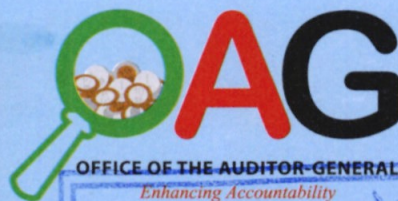


REPUBLIC OF KENYA



OFFICE OF THE AUDITOR-GENERAL
Enhancing Accountability

THE NATIONAL ASSEMBLY
PAPERS LAID

REPORT

DATE: 30 JUN 2026

DAY.
Tuesday

OF

TABLED
BY:

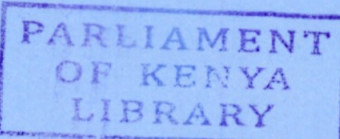
The Deputy
Majority Whip

CLERK-AT
THE-TABLE:

Geoffrey Chesher

THE AUDITOR-GENERAL

ON



THOMAS FISH SECONDARY SCHOOL

FOR THE YEAR ENDED
30 JUNE, 2022

KAJIADO COUNTY



**THOMAS FISH
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)**

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

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THOMAS FISH PUBLIC SECONDARY SCHOOL
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 *Kajiado County, Mashuuru Sub-County*

The school was registered in 12/2010 under registration number *PU/S/2/5305/10* and is currently categorized as a *COUNTY* public school established, owned or operated by the Government.

The school is a *mixed day & boarding school* and had *80* numbers of students as at *30th June 2022*. It has *1* stream and *9* teachers of which *0* teacher is employed by the School Board of Management.

(b) School Board of Management - Board Members

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

Ref:	Name of Board Member	Designation	Date of appointment
1	Stanley Ntitanian	Chairman	21 st December, 2020
2	Robert Kipkorir	Secretary- Principal	21 st December, 2020
3	Paul Solitei	Member	21 st December, 2020
4	Richard Lengete	Member	21 st December, 2020
5	James Pileu	Member	21 st December, 2020
6	Ruth Timothy	Member	21 st December, 2020
7	Nicholas Raria	Member	21 st December, 2020
8	Mercy Mwangi	Member Rep Teachers	21 st December, 2020
9	CEB	3 Members - Sponsor	
10	James Parsaloi	Member - Community	21 st December, 2020
11	Marina Kelly	MemberSpecial Needs	21 st December, 2020
12	Rahab Kuntai	Member	21 st December, 2020
13	Jonathan Kitipei	Member	21 st December, 2020
14	Raphael Kapai	Rep Students	21 st December, 2020

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

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	Stanley Ntitanian	Chairperson	4/4
		Robert Kipkorir	Secretary	4/4
		Festus Parseen Ikam	PA chairperson	4/4
		Julius Marao	Member	4/4
		James Pileu	Member	4/4
2	Audit Committee	Stanley Ntitanian	Chairperson –	0/0
		Robert Kipkorir	Secretary –	0/0
		Julius Marao	Member –	0/0
		Festus Parseen Ikam	PA chairperson	0/0
3	Finance, procurement and general purposes Committee	Mr. Richard Leng'ete	Member	0/0
		Mr. Richard Tokoin	Chairperson	0/0
		Nicholas Raria	Member	0/0
		Ruth timothy	Member	0/0
		Stanley Ntitanian	BOM chair	0/0
4	Academic Committee	James Pileu	Member	1/1
		Mercy Mwangi	Rep. Teachers	1/1
		Nicholas Raria	Chairperson	1/1
5	Development Committee	Mr. Richard Leng'ete	Member	3/3
		Mr. Richard Tokoin	Chairperson	3/3
		Nicholas Raria	Member	3/3
		Ruth timothy	Member	3/3
		Stanley Ntitanian	BOM chairperson	3/3
6	Discipline and welfare Committee	James Parsaloi	Member	0/0
		Kelly marina	Member	0/0
		Nicholas Raria	Chairperson	0/0

**THOMAS FISH
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For the year ended 30th June 2022

		Paul Solitei Festus Parseen Ikam	Member Rep PA	0/0 0/0 0/0
7	Executive Committee	Stanley Ntitanian Robert Kipkorir Festus Parseen Ikam Julius Marao James Pileu	Chairperson Secretary PAchairperson Member Member	0/0 0/0 0/0 0/0 0/0

(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	Robert Kipkorir	313000
2	Deputy Principal	George Thiongo	333805
3	School Bursar	Hirum Gatugi	ID NO. 25449442

KEY SCHOOL INFORMATION AND MANAGEMENT (Continued)

(e) Schools contacts

Post Office Box: 154-90132 Sultan Hamud
Telephone: +254 796 485 817
E-mail: thomasfishsecschool@gmail.com
Website: N/A
Facebook: N/A
Twitter: N/A

(f) School Bankers

The following school operated 4 number of bank accounts in the following banks: (Ensure all accounts including CDF accounts are included)

1. Name of Bank: KCB
Branch: Emali
Account Number: 1116197359
2. Name of Bank: KCB
Branch: Emali
Account Number: 1109551371
3. Name of Bank: KCB
Branch: Emali
Account Number: 1109551576
4. Name of Bank: KCB
Branch: Emali
Account Number: 1259433188

5. MPESA Pay Bill No. **522123** Account **34009KADMNAME** attached to 1116197359 bank account

(g) Independent Auditors

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

**THOMAS FISH
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For the year ended 30th June 2022

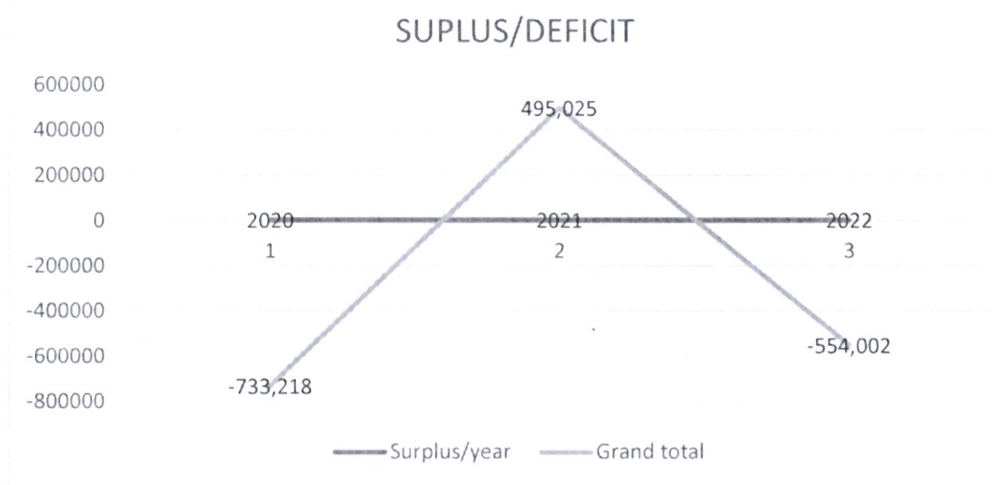
II. SUMMARY REPORT OF PERFORMANCE OF THE SCHOOL

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

a) Financial performance:

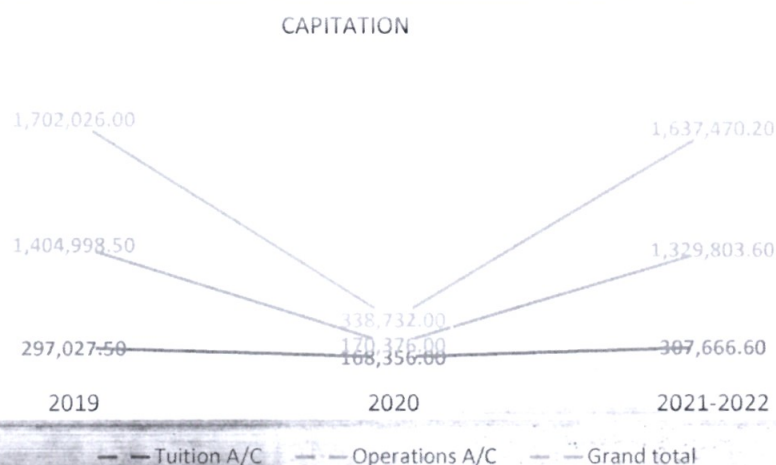
- Surplus/ deficit for the year and a comparison of the same for the last three years

Surplus/year	2020	2021	2022
Grand total	(733,218)	495,025	(554,002)



- Capitation grants from the Ministry of Education for the last three years

Account/year	2019	2020	2021-2022
Tuition A/C	297,027.50	168,356.00	307,666.60
Operations A/C	1,404,998.50	170,376.00	1,329,803.60
Grand total	1,702,026.00	338,732.00	1,637,470.20



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

- Ratio of capitation grant per student over the last three years

year	2019	2020	2021-2022
Ratio	Shs 18,544: 1 student	Shs 12,424.48: 1 student	Shs 18,544: 1 student

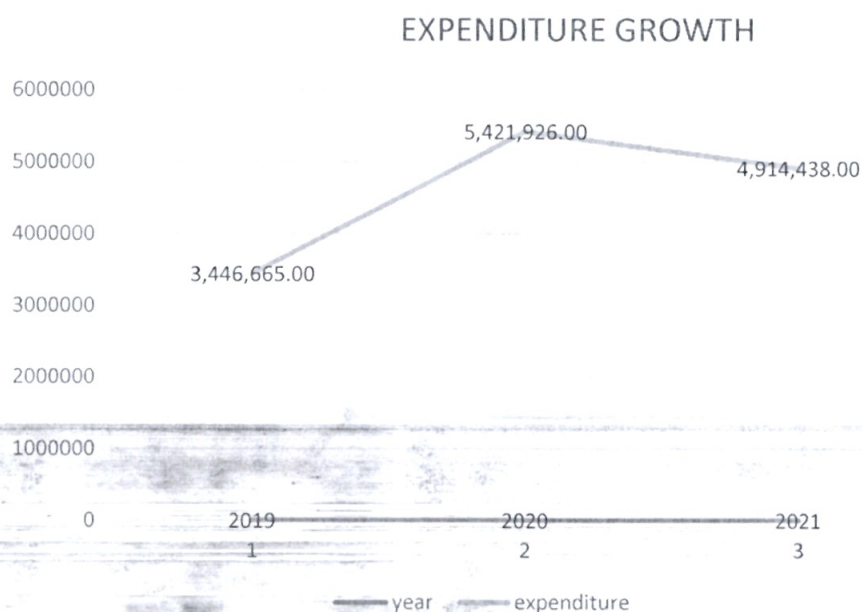
- A three-year overview of growth of other income(s) earned by the school.

year	2019	2020	2021
Growth(shs)	1,280,810.00	704,653.00	2,743,097.00



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

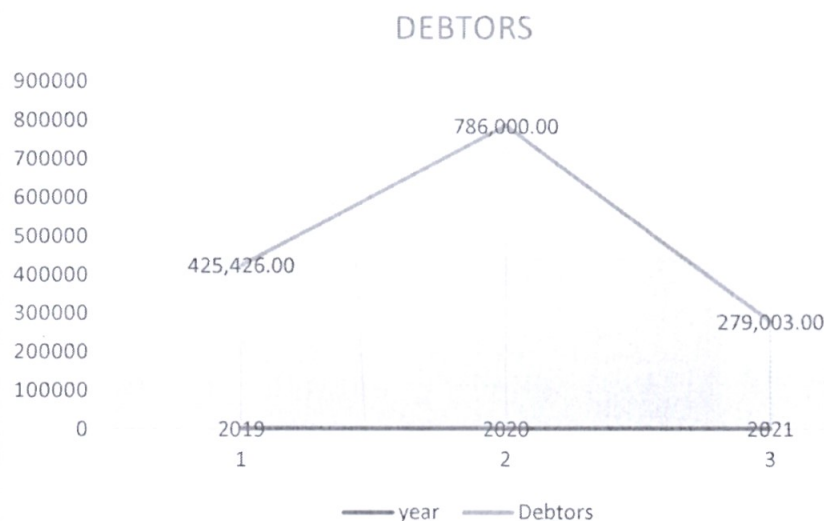
year	2019	2020	2021
expenditure	<u>3,446,665.00</u>	<u>5,421,926.00</u>	<u>4,914,438.00</u>



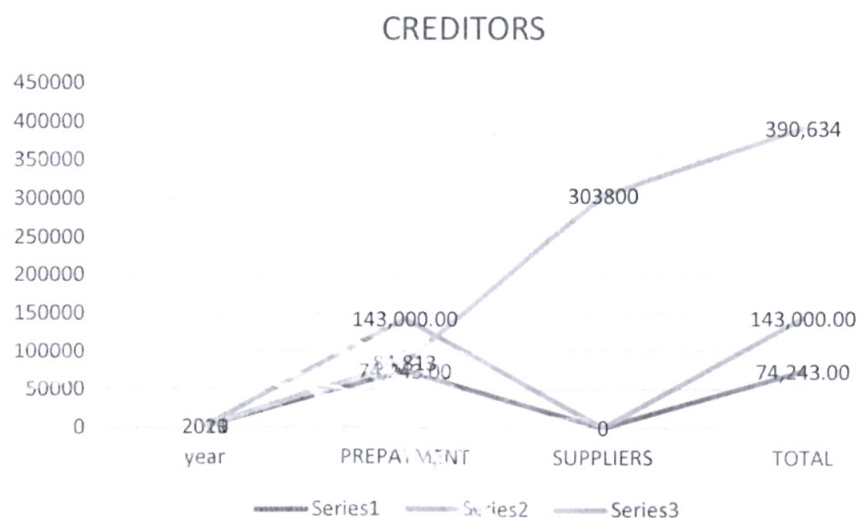
**THOMAS FISH
PUBLIC SECONDARY SCHOOL**
Annual Report and Financial Statements
For the year ended 30th June 2022

- Movement of debtors and creditors of the school over the last three years

year	2019	2020	2021
Debtors	425,426.00	786,000.00	279,003.00



year	2019	2020	2021
PREPAYMENT	74,243.00	143,000.00	84,813
SUPPLIERS	-	-	303800
TOTAL	74,243.00	143,000.00	390,634



- Movement of cash and bank balances over the last three years

year		2019	2020	2021
Tuition A/C	Bank	294,765.30	1,744.30	3,169.55
Operations A/C	Cash	0.00	0.00	0
	Bank	1,078,948.50	5,925.50	122,116.95
School Fund A/C	Cash	0.00	0.00	0
	Bank	1,852.80	22,990.80	123,231.00
Infrastructure A/C	Bank	88,745.00	2,155.00	317,149.00

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

Cash & Bank Balances	2,464,311.60	32,815.60	567,687.50
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b) Teacher Student ratio:

No of students = 80

Number of teachers 9

Ratio- 1:8

Number of teachers recruited and posted to the school within the year - N/A

Number of teachers that were transferred - 1

Number of teachers employed by TSC,- N/A

Number employed by BOM – 1

c) Mean score in the 2021 KCSE:

YEAR	ENT	A	A-	B+	B	B-	C+	C	C-	D+	D	D-	E	X	Y	P	U	PTS	GRD	DEV
2019	24	0	0	0	0	0	0	0	0	0	4	17	3	0	0	0	0	2.042	D-	-0.175
2020	20	0	0	0	0	0	0	0	0	0	1	13	6	0	0	0	0	1.750	D-	-0.292
2021	15										2	9	4	0	0	0	0	1.867	D-	+0.117

d) Number of Candidates in the 2021 KCSE:

BOYS	2019	13
GIRLS		11
Total		24

BOYS	2020	12
GIRLS		8
Total		20

	YR	ENT
BOYS	2021	10
GIRLS		5
Total		15

e) Capacity of the school:

Number of students = 80

Dormitories, 2(1 boys of 250 capacity & 1 girls of 80 capacity)

The dining hall - NA

The laboratories, 1 (20 capacity)

Toilets (girls – 10 door of 30 capacity, boys 13 door of 50 capacity) – 10 door of 30 capacity, boys 13

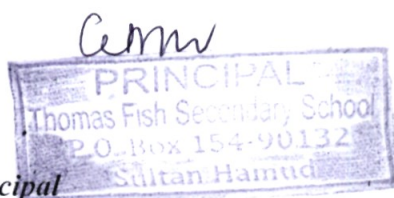
**THOMAS FISH
PUBLIC SECONDARY SCHOOL**
Annual Report and Financial Statements
For the year ended 30th June 2022

f) Development projects carried out by the school:

S/N	PROJECT	SOURCE OF FUNDS	STATUS
1.	Fencing of school	MOEST - FDSE - MI	Ongoing (70% complete)

Sign

School Principal



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 of Kenya from time to time.

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

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

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

Name: PARSEEN IKAM

Designation: *Chairman, School Board of Management*

Sign: *P. Ikam*

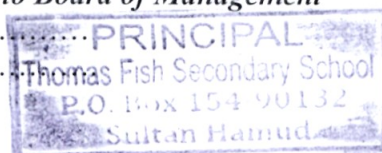
Date: *19/6/22*

Name: GERALD MWANIKI

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

Sign: *G. Mwaniki*

Date: *19/6/22*



Name: HIRUM MWAI GATUGI

Designation: *Bursar/ Finance Officer*

Sign: *H. Gatugi*

Date: *19/6/22*

Item	Statement of Receipts and Payments (Kshs)	Statement of Budgeted Versus Actual Amounts (Kshs)	Variance (Kshs)
Payments for School Fund	3,063,029	2,785,329	277,700

Similarly, the above variances were not reconciled or explained.

1.3 Other Misstatements in the Financial Statements

- i. The statement of receipts and payments reflects a deficit of Kshs.554,002, whereas the statement of assets and liabilities reflects a deficit of Kshs.366,631, resulting in an unexplained variance of Kshs.187,371;
- ii. The statement of receipts and payments reflects total receipts of Kshs.5,214,067, while the statement of cash flows reflects total receipts of Kshs.5,433,251, resulting in an unexplained variance of Kshs.219,184;
- iii. The statement of receipts and payments reflects total payments of Kshs.5,768,069 while the statement of cash flows reflects total payments of Kshs.5,799,882, resulting in an unexplained variance of Kshs.31,813; and,
- iv. The statement of assets and liabilities reflects a total cash and cash equivalents balance of Kshs.11,666 while the statement of cash flows reflects a closing cash and cash equivalents balance of Kshs.2,326,710, resulting in an unexplained variance of Kshs.2,315,044.

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

2. Unsupported Payments

The statement of receipts and payments reflects boarding and school fund payments totalling Kshs.3,063,029 as disclosed in Note 8 to the financial statements. However, review of the payment vouchers revealed that the expenditures were made without adequate supporting documents, such as requisitions, local purchase orders, delivery notes, inspection reports and goods received notes.

In the circumstances, the regularity, accuracy and completeness of the boarding and school fund payments amounting to Kshs.3,063,029 could not be confirmed.

3. Unsupported Accounts Receivables

The statement of assets and liabilities reflects accounts receivables balance of Kshs.5,766,924. However, the supporting schedules, ageing analysis and corresponding invoices were not provided for audit review. Further, as disclosed in Note 13 to the financial statements, the balance includes receivables amounting to Kshs.3,923,202, which have been outstanding for over two (2) years. However, there was no policy in place for the impairment of long outstanding fees arrears, casting doubt on the fair presentation of the accounts receivable balance.

In the circumstances, the accuracy and completeness of the accounts receivables balance of Kshs.5,766,924 could not be confirmed.

4. Unsupported Accounts Payables

The statement of assets and liabilities reflects accounts payables balance of Kshs.3,451,880 as disclosed in Note 14 to the financial statements. However, the balance was not supported by invoices or an aging analysis schedule.

In the circumstances, the accuracy and completeness of the accounts payables balance of Kshs.3,451,880 could not be confirmed.

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

Emphasis of Matter

Budgetary Control and Performance

The statement of budgeted versus actual amounts reflects final receipts budget and actual on a comparable basis of Kshs.4,423,424 and Kshs.4,116,448 respectively, resulting in an under-funding of Kshs.306,976 or 7% of the budget. However, the School spent an amount of Kshs.4,550,783 against actual receipts amounting to Kshs.4,116,448, resulting in over-utilization of Kshs.434,335 or 11% of actual receipts.

The under-funding affected the planned activities and may have impacted negatively on service delivery to the public.

My opinion is not modified in respect of this matter.

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. Except for the effect of the matters described in the Basis for Adverse Opinion, I have determined that there are no other key audit matters to communicate in my report.

Other Information

Management is responsible for the Other Information set out on pages 2 to 11, which comprise of Key School Information and Management, Summary Report of Performance of the School and Statement of School Management Responsibilities. The Other Information does not include the financial statements and my audit report thereon.

In connection with my audit on the School's financial statements, my responsibility is to read the Other Information and in doing so, consider whether the Other Information is materially inconsistent with the financial statements or my knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work I have performed,

I conclude that there is no material misstatement of this Other Information, I am required to report that fact. I have nothing to report in this regard.

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

REPORT ON LAWFULNESS AND EFFECTIVENESS IN THE USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution, based on the audit procedures performed, because of the significance of the matters discussed in the Basis for Adverse Opinion and the Basis for Conclusion on Lawfulness and Effectiveness in the Use of Public Resources sections of my report, I confirm that public resources have not been applied lawfully and in an effective way.

Basis for Conclusion

1. Late Submission of Financial Statements for Audit

The financial statements for the year under review were submitted for audit on 16 February, 2023 after the statutory deadline of 30 September, 2022. This was contrary to Section 81(4) of the Public Finance Management Act, 2012, which states that not later than three (3) months after the end of each financial year, the accounting officer shall submit the entity's financial statements to the Auditor-General and a copy to the Controller of Budget and The National Treasury.

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

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

Review of the financial statements presented for audit revealed that the pages numbered from the statement of receipts and payments to the page with the summary of fixed assets register were not sequentially numbered. Further, page 24 on the progress of follow-up of auditor recommendations was not signed by the School Principal, contrary to the requirements of the reporting template.

In the circumstances, the School Management did not comply with the PSASB guidelines.

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

The statement of receipts and payments reflects boarding and school fund payments amounting to Kshs.3,063,029 as disclosed in Note 8 to the financial statements. Included in the expenditure is an amount of Kshs.52,500 transferred to the Kenya Secondary School Heads Association (KESSHA). 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 Schools.

In the circumstances, value for money transferred to KESSHA, amounting to Kshs.52,500 could not be confirmed.

4. Failure to Maintain Procurement Records

Review of expenditure records revealed that the School did not maintain procurement records, such as tender documents, tender advertisements, bid evaluation reports, correspondence with supplier, contract documents, payment certificates and contract performance monitoring reports. This was contrary to Section 68 of the Public Procurement and Asset Disposal Act, 2015, which requires an Accounting Officer of a procuring entity to keep records for each procurement for at least six (6) years after the resulting contract has been completed or, if no contract resulted, after the procurement proceedings were terminated.

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

5. Failure to Prepare a Strategic Plan

During the year under review, the School did not have an approved Strategic Plan. This was contrary to Regulation 32(5) of the Public Finance Management (National Government) Regulations, 2015, which requires all budget proposals to be supported by the National Government entity's strategic plan.

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

6. Excess Supply of Books

During the year under review, the Ministry of Education, through the Kenya Institute of Curriculum Development (KICD), delivered two hundred and twenty (220) set books to the School. However, records revealed that only thirty-seven (37) books were issued to students, resulting in one hundred and eighty-three (183) set books unissued.

In the circumstances, value for money on the excess set books could not be confirmed.

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

As required by Section 7(1)(a) of the Public Audit Act, 2015, based on the audit procedures performed, because of the significance of the matters discussed in the Basis for Adverse Opinion and the Basis for Conclusion on Effectiveness of Internal Controls, Risk Management and Governance sections of my report, I confirm that internal controls, risk management and governance were not effective.

Basis for Conclusion

1. Lack of an Audit Committee

During the year under review, the School had not constituted an Audit Committee as required by Regulation 166(2) of the Public Finance Management (National Government) Regulations, 2015, which states that, each year, the audit committee shall carry out an annual review of the independence, performance and competency of the internal unit and comment on effectiveness in the annual report. Further, Section 61(2)(d) of the Basic Education Act, 2013, requires the Board of Management to establish an Audit Committee among other Board committees.

In the circumstances, the existence of effective oversight mechanisms could not be confirmed.

2. Weaknesses in the Board of Management

Although records indicate that the School Board of Management was constituted under Section 55 of the Basic Education Act, 2013, appointment letters for all the board members, meeting attendance registers, and payment schedules for the respective allowances paid were not provided for audit review.

In the circumstances, the effectiveness of the governance mechanisms at the School could not be confirmed.

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

Responsibilities of the Management and those Charged with Governance

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

In preparing the financial statements, Management is responsible for assessing the School's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless Management is aware of the intention to cease operations.

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

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

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

My responsibility is to conduct an audit of the financial statements in accordance with Article 229(4) of the Constitution, Section 35 of the Public Audit Act, 2015 and the International Standards of Supreme Audit Institutions (ISSAIs). The standards require that, in conducting the audit, I obtain reasonable assurance about whether the financial statements as a whole are free from material misstatements, whether due to fraud or error and to issue an auditor's report that includes my opinion in accordance with Section 48 of the Public Audit Act, 2015. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISSAIs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

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

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


FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

27 April, 2026

**THOMAS FISH
PUBLIC SECONDARY SCHOOL
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V. STATEMENT OF RECEIPTS AND PAYMENTS PERIOD TO 30TH JUNE 2022

DESCRIPTION OF VOTE HEAD	Note	2021-2022	2020-2021
		Kshs	Kshs
RECEIPTS			
Capitation grants for tuition	1	397,667	129,005
Capitation grants for operations	2	1,329,804	931,314
School Fund Income- Parents' Contributions	3	1,015,359	510,339
School Fund Income- Other receipts	4	1,930,738	926,102
Infrastructure	5	540,500	346,500
TOTAL RECEIPTS		5,214,067	2,843,261
PAYMENTS			
Payments for Tuition	6	399,134	137,580
Payments for operations	7	1,449,954	823,950
Boarding and school fund payments	8	3,063,029	1,336,200
Infrastructure	9	855,952	50,506
TOTAL PAYMENTS		5,768,069	2,348,236
DEFICIT		(554,002)	495,025

The school financial statements were approved on 19/6/22 and signed by:

Sign: P. Ikam Sign: G. Mw Sign: H. Gatugi

Name PARSEEN IKAM Name GERALD MWANIKI Name H. GATUGI

Chair BOM School Principal/
Secretary to BOM Bursar/
Finance Officer

Date 19/6/22 Date 19/6/22 Date 19/6/22



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

	Note	2021-2022	2020-2021
		Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	10	11,056	556,867
Cash Balances	11	610	-
Short term Investment	12	-	-
Total Cash and cash equivalent		11,666	556,867
Account's receivables	13	5,766,924	5,690,740
TOTAL FINANCIAL ASSETS		5,778,590	6,247,607
FINANCIAL LIABILITIES			
Accounts Payables	14	3,451,880	3,554,267
NET FINANCIAL ASSETS		2,326,710	2,693,340
REPRESENTED BY			
Accumulated Fund b/fwd	15	2,693,340	1,681,116
Surplus/Deficit for the year		(366,631)	1,012,225
NET FINANCIAL POSSITION		2,326,710	2,693,340

The School's financial statements were approved on 15/6/22 and signed by:

Name: PARSEEN IKAM
Chairman, BoM

Sign: P. Kam

Date: 15/6/22

Name: GERALD MWANIKI
School Principal/Secretary
to BoM

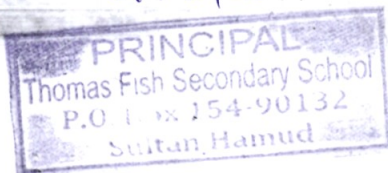
Sign: G. Mwani

Date: 15/6/22

Name: HIRUM GATUGI
Bursar/Finance

Sign: H. Gatugi

Date: 15/6/22



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

		2021-2022	2020-2021
		Kshs	Kshs
Receipts for operating income			
Capitation grants for tuition	1	397,667	129,005
Capitation grants for operations	2	1,329,804	931,314
School fund income- Parents contributions/ fees	3	812,540	199,539
School fund income- other receipts	4	2,352,741	1,712,102
Infrastructure		540,500	346,500
Total receipts		5,433,251	3,318,461
Payments			
Payments for Tuition		399,134	137,580
Payments for operations		1,449,954	813,950
Boarding and school fund payments		3,094,842	1,304,200
Infrastructure		855,952	50,506
Total payments		5,799,882	2,306,236
Net cash flow from operating activities		(366,631)	1,012,225
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets			
Acquisition of Assets			
Proceeds from investments			
Purchase of investments			
Net cash flows from Investing Activities			
CASHFLOW FROM BORROWING ACTIVITIES			
Proceeds from borrowings/ loans			
Repayment of principal borrowings			
Net cash flow from financing activities			
NET INCREASE IN CASH AND CASH EQUIVALENTS		(366,631)	1,012,225
Cash and cash equivalent at BEGINNING of the year		2,693,340	1,681,116
Cash and cash equivalent at END of the year		2,326,710	2,693,340

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

Receipt/expenses Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
	Kshs	Kshs			Kshs	Kshs
	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
	Kshs	Kshs			Kshs	Kshs
PROJECTED RECEIPTS						
(1) CAPITATION GRANT ON TUITION						
Exercise Books	87,552.00		87,552.00	198,874.60	-111,322.60	227.15
Laboratory Equipment	188,160.00		188,160.00	45,814.00	142,346.00	24.348
Internal Exams	29,568.00		29,568.00	15,371.00	14,197.00	51.985
Teaching / Learning Materials	58,944.00		58,944.00	30,342.00	28,602.00	51.476
Chalks	4,032.00		4,032.00	2,094.00	1,938.00	51.935
Exams And Assessment	29,568.00		29,568.00	15,371.00	14,197.00	51.985
(2) CAPITATION GRANT ON OPERATIONS						
Personnel Emoluments	752,256.00		752,256.00	367,062.60	385,193.40	48.795
Repairs And Maintenance	480,000.00		480,000.00	456,500.00	23,500.00	95.104
Local Transport / Travelling	205,824.00		205,824.00	100,434.43	105,389.57	48.796
Electricity And Water	99,840.00		99,840.00	48,714.59	51,125.41	48.793
Medical	-					
Administration Costs	99,840.00		99,840.00	308,376.39	-208,536.39	308.87
Activity	99,840.00		99,840.00	48,715.00	51,125.00	48.793
(3) FEES CHARGED ON PARENTS			0.00		0.00	0

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Personnel Emoluments	199,488.00		199,488.00	175,508.00	23,980.00	87.979
Repairs And Maintenance	96,000.00		96,000.00	114,836.00	-18,836.00	119.62
Local Transport / Travelling	126,624.00		126,624.00	102,518.00	24,106.00	80.963
Electricity And Water	97,920.00		97,920.00	81,890.00	16,030.00	83.629
Medical	-		-	0	0.00	0
Administration Costs	136,128.00		136,128.00	112,938.00	23,190.00	82.965
Activity	24,000.00		24,000.00	21,850.00	2,150.00	91.042
SMASSE	-		-	0		
Fee on Boarding Equipment and Stores	999,840.00		999,840.00	1,869,238.00	-869,398.00	186.95
Lunch program	608,000.00		608,000.00	0	608,000.00	0
TOTAL INCOME	4,423,424.00		4,423,424.00		4,423,424.00	0
(1)PROJECTED EXPENDITURE FOR TUITION						
Textbooks And Reference Materials						
Exercise Books	172,800.00		172,800.00	18,000.00	154,800.00	10.417
Laboratory Equipment	130,500.00		130,500.00	120,170.00	10,330.00	92.084
Internal Exams	60,000.00		60,000.00	137,300.00	-77,300.00	228.83
Teaching / Learning Materials	39,000.00		39,000.00	119,240.00	-80,240.00	305.74
Chalks	9,600.00		9,600.00	3,200.00	6,400.00	33.333
Exams And Assessment	80,000.00		80,000.00		80,000.00	0
Bank Charges	5,159.00		5,159.00	1,224.00	3,935.00	23.726
(2) EXPENDITURE FOR OPERATIONS						
Personnel Emoluments	609,600.00		609,600.00	493,900.00	115,700.00	81.02
Repairs, Maintenance& Improvements	465,000.00		465,000.00	576,400.00	-111,400.00	123.96
Local Transport / Travelling	328,500.00		328,500.00	152,900.00	175,600.00	46.545
Electricity, Water And Conservancy	240,000.00		240,000.00	28,000.00	212,000.00	11.667

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Administration Costs	166,395.00		166,395.00	80,120.00	86,275.00	48.15
Activity Expenses			0.00	35,000.00	-35,000.00	
(3) EXPENDITURE FOR SCHOOL FUND			0.00			
Personnel Emoluments	180,000.00		180,000.00	433,900.00	-253,900.00	241.06
Repairs, Maintenance And Improvements	275,000.00		275,000.00	303,895.00	-28,895.00	110.51
Local Transport / Travelling	125,000.00		125,000.00	498,400.00	-373,400.00	398.72
Electricity, Water And Conservancy	105,000.00		105,000.00	96,000.00	9,000.00	91.429
Administration Costs	327,810.00		327,810.00	126,650.00	201,160.00	38.635
Activity	90,000.00		90,000.00	900.00	89,100.00	1
Boarding Equipment And Stores	1,014,060.00		1,014,060.00	1,314,090.00	-300,030.00	129.59
Bank Charges	810.00		810.00	11,494.00	-10,684.00	1419
TOTALS	4,423,424.00		4,423,424.00		4,603,851.39	0

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Administration Costs	
Activity Expenses	
(3) EXPENDITURE FOR SCHOOL FUND	
Personnel Emoluments	
Repairs, Maintenance And Improvements	
Local Transport / Travelling	
Electricity, Water And Conservancy	
Administration Costs	
Activity	
Boarding Equipment And Stores	
Bank Charges	
TOTALS	

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.

X. NOTES TO THE FINANCIAL STATEMENTS

1 CAPITATION GRANT FOR TUITION

	2021-2022	2020-2021
	Kshs	Kshs
Exercise Books	198,675	129,005
Lab. Equipment	45,814	
TLM	30,342	-
Ref. Materials	15,371	-
Internal Exams	15,371	-
Chalk	2,094	-
Operations A/C	90,000	
Total	397,667	129,005

2 CAPITATION GRANT FOR OPERATIONS

	2021-2022	2020-2021
	Kshs	Kshs
Personnel emoluments	367,063	152,630
Repairs and maintenance	456,500	148,500
Local transport / travelling	100,434	-
Electricity and water	48,715	-
Administration costs	308,376	399,684
Activity	48,716	-
Infrastructure	-	230,500
Total	1,329,804	931,314

3 PARENTS CONTRIBUTION/FEES - SCHOOL FUND ACCOUNT

	2021-2022	2020-2021
	Kshs	Kshs
Personnel emoluments	175,508	48,136
Repairs and maintenance	114,836	14,400
Local transport / travelling	102,518	18,435
Electricity and water	81,890	28,608
Administration costs	112,938	19,660
Activity	21,850	12,300
Bursary	203,000	
Arrears	202,819	
Development	-	38,000
PTA Savings	-	20,000
Total	1,015,359	199,539

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

4 OTHER RECEIPTS – SCHOOL FUND ACCOUNT

	2021-2022	2020-2021
	Kshs	Kshs
Fee on Boarding Equipment and Stores	1,869,238	926,102
Income from farming activities	61,500	-
Total	1,930,738	926,102

5 Infrastructure

	2021-2022	2020-2021
	Kshs	Kshs
Repairs and maintenance & improvements	540,500	346,500
Total	540,500	346,500

6 PAYMENTS FOR TUITION

	2021-2022	2020-2021
	Kshs	Kshs
Exercise Books	18,000	15,095
Lab. Equipment	120,170	-
Ref. Materials	119,240	20,100
Internal Exams	137,300	101,275
Chalk	3,200	-
Bank Charges	1,224	1,110
Total	399,134	137,580

7 PAYMENTS FOR OPERATIONS

	2021-2022	2020-2021
	Kshs	Kshs
Personnel emoluments	484,500	136,600
Administration Cost	80,120	132,500
Repairs and maintenance & improvements	576,400	148,500
Local transport / travelling	152,900	126,000
Electricity and water	28,000	52,000
Activity Expenses	35,000	19,000
Bank Charges	3,034	1,350
Acquisition of Assets	-	198,000
TUITION A/C	90,000	10,000
TOTAL	1,449,954	823,950

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8 BOARDING AND SCHOOL FUND PAYMENTS

	2021-2022	2020-2021
	Kshs	Kshs
Personnel emoluments	433,900	311,740
Repairs and maintenance & Improvements	303,895	59,200
Local transport / travelling	498,400	133,600
Electricity and water	96,000	19,000
Administration costs	126,650	96,500
Activity	600	-
Bank Charges	11,494	2,250
Expenses on Income Generating Activities	-	-
Fee on Boarding Equipment and Stores	1,297,290	518,910
Bursary	203,000	175,000
Pta Savings	-	20,000
Creditors	75,000	-
RD CHQS	16,800	-
TOTAL	3,063,029	1,336,200

9 BANK ACCOUNTS

Name of Bank, Account No. & currency	Bank Account Number	2021-2022	2020-2021
		Kshs	Kshs
Tuition Account	1109551576	1,702	3,170
Operations Account	1109551371	1,967	113,317
School Fund Account/Boarding	1116197359	5,690	123,232
Infrastructural Account	125943318	1,697	317,149
Total		11,056	556,867

10 CASH IN HAND

Description	2021-2022	2020-2021
	Kshs	Kshs
Tuition Account	-	-
Operation Account	-	-
School Fund account	610	-
Total	610	-

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11 SHORT TERM INVESTMENTS

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

NOTES TO THE FINANCIAL STATEMENTS (Continued)

12 ACCOUNTS RECEIVABLE

Description	2021-2022	2020-2021
	Kshs	Kshs
Fees arrears	5,766,924	5,690,740
Other non-fees receivables	-	-
Salary advances	-	-
Imprest	-	-
Total	5,766,924.00	5,690,740.00

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

Description	2021-2022	2020-2021
	Kshs	Kshs
Fees arrears for current year	279,003.00	786,000
Fees arrears for the previous year	1,564,719	981,538
Fees arrears for prior periods (over two years)	3,923,202	3,923,202
Total	5,766,924	5,690,740

13 ACCOUNTS PAYABLE

Description	2021-2022	2020-2021
	Kshs	Kshs
Trade creditors (See ageing below and appendix 1)	3,367,067	3,411,267
Prepaid fees	84,813.00	143,000
Retention monies	-	-
Total	3,451,880	3,554,267

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

Description	2021-2022	2020-2021
	Kshs	Kshs
Trade creditors for current year	30,800	-
Trade creditors for the previous year	-	-
Trade creditors for prior periods (over two years)	3,336,267	3,411,267
Total	3,367,067	3,411,267

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

14 FUND BALANCE BROUGHT FORWARD

Description	2021-2022	2020-2021
	Kshs	Kshs
Bank balances	556,867	51,843
Cash balances	-	-
Short Term Investments	-	-
Receivables	5,690,740	5,040,540
Payables	(3,554,267)	(3,411,267)
Total	2,693,340	1,681,116

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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.

15 Non-current Liabilities Summary

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

16 Biological assets

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

17 Borrowings

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

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Other important disclosure notes

18 Stock/ Inventory

Description	2021-2022	2020-2021
	Kshs	Kshs
b) Borrowings		
Stock/ inventory at beginning of the year	-	-
Stock/ inventory purchased during the year	-	-
Stock/ inventory issued during the year	-	-
Balance at end of the year	-	-

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19 PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS

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

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

THOMAS FISH SECONDARY SCHOOL**Reports and Financial Statements****For the year ended 30th June 2022****ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE**

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2022	Outstanding Balance 2021	Comments
	a	b	c	d=a-c		
	Kshs	Kshs	Kshs	Kshs	Kshs	
Construction of buildings						
1. Jared Otieno	111,702	2014		111,702	111,702	
2. Wycliffe Lijoodi	106,470	2014		106,470	106,470	
3. Mercy Lewett	385,400	2016		385,400	385,400	
4. Dpl Festive	26,735	2016		26,735	26,735	
5. Kepoi Setero	96,400	2017	40,000	56,400	96,400	
6. Josph Nkeleyian	280,000	2015	20,000	260,000	280,000	
7. School equipments	37,000	2019		37,000	37,000	
8. Trumpet computers service	474,501	2012		474,501	474,501	
9. Kamishen bookshop	115,530	2016	15000	100,530	115,530	
10. Ebenezer lab and tech	883,664	2012		883,664	883,664	
11. Minever bookshop	36,680	2017		36,680	36,680	
12. L V bookshop	34,630	2016		34,630	34,630	
13. Home health	13,300	2016		13,300	13,300	
14. Cyber school	3,980	2012		3,980	3,980	
15. Dakar General Merchants	24,000	2018		24,000	24,000	
16. Fire Fighting And Equipments	28,800	2013		28,800	28,800	
17. Haron Ngundo	14,325	2015		14,325	14,325	
18. Prime Hood Supplies	538,700	2013		538,700	538,700	
19. Jokmers Hardware	58,450	2013		58,450	58,450	
20. Peter Muriithi	72,000	2021		72,000	72,000	
21. Daniel Tumpei	66,000	2020		66,000	66,000	
22. Dominic Kasyoki	3,000	2014		3,000	3,000	
23. Cubas Gen. Supplies		2022		12,000		
24. Kepoi Sentero		2022		10,000		

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Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2022	Outstanding Balance 2021	Comments
25: NHIF		2022		8,800		
TOTAL	3,411,267		75,000	3,367,067	3,411,267	

THOMAS FISH SECONDARY SCHOOL**Reports and Financial Statements****For the year ended 30th June 2022****ANNEX 2 – SUMMARY OF FIXED ASSETS REGISTER**

Asset class	Date purchased	Location	Historical Cost b/f (Kshs) 1 st July 2021	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost c/f (Kshs) 30 th June 2022
Land 1	50 acres	MASHUURU-MATOI	15,000,000	-	-	15,000,000
Land 2	-		-	-	-	-
Buildings and structures	6 buildings	MASHUURU-MATOI	4,800,000	-	-	4,800,000
Motor vehicles	N/A	MASHUURU-MATOI	-	-	-	-
Office equipment, furniture and fittings	Locker – 170 pcs	MASHUURU-MATOI	595,000	-	-	595,000
	Chairs – 120 pcs		300,000	-	-	300,000
	Tables 12 pcs		96,000	-	-	96,000
	Office chairs 18 pcs		90,000	-	-	90,000
	Printers -3 (2 faulty)		387,000	-	-	387,000
	Beds – 276 pcs		2,208,000	-	-	2,208,000
ICT Equipment, and Other ICT Assets	Laptops – 1	MASHUURU-MATOI	35,000	-	-	35,000
	Projectors – 1		35,000	-	-	35,000
	Desktop computers – 13(UNSERVICEABLE)		350,000	-	-	350,000
				-	-	
				-	-	
Tools and apparatus	Jembes – 3	MASHUURU-MATOI	1,500	-	-	1,500
	Slashers – 3		1,200	-	-	1,200
	Mattocks – 4		1,600	-	-	1,600
	Spade- 1		400	-	-	400
	Pangas - 2		8000	-	-	8000

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

Asset class	Date purchased	Location	Historical Cost b/f (Kshs) 1 st July 2021	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost c/f (Kshs) 30 th June 2022
				-	-	
Textbooks	4,428 pcs	MASHUURU-MATOI	AS PER MOE VALUATION	-	-	AS PER MOE VALUATION
Other Machinery and Equipment	N/A	-	-	-	-	-
Heritage and cultural assets	N/A	-	-	-	-	-
Intangible assets- soft ware	2 SETS	MASHUURU-MATOI	120,000	-	-	120,000
Total			23,908,700	-	-	23,908,700

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