

REPUBLIC OF KENYA



Enhancing Accountability

THE NATIONAL ASSEMBLY
PAPERS LAID

REPORT

07 DEC 2023

Prakash

TABLED
BY:

*Hon. mwen Baya, CBSMP
Deputy majority leader*

OF

Musa

THE AUDITOR-GENERAL

ON

ELIJAH MZAE SECONDARY SCHOOL

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

TAITA/TAVETA COUNTY

PARLIAMENT
OF KENYA
LIBRARY



**ELIJAH MZAE
PUBLIC SECONDARY SCHOOL**

ANNUAL REPORT AND FINANCIAL STATEMENTS

**FOR THE FINANCIAL YEAR ENDED
30TH JUNE 2022**

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

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

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I. Key School Information And Management

[Customise the details in this section to suit your School]

(a) Background information

The school is domiciled in Kenya and its operations are governed under the Basic Education Act, 2013. It is located in Taita Taveta County, Mwatate Sub-County

The school was registered in October/2014 under registration number 06/S/0030/0119 and is currently categorized as a Sub county public school established, owned or operated by the Government.

The school is a day/boarding school and had 88 numbers of students as at 30th June 2022. It has one stream and 9 teachers of which 2 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 CHARLES KABA	Chairman Retired	18.06.2019
2	JOHN WAFULA WANYAMA	Secretary- Principal	18.06.2019
3	ROSE MAJALA	Member	18.06.2019
4	PHENNY MKAMBURI	Member	18.06.2019
5	BENEDICT MWAITA	Member	18.06.2019
6	CONSTATINE MWAKIO	Member	18.06.2019
7	ERNEST MBOLE	Member	18.06.2019
8	MORRIS MBONDENYI	Member – Rep CEB	18.06.2019
9	ELIZABETH MKAISAKA	Member Rep Teachers	18.06.2019
10	REV DANIEL KIDASI	Sponsor Current chair	18.06.2019
11	JEFFERSON MWADIME	Member - Community	18.06.2019
12	DARIUS KINUSA	Member Special Needs	18.06.2019
13	MARTHA MWASHUMA	Rep Students	18.06.2019

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

(Provide the names of the various committees of the Board established by the Board and the names of the committee members):

Ref:	Name of Committee	Names of Members	Designation	Number of meetings attended during the year
1	Executive Committee	Charles Kaba John wafula Rose majala Constatine mwakio	Chairman Secretary Member Member	Two
2	Audit Committee	Charles Kaba Constatine mwakio Consolata mwachabo	Chairman Member Member	One out of one
3	Finance, procurement and general purposes Committee	Charles kaba John wafula Rose majala Constatine mwakio	Chairman Secretary Member Member	Two
4	Academic Committee	Consolata mwachabo Ernest mbole Phenny mkamburi	Chair Member Member	Two
5	Development Committee	Jefferson mwabili Benedict mwaita Cosmas maghanga	Chair Member Member	Two
6	Discipline and welfare Committee	Rev Daniel Kidasi Consolata mwachabo Darius Kinusa	Chair Member Member	Two
7	Adhoc Committee (if any during the year)	None		

(d) School operation Management

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

(e)

Ref:	Designation	Name	TSC Number
1	Principal	HERMAN MWALUKUKU	375241
2	Deputy Principal	JACSON MWAMACHI	336047
3	School Bursar	CONSTANCE MWANYASI	29538197

(g) Schools contacts

Post Office Box: 1305-80304-WUNDANYI
Telephone: 0705599111
E-mail: elijahmzaehighschool@gmail.com
Website: www.elijahmzaeschool.ac.ke
Facebook:
Twitter:

(h) School Bankers

1. Name of Bank: KCB
Branch: WUNDANYI
Account Number: 1141719983
2. Name of Bank: KCB
Branch: WUNDANYI
Account Number: 1148608249
3. Name of Bank: KCB
Branch: WUNDANYI
Account Number: 1148608877
4. Name of Bank: KCB
Branch: WUNDANYI
Account Number: 1136746285
5. Name of Bank: KCB
Branch: WUNDANYI
Account Number: 1287258999

(Ensure all bank accounts operated by the school are disclosed and that all Pay Bill Numbers are also disclosed)

ELIJAH MZAE

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

(i) Independent Auditors

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

II. Summary Report Of Performance Of The School

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

a) **Financial performance:**

There are variances of figures due to the change of enrolment and change of fee structure. The FDSE has been remitted as expected although not on time. The creditors are not paid in time as expected due to the poor payment of fee arrears.

b) **Teacher Student ratio:**

1:9

c) **Mean score in the 2019-2021 KCSE:**

KCSE MEAN SCORE	2021	2020	2019
	1.82	1.829	2.580
STUDENTS JOINED HIGHER LEARNIG	None	1	2

d) **Number of Candidates in the 2019-2021 KCSE:**

No of Candidates	KCSE 2021		KCSE 2020		KCSE 2019	
	GIRLS	BOYS	GIRLS	BOYS	GIRLS	BOYS
	17	14	18	23	14	18

e) **Capacity of the school:**

CAPACITY OF THE SCHOOL	STAFFROOM	DINNING HALL	LABORATORY	TOILETS
	NONE	NONE	NONE	1

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

Summary Report of the Performance of the School (Continued)

f) Development projects carried out by the school:

None



Herman Mwalukuku

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 (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 keep all proper books and records of accounts of the income, expenditure and assets of the institution.

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

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

Daniel Kidasi

Name:



Designation: Chairman, School Board of Management

Date: 30.06.22

Herman Mwalukuku

Name:



Designation: School Principal & Secretary to Board of Management

Date: 30.06.2022

Constance Mwanyasi

Name:

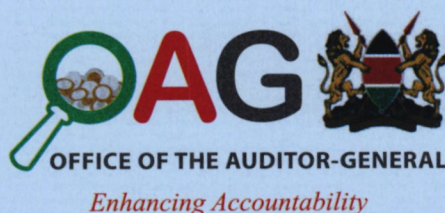


Designation: Bursar/ Finance Officer

Date: 30.06.22

REPUBLIC OF KENYA

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Website: www.oagkenya.go.ke



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

REPORT OF THE AUDITOR-GENERAL ON ELIJAH MZAE SECONDARY SCHOOL FOR THE YEAR ENDED 30 JUNE, 2022 – TAITA/TAVETA COUNTY

PREAMBLE

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

- A. Report on the Financial Statements that considers whether the financial statements are fairly presented in accordance with the applicable financial reporting framework, accounting standards and the relevant laws and regulations that have a direct effect on the financial statements.
- B. Report on Lawfulness and Effectiveness in Use of Public Resources which considers compliance with applicable laws, regulations, policies, gazette notices, circulars, guidelines and manuals and whether public resources are applied in a prudent, efficient, economic, transparent and accountable manner to ensure 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 Elijah Mzae Secondary School – Taita/Taveta County set out on pages 1 to 22, which comprise of the statement of

Report of the Auditor-General on Elijah Mzae Secondary School for the year ended 30 June, 2022 – Taita/Taveta County

financial assets and liabilities as at 30 June, 2022 and the statement of receipts and payments, statement of cash flows and statement of budget versus actual for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of Elijah Mzae Secondary School - Taita/Taveta County as at 30 June, 2022, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Public Finance Management Act, 2012 and the Basic Education Act, 2013.

Basis for Qualified Opinion

1.0 Unconfirmed Capitation Grants from Ministry of Education

The statement of receipts and payments reflects capitation grants for tuition of Kshs.317,304 and Capitation Grants for Operations of Kshs.1,360,919 while records from the Ministry of Education reflect Kshs.285,709 and Kshs.1,236,497 in respect of capitation grants for tuition and capitation grants for operations respectively resulting in unreconciled variances of Kshs.31,595 and Kshs.124,422 respectively.

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

2.0 Inaccuracies in the Financial Statements

Review of the financial statements presented for audit revealed the following inaccuracies;

- I. The statement of receipts and payments reflects total receipts amounting to Kshs.2,953,698 while the statement of budgeted versus actual amounts reflects Kshs.2,140,000 resulting to an unreconciled variance of Kshs.813,698. Further, the statement of receipts and payments reflects total payments of Kshs.2,989,024 while the statement of budgeted versus actual amounts reflects total payments amounting to Kshs.2,665,000 resulting to an unreconciled variance of Kshs.324,024.
- II. The statement of receipts and payments-boarding and school fund payments Kshs.1,331,106 while the corresponding Note 7 to the financial statements and statement of cashflows reflect Kshs.1,332,690 resulting in a variance of Kshs.1,584.

- iii. The statement of assets and liabilities reflects accounts receivables balance of Kshs.2,647,174 which varies with the amount reflected in Note 11 to the financial statements of Kshs.2,649,173 resulting to a variance of Kshs.1,999.
- iv. The statement of receipts and payments reflects a deficit of Kshs.35,326 while the statement of assets and liabilities reflects a deficit of Kshs.36,608 resulting to an unexplained variance of Kshs.1,282.

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

3.0 Unsupported Receipts

The statement of receipts and payments reflects school fund income- parents contribution of Kshs.1,275,475 as disclosed in Note 3 to the financial statements. However, the amount was not supported with details from whom the amounts were received.

In the circumstances, the accuracy and completeness of school fund income- parents contribution of Kshs.1,275,475 could not be confirmed.

4.0 Unsupported Expenditure

The statement of receipts and payments reflects boarding and school fund payments of Kshs.1,331,106 as disclosed in Note 7 to the financial statements. However, this expenditure was not supported with documentation to indicate the payee, amount paid, good, works or services rendered. Further, no documentation was provided to support the identification of suppliers and awarding of contracts.

In the circumstances, the accuracy, completeness and regularity of boarding and school fund payments of Kshs.1,331,106 could not be confirmed.

5.0 Long Outstanding Accounts Receivables

The statement of financial assets and liabilities reflects accounts receivables balance of Kshs.2,647,174 as disclosed in Note 11 to the financial statements. However, no supporting schedule or breakdown of the fee's arrears indicating the student and the duration the debt has been outstanding was provided for audit. Further, a balance of Kshs.2,298,070 has been outstanding for more than one year.

In the circumstances, the accuracy and recoverability of the long outstanding accounts receivables balance of Kshs.2,647,174 could not be confirmed.

6.0 Unsupported Accounts Payables

The statement of financial assets and liabilities reflects accounts payables balance of Kshs.1,156,900 as disclosed in Note 12 to the financial statements. The balance

comprises of trade payables of Kshs.1,111,280 and prepaid fees of Kshs.45,620. However, no supporting schedules were provided for audit.

In the circumstances, the accuracy and completeness of the accounts payables balance of Kshs.1,156,900 could not be confirmed

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

Key Audit Matters

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

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution, based on the audit procedures performed, except 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

1.0 Lack of an Annual Procurement Plan and Disposal Plan

The school did not prepare a procurement plan as required by Section 53(2) of the Public Procurement and Asset Disposal Act, 2015 which requires accounting officer to prepare an annual procurement plan which is realistic and in a format set out in the Regulations within the approved budget prior to commencement of each financial year as part of the annual budget preparation process. Further, the school did not have in place a disposal plan to guide on disposal of assets. In addition, the goods and services received by the School were not inspected by an inspection and acceptance committee.

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

2.0 Excess Distribution of Textbooks

During the year under review, the State Department for Early Learning and Basic Education distributed textbooks to public secondary schools through Kenya Institute of Curriculum Development (KICD). Review of book records revealed that the School had

excess textbooks that were unutilized with some having been phased out without being utilized

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

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.

1.0 Lack of Fixed Asset Register and Land Ownership Documents

Review of fixed assets register revealed that the register was incomplete and lacked details such as date of acquisition, serial and asset tag numbers and cost or valuation amounts of the assets. Further, the School is situated on a two-acre land which was donated by Kungu Primary School. However, there is no clear demarcation of the school compound as it was not fenced. In addition, the School does not have ownership documents for the land on which it sits.

In the circumstances, the effectiveness of internal controls over asset management could not be confirmed.

2.0 Governance in the Board of Management.

Review of the Board of Management members revealed that the School is sponsored by Anglican Church of Kenya (ACK). Review of the Board composition revealed that only one person represents the sponsor organization as opposed to the three recommended by law.

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

3.0 Failure to Develop a School Improvement Plan

During the year under review, Management did not have a School Improvement Plan that identifies key areas of focus, activities expected outcomes. This raises concerns about the school's strategic planning and its commitment to continuous improvement.

In the circumstances, the effectiveness of overall governance of the school could not be confirmed

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

Responsibilities of Management and those Charged with Governance

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

In preparing the financial statements, Management is responsible for assessing the School's ability to continue to sustain its services, disclosing, as applicable, matters related to sustainability of services and using the applicable basis of accounting unless Management is aware of the intentions 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 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 controls may not prevent or detect misstatements and instances of non-compliance. Also, projections of any evaluation of effectiveness to future periods are subject to the risk that controls may become inadequate because of changes in conditions, or that the degree of compliance with the policies and procedures may deteriorate.

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

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

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

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management.
- Conclude on the appropriateness of the Management's use of the applicable basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions 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 controls that are identified during the audit.

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


CPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

13 October, 2023

V. Statement Of Receipts And Payments Period To 30th June 2022

Description Of Vote Head	Note	2021-2022	2020-2021
		Kshs	Kshs
Receipts			
Capitation grants for tuition	1	317,304.00	115,944.25
Capitation grants for operations	2	1,360,919.00	726,733
School fund income- parents' contributions	3	1,275,475	848,135
School fund income- other receipts	4		
Proceeds from borrowings			
Total Receipts		2,953,698.00	1,690,812
Payments			
Payments for tuition	5	292,700.00	175,000
Payments for operations	6	1,365,217.00	815,768
Boarding and school fund payments	7	1,331,106	704,363
Total Payments		2,989,024	1,695,131
Surplus/Deficit		(35,326)	(4,319)

The school financial statements were approved on 30.06.2022 and signed by:

Daniel Kidasi

Name:

Chair BOM

Date: 30/6/23



Herman Mwalukuku

Name:

School Principal/ Secretary to BOM

Date: 6/7/23



Name: Constance Mwanyasi

Bursar/ Finance Officer

Date: 

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

VI. Statement Of Financial Assets And Financial Liabilities As At 30th June 2022

Description	Note	2021-2022	2020-2021
		Kshs	Kshs
Financial Assets			
Cash and cash equivalents			
Bank balances	8	(50,937.15)	(6,607.60)
Cash balances	9	15,612.00	5,024.00
Short term investment	10	-	-
Total cash and cash equivalent		(35,325.15)	(1,583)
Accounts receivables	11	2,647,174.00	2,298,070.50
Total financial assets		2,611,848.85	2,296,487
Financial liabilities			
Accounts payables	12	1,156,900.00	460,240.00
Net financial assets		1,454,948.85	1,836,247
Represented by			
Accumulated fund b/fwd	13	1,491,557.45	1,840,566
Surplus/deficit for the year		(36,608.6)	(4,319)
Net financial position		1,454,948.85	1,836,247

The school's financial statements were approved on 30.06.2022 and signed by:

Daniel Kidasi

Name:

Chair BOM

Date:




Herman Mwalukuku

Name:

School Principal/ Secretary to BOM

Date:

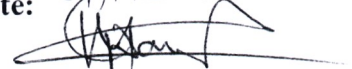
6/7/23


Constance Mwanyasi

Name:

Bursar/ Finance Officer

Date:

6/7/2023


ELIJAH MZAE

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

VII. Statement of Cash Flows for The Period Ended 30th June 2022

Description	Notes	2021-2022	2020-2021
		Kshs	Kshs
Operating activities			
Receipts			
Capitation grants for tuition	1	317,304.00	115,944
Capitation grants for operations	2	1,360,919.00	726,733
School fund income- parents contributions/ fees	3	1,275,475	848,135
School fund income- other receipts	4		
Total receipts		2,953,698.00	1,690,812
Payments			
Payments for tuition	5	292,700.00	175,000
Payments for operations	6	1,365,217.00	815,768
Boarding and school fund payments	7	1,332,689.6	704,363
Total payments		2,990,607	1,695,131.00
Net cash flow from operating activities		(36,908.6)	(4,319)
Cashflow from investing activities			
Proceeds from sale of assets		xxx	xxx
Acquisition of assets		(xxx)	(xxx)
Proceeds from investments		xxx	xxx
Purchase of investments		(xxx)	(xxx)
Net cash flows from investing activities		xxx	xxx
Cashflow from borrowing activities			
Proceeds from borrowings/ loans		xxx	xxx
Repayment of principal borrowings		xxx	xxx
Net cash flow from financing activities		(36,908.6)	(4,319)
Net increase in cash and cash equivalents			
Cash and cash equivalent at beginning of the year		(1583.60)	5,902
Cash and cash equivalent at end of the year		(35,325)	(1,583)

(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).

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

VIII. Statement Of Budgeted Versus Actual Amounts for The Year Ended 30th June 2022

Receipt/expenses Item	Original Budget a Kshs	Adjustments b Kshs	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilization Difference e=c-d Kshs	% of Utilization f=d/c % Kshs
RECEIPTS						
(1) CAPITATION GRANT ON TUITION						
Textbooks and reference materials	-	-	-	-	-	-
Exercise books	30,000	-	30,000	20,000	10,000	-
Laboratory equipment	160,000	-	160,000	90,000	70,000	-
Internal exams	15,000	-	15,000	10,000	-	-
Teaching / learning materials	20,000	-	20,000	-	20,000	-
Chalks	10,000	-	10,000	-	10,000	-
Exams and assessment	-	-	-	-	-	-
Teachers guides	-	-	-	-	-	-
(2) CAPITATION GRANT ON OPERATIONS						
Personnel emoluments	700,000	-	700,000	860,000	-	-
Repairs and maintenance	60,000	-	60,000	10,000	50,000	-
Local transport / travelling	80,000	-	80,000	120,000	(40,000)	-
Electricity and water	30,000	-	30,000	20,000	10,000	-
-	-	-	-	-	-	-
Administration costs	50,000	-	50,000	60,000	(10,000)	-
Activity	100,000	-	100,000	50,000	50,000	-
Gratuity	-	-	-	-	-	-

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

Receipt/expenses Item	Original Budget		Adjustments		Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	Kshs	b	Kshs				
SMASSE	-		-		-	-	-	
(3) FEES CHARGED ON PARENTS								
Personnel emoluments	-		-		-	-	-	X
Repairs and maintenance	-		-		-	-	-	X
Local transport / travelling	-		-		-	-	-	X
Electricity and water	-		-		-	-	-	X
Medical	-		-		-	-	-	X
Administration costs	-		-		-	-	-	X
Activity	-		-		-	-	-	X
SMASSE	-		-		-	-	-	X
Lunch	1,320,000		-		1,320,000	900,000	420,000	X
OTHER INCOME								
Rent income	-		-		-	-	-	X
Income from farming activities	-		-		-	-	-	X
Insurance compensation	-		-		-	-	-	X
Income from Posho mill	-		-		-	-	-	X
Income from Bus Hire	-		-		-	-	-	X
Fee for hire of ground and equipment	-		-		-	-	-	X
Interest income	-		-		-	-	-	X
Income from any other investment	-		-		-	-	-	X
TOTAL INCOME	2,575,000		-		2,575,000	2,1400,000	435,000	
(1) EXPENDITURE FOR TUITION								
Textbooks and reference	-		-		-	-	-	-

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

Receipt/expenses Item	Original Budget a Kshs	Adjustments b Kshs	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilization Difference e=c-d Kshs	% of Utilization f=d/c % Kshs
materials						
Exercise books	40,000	-	40,000	30,000	(10,000)	-
Laboratory equipment	160,000	-	160,000	90,000	(30,000)	
Internal exams	15,000	-	15,000	10,000		
Teaching / learning materials	20,000		30,000	20,000	(10,000)	
Chalks	10,000	-	10,000	10,000		
Exams and assessment	-	-	-	-		
Teachers guides	-	-	-	-		
Administration costs	-	-	-	-		
Bank Charges	-	-	-	-		
(2) EXPENDITURE FOR OPERATIONS						
Personnel emoluments	850,000	-	850,000	820,000	30,000	x
Repairs, maintenance & improvements	50,000		50,000	30,000		
Local transport / travelling	120,000	-	120,000	180,000	20,000	x
Electricity, water and conservancy	30,000	-	30,000	30,000	(60,000)	x
Medical	-	-	-	-		x
Administration costs	50,000	-	50,000	30,000		x
Activity Expenses	-	-	-	-	20,000	x
Gratuity						
SMASSE						
(3) EXPENDITURE FOR SCHOOL FUND						
Personnel emoluments	-	-	-	-		x

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

Receipt/expenses Item	Original Budget a Kshs	Adjustments b Kshs	Final Budget c=a+b Kshs	Actual on Comparable Basis d Kshs	Budget Utilization Difference e=c-d Kshs	% of Utilization f=d/e % Kshs
Repairs, maintenance and improvements	-	-	-	-	-	-
Local transport / travelling	xxx	xxx	Xxx	xxx	xxx	x
Electricity, water and conservancy	xxx	xxx	Xxx	xxx	xxx	x
Medical Expenses	xxx	xxx	Xxx	xxx	xxx	x
Administration costs	xxx	xxx	Xxx	xxx	xxx	x
Activity	xxx	xxx	Xxx	xxx	xxx	x
Gratuity	xxx	xxx	Xxx	xxx	xxx	x
Lunch programme	1,320,000	xxx	1,320,000	860,000	450,000	x
Boarding Equipment and Stores	xxx	xxx	Xxx	xxx	xxx	x
Expenditure for Income Generating Activity	xxx	xxx	Xxx	xxx	xxx	x
Insurance costs	xxx	xxx	Xxx	xxx	xxx	x
Other expenses on investments	xxx	xxx	Xxx	xxx	xxx	x
Rent Expenses	xxx	xxx	Xxx	xxx	xxx	x
Bank Charges	xxx	xxx	Xxx	xxx	xxx	x
Loan Interest Repayment	xxx	xxx	Xxx	xxx	xxx	x
Loan Principal Repayment	xxx	xxx	Xxx	xxx	xxx	x
Acquisition of Assets	xxx	xxx	Xxx	xxx	xxx	x
TOTALS	2,665,000		2,665,000		410,000	x

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

- i. Kxxx
- ii. Kxxx

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 A/E holders. This is an enhancement to the cash accounting policy. Other accounts receivables are disclosed in the financial statements.

6. Accounts Payable

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

7. Non-current assets

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

8. Budget

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

9. Comparative figures

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

10. Subsequent events

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended 30th June 2022.

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

X. Notes To The Financial Statements

1 Capitation Grant for Tuition

Description	2021-2022	2020-2021
	Kshs	Kshs
Textbooks And Reference Materials	xxx	xxx
Exercise Books	xxx	xxx
Laboratory Equipment	xxx	xxx
Internal Exams	xxx	xxx
Teaching / Learning Materials	xxx	xxx
Chalks	317,304.00	xxx
Exams And Assessment	xxx	xxx
Teachers Guides	xxx	xxx
Total	317,304.00	xxx

2 Capitation Grant for Operations

Description	2021-2022	2020-2021
	Kshs	Kshs
Personnel emoluments	760,000.00	xxx
Repairs and maintenance	109,000.00	xxx
Local transport / travelling	152,922.00	xxx
Electricity and water	49,997.00	xxx
Medical	-	xxx
Administration costs	179,000.00	xxx
Insurance	-	xxx
Activity	110,000.00	xxx
Total	1,360,919.00	xxx

3 Parents Contribution/Fees - School Fund Account

Description	2021-2022	2020-2021
	Kshs	Kshs
Personnel emoluments	xxx	xxx
Repairs and maintenance	xxx	xxx
Local transport / travelling	xxx	xxx
Electricity and water	xxx	xxx
Lunch	xxx	xxx
Administration costs	1,273,275	xxx
Bank Interest	-	xxx
Total	1,275,475.00	xxx

Notes To The Financial Statements (Continued)

4 Other Receipts – School Fund Account

Description	2021-2022	2020-2021
	Kshs	Kshs
Fee On Boarding Equipment and Stores	xxx	xxx
Rent Income	xxx	xxx
Income From Farming Activities	xxx	xxx
Insurance Compensation	xxx	xxx
Income From Posho Mill	xxx	xxx
Income From Bus Hire	xxx	xxx
Fee For Hire of Ground and Equipment	xxx	xxx
Income From Grants and Donations*	xxx	xxx
Recoveries		xxx
Dividends income	-	xxx
Total		xxx

(Include an explanation on the kind and source of grants/ donations received by the school.)

5 Payments For Tuition

Description	2021-2022	2020-2021
	Kshs	Kshs
Textbooks And Reference Materials	xxx	xxx
Exercise Books	xxx	xxx
Laboratory Equipment	xxx	xxx
Internal Exams	xxx	xxx
Teaching / Learning Materials	292,700.00	xxx
Chalks	xxx	xxx
Exams And Assessment	xxx	xxx
Teachers Guides	xxx	xxx
Administration Costs	xxx	xxx
Bank Charges	xxx	xxx
Total	xxx	xxx

Notes To The Financial Statements (Continued)

6 Payments For Operations

Description	2021-2022	2020-2021
	Kshs	Kshs
Personal Emoluments	1,016,485.00	xxx
Service Gratuity	-	xxx
Administration Cost	123,308.00	xxx
Repairs and maintenance & improvements	53,315.00	xxx
Local transport / travelling	47,800.00	xxx
Electricity and water	36,009.00	xxx
Medical		xxx
Activity Expenses	88,300.00	xxx
SMASSE	-	xxx
Insurance Cost	-	xxx
Bank Charges	-	xxx
Acquisition of Assets		xxx
Transfers		xxx
TOTAL	1,365,217.00	

Notes To The Financial Statements (Continued)

7 Boarding And School Fund Payments

Description	2021-2022	2020-2021
	Kshs	Kshs
Personnel Emoluments	xxx	xxx
Service Gratuity	xxx	xxx
Repairs And Maintenance & Improvements	xxx	xxx
Local Transport / Travelling	xxx	xxx
Electricity And Water	xxx	xxx
Medical Expenses	xxx	xxx
Administration Costs	xxx	xxx
Lunch Programme	1,332,690.	xxx
Bank Charges	xxx	xxx
Expenses On Income Generating Activities	xxx	xxx
Fee On Boarding Equipment and Stores	xxx	xxx
Rent Expenses	xxx	xxx
Insurance Cost (<i>Life Property</i>)	xxx	xxx
Loan Principal Repayment	xxx	xxx
Loan Interest Repayment	xxx	xxx
Acquisition Of Assets	xxx	xxx
Total	1,332,690	xxx

*(Expenses on income generating activities** should include all costs relating to the school earnings on other receipts as recorded in note 4. These costs should include farm maintenance, posho mill maintenance, ground maintenance and costs incurred during hire of school bus among others).*

ELIJAH MZAE**Reports and Financial Statements For the year ended 30th June 2022****Notes To The Financial Statements (Continued)****8 Bank Accounts**

Name Of Bank, Account No. & Currency	Bank Account Number	2021-2022	2020-2021
		Kshs	Kshs
Tuition Account		5,043.00	xxx
Operations Account		3690.85	xxx
School Fund Account/Boarding		(65,671)	xxx
Savings Account			xxx
Parent Association Development Account		-	xxx
Income Generating Activities Account			xxx
Infrastructural Account		6,000	
Total		(50,937.15)	xxx

9 Cash In Hand

Description	2021-2022	2020-2021
	Kshs	Kshs
Tuition Account		xxx
Operation Account	132.00	xxx
School Fund account	15,480.00	xxx
Total	15,612.00	xxx

10 Short Term Investments

Description	2021-2022	2020-2021
	Kshs	Kshs
Cooperative Shares	xxx	xxx
Treasury Bills	xxx	xxx
Fixed Deposit	xxx	xxx
Equity Stock	xxx	xxx
Other Investments	xxx	xxx
Total	xxx	xxx

Notes To The Financial Statements (Continued)

11 Accounts Receivable

Description	2021-2022	2020-2021
	Kshs	Kshs
Fees Arrears	2,649,173.00	xxx
Other Non-Fees Receivables	xxx	xxx
Salary Advances	xxx	xxx
Imprest	xxx	xxx
Total	2,649,173.00	xxx

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

Description	2021-2022	2020-2021
	Kshs	Kshs
Fees Arrears For Current Year	236,006.00	xxx
Fees Arrears For The Previous Year	233,358.00	xxx
Fees Arrears For Prior Periods (Over Two Years)	2,064,712.00	xxx
Total	2,534,076.00	xxx

12 Accounts Payable

Description	2021-2022	2020-2021
	Kshs	Kshs
Trade Creditors (See Ageing Below and Appendix 1)	1,111,280.00	xxx
Prepaid Fees	45,620.00	xxx
Retention Monies	xxx	xxx
Total	1,156,900.00	xxx

[Include an ageing of the creditor 'sarrears below]

Description	2021-2022	2020-2021
	Kshs	Kshs
Trade Creditors for Current Year	685,535.00	xxx
Trade Creditors for The Previous Year	261,745.00	xxx
Trade Creditors for Prior Periods (Over Two Years)	164,000.00	xxx
Total	1,111,280.00	xxx

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

Notes To The Financial Statements (Continued)

13 Fund Balance Brought Forward

Description	2021-2022	2020-2021
	Kshs	Kshs
Bank Balances	5,902	xxx
Cash Balances	-	xxx
Short Term Investments		xxx
Receivables	2,642,555.45	xxx
Payables	1,156,900.00	xxx
Total	1,491,557.45	xxx

ELIJAH MZAE SECONDARY SCHOOL 2021/2022

NOTE NO. 11 ACCOUNTS RECEIVABLES

FEES BALANCES 2021/2022 - Schedule-I

	FORM 1	FORM 2	FORM 3	FORM 4	TOTAL
BALANCE B/D					2,298,070
BES	52,000.00	40,350.00	156,978.00	101,775.00	351,103.00
					-
TOTALS	52,000.00	40,350.00	156,978.00	101,775.00	2,649,173.00

ELIJAH MZAE SECONDARY SCHOOL 2021/2022

NOTE NO. 12 ACCOUNTS PAYABLES

TRADE CREDITORS LIST -Schedule II

1	BOM Teachers				31,000.00
2	Jemimah Wakiro				37,000.00
3	National Social Security Fund				30,000.00
4	Sub County Activity				22,600.00
5	County Activity				25,000.00
6	Kungu Self Help Group				145,935.00
7	Non-Teaching Staff				131,000.00
8	KESSHA				168,000.00
9	Jackson Mwamachi				25,000.00
10	Logik Supplier				50,000.00
11	Mwalimu Bookshop				20,000.00
	TOTALS				685,535.00

FEES PREPAYMENTS BALANCES 2021/2022 - Schedule-III

	FORM 1	FORM 2	FORM 3	FORM 4	TOTAL
LUNCH	8,300.00	15,250.00	13,870.00	8,200.00	45,620.00
					-
TOTALS	8,300.00	15,250.00	13,870.00	8,200.00	45,620.00

Other important disclosure notes

IPSAS 1 encourages an entity to disclose accrual related information in relation to an entity's assets and liabilities. The notes outlined below are disclosure notes in relation to the school's non- financial assets and liabilities.

14 Non-current Liabilities Summary

Description	2021-2022	2020-2021
	Kshs	Kshs
Bank Loan(S)	xxx	xxx
Outstanding Leases	xxx	xxx
Hire Purchase	xxx	xxx
Gratuity And Leave Provision	xxx	xxx
Total	xxx	xxx

15 Biological assets

Description	Numbers	2021-2022	2020-2021
		Kshs	Kshs
Cattle		xxx	xxx
Goats		xxx	xxx
Trees		xxx	xxx
Coffee Or Tea Plantation		xxx	xxx
Poultry		xxx	xxx
Total		xxx	xxx

16 Borrowings

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

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

Other important disclosure notes

17 Stock/ Inventory


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

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

18 Progress On Follow Up Of Auditor Recommendations

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

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 and Date 5/8/23
 Principal

Annex 1 - Analysis Of Pending Accounts Payable

Supplier Of Goods Of Services	Original Amount	Date Contracted	Amount Paid To Date	Outstanding Balance 20XX	Outstanding Balance 20XX+1	Comments
	a	b	c	d=a-c		
	Kshs	Kshs	Kshs	Kshs	Kshs	
Construction Of Buildings						
1.						
2.						
3.						
Sub-Total						
Supply Of Goods						
4.						
5.						
6.						
Sub-Total						
Supply Of Services						
7.						
8.						
9.						
Sub-Total						
Grand Total						

Annex 2 – Summary Of Fixed Assets Register

Asset Class	Date purchased	Location	Historical Cost b/f (Kshs) 1 st July 2021	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost c/f (Kshs) 30 th June 2022
Land 1						
Land 2						
Buildings And Structures						
Motor Vehicles						
Office Equipment, Furniture And Fittings						
ICT Equipment, And Other ICT Assets						
Tools And Apparatus						
Textbooks						
Other Machinery And Equipment						
Heritage And Cultural Assets						
Intangible Assets- Soft Ware						
Total						

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

ELIJAH MZAE SECONDARY SCHOOL

LIST OF ASSETS

1. SIX CLASSROOMS
2. 2 TOILETS
3. HUNDRED STUDENTS LOCKERS & CHAIRS
4. THREE 10 000 LITRES PLASTIC WATER TANKS
5. THREE 100 LITRES PLASTIC WATER TANKS
6. FOUR OFFICE CUPBOARDS
7. TEN OFFICE TABLES
8. FIFTEEN OFFICE CHAIRS
9. NINE PLASTIC CHAIRS
10. TWO PAPER PUNCH
11. THREE STAPLERS
12. ONE PROJECTOR
13. NINE COMPUTERS
14. THREE PRINTERS
15. TWO BIG SUFURIAS.
16. 5 SMALL SURURIA.
17. TWO COOKING STICK
18. TEN CUPS
19. TEN PLATES
20. TEN SPOONS
21. TWO KNIVES
22. TWO JUGS
23. FOUR FLASKS
24. ONE LOG BOOK
25. THREE SCHOOL STAMPS
26. TWO ACCOUNTS CALCULATOR.
27. TWO METAL BOX.
28. 1 GRID WHITEBOARD & STAND
29. 30 LAB STOOLS
30. 6 LAB TABLES
31. 1 13KG GAS CONTAINER
32. 1 PANGA
33. 1 AXE SAW
34. 2 SLASH
35. 1 WATERING CANE
36. 1.KNAP SAC SPRAYER
37. 1SHOVEL
38. 1 WHEELBARROW

