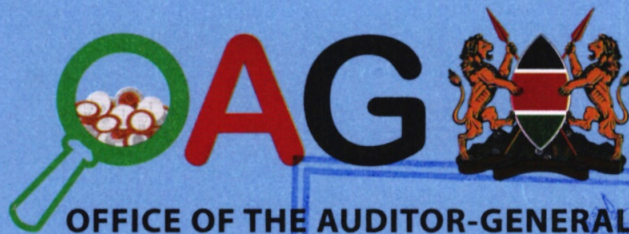


REPUBLIC OF KENYA



OFFICE OF THE AUDITOR-GENERAL

Enhancing Accountability

NATIONAL ASSEMBLY PAPERS LAID	
DATE: 27 NOV 2024	DAY: WEDNESDAY
BY:	DEPUTY MAJORITY WHIP
CLERK-AT THE-TABLE:	FINLAY

REPORT

PARLIAMENT
OF KENYA
LIBRARY

OF

THE AUDITOR-GENERAL

ON

MANDERA SECONDARY SCHOOL

**FOR THE YEAR ENDED
30 JUNE, 2023**

MANDERA COUNTY

31 MAY 2024



MANDERA SECONDARY SCHOOL

ANNUAL REPORT AND FINANCIAL STATEMENTS

**FOR THE FINANCIAL YEAR ENDED
30TH JUNE 2023**

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

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1. Acronyms and Glossary of Terms

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

2. Key School Information and Management**(a) Background information**

The school is domiciled in Kenya and its operations are governed under the Basic Education Act, 2013. It is in Mandera County, Mandera East Sub-County.

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

The school is a boarding school and had 1,749 number of students as at 30th June 2023. It has 9 streams and 71 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	Mr Ali Hassan Mohamed	Chairman	
2	Mr Noor Sheikh Ali	Secretary/ Princip.	
3	Mr Issack Ibrahim	Member	
4	Mr Khalif Gurre	Member	
5	Mrs Halima Somo	Member	
6	Mr Mahat Omar	Member	
7	Mrs Suada Bulla	Member	
8	Ms Zeinab Abdullahi	Member – Rep CEB	4-11-2022
9	Mr Mohamednoor Yussuf	Member Rep Teach.	
10	Mr Abdiaziz Kahiye	3 Members – Spons.	
11	Mr Hussein Nurrow	Member –Commun.	
12	Mrs Halima Issack Odo	Memb.special needs	
13	Abdiweli Salat Abdille	Rep Students	
14	Mr Hussein Maalim Gamow	Member	
15	Mr Hassan Hussein Adan	Member	
16	Mr Hussein Hassan	Member	
17	Mr Adan Mohamed Ali		

The functions of the School Board of Management are to:

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

(c) Committees of the Board

Ref:	Name of Committee	Names of Members	Designation	Number of meetings attended during the year
1	Executive Committee	1.Ali Hassan Moh. 2.Noor Sheikh Ali 3 Mohamed noor Yussuf 4.Mr Issack Ibrahim 5.Mrs Halima Somo 6.Ms Zeinab Abdullahi	Chairman Princ/Secretary. Member Member Member Member	2
2	Audit Committee	1.Mr Abdiaziz Kahiye 2.Mr Issack Ibrahim 3.Mr Adan Ali Moham. 4.Mr Hussein Gamow 5.Mrs Halima Issack	Member member Member Member Member	1

3	Finance,procurement and general purposes Committee	1.Mr Abdisalan Birik 2.Mr Adan Mohamed 3.Mr Hassan Hussein 4.Mr Mohemed Noor. Y. 5.Mrs Halima Somo	Member Member Member Member Member	
4	Academic Standard andEnvironment committee	1.Mahat Omar 2.Hussein.M.Gamow 3.Mr Khalif Gure 4.Mr Hussein Hassan 5.Mrs Halima Issack	Member Member Member Member Member	
5	Discipline,Ethics and Integrity committee	1.Hussein Hassan 2.MohamedNoor Yussuf 3.Hussein Nurow Adan 4.Abdiaziz Kahiye 5.Suada Bulle	Member Member Member Member Member	
6	Human right and students Welfare Committee	1.Hussein Hassan 2.Mahat Omar 3.Khalif Gure 4.Zeinab Abdullahi 5.Hussein Nurrow	Member Member Member Member Member	
7	Adhoc Committee (if any during the year)			

(d) School operation Management

For the financial year ended 30th June 2023 the School day-to-day management was under the following persons:

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

(e) Schools contacts

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

(f) School Bankers

1. Name of Bank: Kenya Commercial Bank
Branch Mandera
Account Number 201680235

2. Name of Bank Equity
Branch Mandera
Account Number 1000297620609

3. Name of Bank National
Branch Mandera
Account Number 01050097902300

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

(g) Independent Auditors

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

3. Summary Report of Performance of The School

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

a) Financial performance:

(Under this section, the following information should be given:

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

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

b) Teacher Student ratio:

Teachers/Student ratio=1200/36=1.36.

c) Mean score in the 2022 KCSE:

2022K.C.S. E =7.8825(B- minus)

<i>Year</i>	<i>Mean score</i>
<i>2020</i>	<i>6.4606</i>
<i>2021</i>	<i>6.8525</i>
<i>2022</i>	<i>7.8825</i>

d) Number of Candidates in the 2020-2022 KCSE:

<i>Year</i>	<i>No of Students</i>
<i>2020</i>	<i>255</i>
<i>2021</i>	<i>251</i>
<i>2022</i>	<i>247</i>

e) Capacity of the school:

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

Dorm-161

Dining hall-1:725

Laboratory-1:363

Toilets - 1:23

f) Development projects carried out by the school:

Projects	Source of funds	Status	Initial Cost (Kshs)	Amount Spent (Kshs)	Expected completion time
3no.classrooms And 5 No.Door Toilets	Ministry of Education			6,373,000	

.....*Abdul Sheikh Ali*.....

School Principal

[Signature]


4. Statement of School Management Responsibility

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

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

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


The Board of Management is of the opinion that the school's financial statements give a true and fair view of the state of the school's transactions during the financial ended 30th June, 2023, and of the school's financial position as at that date.

Ali M. Hama - 

Name:

Designation: Chairman, School Board of Management

Date:


.....

Name:

Designation: School Principal & Secretary to Board of Management

Date:

31/6/2024



Name: 

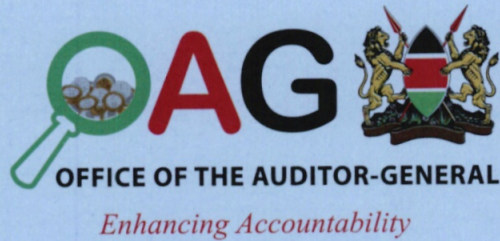
Designation: Bursar/ Finance Officer

Date:

31/6/2024

REPUBLIC OF KENYA

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



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

REPORT OF THE AUDITOR-GENERAL ON MANDERA SECONDARY SCHOOL FOR YEAR ENDED 30 JUNE, 2023 – MANDERA 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 Audit Act, 2015 and Public Finance Management Act, 2012. The three parts of the report, when read together constitute the report of the Auditor-General.

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of Mandera Secondary School – Mandera County set out on pages 1 to 22, which comprise of the statement of financial assets and financial liabilities as at 30 June, 2023 and the statement of receipts and

Report of the Auditor-General on Mandera Secondary School for year ended 30 June, 2023 – Mandera County

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

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of Mander Secondary School as at 30 June, 2023 and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Basic Education Act, 2013 and the Public Finance Management Act, 2012.

Basis for Qualified Opinion

1. Unsupported Payments

The statement of receipts and payments reflects payments amounting to Kshs.83,547,631. Included in this amount are operations, boarding expenditure and tuition payments of Kshs.13,460,077 that was not supported by quotations and inspection and acceptance certificate.

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

2. Unsupported Accounts Receivables

The statement of financial assets and financial liabilities reflects a balance of Kshs.62,652,690 in respect of account receivable. The receivable balance in respect of fees arrears was not supported by debtors' schedule showing outstanding opening balances, receivable for the year, amount paid during the year and the outstanding balances at the closure of the year. Further, receivables balance of Kshs.34,434,226 or 55% of total account receivables has been outstanding for over two (2) years.

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

3. Comingling of School Fund's Cashbooks

The statement of financial assets and liabilities reflects an amount of Kshs.20,820,202 in respect of cash and cash equivalent. Included in the amount is Kshs.12,984,518 relating to School fund Account/Boarding that is a summation of three (3) bank account balances maintained through one (1) cashbook. No plausible explanation was given why individual cashbooks per bank account were not maintained as required. Further, bank reconciliation statements for the bank accounts were not provided for audit review.

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

4. Unsupported Account's Payables

The statement of financial assets and financial liabilities reflects accounts payables balance of Kshs.37,779,430 as disclosed in Note 10 to the financial statements. However, Management did not provide schedule and creditors ledger to show outstanding balance as at the beginning of the year, creditors for current year, amount paid during the year and outstanding balance as at the closure.

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

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

Key Audit Matters

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

Other Matter

Unresolved Prior Year Matters

In the audit report of the previous year, several issues were raised under the Report on Financial Statements, Report on Lawfulness and Effectiveness in Use of Public Resources, and Report on Effectiveness of Internal Controls, Risk Management and Governance. However, Management had not resolved the issues as at 30 June, 2023.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

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

During the year under review, School Management did not submit the financial statements to the Auditor-General by the statutory date of 30 September, 2023. The

financial statements were submitted on 31 May, 2024 which was eight (8) months after the statutory deadline. This was contrary to Section 47(1) of the Public Audit Act, 2015 which requires that financial statements should be submitted to the Auditor-General within three months after the end of the fiscal year to which the accounts relate. Late submission of financial report adversely affects the Office of the Auditor- General in meeting the statutory timelines.

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

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

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

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

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

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

3. Failure to Transfer Infrastructure Funds from the Operation Account

The statement of receipts and payments reflects amount of Kshs.20,585,784 in respect of Government grant for operation. Included in this amount is Kshs.307,000 in respect of infrastructure that was not transferred to the infrastructure account within fifteen (15) working days as required by the Ministry of Education Circular No. MOE.HQS/3/13/3 of June, 2021 guidelines.

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

4. Unapproved Fee Structure

During the year under review, Management developed and implemented a fee structure charging an amount of Kshs.48,254 per student per year as parent's contribution against the Ministry of Education approved structure of an amount of Kshs.53,554. This was contrary to Regulation 44 of the Basic Education Regulations, 2015 that states that no public school or institution shall issue alternative fees structures other than those approved by the Cabinet Secretary.

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

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

During the year under review, the School transferred an amount of Kshs.223,000 to Kenya Secondary Schools Heads Association (KESSHA) to support the association activities. However, KESSHA is a welfare organization that draws its membership from school Principals only. The organization is not defined in Government Funding System and there is no assurance that it has implemented effective, efficient and transparent financial management and internal control systems to manage the funds transferred by the Schools.

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

6. Failure to Reconcile Student Enrollment Data

Review of student's records provided for audit revealed unexplained variance in student numbers between National Education Management Information System (NEMIS) and School registers resulting tuition fees over - disbursement on both operation and tuition fees.

Month	No. of Students as Per NEMIS	No. of Students as Per Register	Capitation Grant Per Student (Kshs)	Total Expected Capitation Grant as Per School Register (Kshs)	Actual Capitation Grant Received (Kshs)	Capitation Not Disbursed (Kshs)
Jul. 2022-Operation	1,614	1,638	2,806	4,596,228	4,529,674	66,554
Jul. 2022-Tuition	1,614	1,638	796	1,303,848	1,285,147	18,701
Oct. 2022-Operation	1,636	1,638	3,114	5,100,732	5,094,896	5,836
Oct. 2022-Tuition	1,636	1,638	896	1,467,648	1,466,265	1,383
Jan. 2023-Operation	1,632	1,746	3,104	5,419,584	5,066,413	353,171
Jan. 2023-Operation	1,632	1,746	602	1,051,092	982,464	68,628
Jun. 2023-Tuition	1,998	1,746	2,950	5,150,700	5,894,800	(744,100)
Jun. 2023-Operation	1,998	1,746	432	754,272	862,137	(107,865)

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

Secondary Education (FDSE) which requires all learners to be registered in National Education Management Information System and the principals to ensure their records are accurate.

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

7. Failure to Prepare School Improvement Plan

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

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

8. Failure to Acknowledge Receipt of Infrastructure Funds

During the year under review, the school received infrastructure grants of Kshs.4,400,000. However, no acknowledgement of the funds to the County Director of Education through a letter and no official receipt was uploaded on the NEMIS platform. This was contrary to paragraph 3.6.2 of Ministry of Education Circular No MOE.HQS/3/10/18/ (112) dated 15 November, 2022 Provisions that infrastructure funds received be acknowledged and receipt uploaded in the NEMIS platform.

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

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

1. Failure to Maintain Fixed Assets Register

During the year under review, Management did not maintain an asset register indicating the item, cost, location and serial/tag number. Further, Management did not provide land ownership documents for the sixty- nine (69) acres land where the school is built.

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

2. Weakness in Internal Controls

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

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

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 controls in order to give an assurance on the effectiveness of internal controls, risk management and overall governance processes and systems in accordance with the provisions of Section 7(1)(a) of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. My consideration of the internal controls would not necessarily disclose all matters in the internal controls that might be material weaknesses under the ISSAIs. A material weakness is a condition in which the design or operation of one or more of the internal controls components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal 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 Management regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that are identified during the audit.

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


FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

27 September, 2024

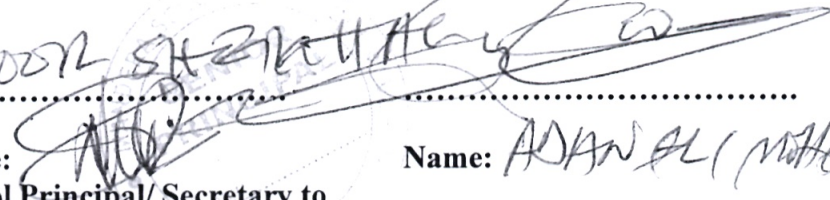
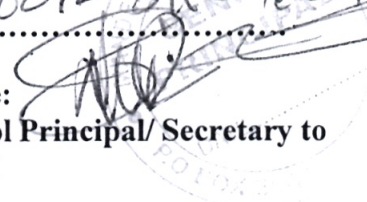
6. Statement Of Receipts and Payments For the Year Ended 30th June 2023

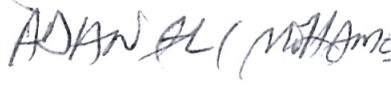
Description Of Vote Head	Note	2022/2023	2021/2022
		Kshs	Kshs
Receipts			
Government grants for tuition	1	4,596,014	4,638,119
Government grants for operations	2	20,585,784	20,288,687
School fund income- parents' contributions	3	75,919,451	82,951,174
Total Receipts		101,101,249	107,877,980
Payments			
Tuition	4	3,227,492	5,032,540
Operations	5	12,756,969	14,289,069
Boarding and school fund	7	67,563,170	81,153,691
Total Payments		83,547,631	100,475,300
Surplus/Deficit		17,553,618	7,402,680

The school financial statements were approved on _____ 2023 and signed by:

ACU M. Hada 

Name:
Chair BOM
Date:

NOOR SHARIFAH 

Name:
School Principal/ Secretary to BOM
Date:


Name:
Bursar/ Finance Officer
Date: 31/5/2024

MANDERA SECONDARY SCHOOL
Annual Report and Financial Statements for the ended 30th June 2023

7. Statement of Assets and Liabilities As At 30th June 2023

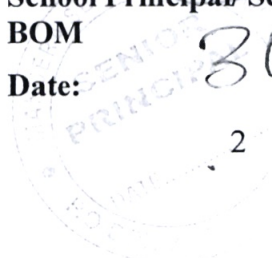
Description	Note	2022/2023	2021/2022
		Kshs	Kshs
Financial Assets			
Cash and cash equivalents			
Bank balances	8	20,820,202	7,366,584
Cash balances			
Short term investments			
Total cash and cash equivalent		<u>20,820,202</u>	<u>7,366,584</u>
Account's receivables	9	62,652,690	36,500,668
Total financial assets		83,472,892	43,867,252
Financial liabilities			
Accounts payables	10	37,779,430	15,727,408
Net financial assets		45,693,462	28,139,844
Represented by			
Accumulated fund b/fwd	11	28,139,844	20,737,164
Surplus/deficit for the year		17,553,618	7,402,680
Net financial position		45,693,462	28,139,844

The school's financial statements were approved on _____ 2023 and signed by:

Ali M Hara
 Name: **Chair BOM**
 Date:

Adnan Ali Mohamed
 Name: **School Principal/ Secretary to BOM**
 Date: *31/5/2024*

Adnan Ali Mohamed
 Name: **Bursar/ Finance Officer**
 Date: *31/5/2024*



8. Statement of Cash Flows for the Year Ended 30th June 2023

Description	Note	2022/2023	2021/2022
		Kshs	Kshs
Cash from Operating Activities			
Receipts			
Government grants for tuition	1	4,596,014	4,638,119
Government grants for operations	2	20,585,784	20,288,687
School fund income- parents contributions/ fees	3	75,919,451	82,951,174
Other income			
Total receipts		101,101,249	107,877,980
Payments			
Cash outflows for tuition	4	3,227,492	5,032,540
Cash outflows for operations	5	12,756,969	14,289,069
Cash outflows Boarding/lunch and school fund payments	7	67,563,170	81,153,691
Total payments		83,547,631	100,475,300
Net cash inflow/outflow from operating activities		17,553,618	7,402,680
Cash flow from investing activities			
Acquisition of assets	6	(4,100,000.00)	(4,400,000)
Proceeds from sale of Assets			
Proceeds from investments			
Purchase of investments			
Net cash inflow/outflows from investing activities		(4,100,000.00)	(4,400,000)
Cash flow from Financing activities			
Proceeds from borrowings/ loans			
Repayment of principal borrowings			
Net cash inflow/outflow from financing activities			
Net increase/decrease in cash and cash equivalents		13,453,618	3,002,680
Cash and cash equivalent at beginning of the 2022		7,366,584	4,363,904
Cash and cash equivalent at end of June 2023		20,820,202	7,366,584

The school's financial statements were approved on _____ 2023 and signed by:

9. Statement Of Budgeted Versus Actual Amounts for The Year Ended 30th June 2023

Receipt/Expenses Item	Original Budget	Adjustments	Final Budget	Actual On Comparable Basis	% Of Utilization
	A	B	c=a+b	d	e=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs
Receipts					
<i>(1) Capitation Grant on Tuition</i>					
Tuition	4,638,119.00	0	4,638,119.00	4,596,014	99%
Exercise Books					
Laboratory Equipment					
Internal Exams					
Teaching / Learning Materials					
Exams And Assessment					
<i>(2) Capitation Grant on Operations</i>					
Personnel Emoluments	8,138,356.00	0	8,138,356.00	6,885,741	85%
Repairs And Maintenance	4,500,000.00	0	4,500,000.00	4,373,000	97%
Local Transport / Travelling	1,631,438.00	0	1,631,438.00	1,233,090	76%
Electricity And Water	2,656,873.70	0	2,656,873.70	2,505,137	94%
Medical	163,600	0	163,600	163,600.00	100%
Administration Costs	4,774,017	0	4,774,017	4,774,017	100%
Activity	651,200.00		651,200.00	651,200.00	100%
Gratuity					

Receipt/Expenses Item	Original Budget	Adjustments	Final Budget	Actual On Comparable Basis	% Of Utilization
	A	B	c=a+b	d	e=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs
3) FDSE for infrastructure					
Maintenance & Improvement MoE					
M&I parents' contribution					
Economic Stimulus Programs					
Transition Infrastructure Grants					
Administration Block					
(4) Fees Charged on parents					
Personnel Emoluments	12,899,243.00	0	12,899,243.00	8,427,732.00	96%
Repairs And Maintenance	4,717,219		4,717,219	3,159,760.00	67%
Local Transport / Travelling	3,941,030.00	0	3,941,030.00	3,373,301.00	86%
Electricity And Water	7,924,110.00	0	7,924,110.00	6,952,462.00	88%
Bursary	45,737,580	0	45,737,580	45,737,580	100%
Administration Costs	5,966,812.00	0	5,966,812.00	5,235,796.00	88%
Activity	1,716,902.00		1,716,902.00	1,660,635.00	97%
Fee On Boarding Equipment and Stores	34,585,577.00	0	34,585,577.00	1,069,685	94%
5) Miscellenous Income					
Loans / Borrowing					
Rent income					
Income From Farming Activities					

Receipt/Expenses Item	Original Budget	Adjustments	Final Budget	Actual On Comparable Basis	% Of Utilization
	A	B	c=a+b	d	e=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs
Insurance Compensation					
Income From Posho Mill					
Income From Bus Hire					
Fee For Hire of Ground and Equipment					
Interest Income					
Income From Any Other Investment					
Total Income	119,278,079		119,278,079	101,101,249	
(6) Expenditure For Tuition					
Tuition	3,227,492	0	3,227,492	3,227,492	100%
Reference Materials					
Exercise Books					
Laboratory Equipment					
Internal Exams					
Teaching / Learning Materials					
Chalks					
Exams And Assessment					
Teachers Guides					
Administration Costs					

Receipt/Expenses Item	Original Budget	Adjustments	Final Budget	Actual On Comparable Basis	% Of Utilization
	A	B	c=a+b	d	e=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs
Bank Charges					
(7) Expenditure For Operations					
Personnel Emoluments	10,997,074.00	0	10,997,074.00	8,230,230	75%
Repairs, Maintenance & Improvements	216,480	0	216,480.00	119,580.00	55%
Local Transport / Travelling	277,000.00	0	277,000.00	277,000.00	100%
Electricity, Water and Conservancy	1,599,200.00	0	1,599,200.00	1,599,200.00	100%
Medical					
Administration Costs					
Activity Expenses	571,000	0	571,000	571,000.00	100%
Main account	1,958,749	0	1,958,749	1,958,749.00	100%
SMASSE					
(8) Expenditure For infrastructure					
Infrastructure					
Construction of LAB					
Construction of DORMS	4,100,000	0	4,100,000	4,100,000	100%
Purchase of furniture					
Purchase of equipment					

MANDERA SECONDARY SCHOOL
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Receipt/Expenses Item	Original Budget	Adjustments	Final Budget	Actual On Comparable Basis	% Of Utilization
	A	B	c=a+b	d	e=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs
Purchase of machinery					
(9) Expenditure For school fund/lunch/boarding					
Personnel Emoluments	2,357,358.00	0	2,357,358.00	2,114,713.00	89%
Repairs, Maintenance and Improvements	10,431,629	0	10,431,629	10,431,629	100%
Local Transport / Travelling	4,030,585.00	0	4,030,585.00	3,357,245.00	83%
Electricity, Water and Conservancy	2,896,639.00	0	2,896,639.00	2,525,896.00	87%
Medical Expenses					
Administration Costs	2,748,145.00	0	2,748,145.00	2,748,145.00	100%
Activity	947,800.00		947,800.00	947,800.00	100%
Gratuity					
CBC	302,500.00		302,500.00	302,500.00	100%
Boarding Equipment and Stores	17,930,797.00	0	17,930,797.00	17,458,062	97%
Bursary	26,877,180		26,877,180	26,877,180.00	100%
Pension	800,000	0	800,000	800,000.00	100%
Other Expenses On Investments					
Activity					
Bank Charges					
Loan Interest Repayment					
Loan Principal Repayment					

MANDERA SECONDARY SCHOOL
Annual Report and Financial Statements for the ended 30th June 2023

Receipt/Expenses Item	Original Budget	Adjustments	Final Budget	Actual On Comparable Basis	% Of Utilization
	A	B	c=a+b	d	e=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs
Acquisition Of Assets					
Totals					

[Provide below a commentary on significant underutilization (below 90% of utilization) and any overutilization above 100%]

- i. Xxxx
- ii. Xxxx

10. Significant Accounting Policies

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

1. Statement of compliance and basis of preparation

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

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

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

2. Recognition of receipts and payments

The *school* recognises all receipts from the various sources when the event occurs, and the related cash has actually been received by the *school*. In addition, the *school* recognises all expenses when the event occurs, and the related cash has actually been paid out by the *school*. Income arising from school fees is recognised when the event occurs whether cash is received or not. Expenditure arising from operations is recognised when the event occurs irrespective of receipt of cash.

3. In-kind contributions

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

4. Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and cash at bank, short-term deposits on call and highly liquid investments with an original maturity of three months or less, which are readily convertible to known amounts of cash and are subject to insignificant risk of changes in value.

Bank account balances include amounts held at various financial institutions at the end of the financial year.

5. Accounts Receivable

For the purposes of these financial statements, imprests and advances to authorised public officers and/or institutions which were not surrendered or accounted for at the end of the financial year are treated as receivables. Accounts receivables also include school fees billed to parents for services rendered but not paid. This is an enhancement to the cash accounting policy. Other accounts receivables are disclosed in the financial statements.

6. Accounts Payable

For the purposes of these financial statements, deposits and retentions held on behalf of third parties have been recognized as accounts payables. This is in recognition of the government practice of retaining a portion of contracted services and works pending fulfilment of obligations by the contractor and to hold deposits on behalf of third parties. Payables also include expenditure incurred for the purchase of goods, works and services that has been rendered and not settled. This is an enhancement to the cash accounting policy adopted for public secondary schools. Other liabilities are disclosed in the financial statements.

7. Non-current assets

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

8. Budget

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

9. Comparative figures

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

10. Subsequent events

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended 30th June 2023.

11. Notes To The Financial Statements

1 Government Grants for Tuition

Description	2022/2023	2021/2022
	Kshs	Kshs
Reference Materials		
Exercise Books		
Laboratory Equipment		
Internal Exams		
Teaching / Learning Materials	4,596,013.50	4,638,119.00
Others (<i>specify</i>)*		
Total	4,596,013.50	4,638,119.00

**Include others as per MOE circulars*

2 Government Grants for Operations

Description	2022/2023	2021/2022
	Kshs	Kshs
Personnel Emoluments	6,885,741	6,508,035.00
Repairs And Maintenance	4,373,000	5,500,000.00
Local Transport / Travelling	1,233,090	1,631,438.00
Electricity And Water	2,505,137	2,234,826
Medical	163,600.00	152,400.00
Administration Costs	4,774,016	4,261,988
Activity	651,200.00	
Advance		
Total	20,585,784	20,288,687

3 School Fund Income - Parents Contribution/Fees

Description	2022/2023	2021/2022
	Kshs	Kshs
Personnel emoluments	8,427,732.00	8,899,243
Repairs and maintenance	3,159,760.00	4,845,520
Local transport / travelling	3,373,301.00	2,653,577
Electricity and water	6,952,462.00	4,042,374

Description	2022/2023	2021/2022
	Kshs	Kshs
Medical		
Administration costs	5,235,796.00	4,118,692
Activity	1,660,635.00	1,116,902
Fee on Boarding Equipment and stores	1,069,685	45,369,609
Bursary	45,737,580	8,690,357
Equity Foundation		392,000
Imprest		1,592,000
Service gratuity		
Prepayments		
Advance		1,058,000
CBC	302,500.00	172,900
Total	75,919,451	82,951,174

4 Payments for Tuition

Description	2022/2023	2021/2022
Exercise Books		
Textbooks		
Reference materials		
Laboratory Equipment		497,000
Teaching / Learning Materials	2,779,060	3,969,475
Exams And Assessment	448,432	566,065
Teachers Guides		
Bank Charges		
Others (<i>specify</i>)		
Total	3,227,492	5,032,540

5 Payments for Operations

Description	2022/2023	2021/2022
	Kshs	Kshs
Personnel Emoluments	8,230,230	4,310,110
Administration Cost		405,006

Repairs And Maintenance & Improvements	119,580.00	4,916,000
Local Transport / Travelling	277,000.00	273,000
Electricity And Water	1,599,200.00	1,055,995
Medical		152,400
Activity Expenses	571,000.00	
Main Account	1,958,749.00	3,176,558
Advance		
Bank charges	1,210.00	
Total	12,756,969	14,289,069

6 Infrastructure

Description	2022/2023	2021/2022
	Kshs	Kshs
Construction of classrooms		3,300,000
Construction of laboratory		
Construction of dormitory	4,100,000	
Purchase of furniture		
Purchase of equipment		
Purchase of apparatus		
Drilling of boreholes		
Others (specify) Toilets		1,100,000
Total	4,100,000.00	4,400,000

7 Payments for Boarding and School Fund

Description	2022/2023	2021/2022
	Kshs	Kshs
Personnel Emoluments	2,114,713.00	4,357,358
Repairs And Maintenance & Improvements	10,431,629	12,986,550
Local Transport / Travelling	3,357,245.00	6,030,585
Electricity And Water	2,525,896.00	3,896,639
Medical Expenses		
Administration Costs	2,748,145.00	2,557,804
Covid-19		
SEQIP		
CBC	302,500.00	172,900
Fee On Boarding Equipment and Stores	17,458,062	38,096,857

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Bursaries	26,877,180.00	9,437,998
Pension Account	800,000.00	1,000,000
Advance		2,175,000
Activity	947,800.00	51,000
Equity Foundation		391,000
PA expenses		
Others (specify)		
Total	67,563,170	81,153,691

8 Bank Accounts

Account Name & Currency	Status	Bank Account Number	2022/2023	2021/2022
	Active/Dormant		Kshs	Kshs
Tuition Account			1,474,985	106,466.85
Operations Account			6,320,135	2,627,319.79
School Fund Account/Boarding			12,984,518	4,627,025.13
Savings Account				
Parent Association Development Account				
Income Generating Activities Account				
Infrastructural Account			40,562.00	5,772.00
Total			20,820,201	7,366,583.77

9 Accounts Receivable

Description	2022/2023	2021/2022
	Kshs	Kshs
Fees arrears	60,693,689.60	34,908,667.60
Other Non-Fees Receivables		
Salary Advances (list/schedule attached)	1,959,000.00	1,592,000.00
Imprest (list/schedule attached)		
Rent arrears (list/schedule attached)		
Total	62,652,689.60	36,500,667.60

9a. Ageing Analysis of Accounts Receivable

Description	2022/2023		2021/2022	
	Kshs		Kshs	
	Current	% of the total	Comparative	% of the total
Less than 1 year	26,255,463.00	43%	3,11,992.00	9%
Between 2-3 years	34,434,226.60	57%	31,797,675.60	91%
Over 3 years				
Total (should tie to note 13 a)	60,693,689.60		34,908,667.60	

10 Accounts Payable

Description	2022/2023	2021/2022
	Kshs	Kshs
Trade Creditors (See Ageing Below and Appendix 1)	37,779,430	15,727,408
Prepaid Fees		
Retention Monies		
Unpaid salaries and statutory deductions		
Caution money		
Other payables (<i>specify</i>)		
Total	37,779,430	15,727,408

10 a. Ageing Analysis of Accounts Payable

Description	2022/2023		2021/2022	
	Kshs		Kshs	
	Current	% of the total	Comparative	% of the total
Less than 1 year	19,274,537	51%	3,942,008	25%
Between 1- 2 years				%
Between 2-3 years				%
Over 3 years	18,504,893	49%	11,785,400	75%
Total (should tie to note 14)	37,779,430		15,727,408	

11 Fund Balance Brought Forward

Description	2022/2023	2021/2022
	Kshs	Kshs
Bank balances	7,366,584.00	4,363,904.07
Cash Balances		
Short Term Investments		
Receivables	36,500,668	32,802,534
Payables	15,727,408.00	16,429,273
Total	28,139,844	20,737,164

Other important disclosure notes

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

12 Non-current Liabilities Summary

Description	2022/2023	2021/2022
	Kshs	Kshs
Bank Loans	Xxx	Xxx
Outstanding Leases	Xxx	Xxx
Hire Purchase	Xxx	Xxx
Gratuity And Leave Provision	Xxx	Xxx
Others (specify)	Xxx	Xxx
Total	Xxx	Xxx

13 Biological assets

Description	Numbers	2022/2023	2021/2022
		Kshs	Kshs
Cattle			
Goats			
Trees		1946	2000
Coffee Or Tea Plantation			
Poultry			
Others (specify)			
Total		1946	2000

14 Borrowings

Description	2022/2023	2021/2022
	Kshs	Kshs
Borrowings at beginning of the year	Xxx	xxx
Borrowings during the year	Xxx	xxx
Repayments during the year	(xxx)	(xxx)
Balance at the end of the year	Xxx	xxx

Other important disclosure notes

15 Stock/ Inventory

Description	2022/2023	2021/2022
	Kshs	Kshs
Food stuffs		79,400.00
Lab consumables		
Farm produce		
Medication		
Construction Materials		
Others (specify)		

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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)
1 st time audit.				



Sign and Date
Principal

31/5/2024



12. Annexes

Annex I - Analysis of Pending Accounts Payable

Supplier Of Goods Or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance Current FY	Outstanding Balance Comparative FY	Comments
	A	b	C	d=a-c		
	Kshs	Kshs	Kshs	Kshs	Kshs	
Construction Of Buildings						
1. Building materials	3,296,670					
2.						
3.						
Sub-Total	3,296,670					
Supply Of Goods						
4. Food staff	4,168,855					
5.						
Sub-Total						
Supply Of Services						
6. Books, stationaries and laboratory	4,360,522					
7. Uniforms, spare parts, newspaper	1,606,410					
8.						

MANDERA SECONDARY SCHOOL**Annual Report and Financial Statements for the ended 30th June 2023**

Supplier Of Goods Or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance Current FY	Outstanding Balance Comparative FY	Comments
Sub-Total						
Grand Total	13,432,457					

Annex 2 – Summary of Fixed Assets Register

Asset Class	Historical Cost b/f (Kshs) 1 st July 2022	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost c/f (Kshs) 30 th June 2023
Land	69.19 acre			
Buildings And Structures	128			
Motor Vehicles	2			
Office Equipment, Furniture And Fittings	28			
Textbooks	26184			
ICT Equipment	5			
Tools And Apparatus	8334			
Other Machinery And Equipment	-			
Heritage And Cultural Assets	-			
Intangible Assets- Soft Ware	Internet			
Total				