240.46	3,095,442.40	10,481,864.00
2020/2021	18,288,510.21	850,362.00	5,848,164.00
2019/2020	20,693,089.89	1,028,756.00	4,937,851.00



(vi) Movement of debtors and creditors of the school over the last three years

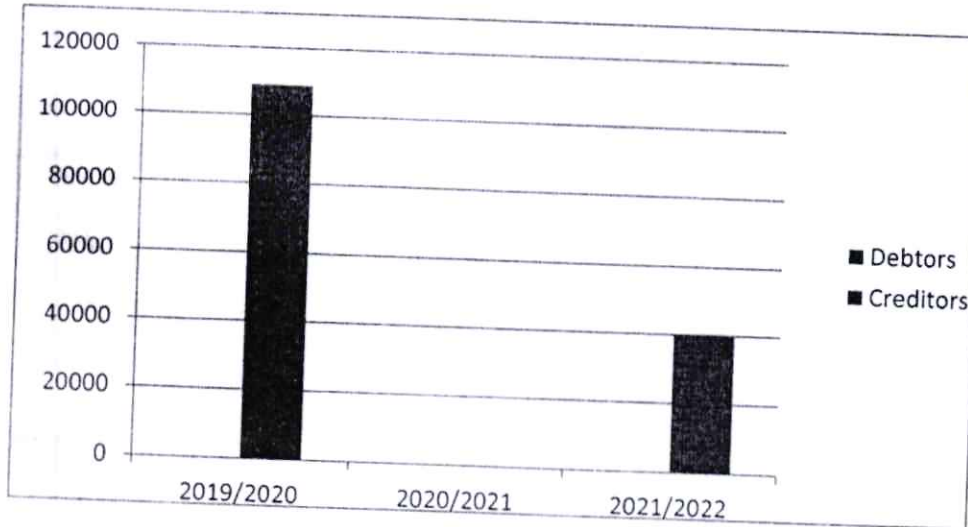
Main account

	Debtors	Creditors
2019/2020	6,830,481.93	1,384,782.01
2020/2021	1,330,071.00	0.00
2021/2022	13,029,283.93	1,677,518.00



(vii) Tuition account

	Debtors	Creditors
2019/2020	0.00	109,140.00
2020/2021	0.00	0.00
2021/2022	0.00	40,000.00



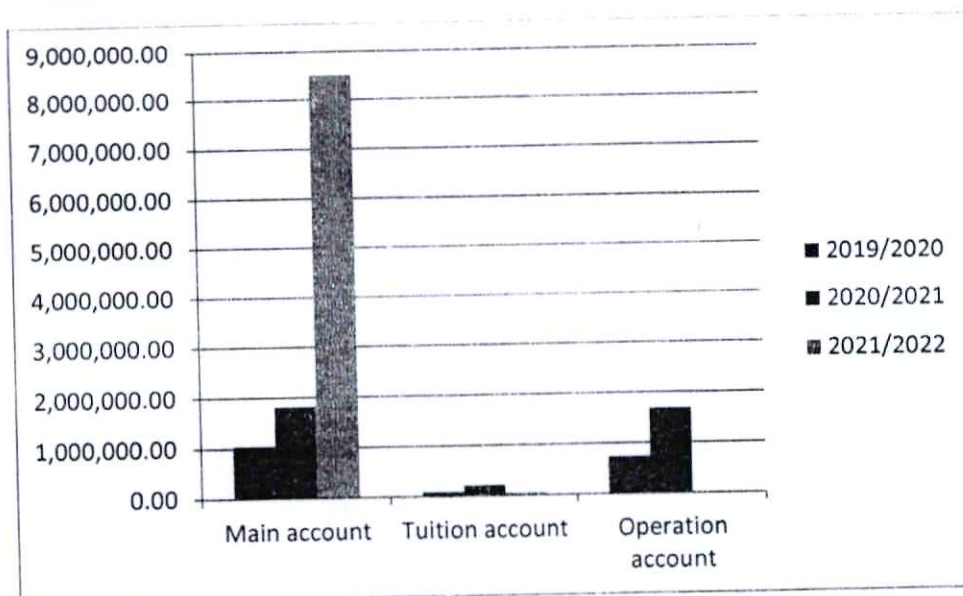
(viii) Operation account

	Debtors	Creditors
2019/2020	0.00	0.00
2020/2021	0.00	0.00
2021/2022	0.00	0.00

(ix) Movement of cash and bank balances over the last three years

	Main account	Tuition account	Operation account
2019/2020	1,048,712.83	87,443.30	739,858.39
2020/2021	1,820,906.12	207,373.80	1,685,141.69
2021/2022	8,509,980.66	51,990.60	1,460,444.29

ST. MARYS HIGH SCHOOL -LUSHANGONYI
Reports and Financial Statements For the year ended 30th June 2022



a)Teacher Student ratio:

Teacher student ratio	Teachers posted during the year	Teachers transferred/retired	No of TSC teachers	No of BOM teachers
1:25	2	1	21	16

Teachers the school has for each subject

	Subject	TSC	BOM
1	English	3	4
2	Literature	3	4
3	Mathematics	6	3
4	Biology	4	2
5	Physics	2	3
6	Chemistry	3	3
7	History	3	0
8	Geography	3	2
9	C R E	2	1
10	Agriculture	2	0
11	Drawing and design	1	0
12	Business studies	2	1
13	Computer studies	1	0

Mean score in the year 2022

year	Set mean	Attained mean	Joined higher learning institutions	Comment
2022	7.5	6.1562	58	C+ and above
2021	7.5	6.6634	48	C+ and above
2020	7.5	6.0870	43	C+ and above

Number of Candidates sitting for KCSE in the last three years

2022	185
2021	161
2020	101

Capacity of the school:

Facility	NO	Comment
Classrooms	18	Average 60 learners per class
Dormitories	7	Over crowded
Dinning hall	1	Currently is a dormitory
Laboratories	2	Not enough
Library	1	Currently is a dormitory
Toilets	33	Ratio 1:28

ST. MARYS HIGH SCHOOL -LUSHANGONYI
Reports and Financial Statements For the year ended 30th June 2022

Summary Report of the Performance of the School (Continued)

b) Development projects carried out by the school:

	Year	Name of the project	Source of funds	Status
1	2021/2022	Dormitory phase 3	Infrastructure	Complete
2	2021/2022	CBC classroom	Government	Complete

[Handwritten Signature]

.....
School Principal

PRINCIPAL
ST. MARY'S HIGH SCHOOL
LUSHANGONYI
P.O. Box 1010-80304, WUNDANYI
TEL: 0701 231053 / 0784 231053
Date: 22-08-2024

III. Statement of School Management Responsibility

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

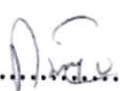
Schedule 4 (Section 23) of the Education Act, 2013 requires the Board of Management of a public institution of basic education to be keep all proper books and records of accounts of the income, expenditure and assets of the institution.

The Board of Management of **St. Marys High School Lushangonyi** 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).

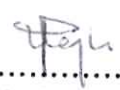
The Board of Management is of the opinion that the school's financial statements give a true and fair view of the state of the school's transactions during the financial year ended 30th June, 2022, and of the school's financial position as at that date.



.....
Name: **JAMES MWASAMBO**
Designation: Chairman, School Board of Management
Date:



.....
Name: **Lawrence Ptekweno**
Designation: School Principal & Secretary to Board of Management
Date: **22-08-2024**



.....
Name: **Peter Mwangi**
Designation: Bursar/ Finance Officer
Date: **9/8/2024**

REPUBLIC OF KENYA

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

REPORT OF THE AUDITOR GENERAL ON ST MARY'S HIGH SCHOOL LUSHANGONYI FOR THE YEAR ENDED 30 JUNE, 2022 - TAITA TAVETA COUNTY

PREAMBLE

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

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

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

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of St Mary's High School Lushangonyi – Taita Taveta County set out on pages 1 to 23, which comprise of the

Report of the Auditor-General on St Mary's High School Lushangonyi for the year ended 30 June, 2022 - Taita Taveta County

financial assets and financial liabilities as at 30 June, 2022 and the statement of receipts and payments, statement of cash flows and statement of budgeted versus actual amounts for 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 St Mary's High School Lushangonyi – Taita Taveta County as at 30 June, 2022, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Public Finance Management Act, 2012 and the Basic Education Act, 2013.

Basis for Qualified Opinion

1. Failure to Maintain Cashbooks

The statement of financial assets and financial liabilities reflects cash and cash equivalents balance of Kshs.19,118,693 as disclosed in Notes 8 and 9 to the financial statements. However, the School did not maintain cash books for service gratuity account and parent association development account contrary to the Public Finance Management (National Government) Regulations, 2015, Section 100 which requires that Accounting Officers shall keep a cash book showing the receipts and payments. Further, the School did not prepare bank reconciliation statements for these accounts.

In the circumstances, the accuracy and completeness of the cash and cash equivalent balance of Kshs.19,118,693 could not be confirmed.

2. Unsupported School Fund Balances

The statement of receipts and payments reflects school fund income parents' contribution and other receipts amounts of Kshs.76,729,189 and Kshs.1,999,109 respectively as disclosed in Notes 3 and 4 to the financial statements. However, the amounts were not supported by relevant ledgers and fee collection summaries.

In the circumstances, the accuracy of the school fund account totalling Kshs.78,728,298 could not be confirmed.

3. Long Outstanding Student Accounts Receivables

The statement of financial assets and financial liabilities reflects accounts receivables balance of Kshs.10,287,849 as disclosed in Note 11 to financial statements. Included in these are long outstanding student debtors of Kshs.2,660,346 which remained outstanding for more than two years.

In the circumstances, the recoverability of the accounts receivables balance of Kshs.2,660,346 could not be confirmed.

4. Unsupported Long Outstanding Accounts Payables

The statement of financial assets and financial liabilities reflects accounts payables balance of Kshs.1,551,736 as disclosed in Note 12 to the financial statements. Included in the balance are bills totalling Kshs.1,457,641 relating to prepaid student fees whose schedules were not provided for audit in support of the balances.

In the circumstances, the accuracy of the accounts payables balance of Kshs.1,457,641 could not be confirmed.

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

Key Audit Matters

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

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution and based on the audit procedures performed, except for the matters described in the Basis for Conclusion on Lawfulness and Effectiveness in Use of Public Resources section of my report, I confirm that nothing else has come to my attention to cause me to believe that public resources have not been applied lawfully and in an effective way.

Basis for Conclusion

1. Non-Compliance with the Public Sector Accounting Standards Board Guidelines

Review of the financial statements provided for audit revealed that pagination was inconsistent while the page on progress on follow-up of Auditor-General's recommendations was not included. Further, the ICPAK number of the finance officer was not indicated.

In the circumstances, Management did not comply with the template prescribed by the Public Sector Accounting Standards Board.

2. Late Submission of Financial Statements to the Auditor-General

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, 2022. 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.

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

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

REPORT ON THE EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Basis for Conclusion

1. Lack of a Fixed Asset Register

The Management did not maintain an asset register for all the assets within the School while the assets were not tagged. Further, details on the actual acreage of land occupied by the School and the certificate of title of the land were not provided for audit.

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

2. Inaccurate Student Enrolment Data

Review of the National Education Management Information System (NEMIS) against the School's manual enrolment register revealed that the number of students captured in NEMIS was lower than the number in the School's manual register. The number of the students in the NEMIS system were eight hundred and forty-three (843) against the

Report of the Auditor-General on St Mary's High School Lushangonyi for the year ended 30 June, 2022 - Taita Taveta County

School overall enrolment of eight hundred and sixty-one (861) leaving out eighteen (18) students who were not enrolled in the NEMIS system.

In the circumstances, the effectiveness of the NEMIS system in providing accurate data to facilitate proper planning could not be confirmed.

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

Responsibilities of Management and those Charged with Governance

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

In preparing the financial statements, Management is responsible for assessing the School's ability to continue to sustain its services, disclosing, as applicable, matters related 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 which 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 on whether, in all material respects, 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, 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 which might be material weaknesses under the ISSAIs. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level, the risk that misstatements caused by error or fraud in amounts which 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 the School's 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 which 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 the Management's use of the applicable basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions which 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 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 which achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the School to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

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

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



FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

20 September, 2024

V. Statement of Receipts and Payments Period To 30th June 2022

Receipts			
Capitation grants for tuition	1	2,940,059.20	970,292.50
Capitation grants for operations	2	19,795,039.60	6,187,662.00
School fund income- parents' contributions	3	21,063,667.00	4,460,149.00
School fund income- other receipts	4	57,664,631.00	12,464,582.00
Proceeds from borrowings			
Total Receipts		101,463,396.80	24,082,685.50
Payments			
Payments for tuition	5	3,095,442.40	741,222.00
Payments for operations	6	16,683,195.00	5,242,379.00
Boarding and school fund payments	7	61,434,301.65	18,333,718.66
Total Payments		81,212,939.05	24,317,769.66
Surplus/Deficit		20,250,457.75	(234,634.16)

The school financial statements were approved on _____ 2022 and signed by:

.....
[Signature]

Name: **JAMES MWASAMBO**

Chair BOM

Date: **26/8/2024**

.....
[Signature]

Name: **Lawrence ptekweny**
 School Principal/ Secretary to
 BOM

Date: **22-08-2024**

PRINCIPAL
 ST. MARY'S HIGH SCHOOL
 LUSHANGONYI
 P.O. Box 1010-80304, WUNDANYI
 TEL: 0701 231053/ 0784 231053
 Date: Sign:

.....
[Signature]

Name: **Peter Mwangui**

Bursar/ Finance Officer

Date: **9/8/2024**

ST. MARYS HIGH SCHOOL -LUSHANGONYI
Reports and Financial Statements For the year ended 30th June 2022

VI. Statement of Financial Assets and Financial Liabilities as At 30th June 2022

Financial Assets			
Cash and cash equivalents			
Bank balances	8	19,001,341.92	5,280,317.58
Cash balances	9	117,350.95	184,521.95
Short term investment	10		
Total cash and cash equivalent		<u>19,118,692.87</u>	<u>5,464,830.53</u>
Account's receivables	10	10,287,848.93	4,371,587.93
Total financial assets		29,406,541.80	9,836,418.46
Financial liabilities			
Accounts payables	11	1,551,736.00	2,232,070.41
Net financial assets		27,854,805.80	7,604,348.05
Represented by			
Accumulated fund b/fwd	12	7,604,348.05	7,838,982.21
Surplus/deficit for the year		20,250,457.75	(234,634.16)
Net financial position		27,854,805.80	7,604,348.05

The school's financial statements were approved on _____ 2022 and signed by:

.....
 Name: *JAMES MWASAMBO*

Chair BOM
 Date: *26/8/2024*

.....
 Name: *Lawrence Tekwenyo*

School Principal/ Secretary to BOM
 Date: *22-08-2024*

.....
 Name: *Peter Mwangi*

Bursar/ Finance Officer
 Date: *9/8/2024*



VII. Sstatement of Cash Flows for the Period Ended 30th June 2022

Operating activities			
Receipts			
Capitation grants for tuition	1	2,940,059.20	970,293.00
Capitation grants for operations	2	21,067,166.60	6,187,662.00
School fund income- parents contributions/ fees	3	74,589,305.00	4,460,149.00
School fund income- other receipts	4	14,822,764.00	12,464,582.00
Total receipts		113,419,294.80	24,082,686.00
Payments			
Payments for tuition	5	3,095,442.40	741,222.00
Payments for operations	6	15,215,364.00	5,242,379.00
Boarding and school fund payments	7	81,471,190.46	15,942,336.45
Total payments		99,781,996.86	21,925,937.45
Net cash flow from operating activities		13,637,297.94	2,156,748.55
Cashflow from investing activities			
Proceeds from sale of assets			
Acquisition of assets		-2,739,958.00	
Proceeds from investments			
Purchase of investments			
Net cash flows from investing activities		-2,739,958.00	
Cashflow from borrowing activities			
Proceeds from borrowings/ loans			
Repayment of principal borrowings			
Net cash flow from financing activities			
Net increase in cash and cash equivalentents		10,897,339.94	2,156,748.55
Cash and cash equivalent at beginning of the year		8,221,352.93	3,308,081.98
Cash and cash equivalent at end of the year		19,118,692.87	5,464,830.53

ST. MARYS HIGH SCHOOL -LUSHANGONYI

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

/III. Statement Of Budgeted Versus Actual Amounts for the Year Ended 30th June 2022

Receipts						
(1) Capitation Grant on Tuition						
Textbooks And Reference Materials						
Exercise Books	1,000,000.00	0	1000,000.00	1,288,925.00	-28,8925.00	128.9%
Laboratory Equipment	500,000.00	0	500,000.00	501,244.40	-1,244.00	100.2%
Internal Exams						
Teaching / Learning Materials	380,000.00	0	380,000.00	863,464.00	-483,465.00	227.2%
Chalks	120,000.00	0	120,000.00	71,606.00	48,394.00	59.7%
Exams And Assessment	30,000.00	0	30,000.00	214,819.90	-184,820.00	716.1%
Teachers Guides						
(2) Capitation Grant on Operations						
Personnel Emoluments	2,819,460.00	0	2,819,460.00	6,322,328.00	-3,502,868.00	224.2%
Repairs And Maintenance	2,450,000.00	0	2,450,000.00		2,450,000.00	0%
Local Transport / Travelling	476,280.00	0	476,280.00	698,265.00	-221,985.00	146.6%
Electricity And Water	539,000.00	0	539,000.00	911,536.00	-372,536.00	169.1%
Medical						
Administration Costs	770,280.00	0	770,280.00	1,222,596.00	-452,316.00	158.7%
Activity	1,981,000.00	0	1,981,000.00	271,600.00	1,709,400.00	13.7%

ST. MARYS HIGH SCHOOL -LUSHANGONYI

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

Total Income						
(1) Expenditure For Tuition						
Textbooks And Reference Materials						
Exercise Books	1,000,000.00	0	1,000,000.00	450,000.00	550,000.00	45%
Laboratory Equipment	500,000.00	0	500,000.00	1,801,765.00	-1,301,765.00	360%
Internal Exams	30,000.00	0	30,000.00	0	30,000.00	0%
Teaching / Learning Materials	380,000.00	0	380,000.00	698,229.40	-318,229	184%
Chalks	120,000.00	0	120,000.00	138,020.00	-18,020.00	115%
Exams And Assessment						
Teachers Guides						
Administration Costs						
Bank Charges	560.00	0	560.00		560.00	0%
(2) Expenditure For Operations						
Personnel Emoluments	2,819,460.00	0	2,819,460.00	5,914,933.00	-3,095,473.00	209.79%
Repairs, Maintenance & Improvements						
Local Transport / Travelling	476,280.00	0	476,280.00	190,400.00	285,880.00	39.98%
Electricity, Water and Conservancy	539,000.00	0	539,000.00	745,839.00	-206,839.00	138.37%
Medical						
Administration Costs	450,280.00		450,280.00	1,017,900.00	-567,620.00	226.06%
Activity Expenses				828,400.00	828,400.00	
Gratuity						

ST. MARYS HIGH SCHOOL - LUSHANGONYI
Reports and Financial Statements For the year ended 30th June 2022

Smasse									
(3) Expenditure For School Fund									
Personnel Emoluments	311,929.00	0	311,929.00				311,929.00		
Repairs, Maintenance and Improvements	1,030,000.00	0	1,030,000.00	2,842,153.00			-1,812,153.00		275.94%
Local Transport / Travelling	258,720.00	0	258,720.00	1,926,807.00			-1,668,087.00		744.75%
Electricity, Water and Conservancy	191,000.00	0	191,000.00	1,356,798.00			-1,165,798.00		710.37%
Medical Expenses	150,000.00	0	150,000.00	226,223.00			-76,223		150.82%
Administration Costs	772,2000.00	0	772,2000.00	1,817,969.00			-1,045,969.00		135.45%
Activity	1,981,000.00	0	1,981,000.00	1,572,600.00			408,400.00		79.38
Gratuity									
Lunch Programme									
Boarding Equipment and Stores	10,206,700.00	0	10,206,700.00	23,723,905.50			-13,517,206.00		232.43%
Expenditure For Income Generating Activity									
Insurance Costs									
Other Expenses On Investments									
Rent Expenses				77,650.00			77,650.00		
Bank Charges				17,573.00			17,573.00		
Loan Interest Repayment									
Loan Principal Repayment									
Acquisition Of Assets									
Totals	21,851,349.00	0	21,851,349.00	33,561,678.00			-184698,845.00		

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 2022.

ST. MARYS HIGH SCHOOL -LUSHANGONYI
Reports and Financial Statements For the year ended 30th June 2022

X. Notes to the Financial Statements

1 Capitation Grant for Tuition

Textbooks And Reference Materials		
Exercise Books	1,288,925.00	0.00
Laboratory Equipment	501,243.10	0.00
Internal Exams	214,819.90	0.00
Teaching / Learning Materials	863,464.50	970,292.50
Chalks	71,606.30	0.00
Total	2,940,059.20	970.292.50

2 Capitation Grant for Operations

Personnel Emoluments	6,322,328.60	1,554,670.00
Repairs And Maintenance	3,882,500.00	3,758,784.00
Local Transport / Travelling	698,265.00	163,830.30
Electricity And Water	911,536.00	355,189.00
Medical	0.00	0.00
Administration Costs	1,222,596.00	355,189.00
NHIF	179,400.00	0.00
NSSF	501,914.00	0.00
IMF	6,076,500.00	0.00
TOTAL	19,795,039.60	6,187,662.30

3 Parents Contribution/Fees - School Fund Account

Personnel emoluments	4,516,195.00	899,178.00
Repairs and maintenance	2,867,404.00	481,275.00
Local transport / travelling	4,354,079.00	1,067,290.00
Electricity and water	5,517,621.00	1,457,061.00
Medical	0.00	0.00
Administration costs	2,910,218.00	555,345.00
Activity	898,150.00	0.00
Total	21,063,667.00	4,460,149.00

Notes To The Financial Statements (Continued)

4 Other Receipts – School Fund Account

Fee On Boarding Equipment and Stores	31,150,563.00	10,208,212.00
Rent Income	68,000.00	27,557.00
Income From Farming Activities	707,245.00	50,789.00
Insurance Compensation	0.00	0.00
Income From Posho Mill	0.00	0.00
Income From Bus Hire	85,300.00	7,100.00
Fee For Hire of Ground and Equipment	0.00	0.00
Income From Grants and Donations*	0.00	0.00
Interest Income	0.00	0.00
Dividends Income	0.00	0.00
BOM teachers	4,277,852.00	0.00
Remedial	11,328,832.00	0.00
Furniture	4,087,378.00	368,701.00
Damages	500.00	3,940.00
Development levy	2,508,197.00	0.00
Matt,G.kit,ID,CM branding	2,312,200.00	0.00
CDF class	0.00	15,000.00
Academic programs	0.00	1,744,970.00
Tender	69,000.00	2,000.00
NSSF	314,356.00	0.00
Non-teaching SACCO	482,596.00	0.00
Refund account	29,500.00	20,288.00
Lost text books	243,112.00	16,025.00
Total	57,664,631.00	12,464,582.00

ST. MARYS HIGH SCHOOL -LUSHANGONYI
Reports and Financial Statements For the year ended 30th June 2022

Notes To The Financial Statements (Continued)

5 Payments For Tuition

Description	2022	2021
Textbooks And Reference Materials		
Exercise Books	450,000.00	74,640.00
Laboratory Equipment	1,801,765.00	433,440.00
Internal Exams	0.00	0.00
Teaching / Learning Materials	698,229.40	232,180.00
Chalks	138,020.00	0.00
Exams And Assessment	0.00	0.00
Teachers Guides	4,200.00	0.00
Administration Costs	0.00	0.00
Bank Charges	3,228.00	962.00
Total	3,095,442.40	741,222.00

Notes To The Financial Statements (Continued)

6 Payments For Operations

Personnel Emoluments	5,914,933.00	1,979,985.00
Service Gratuity	0.00	0.00
Administration Cost	1,017,900.00	405,775.00
Repairs And Maintenance & Improvements	4,733,500.00	1,896,500.00
Local Transport / Travelling	190,400.00	00
Electricity And Water	745,839.00	450,832.00
Medical/covid - 19	00	236,595.00
Activity Expenses	828,400.00	271,600.00
Smasse	00	00
Insurance Cost	00	1,092.00
Bank Charges	11,359.00	0.00
Acquisition Of Assets	00	00
Hardware material	2,649,980.00	00
Hire of machines	50,000.00	00
Electrical materials	28,970.00	00
Trapers transport	10,000.00	00
N.S.S.F	501,914.00	00
Total	16,683,195.00	5,242,379.00

ST. MARYS HIGH SCHOOL -LUSHANGONYI
Reports and Financial Statements For the year ended 30th June 2022

Notes To The Financial Statements (Continued)

7 Boarding And School Fund Payments

Personnel Emoluments	2,622,136.00	1,424,385.00
Service Gratuity	0.00	0.00
Repairs And Maintenance & Improvements	2,842,153.00	476,026.00
Local Transport / Travelling	1,926,807.00	712,168.00
Electricity And Water	1,356,798.00	434,103.00
Medical Expenses	226,223.00	0.00
Administration Costs	1,817,969.00	1,813,325.01
Lunch Programme	0.00	0.00
Bank Charges	17,573.60	20,154.15
Expenses On Income Generating Activities	0.00	0.00
Fee On Boarding Equipment and Stores	23,818,000.50	8,067,776.50
Rent Expenses	77,650.00	0.00
Insurance Cost (<i>Life Property</i>)	0.00	0.00
Loan Principal Repayment	0.00	0.00
Loan Interest Repayment	0.00	0.00
Acquisition Of Assets	00	00
Activity	1,572,600.00	31,333.00
Remedial	7,180,277.39	0.00
Furniture	3,552,500.00	0.00
Development levy	1,358,000.00	0.00
Matress,G.kit,ID,Branding	1,849,500.00	71,050.00
CDF class	20,150.00	0.00
School farm	567,269.00	96,065.00
PTA	261,692.00	0.00
Tender	34,000.00	00
BOM/parents meetings	1,261,310.00	0.00
Academic programs	2,134,473.00	0.00
Dorm project	165,870.00	0.00
C/money	3,000.00	0.00
Bus fund	625,941.00	370,305.00
G/kit	86,100.00	0.00
N s s f	1,154,256.00	0.00

ST. MARYS HIGH SCHOOL -LUSHANGONYI**Reports and Financial Statements For the year ended 30th June 2022**

TVT sacco	482,596.00	0.00
Refund acc	116,154.00	0.00
SES	1,152,135.00	0.00
Lost text books	141,546.40	0.00
Computer	673,950.00	0.00
CBCclass	458,469.00	0.00
CCT camera	355,800.00	0.00
Other voteheads	0.00	4,817,028.00
BOM teachers	1,521,402.76	0.00
Total	61,434,301.65	18,333,718.66

ST. MARYS HIGH SCHOOL -LUSHANGONYI
Reports and Financial Statements For the year ended 30th June 2022

Notes To The Financial Statements (Continued)

8 Bank Accounts

Tuition Account	1103844598	51,990.00	207,373.80
Operations Account	1103810162	1,460,444.29	1,685,141.69
School Fund Account/Boarding	1109790856	9,821,211.17	1,636,384.17
Savings Account	1107805708	1,679,434.46	0.00
Service gratuity account	110780570	0.00	152,586.46
Parent Association Development Account	1102649619	1,171,651.00	538,447.00
Income Generating Activities Account	-	0.00	0.00
Infrastructural Account	1260738647	4,816,610.40	1,060,834.46
Total		19,001,341.92	5,280,767.58

9 Cash In Hand

Tuition Account	0.00	0.00
Operation Account	0.00	0.00
School Fund account	117,350.95	184,521.95
Total	117,350.95	184,521.95

10 Short Term Investments

Cooperative Shares	0.00	0.00
Treasury Bills	0.00	0.00
Fixed Deposit	0.00	0.00
Equity Stock	0.00	0.00
Other Investments	0.00	0.00
Total	0.00	0.00

Notes To The Financial Statements (Continued)

11 Accounts Receivable

Fees Arrears	10,058,983.93	4,292,327.93
Other Non-Fees Receivables	0.00	31,500.00
Salary Advances	46,220.00	0.00
Imprest	182,645.00	47,760.00
Total	10,287,848.93	4,371,587.93

Accounts receivable ageing analysis

Fees Arrears For Current Year	7,398,638.00	1,330,071.00
Fees Arrears For The Previous Year	0.00	0.00
Fees Arrears For Prior Periods (Over Two Years)	2,660,345.93	2,962,256.93
Total	10,058,983.93	4,292,327.93

12 Accounts Payable

Trade Creditors (See Ageing Below and Appendix 1)	94,095.00	889,434.45
Prepaid Fees	1,457,641.00	1,190,049.50
Retention Monies	0.00	0.00
Retention Monies	0.00	0.00
Service Gratuity		152,586.46
Total	1,551,736.00	2,232,070.41

Accounts payable ageing analysis

Trade Creditors for Current Year	94,095.00	889,434.45
Trade Creditors for The Previous Year	0.00	0.00
Trade Creditors for Prior Periods (Over Two Years)	0.00	0.00
Total	94,095.00	889,434.45

ST. MARYS HIGH SCHOOL -LUSHANGONYI
Reports and Financial Statements For the year ended 30th June 2022

Notes To The Financial Statements (Continued)

13 Fund Balance Brought Forward

Bank Balances	19,001,341.92	5,280,317.58
Cash Balances	117,350.95	184,512.95
Short Term Investments	0.00	0.00
Receivables	10,287,848.93	4,371,587.93
Payables	-1,551,736.00	-2,232,070.41
Total	27,854,805.80	7,604,348.05

ST. MARYS HIGH SCHOOL -LUSHANGONYI
Reports and Financial Statements For the year ended 30th June 2022

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

Bank Loan(S)	0.00	0.00
Outstanding Leases	0.00	0.00
Hire Purchase	0.00	0.00
Gratuity And Leave Provision	0.00	0.00
Total	0.00	0.00

15 Biological assets

Description	Quantity	Cost	Carrying Amount
Cattle	5	0.00	0.00
Goats		0.00	0.00
Trees	381	0.00	0.00
Coffee Or Tea Plantation		0.00	0.00
Poultry		0.00	0.00
Total	386	0.00	0.00

16 Borrowings

	2021	2022
a) Borrowings		
Borrowing at beginning of the year	0.00	0.00
Borrowings during the year	0.00	0.00
Repayments of during the year	(0.00)	(0.00)
Balance at end of the year	0.00	0.00

ST. MARYS HIGH SCHOOL -LUSHANGONYI
Reports and Financial Statements For the year ended 30th June 2022

Other important disclosure notes

17 Stock/ Inventory

Inventory		
b) Inventory		
Stock/ inventory at beginning of the year	2,981,500.00	2,440,225.00
Stock/ inventory purchased during the year	27,369,984.00	5,845,646.00
Stock/ inventory issued during the year	-26,069,344.00	-5,304,371.00
Balance at end of the year	4,282,140.00	2,981,500.00

ST. MARYS HIGH SCHOOL -LUSHANGONYI

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

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.

[REDACTED]				
	N/A-No prior audit conducted			



Sign and Date
Principal

PRINCIPAL
ST. MARY'S HIGH SCHOOL
LUSHANGONYI
P.O. Box 1010-80304, WUNDANYI
TEL: 0701 231053 / 0784 231053
Date: 22-08-2024

URYS HIGH SCHOOL -LUSHANGONYI
Income and Financial Statements For the year ended 30th June 2022

1 - Analysis of Pending Accounts Payable

Acquisition Of Buildings						
Total						
Acquisition Of Goods				94,095.00	889,434.45	
Trade creditors						
Total				94,095.00	889,434.45	
Provision Of Services				1,457,641.00	1,190,049.50	
Unpaid fees						
Retention monies						
Pre-funds					152,586.46	
Service Gratuity				1,457,641.00	1,342,635.96	
Total				1,551,736.00	2,232,070.41	
Grand Total						

ST. MARYS HIGH SCHOOL -LUSHANGONYI
Reports and Financial Statements For the year ended 30th June 2022

Annex 2 – Summary Of Fixed Assets Register

Land 1	1950	School				
Land 2						
Buildings And Structures						
Motor Vehicles	2010	School	3,600,000.00			3,600,000.00
Office Equipment, Furniture And Fittings						
ICT Equipment, And Other ICT Assets						
Tools And Apparatus						
Textbooks						
Other Machinery And Equipment						
Heritage And Cultural Assets						
Intangible Assets- Soft Ware						
Total						