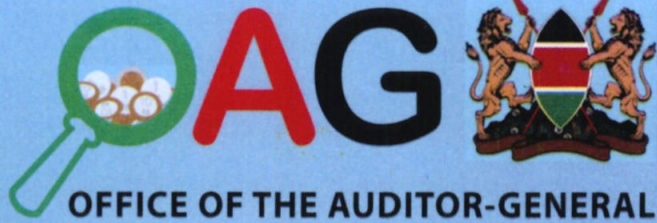


REPUBLIC OF KENYA



Enhancing Accountability

THE NATIONAL ASSEMBLY
PAPERS LAID

REPORT

DATE: 10 APR 2021

DAY.

THURSDAY

TABLED
BY:

HON. SILVANIUS OSORO, MP

MAJORITY PARTY WHIP

OF

TABLED AT

INZOFU MIKILAE

PARLIAMENT
OF KENYA
LIBRARY

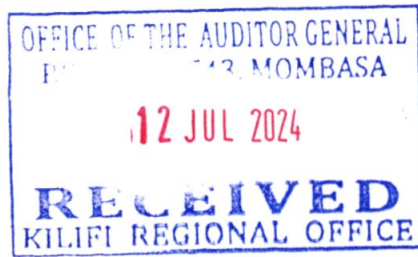
THE AUDITOR-GENERAL

ON

KANGA HIGH SCHOOL

**FOR THE SIX (6) MONTHS' PERIOD
ENDED 30 JUNE, 2021**

MIGORI COUNTY



Revised 30th June 2021.



KANGA HIGH SCHOOL
PUBLIC SECONDARY SCHOOL
SIX MONTHS REPORT AND FINANCIAL STATEMENTS
FOR JANUARY TO 30TH JUNE 2021

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

**KANGA HIGH SCHOOL
PUBLIC SECONDARY SCHOOL
Six Months Report and Financial Statements For January to 30th June 2021**

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**KANGA HIGH SCHOOL
PUBLIC SECONDARY SCHOOL**

Annual Report and Financial Statements For the year ended 30th June 2021

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 Migori County, Rongo Sub-County.

The school was established in 1945 when it admitted its first students, and operated until 5th January 2018 when it was elevated to National School Status under re-registration number 44S30000145 and is currently categorized as a National public school established, owned or operated by the Government.

The school is a boarding school and had 1,844 number of students as at 30th June 2021. It has 30 streams and 88 teachers of which 21 teachers are employed by the School Board Of Management.

(b) School Board of Management - Board Members

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

Ref:	Name of Board Member	Designation	Date of appointment
1	Prof Okinda Owuor	Deputy Chairperson	21 st March 2019
2	Justice George Odunga	Member	21 st March 2019
3	Justice Anthony Mrima	Member	21 st March 2019
4	Mr. Okun Stephen	Member	21 st March 2019
5	Ms. Veronica Wambua	Member	21 st March 2019
6	Ms. Meressiana Kaarie	Member	21 st March 2019
7	Mr. Christopher Otsinde	Member	21 st March 2019
8	Mr. Gerison Otila	Member	21 st March 2019
9	Mr. Hezron Saggia	Chairperson	21 st March 2019
10	Mrs. Janet Betty Onyango	Member	21 st March 2019
11	Mr. Douglas Oyugi	Member	21 st March 2019
12	Prof Otieno Onindo	Member	21 st March 2019
13	Mr. Benjamin Osiany	Member	21 st March 2019
14	Mr. Simeon Otok	Member	21 st March 2019
15	Mr. Naftali Omollo	Member	21 st March 2019
16	Mr. Michael Ogweno	Principa	
17	Master Lekutit Shadrack	Students' Representative	

**KANGA HIGH SCHOOL
PUBLIC SECONDARY SCHOOL
Six Months Report and Financial Statements For January to 30th June 2021**

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	Audit/ Finance Committee	1. Mr. Simeon Otok 2. Mr. Hezron Saggia 3. Mr. Christopher Otsinde 4. Mrs. Janet Onyango	Chairman PA Chairperson BOM Member Member out of
2	Finance, Procurement and General Purposes Committee			
3	Academic Committee	1. Prof. Okinda Owuor 2. Mr. Benjamin Osiany 3. Mrs. Jnet Onyango 4. Mr. Douglas Oyugi 5. Mr. Gerison Otila 6. Master Jared Kipchirchir	Chairman Member Member Member Member	
4	Development / Infrastructure Committee	1. Mr. Naftali Omollo 2. Mr. Hezron Sggia 3. Mr. Simeon Otok 4. Mrs. Meressiana Ndiema 5. Mr. Reuben Kodiango	Chairperson Member Member Member Principal	

**KANGA HIGH SCHOOL
PUBLIC SECONDARY SCHOOL
Six Months Report and Financial Statements For January to 30th June 2021**

5	Discipline and welfare Committee	1. Justice George Odunga 2. Justice Antony Mrima 3. Mr. Stephen Okun 4. Prof. Otieno Onindo 5. Ms. Veronica Wambua	Chairperson Member Member Member	

(d) School operation Management

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

Ref:	Designation	Name	TSC Number
1	Principal	Mr. Reuben Kodiango	335616
2	Deputy Principal- Administration	Mr. Stephen Adongo	421602
3	Deputy Principal - Academics	Mr. James Kabaraka	421582
4	School Bursar	Mr. Haroon Opiyo	

(e) Schools contacts

Post Office Box: 4 -40404 Rongo
 Telephone: +254 725 863 459
 E-mail: kanganationalschool@gmail.com
 Website: www.http://kangaschool.ac.ke

**KANGA HIGH SCHOOL
PUBLIC SECONDARY SCHOOL
Six Months Report and Financial Statements For January to 30th June 2021**

(f) School Bankers

Kanga High School operated 05 number of bank accounts in the following banks:

1. Name of Bank: Kenya Commercial Bank Limited
Branch: Rongo
Account Number: 1107560993
2. Name of Bank: Kenya Commercial Bank Limited
Branch: Rongo
Account Number: 1106227573
3. Name of Bank: National Bank of Kenya
Branch: Awendo
Account Number: 01021084439800
4. Name of Bank: Equity Bank
Branch: Awendo
Account Number: 1430276335647
5. Name of Bank: Kenya Commercial Bank Limited
Branch: Rongo
Account Number: 1106216407
6. MPESA Pay Bill No. 522123 attached to 1106216407 bank account

(g) Independent Auditors

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

**KANGA HIGH SCHOOL
PUBLIC SECONDARY SCHOOL
Six Months Report and Financial Statements For January to 30th June 2021**

II. SUMMARY REPORT OF PERFORMANCE OF THE SCHOOL

The school was closed on 16th March 2020 and re-opened on January 4th 2021. This affected the receipts the school reported during the 2020-2021 Financial Year.

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

a) Financial performance:

YEAR	2020-2021	2019-2020	2018-2019
Surplus / Deficit	3,102,881.20	-	-
Capitation Grant from Ministry of Education - Operations	13,790,693.70	-	-
Capitation Grant from Ministry of Education - Tuition	1,926,356.50	-	-
Total Capitation Grant from Ministry of Education	15,717,050.20	-	-
Debtors	6,129,703	-	-
Creditors	2,715,612	-	-

b) Teacher Student ratio:

YEAR	30.6.2021	31.12.2020	31.12.2019
Ratio of teachers/students	01:25	01:25	01:25
Teachers recruited during the year	2	2	1
Teachers transferred/ retired during the year	0	0	0
Teachers employed by TSC in the year	1	2	1
Teachers under TSC Employment	18	18	16
Teachers employed by BOM	12	15	15

c) Mean score in the 2021 KCSE and Number of Candidates in the 2021 KCSE:

YEAR	2021	2020	2019
Number of KCSE candidates	409	303	315
Mean Score	9.242	9.066	8.7206
Number of candidates who scored C+ and above	374	290	271
Rate of Transition to University	91%	96%	86%

**KANGA HIGH SCHOOL
PUBLIC SECONDARY SCHOOL
Six Months Report and Financial Statements For January to 30th June 2021**

d) Capacity of the school:

YEAR		30.6.2021	31.12.2020	31.12.2019
Number of students		729	729	680
Number of classrooms		15	15	10
Number of pit latrines	10. Door	1	1	1
	8. Door	2	2	0
	3. Door	3	2	2
Number of dormitories		2	3	2
Numbers of dining hall		0	0	0
Numbers of Laboratories		2	1	1
State of Library		0	0	0
Office space		Good	Good	Good
Kitchen space		Small	Small	Small
Water source		V. good	V. good	V. good

e) Development projects carried out by the school:

YEAR	2021-2020	2020-2019	2019
School Borehole projects	650,000	-	-
10 Door Schools pit latrine project	265,000	-	-
150 set of Lockers/chairs	675,000	430,000	425,000
2 Storrey School dormitory structures	550,000	28,000,000	-
Ablution Block	-	800,000	-
School beds purchase	750,000	650,000	5,000,000
8.NO Classrooms renovation	-	14,000,000	-
Total	2,564,430	6,935,857	4,406,020

Sign. 

School Principal

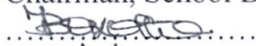
III. STATEMENT OF SCHOOL MANAGEMENT RESPONSIBILITY

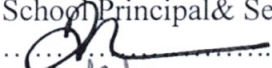
Section 81 (1) of the Public Finance Management Act, 2012 requires that, at the end of each financial year, each National Government School shall prepare financial statements in respect of that school. Section 81 (3) requires the financial statements so prepared to be in a form that complies with relevant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

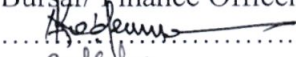
Schedule 4 (Section 23) of the Education Act, 2013 requires the Board of Management of a public institution of basic education to be keep all proper books and records of accounts of the income, expenditure and assets of the institution.

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

The Board of Management is of the opinion that the school's financial statements give a true and fair view of the state of the school's transactions during the financial year ended 30th June, 2021, and of the school's financial position as at that date.

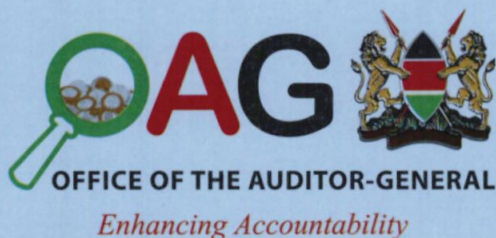
Name: Hezron Saggia
Designation: Chairman, School Board of Management
Sign: 
Date: 30/6/21

Name: Reuben Kodiango
Designation: School Principal & Secretary to Board of Management
Sign: 
Date: 30/6/21

Name: Haroon Opiyo Owuor
Designation: Bursar/ Finance Officer
Sign: 
Date: 30/6/21

REPUBLIC OF KENYA

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



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

REPORT OF THE AUDITOR-GENERAL ON KANGA HIGH SCHOOL FOR THE SIX (6) MONTHS' PERIOD ENDED 30 JUNE, 2021 – MIGORI 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 Government achieves value for money and that such funds are applied for the intended purpose.
- C. Report on Effectiveness of Internal Controls, Risk Management and Governance which considers how the entity has instituted checks and balances to guide internal operations. This responds to the effectiveness of the governance structure, the risk management environment and the internal controls developed and implemented by those charged with governance for orderly, efficient and effective operations of the entity.

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

The three parts of the report are aimed at addressing the statutory roles and responsibilities of the Auditor-General as provided by Article 229 of the Constitution, the Public 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 Kanga High School - Migori County set out on Pages 10 to 25, which comprise of the statement of financial assets and financial liabilities as at 30 June, 2021 and the statement of receipts and payments,

Report of the Auditor-General on Kanga High School for the Six (6) Months' period ended 30 June, 2021 - Migori County

statement of cash flows and summary statement of budgeted versus actual amounts for the period then ended and a summary of significant accounting policies and other explanatory information in accordance with 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 effects of the matter described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of Kanga High School - Migori County for the six (6) months' period ended 30 June, 2021, and of its financial performance and its cash flows for the period then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Public Finance Management Act, 2012 and the Basic Education Act, 2013.

Basis for Qualified Opinion

1. Accounts Receivables

1.1 Unsupported Accounts Receivables

The statement of financial assets and financial liabilities reflects accounts receivables balance of Kshs.6,257,703 as disclosed in Note 9 to the financial statements. However, the detailed aging analysis and issued invoices were not provided for audit review.

In the circumstances, the accuracy and completeness of the accounts receivables balance of Kshs.6,257,703 could not be confirmed.

1.2 Long Outstanding Receivables

The statement of financial assets and financial liabilities reflects accounts receivables balance of Kshs.6,257,703 out of which Kshs.6,247,703 is in respect of fees arrears as disclosed in Note 9 to the financial statements. Included in the balance are receivables amounting to Kshs.1,736,257 which had been outstanding for more than one (1) year. However, there was no policy on the impairment of long outstanding fees arrears casting doubt on the fair statement of the accounts receivables balance.

In the circumstances, the accuracy and full recoverability of the outstanding receivables balance of Kshs.6,257,703 could not be confirmed.

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

Key Audit Matters

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

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution, based on the 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. Irregular Transfer of Funds to Kenya Secondary Schools Heads Association

The statement of receipts and payments reflects boarding and school fund payments amount of Kshs.23,154,548 as disclosed in Note 6 to the financial statements. Included in the expenditure is an amount of Kshs.150,000 transferred to Kenya Secondary Schools Heads Association (KESSHA). However, KESSHA is a welfare organization that draws its membership from School Principals only. The organization is not defined in 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.150,000 could not be confirmed.

2. Failure to/Late Transfer of Infrastructure Funds from the Operations Bank Account

The statement of receipts and payments and Note 2 to the financial statements reflects receipts totalling Kshs.13,790,694 in respect of Government grants for operations out of which Kshs.3,702,500 was transferrable to the infrastructure bank account for implementation of projects. However, Kshs.2,000,000 was transferred from the operations account resulting to a shortage of Kshs.1,702,500 contrary to the provisions of Ministry of Education Circular Reference number MOE.HQS/3/13/3 dated 16 June, 2021. In addition, review of records revealed delayed transfers of infrastructure funds from the School operations bank account of between thirteen (13) and fifty-eight (58) days contrary to the provisions of Ministry of Education Circular reference number MOE.HQS/3/13/3 dated 16 June, 2021. This is contrary to the provisions of Ministry of Education circular reference number MOE.HQS/3/13/3 dated 16 June, 2021 which require infrastructure funds to be transferred from operations bank account to infrastructure bank account within fifteen (15) days after the receipt.

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

3. Late Submission of Financial Statements for Audit

During the year under review, Management submitted the financial statements to the Auditor-General on 08 May, 2024 instead of the statutory deadline of 30 September, 2021. This was contrary to the Ministry of Education circular Ref.MOE/DSAS/FIN/17/1/17 dated 19 August, 2021 which stated that the School's financial statements should be ready by 30 September, 2021 in compliance with Section 81 of the Public Finance Management Act, 2012 on preparation of the financial statements.

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

4. Inadequate Supply of Textbooks

During the period under review, the Ministry of Education distributed textbooks to public secondary schools through Kenya Institute of Curriculum Development (KICD). Examination of records revealed that the Institute distributed inadequate supply of literature and fasihi set books of seventy-two (72) based on the number of enrolled students. Further, some books issued in the financial year 2017/2018 were still lying in the store as they were no longer in use.

In the circumstances, the effectiveness of the text books issued could not be confirmed.

5. Unconfirmed Stock/Inventories

A physical inspection carried out on 28 May, 2024 at the School food store revealed that the supplies were not arranged well and could not be easily accessed contrary to Regulation 172 of the Public Procurement and Asset Disposal Regulations, 2020 which states that the officer in charge of stores of a procuring entity shall ensure that the store-rooms are kept clean, properly ventilated and in good condition and that the stores are well arranged and easy to access.

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

The audit was conducted in accordance with the International Standards for Supreme Audit Institutions (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 comply, in all material respects, with the authorities that govern them. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

As required by Section 7(1)(a) of the Public Audit Act, 2015, based on the audit procedures performed, except for the matter described in the Basis for Conclusion on

Effectiveness of Internal Controls, Risk Management and Governance section of my report, I confirm that, nothing else has come to my attention to cause me to believe that internal controls, risk management and overall governance were not effective.

Basis for Conclusion

Lack of Ownership Documents

Annex 2 to the financial statements reflects summary of fixed assets register whose critical details including date of purchase, historical cost, additions and disposals have not been provided. Further, land ownership documents and motor vehicle log books were not provided for audit.

In the circumstances, the ownership and safe custody of the fixed assets could not be confirmed.

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

Responsibilities of Management and those Charged with Governance

Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Public Sector Accounting Standards (Cash Basis) and for maintaining effective internal 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 overall governance.

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

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

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

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

governance and risk management and ensuring the adequacy and effectiveness of the control environment.

Auditor-General's Responsibilities for the Audit

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

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

Further, in planning and performing the audit of the financial statements and audit of compliance, I consider internal control 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 control would not necessarily disclose all matters in the internal control that might be material weaknesses under the ISSAIs. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

Because of its inherent limitations, internal control 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 policies and procedures may deteriorate.

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from

fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by Management.
- Conclude on the appropriateness of Management's use of the applicable basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the School's ability to continue to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the School to cease to continue to sustain its services.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the School to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

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

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


FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

20 January, 2025

**KANGA HIGH SCHOOL
PUBLIC SECONDARY SCHOOL
Six Months Report and Financial Statements For January to 30th June 2021**

V. STATEMENT OF RECEIPTS AND PAYMENTS PERIOD TO 30TH JUNE 2021

DESCRIPTION OF VOTE HEAD	Note	2020-2021	2019-2020
		Kshs	Kshs
Receipts			-
Capitation grants for tuition	1	1,926,356.50	-
Capitation grants for operations	2	13,790,693.70	-
School fund income - parent's contributions	3	25,137,141.00	-
Total Receipts		40,854,191.20	-
Payments			
Tuition	4	2,193,100.00	-
Operations	5	12,403,662.00	-
Boarding and school fund payments	6	23,154,548	-
Total Payments		37,751,310	-
Surplus		3,102,881.20	-

The school financial statements were approved on 30/06 2021 and signed by:

Sign: 

Name: Hezron Saggia

Chair BOM

Date: 30/6/21

Sign: 

Name: Reuben Kodiango

School Principal /
Secretary to BOM

Date: 30/6/21

Sign: 

Name: Haroon Opiyo

Bursar /

Date: 30/6/21

**KANGA HIGH SCHOOL
PUBLIC SECONDARY SCHOOL
Six Months Report and Financial Statements For January to 30th June 2021**

VI. STATEMENT OF FINANCIAL ASSETS AND FINANCIAL LIABILITIES AS AT 30TH JUNE 2021

	Note	2020-2021	2019-2020
		Kshs	Kshs
Financial Assets			
Cash and Cash Balances			
Bank Balances	7	4,044,842.20	-
Cash Balances	8	574,735.00	-
Total Cash and Cash Equivalent		4,619,577.20	-
Accounts Receivables	9	6,257,703.00	-
Total Financial Assets		10,877,280.20	-
Financial Liabilities			
Accounts Payables	10	2,727,612.00	-
Net Financial Assets		8,149,668.20	-
Represented by:			
Accumulated fund b/fw	11	5,046,787.00	-
Surplus / Deficit for the Year		3,102,881.20	-
Net Financial Position		8,149,668.20	-

The School's financial statements were approved on 30/06/2021 and signed by:

Name: Hezron Saggia
Chairman, BoM

Sign: 

Date: 30/6/21

Name: Reuben Kodiango
School Principal/Secretary
to BoM

Sign: 

Date: 30/6/21

Name: Haroon Opiyo
Bursar/Finance

Sign: 

Date: 30/6/21

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VII. STATEMENT OF CASH FLOWS FOR THE PERIOD ENDED 30TH JUNE 2021

		2020-2021	2019-2020
		Kshs	Kshs
Operating Activities	NOTES		
Receipts			
Capitation grants for tuition	1	1,926,356.50	-
Capitation grants for operations	2	13,790,693.70	-
School fund income - parent's contribution / fees	3	25,137,141.00	-
Total Receipts		40,854,191.20	-
Payments			
Cash outflows for tuition	4	2,193,100.00	-
Cash Outflows for Operations	5	12,403,662.00	-
Cash Outflows for Boarding and school payments	6	23,154,548.00	-
Total Payments		37,751,310.00	-
Net Cash Flow from Operating Activities		3,102,881.20	-
Cash flow from Investing Activities			
Proceeds from sale of assets			
Acquisition of assets		-2,160,115.00	-
Proceeds from investments			
Purchase of Investments			
Net Cash Flow from Investing Activities		-2,160,115.00	-
Cash Flow from Financing Activities			
Proceeds from borrowings / loans			
Repayment of Principal Borrowings			
Net Cash Flow from Financing Activities			
Net Increase in Cash and Cash Equivalents		942,766.20	-
Cash and Cash Equivalents at beginning of the year	7	3,676,811.00	-
Cash and Cash Equivalent at the end of the Year	7	4,619,577.20	-

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

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VIII. STATEMENT OF BUDGETED VERSUS ACTUAL AMOUNTS FOR THE YEAR ENDED 30TH JUNE 2021

Receipt / expenses Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
	Kshs	Kshs			Kshs	Kshs
RECEIPTS						
Boarding	41,452,800	(20,726,400)	20,726,400	14,948,879.00	5,777,521.00	75%
Tuition	7,667,200	(3,833,600)	3,833,600	1,926,356.50	1,907,243.50	140%
Local Transport & Travelling	4,421,120	(2,210,560)	2,210,560	379,553.00	1,831,007.00	9%
Repairs, Maintenance and Improvement	6,202,880	-	6,202,880	4,682,197.50	1,520,682.50	71%
Administration Costs	6,512,640	(3,907,584)	2,605,056	558,200.00	2,046,856.00	9%
Electricity, Water & Conservancy	7,522,600	(4,513,560)	3,009,040	722,432.00	2,286,608.00	10%
Activity	3,286,400	(1,971,840)	1,314,560	957,052.35	357,507.65	16%
Personal Emoluments	15,010,560	(3,002,112)	12,008,448	9,452,943.65	2,555,504.35	10%
Medical	176,282.20	-	176,282.20	176,282.20	0	0
Prepaid	8,000	-	8,000	8,000.00	0	0
Refund	30,000	-	30,000	30,000.00	0	0
Caution Money	4,000	-	4,000	4,000.00	0	0
Arrears recovered	7,008,285	-	7,008,285	7,008,295.00	0	0
TOTAL RECEIPTS	99,302,767.20	(40,165,656)	59,137,111.20	40,854,191.20	18,282,920	54%
PAYMENTS						
Boarding	41,686,018	(20,843,009)	20,843,009	7,510,331	13,332,678	31%
Tuition	7,968,000	(3,984,000)	3,984,000	2,193,100	1,790,900	102%
Local Transport & Travelling	5,679,000	(3,407,400)	2,271,600	2,738,949	(467,349)	51%
Repairs, Maintenance and Improvement	4,787,400	3,351,118	8,138,518	7,689,909	448,609	57%
Administration Costs	6,522,650	(1,304,530)	5,218,120	4,840,443	377,677	55%
Electricity, Water &	4,205,000	(2,523,000)	1,682,000	1,355,442	326,558	30%

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Conservancy						
Activity	4,879,500	(4,391,550)	487,950	286,000	201,950	6%
Personal Emoluments	16,348,632	(4,904,589.60)	11,444,042.40	10,085,503	1,358,539.40	32%
Medical Expenses	1,940	-	1940	1,940	0	0
School Van	300,000	-	300,000	300,000	0	0
Sundry Creditors	612,533	-	612,533	612,533	0	0
TOTAL EXPENDITURES	92,990,673	(38,006,960.60)	54,983,712.40	37,751,310	17,369,562	40%
SURPLUS/ -DEFICIT	-	-	-	3,102,881.20	-	

Budget Notes:

Under-performance in Receipts at 54% is due to the abrupt closure of the school on 16th March 2020 and re-opened on January 4th 2021. This affected the receipts the school reported during the 2020-2021 Financial Year. Further, the Ministry of Education, Science and Technology did not disburse the full capitation or FDSE subsidy funds to the school during the reporting period.

Under-absorption of Funds at 40% is due to the delayed payment of fees by parents and failure by the Ministry of Education, Science and Technology to remit the capitations funds and closure of schools by the government

IX. SIGNIFICANT ACCOUNTING POLICIES

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

1. Statement of compliance and basis of preparation

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

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

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

2. Recognition of receipts and payments

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

3. In-kind contributions

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

4. Cash and cash equivalents

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

SIGNIFICANT ACCOUNTING POLICIES (Continued)

5. Accounts Receivable

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

6. Accounts Payable

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

7. Non-current assets

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

8. Budget

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

9. Comparative figures

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

10. Subsequent events

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

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X. NOTES TO THE FINANCIAL STATEMENTS

1. CAPITATION GRANT FOR TUITION

	2020-2021	2019-2020
	Kshs	Kshs
Textbooks and reference materials	-	-
Exercise books	-	-
Laboratory equipment	-	-
Internal exams	-	-
Teaching / learning materials	1,926,356.50	-
Chalks	-	-
Exams and assessment	-	-
Teachers guides	-	-
Total	1,926,356.50	-

2. CAPITATION GRANT FOR OPERATIONS

	2020-2021	2019-2020
	Kshs	Kshs
Personnel emoluments	-	-
Repairs and maintenance	4,223,843.50	-
Local transport / travelling	-	-
Electricity and water	-	-
Others(PE,LTT,ADMIN)	8,629,323.65	-
Activity	763,184.35	-
MEDICAL	174,342.20	-
Total	13,790,693.70	-

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3. PARENTS CONTRIBUTION / FEES - SCHOOL FUND ACCOUNT

	2020-2021	2019-2020
	Kshs	Kshs
Personnel emoluments	823,620	-
Boarding, Equipment & Stores	14,948,879	-
Repairs and maintenance	458,354	-
Local transport / travelling	379,553	-
Electricity and water	722,432	-
Medical	1,940	-
Administration costs	558,200	-
Activity	193,868	-
PREPAID	8,000	-
REFUNDS	30,000	-
CAUTION	4,000	-
ARREARS	7,008,295	-
Total	25,137,141	-

NOTES TO THE FINANCIAL STATEMENTS (Continued)

4. PAYMENTS FOR TUITION

	2020-2021	2019-2020
	Kshs	Kshs
Textbooks and reference materials	120,000	-
Exercise books	240,000	-
Laboratory equipment	1,046,780	-
Internal exams	492,720	-
Teaching / learning materials	293,600	-
Chalks	-	-
Exams and assessment	-	-
Teachers guides	-	-
Administration Costs	-	-
Bank Charges	-	-
Total	2,193,100	-

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5. PAYMENTS FOR OPERATIONS

	2020-2021	2019-2020
	Kshs	Kshs
Personnel emoluments	3,460,736	-
Administration Cost	883,875	-
Repairs and maintenance & improvements	83,500	-
Local transport / travelling	331,400	-
Electricity and water	200,000	-
Others	352,970	-
Activity Expenses	100,000	-
BOM Teachers	2,727,718	-
University Application	150,000	-
Infrastructure	3,948,000	-
Bank Charges	6,150	-
KRA	10,653	-
NSSF	112,760	-
NHIF	35,900	-
TOTAL	12,403,662	-

6. BOARDING AND SCHOOL FUND PAYMENTS

	2020-2021	2019-2020
	Kshs	Kshs
Personnel emoluments	1,830,936	-
BOM Teachers	1,152,550	-
Repairs and maintenance & Improvements	2,382,860	-
Local transport / travelling	2,407,549	-
Electricity and water	1,155,442	-
Medical Expenses	1,940	-
Administration costs	3,272,448	-
University Application	175,000	-
School Van	300,000	-
Fee on Boarding Equipment and Stores	7,510,331	-
Activity Expenses	186,000	-
Infrastructure	151,999	-
Sundry Creditors	612,533	-
New Ablution Block	116,000	-
New Class	1,144,350	-
BBF WELFARE	36,000	-
IMPREST	30,000	-
KRA	115,250	-
REFUNDS	10,000	-
NSSF	423,360	-
NHIF	140,000	-
TOTAL	23,154,548	-

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7. BANK ACCOUNTS

Account	Account Status	Bank	Account Number	2020-2021	2019-2020
				(Kshs)	(Kshs)
Operations	Active	KCB	1106227573	565,647	196,223
School Fund 1	Active	KCB	1106216407	1,530,144	2,858,437
School Fund 2	Active	Equity	1430276335647	426,615	-
Savings 2	Active	KCB	1105317412	350,296	-
Savings 1	Active	KCB	1105317536	106,540	-
Infrastructure	Active	NBK	01021084439800	707,442	-
Fixed Account	Active	ECOBANK	6622000449	2,911	-
Tuition	Active	KCB	1107560993	355,247.20	621,991
TOTAL				4,044,842.20	3,676,651

8. CASH IN HAND

Description	2020-2021	2019-2020
	Kshs	Kshs
Operation Account	198,858	-
School Fund account	375,877	160
Total	574,735	160

9. ACCOUNTS RECEIVABLE

Description	2020-2021	2019-2020
	Kshs	Kshs
Fees arrears (see ageing below appendix1)	6,247,703	-
REFUNDS	(20,000)	-
Imprest	30,000	-
Total	6,257,703	-

Description	2020-2021	2019-2020
	Kshs	Kshs
Fees arrears for current year	4,511,446	-
Fees arrears for the previous year	453,954	-
Fees arrears for prior periods (over two years)	1,282,303	-
Total	6,247,703	-

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10. ACCOUNTS PAYABLE

Description	2020-2021	2019-2020
	Kshs	Kshs
Trade Creditors(see ageing below and appendix 11)	2,715,612	-
Prepaid Fees	8,000	-
Caution Fees	4,000	-
Total	2,727,612	-

Description	2020-2021	2019-2020
	Kshs	Kshs
Fees arrears for current year	979,355	-
Fees arrears for the previous year	453,954	-
Fees arrears for prior periods (over two years)	1,282,303	-
Total	2,715,612	-

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11. FUND BALANCE BROUGHT FORWARD

Description	2020-2021	2019-2020
	Kshs	Kshs
Bank balances	3,676,651	-
Cash balances	160	-
Receivables	1,848,259	-
Payables	(478,283)	-
Total	5,046,787	-

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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.

12. Non-current Liabilities Summary

Description	2020-2021	2019-2020
	Kshs	Kshs
Bank loan(s)	-	-
Outstanding Leases	-	-
Hire purchase	-	-
Gratuity and leave provision	-	-
Total	-	-

13. Biological assets

Description	Numbers	2020-2021	2019-2020
		Kshs	Kshs
Trees	2,000	1,000,000	900,000
Sugar Plantation	Acres	500,000	450,000
Total		1,500,000	1,350,000

14. Borrowings

Description	2020-2021	2019-2020
	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

15. Stock/ Inventory

Description	2020-2021	2019-2020
	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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16. 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)



Sign Principal

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ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2021	Outstanding Balance 2020	Comments
	a	b	c	d=a-c		
	Kshs	Kshs	Kshs	Kshs	Kshs	
Name of Supplier		-	-	-	-	
1. PELLY ENTERPRISES	457,370	-	-	457,370	-	
2. JESA ENGINEERING	89,500	-	-	89,500	-	
3. LIZA HARDWARE	342,030	-	-	342,030	-	
4. DEITAS ENGINEERING	210,000	-	-	210,000	-	
5. HOMABAY COUNTY WATER	180,000	-	-	180,000	-	
6. ABASABA ENTERPRISES	54,458	-	-	54,458	-	
7. KANGA TINSMITH	17,000	-	-	17,000	-	
8. FIVESTAR BOOKSHOP	142,854	-	-	142,854	-	
9. UMIRA CHEMICALS ENTERPRISES	154,210	-	-	154,210	-	
10. DIENYA ENTERPRISES	135,911	-	-	135,911	-	
11. MILKA AKINYI	12,325	-	-	12,325	-	
12. MILKA AKINYI	5,640	-	-	5,640	-	
13. JULITA ODIWUOR	29,215	-	-	29,215	-	
14. COMWAYS KENYA	158,850	-	-	158,850	-	
15. PEZI PUBLISHERS	159,160	-	-	159,160	-	
16. UMIRA CHEMICALS ENTERPRISES	64,760	-	-	64,760	-	
17. CIC GROUP INSURANCE	141,329	-	-	141,329	-	
18. JOHN MIYARE	105,000	-	-	105,000	-	
19. JOBELA ENTERPRISES	112,000	-	-	112,000	-	
20. LASJONA LIMITED	110,000	-	-	110,000	-	
21. CLARIS ACHIENG	34,000	-	-	34,000	-	
Grand Total	2,715,612			2,715,612		

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ANNEX 2 – SUMMARY OF FIXED ASSETS REGISTER

Asset class	Date purchased	Location	Historical Cost b/f (Kshs) 1st July 2020	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost c/f (Kshs) 30th June 2019
Land 1(kamagambo/Kanyajuok/1382)	-	school	Not valuated	-	-	Not valuated
Land 2(kamagambo/kanyajuok/1383)	-	school	Not valuated	-	-	Not valuated
Land 3(kamagambo/kanyawanga/899)	-	school	Not valuated	-	-	Not valuated
Land 4(kamagambo/kanyawanga/916)	-	school	Not valuated	-	-	Not valuated
Buildings and structures	-	school	Not valuated	-	--	Not valuated
Motor vehicles	-	school	Not valuated	-	-	Not valuated
Office equipment, furniture and fittings	-	School	Not valuated	-	-	Not valuated
ICT Equipment, and Other ICT Assets	-	school	Not valuated	-	-	Not valuated
Tools and apparatus	-	stores	Not valuated	-	-	Not valuated
Textbooks	-	library	Not valuated	-	-	Not valuated
Other Machinery and Equipment	-	school	Not valuated	-	-	Not valuated
Heritage and cultural assets	-	school	Not valuated	-	-	Not valuated
Intangible assets- soft ware	-	school	Not valuated	-	-	Not valuated
Total						

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