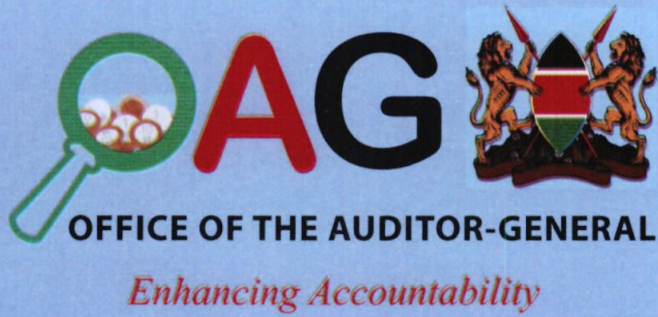


REPUBLIC OF KENYA



REPORT

OF



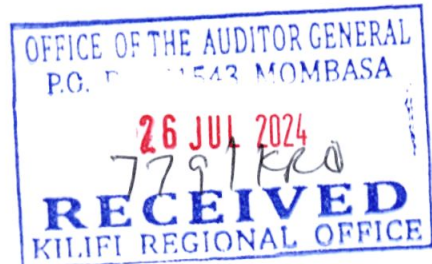
THE AUDITOR-GENERAL

THE NATIONAL ASSEMBLY PAPERS LAID	
DATE: 10 APR 2023	DAY: THURSDAY
TABLED BY: HON. SILVANUS OSORO, MP MAJORITY PARTY WHIP	ON
CLERK AT THE TABLE: INZOFU MWALE	

KENYENYA SECONDARY SCHOOL

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

NYAMIRA COUNTY



KENYENYA SECONDARY SCHOOL
PUBLIC 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)

KENYENYA SECONDARY SCHOOL
PUBLIC SECONDARY SCHOOL
Annual Report and Financial Statements
For the year ended 30th June 2023

Table of Contents	Page
I.KEY SCHOOL INFORMATION AND MANAGEMENT.....	2
II.SUMMARY REPORT OF PERFORMANCE OF THE SCHOOL.....	6
III.STATEMENT OF SCHOOL MANAGEMENT RESPONSIBILITY.....	14
IV. REPORT OF THE INDEPENDENT AUDITORS ON THE ANNUAL FINANCIAL STATEMENTS OF KENYENYA SECONDARY SCHOOL OF THE YEAR ENDING 30 TH JUNE 2023.....	15
V. STATEMENT OF RECEIPTS AND PAYMENTS PERIOD TO 30 TH JUNE 2023.....	16
VI.STATEMENT OF FINANCIAL ASSETS AND FINANCIAL LIABILITIES AS AT 30 TH JUNE 2023...17	
VII.STATEMENT OF CASH FLOWS FOR THE PERIOD ENDED 30 TH JUNE 2023.....	24
VIII STATEMENT OF BUDGETED VERSUS ACTUAL AMOUNTS FOR THE YEAR ENDED 30 TH JUNE 2023.....	20
IX.SIGNIFICANT ACCOUNTING POLICIES.....	28
X.NOTES TO THE FINANCIAL STATEMENTS.....	25

KENYENYA SECONDARY SCHOOL
PUBLIC SECONDARY SCHOOL
Annual Report and Financial Statements
For the year ended 30th June 2023

1. KEY SCHOOL INFORMATION AND MANAGEMENT

(a) Background information

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

The school was registered in 08/10//2014 under registration number **046/P/3000/033** and is currently categorized as a Sub-County public school established, owned or operated by the Government.

The school is a mixed day and boarding school and had 165 numbers of students as at 30th June 2023. It has 2 streams and 16 teachers of which 3 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	P. EVANS NYONGA	CHAIRMAN	30/04/2022
2	MR NICHOLUS OKELLO	SECRETARY /PRINCIPAL	30/04/2022
3	MR. JADSON OMBOGA	MEMBER	30/04/2022
4	MRS TERESIA BONARERI	MEMBER	30/04/2022
5	MR PELIMA APIMA	MEMBER	30/04/2022
6	MRS HELLEN ONCHANGU	MEMBER	30/04/2022
7	MR. VICTOR ORANGI	MEMBER	30/04/2022
8	MR. JOHN OMANWA	MEMBER	30/04/2022
9	MR. GEORGE MORARA	MEMBER REP-TEACHER	30/04/2022
10	MR. JAMES NYATIGO	MEMBER REP SPONSOR	30/04/2022
11	MRS. CALLEN ONGERI	MEMBER REP SPONSOR	30/04/2022
12	MRS. CALLEN MWEBERI	MEMBER REP SPONSOR	30/04/2022
13	MR. WALTER NYABERO	MEMBER-COMMUNITY	30/04/2022
14	MR. BENARD OSUMO	MEMBER-SPECIAL NEEDS	30/04/2022
15	JACTONE SAYI	REP – STUDENT	30/04/2022

KENYENYA SECONDARY SCHOOL
PUBLIC SECONDARY SCHOOL
Annual Report and Financial Statements
For the year ended 30th June 2023

KEY SCHOOL INFORMATION AND MANAGEMENT (Continued)

The function of the School Board of Management includes:

- 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	NAME OF MEMBERS	DESG	NUMBER OF MEETINGS ATTENDED DURING THE YEAR
1.	ACADEMIC STANDARDS COMMITTEE	1.JACKSON OMBOGA 2.WALTER MAAKE 3.BENARD OSUMO		
2.	FINANCE & GENERAL PURPOSE	1.JOHN OMANWA 2.JAMES NYATIGU 3.CARREN ONGERI		3 OUT OF 6
3.	DISCIPLINE, ETHICS & INTEGRITY	1.PELINE APIMA 2.WALTTER MAKE 3.CARREN ONGERI		3 OUT OF 6
4.	HUMAN RIGHTS & STANDARDS WELFARE	1.HELLEN ONCHANGU 2.OBADIAH KEVIN 3.WALTER MAAKE		3 OUT OF 6
5.	AUDIT COMMITTEE	1.VICTOR NYANGARESI 2.GEORGE MORARA		
6.	ENVIRONMENT COMMITTEE	1.CARREN MWEBERI 2.BENARD OSUMO 3.TERESA BONARERI		3 OUT OF 6
7.	EXECUTIVE COMMITTEE	1.EVANS NYONGA 2.NICHOLUS OKELLO 3.PELIMA APIMA 4.HELLEN ONCHANGU 5.BENJAMIN NDUBI		3 OUT OF 6

KENYENYA SECONDARY SCHOOL
PUBLIC SECONDARY SCHOOL
Annual Report and Financial Statements
For the year ended 30th June 2023

(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	TSC Number
1	Principal	Mr. Nicholas C Okello	347513
2	Deputy Principal	Mr. Nathan Keya Mitunda	312698
3	School Bursar	Mrs Grace Onganga	8773631

KENYENYA SECONDARY SCHOOL
PUBLIC SECONDARY SCHOOL
Annual Report and Financial Statements
For the year ended 30th June 2023

KEY SCHOOL INFORMATION AND MANAGEMENT (Continued)

(e) Schools contacts

Post Office Box: 28 -40506 Kebirigo
Telephone: 0706020999
E-mail: kenyenyasec28@gmail.com
Website:
Face book:
Twitter:

(f) School Bankers

The following school operated 4 number of bank accounts in the following banks number as follows:

1. Name of Bank: KCB
Branch: NYAMIRA
Account Number: 1103238221
2. Name of Bank: KCB
Branch: NYAMIRA
Account Number: 1103235091
3. Name of Bank: KCB
Branch: NYAMIRA
Account Number: 110331492
4. Name of Bank: KCB
Branch: NYAMIRA
Account Number: 1265728321

(g) Independent Auditors

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

KENYENYA SECONDARY SCHOOL
PUBLIC SECONDARY SCHOOL
 Annual Report and Financial Statements
 For the year ended 30th June 2023

I. SUMMARY REPORT OF PERFORMANCE OF THE SCHOOL

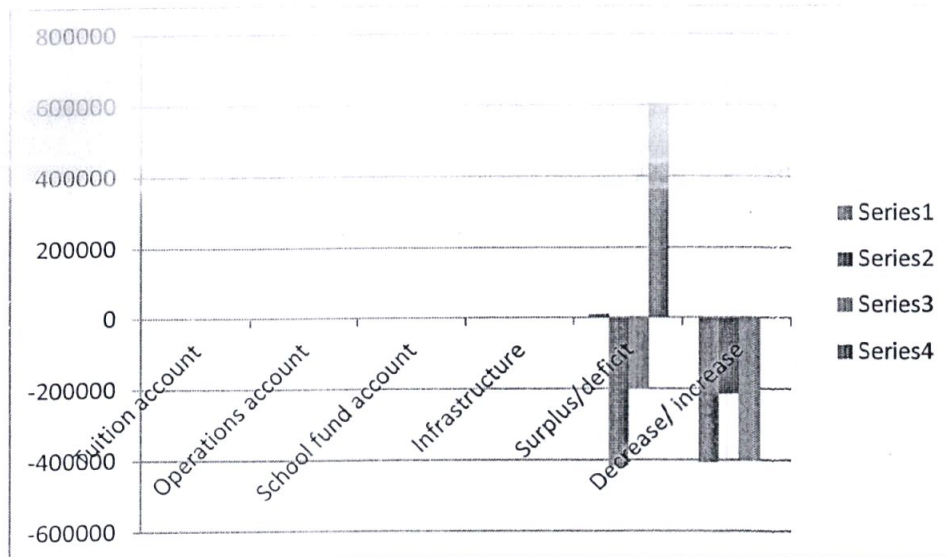
The following is a summary report of the performance of the school against the set performance evaluation criteria:

a) **Financial performance:**

Under this section it reflects the actual performance trend for the last three years period between which covers a period of 12 months from 1st July 2022 to 30th June 2023

a) **DEFICIT/ SURPLUS FOR THE TWO YEARS PERFORMANCE**

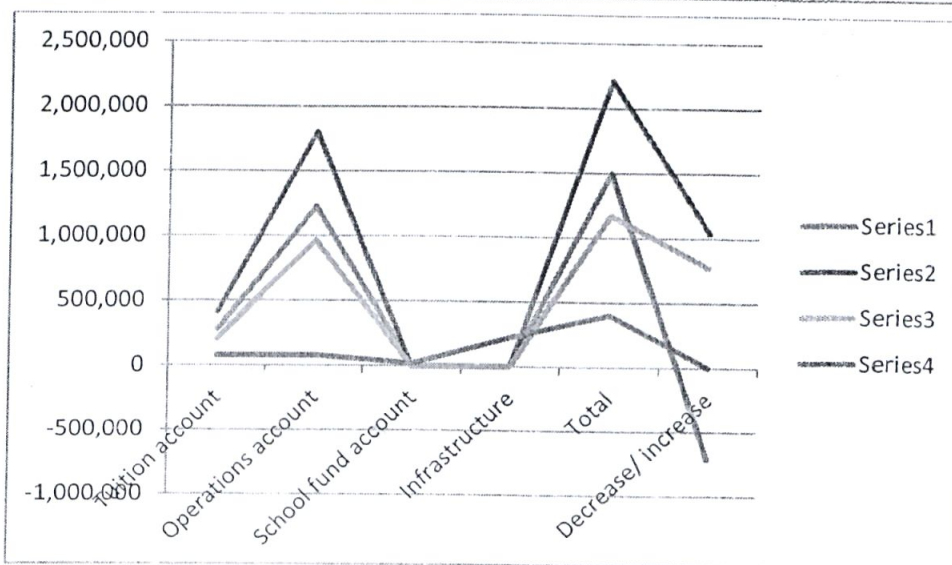
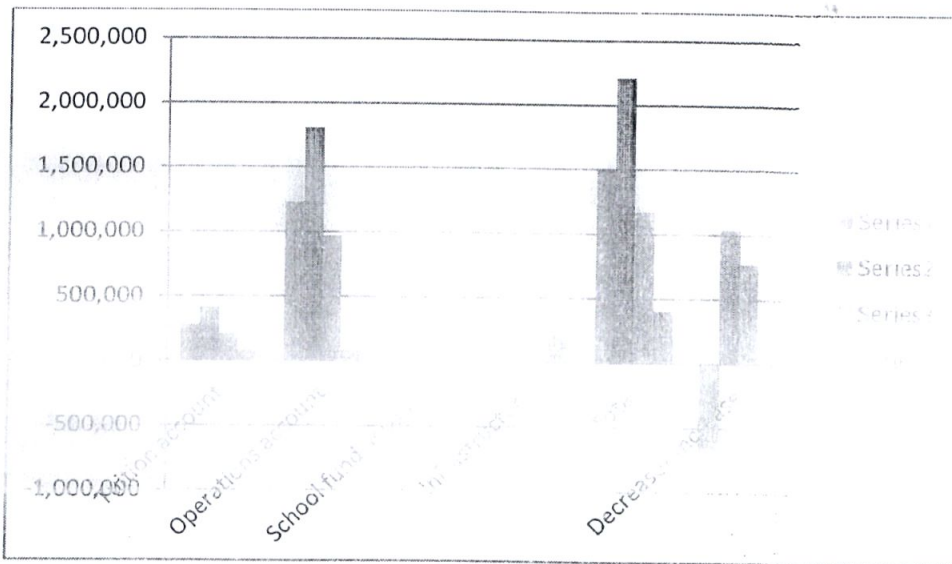
SNO	ACCOUNTS	2023	2022
1	Tuition account	0	0
2	Operations account	0	0
3	School fund account	0	0
4	Infrastructure	0	0
	Surplus/deficit	47,925.00	(59,716.00)
	Decrease/ increase	11,791.00	0



KENYENYA SECONDARY SCHOOL
PUBLIC SECONDARY SCHOOL
Annual Report and Financial Statements
For the year ended 30th June 2023

b) CAPITATION GRANTS FROM THE MINISTRY OF EDUCATION FOR THE LAST THREE YEARS

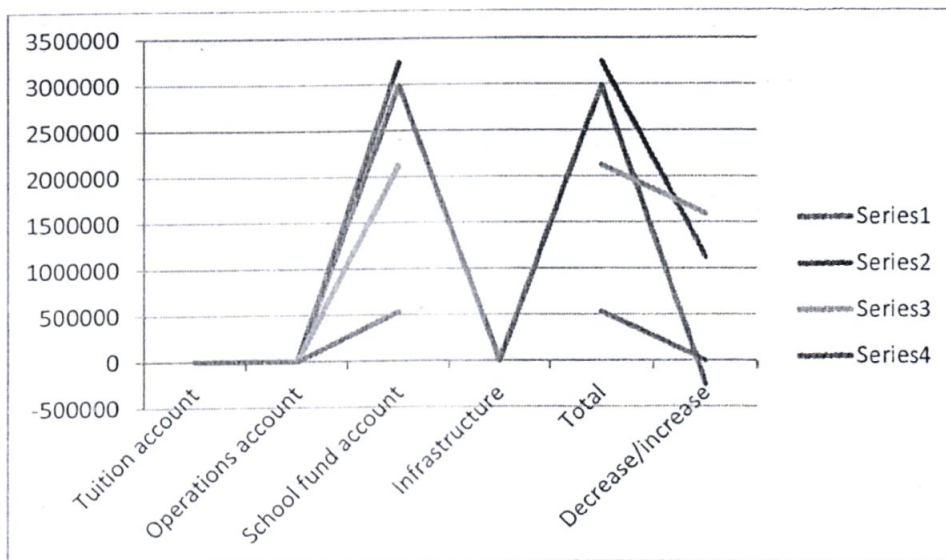
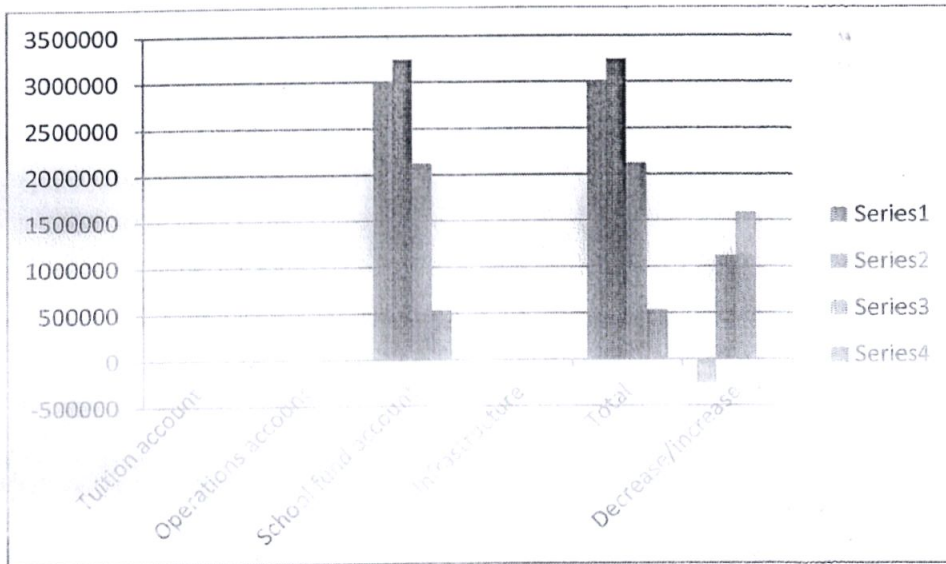
SNO	ACCOUNTS	2023	2022
1	Tuition account	274,915	410,303
2	Operations account	1,226,705	1,801,830
3	School fund account	0	0
4	Infrastructure	0	0
	Total	1,501,620	2,212,133
	Decrease/ increase	(710,513)	1,037,244



KENYENYA SECONDARY SCHOOL
PUBLIC SECONDARY SCHOOL
Annual Report and Financial Statements
For the year ended 30th June 2023

c) OVERVIEW OF GROWTH IN EXPENDITURE OF THE SCHOOL FOR THE TWO YEARS

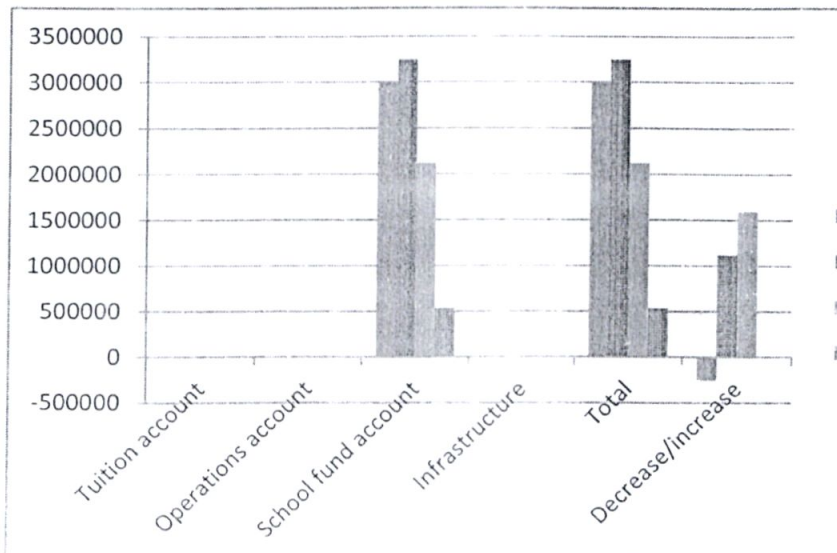
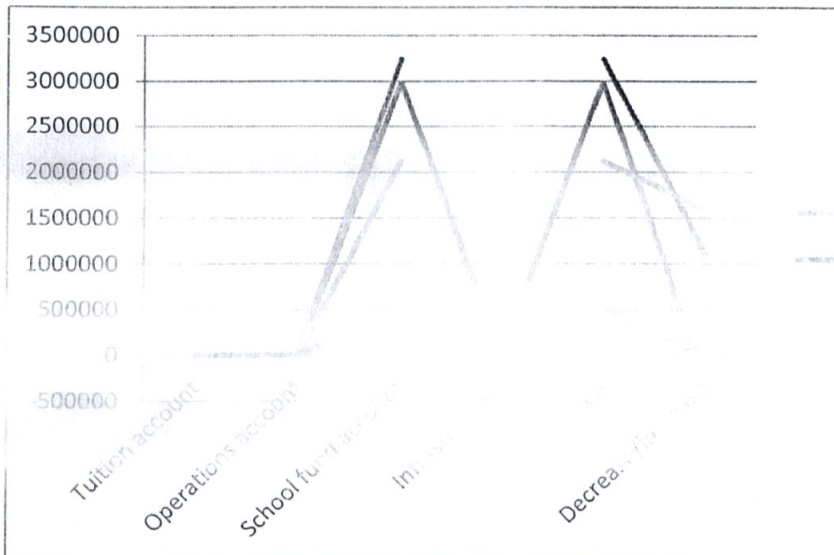
SNO	ACCOUNTS	2023	2022
1	Tuition account	258,560	589,993
2	Operations account	1,257,869	2,203,297
3	School fund account	1,569,729	3,080,245
4	Infrastructure	0	
	expenditure	2,967,530	5,873,535
	Decrease/ increase	2,906,005	516,565



KENYENYA SECONDARY SCHOOL
PUBLIC SECONDARY SCHOOL
Annual Report and Financial Statements
For the year ended 30th June 2023

d) MOVEMENT OF DEBTORS OF THE SCHOOL FOR TWO YEARS

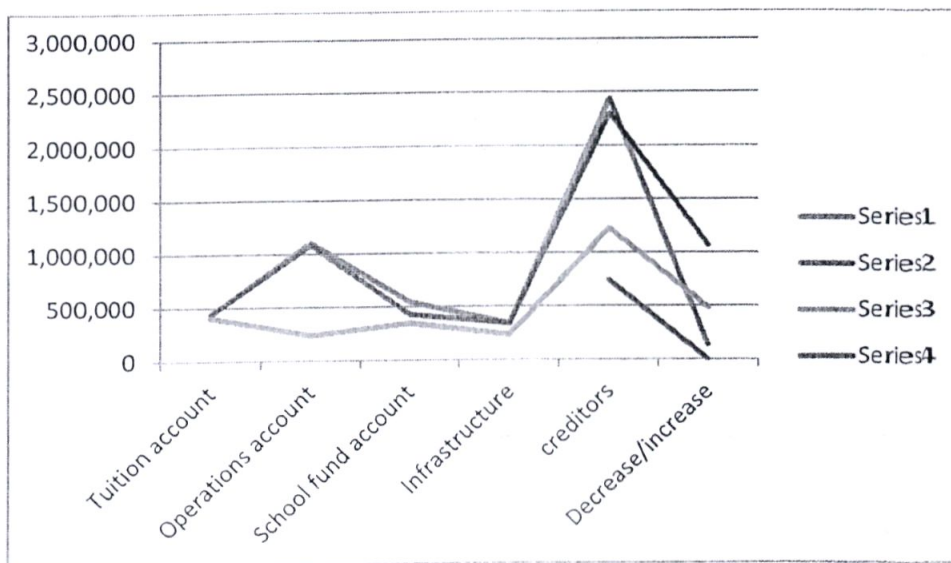
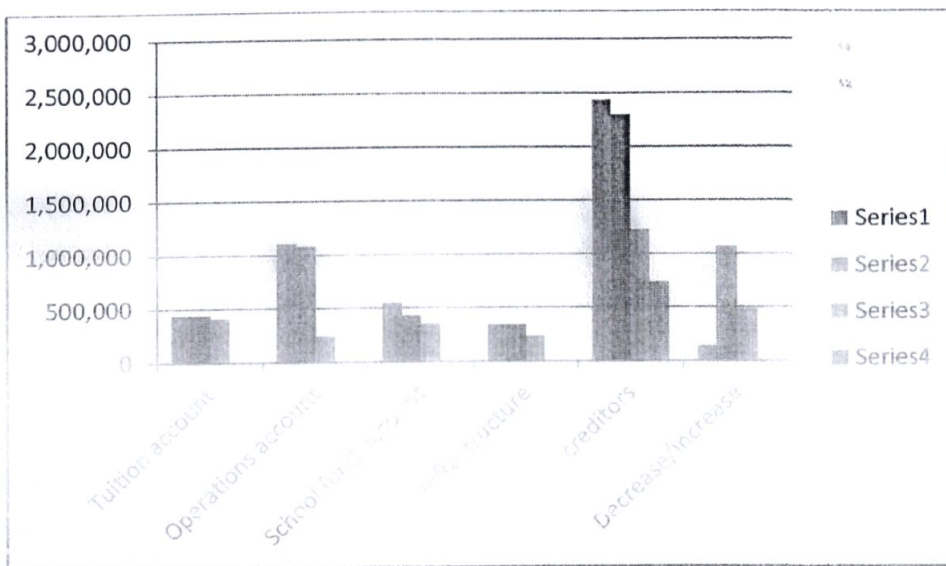
SNO	ACCOUNTS	2023	2022
1	Tuition account	0	0
2	Operations account	0	0
3	School fund account	6,077,678	3,203,848
4	Infrastructure	0	
	debtors	6,077,678	3,203,848
	Decrease/increase	2,868,830	1,120,301



KENYENYA SECONDARY SCHOOL
PUBLIC SECONDARY SCHOOL
 Annual Report and Financial Statements
 For the year ended 30th June 2023

e) Movement of creditors of the school for two years

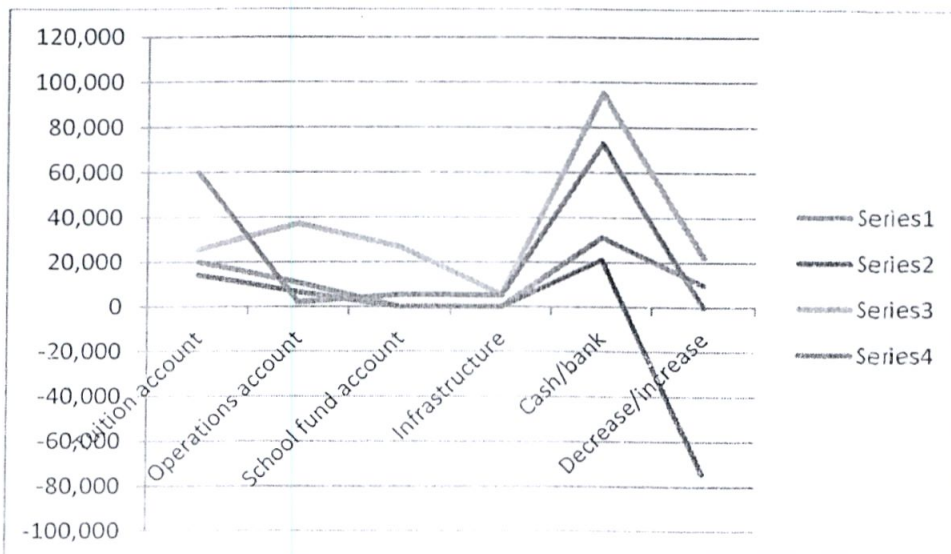
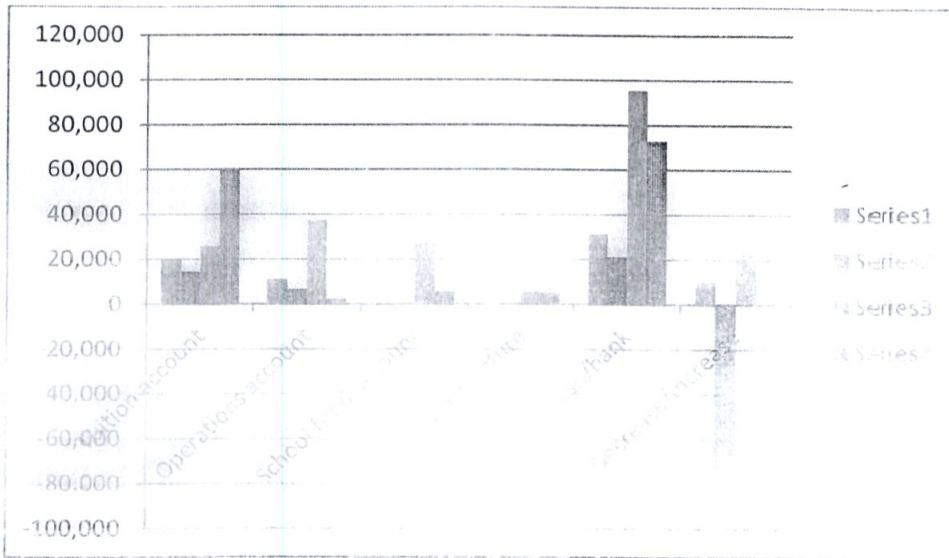
SNO	ACCOUNTS	2023	2022
1	Tuition account	441,260	441,260
2	Operations account	1,105,367	1,083,488
3	School fund account	546,100	430,580
4	Infrastructure	344,000	344,000
	creditors	2,436,727	2,299,328
	Decrease/increase	137,399	1,071,250



KENYENYA SECONDARY SCHOOL
PUBLIC SECONDARY SCHOOL
Annual Report and Financial Statements
For the year ended 30th June 2023

f) Movement of cash and bank balances in school for two years

SNO	ACCOUNTS	2023	2022
1	Tuition account	20,219	14,402
2	Operations account	11,000	6787
3	School fund account	0	0
4	Infrastructure	0	0
	Cash/bank	31,219	21,189.00
	Decrease/increase	10,030	(74,190)



KENYENYA SECONDARY SCHOOL
PUBLIC SECONDARY SCHOOL
Annual Report and Financial Statements
For the year ended 30th June 2023

Teacher Student ratio:

Between the month of July 2022 and June 2023 the Status of the teaching staff is as follows. There were 14 teachers posted by Tsc and 3 recruited by the Board of Management. No teacher were transferred during this period. The school has a shortage of one business studies teacher.

g) Mean score in the year 2021,2022 and 2023 KCSE:

YEAR	ENROLMENT	MEAN	TRANSITION	TRANSITION (%)	SCHOOL TARGET	COMMENTS
2023	22	4.8095	10	45	5.200	Positive deviation of 1.4655 was achieved in the year
2022	32	3.3440	12	45.10	4.800	Positive deviation of 0.5440 was attained during the year
2021	36	3.0040	14	40	4.500	

h) number of candidates in KCSE for 3 subsequent years

KCSE YEAR	NUMBER OF CANDIDATES
2023	22
2022	32
2021	36

12.

i) Capacity of the school

The school has 145 students and the following amenities:

**KENYENYA SECONDARY SCHOOL
PUBLIC SECONDARY SCHOOL**
Annual Report and Financial Statements
For the year ended 30th June 2023

AMENITIES	TOTAL IN NUMBER
Library	1
Store	1
Kitchen	1
Canteen	1
Visitors lounge	1
staffroom	1
Firewood store	1
classrooms	8
Administration block	1

j) Development projects carried out by the school:

sno	project	year	status	amount	fund source
1	Construction of classroom	2022-2023	incomplete	1,302,560.00	Maintenance & Improvement funds from M.O.E, parents contribution

Sign



School Principal

PRINCIPAL
KENYENYA SEC. SCHOOL
P.O Box 28, KEBIRIHO

KENYENYA SECONDARY SCHOOL
PUBLIC SECONDARY SCHOOL
Annual Report and Financial Statements
For the year ended 30th June 2023

11 STATEMENT OF SCHOOL MANAGEMENT RESPONSIBILITY

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

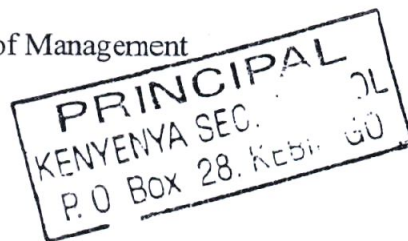
Schedule 4 (Section 23) of the Education Act, 2013 requires the Board of Management of a public institution of basic education to keep all proper books and records of accounts of the income, expenditure and assets of the institution.

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

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

Name: Pr. Evans nyonga
Designation: Chairman, School Board of Management
Sign: _____
Date: _____

Name: Nicholas C. Okello
Designation: School Principal & Secretary to Board of Management
Sign: _____
Date: _____

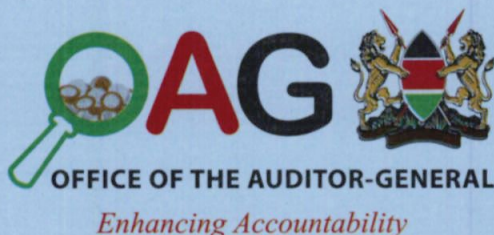


Name: Grace Ongaga
Designation: Bursar/ Finance Officer
Sign: _____
Date: _____

16/7/2024

REPUBLIC OF KENYA

Phone: +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 KENYENYA SECONDARY SCHOOL FOR THE YEAR ENDED 30 JUNE, 2023 - NYAMIRA COUNTY

PREAMBLE

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

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

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

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of Kenyenyia Secondary School – Nyamira County set out on pages 16 to 30, 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 Kenyenyia Secondary School for the year ended 30 June, 2023 - Nyamira County

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

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of the Kenyenyia Secondary School – Nyamira County 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 Standard (Cash Basis) and comply with the Public Finance Management Act, 2012 and the Basic Education Act, 2013.

Basis for Qualified Opinion

1. Errors and Omissions in Presentation and Disclosure of Financial Statements

Review of the financial statements presented for audit revealed that the table of contents, notes to the financial statements and pages are not properly aligned in the annual report and financial statements. In addition, the summary of fixed assets register in Annex 2 to the financial statements reflects fixed assets balance of Kshs.33,705,058 which omits disclosure on the value of one parcel of land, motor vehicles and other machinery and equipment.

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

2. Unsupported Payments

The statement of receipts and payments reflects payments for tuition and operations totalling Kshs.258,560 and Kshs.1,257,869 respectively as disclosed in Note 5 and Note 6 to the financial statements. However, detailed ledgers/schedules and requisitions, local purchase orders, delivery notes, inspection reports, goods received notes were not provided in respect of these payments.

In the circumstances, the regularity, accuracy and completeness of payments for tuition of Kshs.258,560 and payments for operations of Kshs.1,257,869 could not be confirmed.

3. Unsupported Cash and Cash Equivalentents

The statement of financial assets and financial liabilities reflects bank balances of Kshs.31,219 as disclosed in Note 8 to the financial statements. However, the bank balances were not supported by cash books and bank reconciliation statements.

In the circumstances, the accuracy and completeness of bank balances of Kshs.31,219 could not be confirmed.

4. Accounts Receivables

4.1. Variances in Accounts Receivables

The statement of financial assets and financial liabilities reflects accounts receivable balance of Kshs.6,077,678 as disclosed in Note 10 to the financial statements. However, the ledger balance and issued invoices reflects a balance of Kshs.3,788,360, resulting to an unexplained variance of Kshs.2,289,318. In addition, the balance in the statement of financial assets and financial liabilities has been incorrectly linked to Note 11 instead of Note 9.

In the circumstances, the accuracy and completeness of the accounts receivable balance of Kshs.6,077,678 could not be confirmed.

4.2. Long Outstanding Receivables

The statement of financial assets and financial liabilities reflects accounts receivables balance of Kshs.6,077,678 in respect of fees arrears as disclosed in Note 10 to the financial statements. Included in the balance are receivables amounting to Kshs.3,208,848 which had been outstanding for more than two (2) years. However, there was no policy on the impairment of long outstanding fees arrears casting doubt on the fair statement of the accounts receivables balance.

In the circumstances, the accuracy and full recoverability of the outstanding receivables balance of Kshs.6,077,678 could not be confirmed.

5. Unsupported Payables

The statement of financial assets and financial liabilities reflects payables balance of Kshs.2,436,727 as disclosed in Note 11 to the financial statements. However, the balance was not supported with creditors registers, local purchase orders, invoices and delivery notes.

In the circumstances, the accuracy and completeness of trade payables balance of Kshs.2,436,727 could not be confirmed.

6. Inaccuracies/Variances in the Financial Statements

The statement of financial assets and financial liabilities reflects accumulated fund balance brought forward of Kshs.3,624,245 while the net financial position from the previous year reflects a balance of Kshs.930,709, resulting to unexplained variance of Kshs.2,693,536.

In the circumstances, the accuracy of the net assets balance could not be confirmed.

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

Emphasis of Matter

Budgetary Control and Performance

The statement of comparison of budget and actual amounts reflects final receipts budget and actual on comparable basis of Kshs.4,533,255 and Kshs.3,015,455 respectively resulting to underfunding of Kshs.1,517,800 or 33% of the budget. Similarly, the Institution spent Kshs.2,967,530 against actual receipts of Kshs.3,015,455 resulting to under expenditure of Kshs.47,925 or 2% of the budget.

The under-funding and under-expenditure may have impacted negatively on service delivery.

My opinion is not modified in respect of this matter.

Key Audit Matters

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

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

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

Basis for Conclusion

1. Long Outstanding Payables

The statement of financial assets and financial liabilities and as disclosed in Note 11 to the financial statements reflects payables balance of Kshs.2,436,727. However, the trade payables balance included an amount of Kshs.2,299,328 that had remained outstanding for more than two (2) years. This was contrary to Section 53 (8) of the Public Procurement and Asset Disposal Act, 2015 which states that 'an Accounting Officer shall not commence any procurement proceedings until satisfied that sufficient funds to meet the obligations of the resulting contract(s) are reflected in approved budget estimates.

In the circumstances, the School Management was in breach of the law and there is risk loss of public funds through litigations, interests and penalties.

2. Under Funding of Capitation Grants

The statement of receipts and payments reflects capitation grants for tuition and capitation grants for operations amount of Kshs.274,915 and Kshs.1,226,705, respectively as disclosed in Notes 1 and Note 2 to the financial statements. During the financial year, NEMIS reported a total number of four hundred and ten (410) students

while the enrolment records provided by the School indicated a total number of five hundred and thirty-one (531) students, resulting to an unexplained variance of one hundred and twenty one (121) students. As a result of the variances, the School was under funded by an amount of Kshs.2,691,524.

In the circumstances, the under-funding of the School may have affected service delivery to the School.

3. Unconfirmed Students Enrolment Data

The statement of receipts and payments reflects capitation grants for tuition and capitation grants for operations totalling Kshs.1,501,620. Comparison of data from National Education Management and Information System (NEMIS) with records from the County Director of Education revealed that during the financial year 2022/2023, NEMIS reflected four hundred and ten (410) students while records from the County Director of Education had five hundred and thirty-one (531) students, resulting to an underfunding of the School by an amount of Kshs.2,691,524. This was contrary to the Ministry of Education Circular MOE.HQS/3/13/3 on implementation of Free Day Secondary Education (FDSE) which requires all learners be registered in NEMIS and the Principals to ensure their records are accurate.

In the circumstances, under-funding of the School may have affected service delivery to the students.

4. Failure to Prepare Annual Procurement Plan

The School's budget estimates for the year ended 30 June, 2023 was approved by the Board of Management in line with Section 16 of the Basic Education Act, 2013. However, the Institution did not have in place an annual procurement plan and list of registered suppliers as required by Section 53 (2) and Section 57(1) of the Public Procurement and Asset Disposal Act, 2015

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

5. Failure to Prepare School Improvement Plan

During the year/period under review, the School did not have an approved School Improvement Plan, contrary to Section 2.2 of the Ministry of Education Operation Manual for Utilization of Learner Capitation Grant and Other School Funds, which requires schools to identify in every three-year school improvement planning cycle, one priority area in each of the four key areas which include curriculum implementation, foundational literacy and numeracy outcomes, an enabling environment for learning and parental involvement and community engagement for implementation.

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 THE EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Basis for Conclusion

1. Poor Management of Text Books

Analysis of text books indicate that sixty (60) copies of The Samaritan, were delivered to the Institution on 12 April, 2023, thirty (30) copies each of Artist of the Floating World and Mapambazuko ya Machweo na Hadithi Nyingine on 17 May, 2023 and sixty (60) copies of Fathers of Nations delivered on 8 March, 2023. However, the School does not maintain a register of books in its possession and hence, the School may not have met the 1:1 student to book ratio.

The Institution also did not carry out an inventory count of its books as at 30 June, 2023 to enable disclosure to be made in the financial statements.

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

2. Management of Scholarships and Bursaries

Review of records reveal that the School received bursaries from the National Government Constituency Development Fund and other donors to support needy students during the year under review. However, the Institution did not maintain a register of scholarship and bursaries received during the year.

In the circumstances, the effectiveness and accountability of scholarships and bursary received during the year could not be confirmed.

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

Responsibilities of Management and those Charged with Governance

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

In preparing the financial statements, Management is responsible for assessing the School's ability to continue 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 governance processes and systems in accordance with the provisions of Section 7(1)(a) of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. My consideration of the internal control would not necessarily disclose all matters in the internal 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 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 year 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 noncompliance. Also, projections of any evaluation of effectiveness to future years are subject to the risk that controls may become inadequate because of changes in conditions, or that the degree of compliance with the policies and procedures may deteriorate.

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by Management.
- Conclude on the appropriateness of Management's use of 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

24 January, 2025

KENYENYA SECONDARY SCHOOL
PUBLIC SECONDARY SCHOOL
 Annual Report and Financial Statements
 For the year ended 30th June 2023

II. STATEMENT OF RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 30TH JUNE 2023

DESCRIPTION OF VOTE HEAD	Note	2022-2023	2021-2022
		Kshs.	Kshs.
RECEIPTS			
Capitation grants for tuition	1	274,915	410,303
Capitation grants for operations	2	1,226,705	1,801,830
School Fund Income- Parents' Contributions	3	199,000	208,800
School Fund Income- Other receipts	4	1,314,835	2,518,889
Proceeds from borrowings			
TOTAL RECEIPTS		3,015,455	4,939,822
PAYMENTS			
Payments for Tuition	5	258,560	589,993
Payments for operations	6	1,257,869	2,203,297
Boarding and school fund payments	7	1,451,101	2,206,248
TOTAL PAYMENTS		2,967,530	4,999,538
SURPLUS/DEFICIT		47,925	(59,716)

The accounting policies and explanatory notes to these financial statements are an integral part of the financial statements. The report covers a period of 12 months for the period ended 30th June 2023.

Name: Pr. Evans Nyonga
 Designation: Chairman, School Board of Management
 Sign: _____
 Date: 16/7/24

Name: Nicholas C. Okello
 Designation: School Principal & Secretary to Board of Management
 Sign: _____
 Date: 16/7/24

Name: Grace Ongaga
 Designation: Bursar/ Finance Officer
 Sign: _____
 Date: 16/7/2024

PRINCIPAL
 KENYENYA SEC. ...
 P.O Box 28, KEBIF GO

**KENYENYA SECONDARY SCHOOL
PUBLIC SECONDARY SCHOOL**

Annual Report and Financial Statements

For the year ended 30th June 2023

**III. STATEMENT OF FINANCIAL ASSETS AND FINANCIAL LIABILITIES AS AT
30TH JUNE 2023**

	Note	2022-2023	2021-2022
Kshs.			
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	8	31,219	14,402
Cash Balances	9	-	6,787
Short term Investment		-	
Total Cash and cash equivalent		31,219	21,189
Accounts receivables	10	6,077,678	3,208,848
TOTAL FINANCIAL ASSETS		6,108,897	3,230,037
FINANCIAL LIABILITIES			
Accounts Payables		2,436,727	1,199,227
NET FINANCIAL ASSETS		3,672,170	930,709
REPRESENTED BY			
Accumulated Fund b/fwd	12	3,624,245	990,425
Surplus/Deficit for the year		47,925	(59,716)
NET FINANCIAL POSITION		3,672,170	930,709

Name: Pr. Evans nyonga
Designation: Chairman, School Board of Management

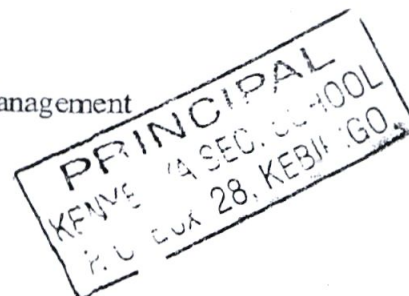
Sign: [Signature]
Date: 16/7/24

Name: Nicholas C. Okello
Designation: School Principal & Secretary to Board of Management

Sign: [Signature]
Date: 16/7/24

Name: Grace Ongaga
Designation: Bursar/ Finance Officer

Sign: [Signature]
Date: 16/7/2024



PUBLIC SECONDARY SCHOOLS -(KENYENYA SECONDARY SCHOOL)
Reports and Financial Statements
For the year ended 30th June 2023

IV. STATEMENT OF CASH FLOWS FOR THE PERIOD ENDED 30TH JUNE 2023

		2022-2023	2021-2022
		Kshs	Kshs
Receipts for operating income:			
Capitation grants for tuition	1	274,915	410,303
Capitation grants for operations	2	1,226,705	1,801,830
School fund income- Parents contributions/ fees	3	199,000	208,800
School fund income- other receipts	4	1,572,945	2,518,889
Total receipts		3,015,455	4,939,822
Payments			
Payments for Tuition	5	258,560.00	589,993
Payments for operations	6	1,257,869	2,203,297
Boarding and school fund payments	7	1,451,101	2,206,248
Total payments		2,967,530	4,999,538
Net cash flow from operating activities		47,925	(59,716)
Adjusted for:			
Increase in Receivables		175,294	(1,085,721)
Decrease in Payables		(137,399)	(1,071,250)
Net Cash flow from operating activities		10,030.00	(74,189)
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets		0	0
Acquisition of Assets		0	0
Proceeds from investments		0	0
Purchase of investments		0	0
Net cash flows from Investing Activities		0	0
CASHFLOW FROM BORROWING ACTIVITIES			
Proceeds from borrowings/ loans		0	0
Repayment of principal borrowings		0	0
Net cash flow from financing activities		0	0
NET INCREASE IN CASH AND CASH EQUIVALENTS		10,030.00	(74,189)
Cash and cash equivalent at BEGINNING of the year		21,189.00	95,378.00
Cash and cash equivalent at END of the year		31,219.00	21,189.00

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 cash flow as recommended by PSAS

KENYENYA SECONDARY SCHOOL
PUBLIC SECONDARY SCHOOL
Annual Report and Financial Statements
For the year ended 30th June 2023

KENYENYA SECONDARY SCHOOL

TRIAL BALANCE AS AT 30TH JUNE 2023			
		DR	CR
Cash and Cash equivalents			
	Bank Balances	31,219	
	Cash Balances	0	
	Short term investments	-	
	Receivables	6,077,678	
Payments			
	Payments for Tuition	258,560	
	Payments for operations	1,257,869	
	Boarding and school fund payments	1,451,101	
Receipts			
	Capitation grants for tuition		274,915
	Capitation grants for operations		1,226,705
	School Fund Income- Parents' Contributions		199,000
	School Fund Income- Other receipts		114,833
	Proceeds from borrowings		
	Payables		2,436,727
Prior Year Adjustment			
Fund Balance b/f			3,624,245
TOTAL		9,076,427	9,076,427

PUBLIC SECONDARY SCHOOLS -(KENYENYA SECONDARY SCHOOL)
Reports and Financial Statements
For the year ended 30th June 2023

Receipt/Expense Item	Original Budget		Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a		b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS		Op eni ng Bal anc e (C/ Bk) and AI A	Previous years Outstanding Disbursements				
<i>(1) CAPITATION GRANT ON TUITION</i>							
Textbooks and reference materials	0	0	0	0	-	-	#DIV/0!
Exercise books	152,345.00		0	152,345.00	55,000	97,345	0.0%
Laboratory equipment	160,000.00		0	160,000.00	15,000	145,000	0.0%
Internal exams	10,710.00		0	10,710.00	130,054	(119,344)	0.0%
Teaching / learning materials	50,000		0	50,000	74,861	(24,861)	0.0%
Chalks	20,000.00		0	20,000.00	0	20,000	0.0%
Exams and assessment	0.00		0	0.00	0	-	0.0%
Teachers guides	0		0	0	0	-	0.0%
					0	-	0.0%
					0	-	0.0%
<i>(2) CAPITATION GRANT ON OPERATIONS</i>					0	-	0.0%
Personnel emoluments	404,780.00		0	404,780.00	341,050	192,102	0.0%
Repairs and maintenance	364,200.00		0	364,200.00	410,000	(45,800)	0.0%
Local transport / travelling	317,300.00		0	317,300.00	152,950	164,350	0.0%
Electricity and water	365,400.00		0	365,400.00	93,602	271,798	0.0%

KENYENYA SECONDARY SCHOOL
PUBLIC SECONDARY SCHOOL
Annual Report and Financial Statements
For the year ended 30th June 2023

Medical	111,600.00		0	111,600.00	19,600	92,000	0.0%
Administration costs	269,290.00		0	269,290.00	151,453	117,837	0.0%
Activity	145,650.00		0	145,650.00	58,050	87,600	0.0%
Gratuity	0		0	0	0	-	0.0%
SMASSE	0.00		0	0.00	0	-	0.0%
					0	-	0.0%
(3) FEES CHARGED ON PARENTS					0	-	0.0%
Personnel emoluments	0		0	0	0	-	0.0%
Repairs and maintenance	0		0	0	175,500	(175,500)	0.0%
Local transport / travelling	0		0	0	23,500	(23,500)	0.0%
Electricity and water	0		0	0	0	-	0.0%
Medical	0		0	0	0	-	0.0%
Administration costs	0		0	0	0	-	0.0%
Activity	0		0	0	0	-	0.0%
LUNCH	240,000.00		0	240,000.00	0	240,000	0.0%
Fee on Boarding Equipment and Stores	1,921,980.00		0	1,921,980.00	1,314,835	607,145	0.0%
					0	-	0.0%
OTHER INCOME					0	-	0.0%
Rent income			0	0	0	-	0.0%
infrastructure			0	0	0	-	0.0%
Insurance compensation			0	0	0	-	0.0%
Income from Posho mill			0	0	0	-	0.0%
Income from Bus Hire			0	0	0	-	0.0%
Fee for hire of ground and equipment			0	0	0	-	0.0%
Interest income			0	0	0	-	0.0%
Income from any other investment			0	0	0	-	0.0%

KENYENYA SECONDARY SCHOOL
PUBLIC SECONDARY SCHOOL
Annual Report and Financial Statements
For the year ended 30th June 2023

TOTAL INCOME	4,533,255	0	0	4,533,255	3,015,455	1,517,800	66.5%
(I) EXPENDITURE FOR TUITION	0.00			0.00	0		
Personnel emoluments	404,780		0	404,780	413,206	(8,426)	1.0208 16246
Repairs, maintenance and improvements	364,200		0	364,200	26,900	337,300	0.0738 60516
Local transport / travelling	317,300		0	317,300	280,800	36,500	0.8849 66908
Electricity, water and conservancy	365,400		0	365,400	165,232	200,168	0.4521 94855
Medical Expenses	111,600		0	111,600	0	111,600	0
Administration costs	269,290		0	269,290	542,845	(273,555)	2.0158 37944
Activity	145,650		0	145,650	70,860	74,790	0.4865 08754
INFRASTRUCTURE	0		0	0	21,260	(21,260)	#DIV/ 0!
Lunch programme	240,000		0	240,000	0	240,000	0
Boarding Equipment and Stores	1,921,980		0	1,921,980	1,186,757	735,223	0.6174 65843
tuition	393,055		0	393,055	258,560	134,495	0.6578 21424
Insurance costs	0		0	0	0	-	#DIV/ 0!
SMASSE	0		0	0	0	-	#DIV/ 0!
Rent Expenses	0		0	0	0	-	#DIV/ 0!
Bank Charges	0		0	0	1,110	(1,110)	#DIV/ 0!
Loan Interest Repayment	0		0	0	0	-	#DIV/ 0!
Loan Principal Repayment	0		0	0	0	-	#DIV/ 0!
Acquisition of Assets	0		0	0	0	-	#DIV/ 0!
Other Payments	0		0	0	0	-	#DIV/ 0!
TOTAL	4,533,255	0	0	4,533,255	2,967,530	1,565,725	65.5%

0 0 0 0 47,925 -47,925

KENYENYA SECONDARY SCHOOL
PUBLIC SECONDARY SCHOOL
Annual Report and Financial Statements
For the year ended 30th June 2023

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

**KENYENYA SECONDARY SCHOOL
PUBLIC SECONDARY SCHOOL
Annual Report and Financial Statements
For the year ended 30th June 2023**

SIGNIFICANT ACCOUNTING POLICIES (Continued)

5. Accounts Receivable

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

6. Accounts Payable

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

7. Non-current assets

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

8. Budget

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

9. Comparative figures

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

10. Subsequent events

KENYENYA SECONDARY SCHOOL
PUBLIC SECONDARY SCHOOL
Annual Report and Financial Statements
For the year ended 30th June 2023

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 23

V. NOTES TO THE FINANCIAL STATEMENTS

1 CAPITATION GRANT FOR TUITION

	2022-2023	2021-2022
	Kshs.	Kshs.
Textbooks and reference materials	-	-
Exercise books	55,000.00	178,520.00
Laboratory equipment	15,000.00	84,250.00
Internal exams	130,054.00	0
Teaching / learning materials	74,861.00	97,233.00
Exams and assessment	-	50,300.00
Total	274,915	410,303

2 CAPITATION GRANT FOR OPERATIONS

	2022-2023	2021-2022
	Kshs.	Kshs.
Personnel emoluments	341,050.00	564,748
Repairs and maintenance	410,000.00	200,000.00
Local transport / travelling	152,950.00	123,798
Electricity and water	93,602.00	180,567
Medical	19,600	0.00
Administration costs	151,453.00	380,255.00
Activity	58,050.00	352,462.00
Total	1,226,705	1,801,830

3 PARENTS CONTRIBUTION/FEEES - SCHOOL FUND ACCOUNT

	2022-2023	2021-2022
	Kshs.	Kshs.
Personnel emoluments	-	47,000.00
Repairs and maintenance	175,500	22,500.00
Local transport / travelling	23,500.00	27,000.00
Electricity and water	0	112,300
Medical	0	0
Administration costs	0	0
Activity	0	0
Total	199,000	208,800.00

**KENYENYA SECONDARY SCHOOL
PUBLIC SECONDARY SCHOOL**

**Annual Report and Financial Statements
For the year ended 30th June 2023**

NOTES TO THE FINANCIAL STATEMENTS (Continued)

4 OTHER RECEIPTS – SCHOOL FUND ACCOUNT

	2022-2023	2021-2022
	Kshs.	Kshs.
Fee on Boarding Equipment and Stores	1,314,835	2,432,059.00
MIF	0	465,303.00
	0	
Total	1,314,835	2,898,162.00

5 PAYMENTS FOR TUITION

	2022-2023	2021-2022
	Kshs.	Kshs.
Textbooks and reference materials	-	
Exercise books	40,000.00	112,000.00
Laboratory equipment	15,000.00	123,000.00
Internal exams	138,300.00	161,095.00
Teaching / learning materials	64,150.00	107,530.00
Bank Charges	1,110.00	0
	0	76,720.00
	0	0
	0	9,648.00
Total	258,560.00	589,993.00

6 PAYMENTS FOR OPERATIONS

	2022-2023	2021-2022
	Kshs.	Kshs.
Personnel emoluments	380,206.00	594,220.00
Administration Cost	441,141.00	582,804.00
Local transport / travelling	250,800.00	141,850.00
medical	0	
activity	70,860.00	740,190.00
mif	21,260.00	
Electricity and water	93,602.00	144,233.00
TOTAL	1,257,869.00	2,203,297.00

KENYENYA SECONDARY SCHOOL
PUBLIC SECONDARY SCHOOL
Annual Report and Financial Statements
For the year ended 30th June 2023

NOTES TO THE FINANCIAL STATEMENTS (Continued)

7 BOARDING AND SCHOOL FUND PAYMENTS

	2022-2023	2021-2022
	Kshs.	Kshs.
Personnel emoluments	100,552	0
Repairs and maintenance & Improvements	0	0
Local transport / travelling	0	0
Electricity and water	71,270	0
Administration costs	0	162,578.00
Fee on Boarding Equipment and Stores	1,264,919	1,407,940.00
mif	0	467,930.00
Bank Charges	0	23,500
Expenses on Income Generating Activities	0	0
Fee on Boarding Equipment and Stores activity	11,100	144,300.00
infrastructure	3,260	
Loan Principal repayment	0	0
Loan Interest repayment	0	
TOTAL	1,451,101.00	2,206,248.00

**KENYENYA SECONDARY SCHOOL
PUBLIC SECONDARY SCHOOL**

Annual Report and Financial Statements
For the year ended 30th June 2023

NOTES TO THE FINANCIAL STATEMENTS (Continued)

8 BANK ACCOUNTS

Name of Bank Account No. & currency	Name of the bank	Bank Account Number	2022-2023	2021-2022
			Kshs.	Kshs.
Tuition Account	KCB Nyamira	1103238221	16,973.85	618.65
Operations Account	KCB Nyamira	1103311492	8,014.95	2,127
School Fund Account	KCB Nyamira	1103236091	5,016.80	10,182.80
Infrastructural Acc	KCB Nyamira	126570832	1,214.00	1,474
Total			31,219	14,402.15

9. CASH IN HAND

Description	2022-2023	2021-2022
	Kshs.	Kshs.
Tuition Account	0	0
Operation Account	0	762.00
School Fund account		6,025.00
Total	0	6787.00

NOTES TO THE FINANCIAL STATEMENTS (Continued)

10. ACCOUNTS RECEIVABLE

Description	2022-2023	2021-2022
	Kshs.	Kshs.
Fees arrears	2,868,830	1,085,723.00
Fees arrears for the previous years	3,208,848	2,123,125.00
Salary advances	0	0
Imp rest	0	0
Fees arrears for prior periods (over two years)	0	0
Total	6,077,678.00	3,208,848.00

KENYENYA SECONDARY SCHOOL
PUBLIC SECONDARY SCHOOL
Annual Report and Financial Statements
For the year ended 30th June 2023

11. ACCOUNTS PAYABLE

Description	2022-2023	
	KES	
Trade creditors	137,399	1,071,250
Trade creditors for the previous years	2,299,328	1,228,078
Trade creditors for prior periods (over two years)	0	0
Prepaid fees	0	0
Retention monies	0	0
Total	2,436,727	2,299,328

12. FUND BALANCE BROUGHT FORWARD

Description	2022-2023	
	KES	
Bank balances	31,219.00	14,402.00
Cash balances	0	6,787.00
Short term investments	0	0
Add Receivables	6,077,678	2,872,513
Less payables	(2,436,727.00)	(2,299,328)
Total	3,672,170	990,425.00

KENYENYA SECONDARY SCHOOL
PUBLIC SECONDARY SCHOOL
Annual Report and Financial Statements
For the year ended 30th June 2023

13. 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)

Annex 1: bill payables

Supplier Of Goods Or Services	Original Amount	Date Contracted	Amount Paid To Date	Outstanding Balance 2023	Outstanding Balance 2023-1	Comments
	a	b	c	d	e	
	Kshs	Kshs	Kshs	Kshs	Kshs	
Construction Of Buildings						
1. ENGOTO HARDWARE	95,000	1.1.2018	nil	95,000	95,000	To be paid in instalments
Sub-Total	95,000			95,000	95,000	
Supply Of Goods						
2. JONTES SOLUTIONS	61,000	1.1.2020	NI L	61,000	61,000	to be paid in instalments
3. JACKMOT ENTERPRISE	18,000	1.1.2021	NI L	18,000	18,000	to be paid in instalments
4. ANVIL EMPORIUM	133,000	1.1.2018	NI L	133,000	133,000	to be paid in instalments
5. LADDER SHOP PUBLICATIONS	22,260	1.1.2021	NI L	22,260	22,260	to be paid in instalments
6. TIM LAB	31,000	1.1.2021	NI	31,000	31,000	to be paid in instalments

KENYENYA SECONDARY SCHOOL
PUBLIC SECONDARY SCHOOL
Annual Report and Financial Statements
For the year ended 30th June 2023

Supplier Of Goods Or Services	Original Amount	Date Contracted	Amount Paid to Date	Outstanding Balance 2023	Outstanding Balance 2022	Comments
SUPPLIERS			L			
7. DAJOHN ENTERPRISES	142,000	1.1.2021	NI L	142,000	142,000	to be paid in instalments
8. 3NICHORUS OKELLO	93,188	1.1.2021	NI L	93,188	93,188	to be paid in instalments
9. MASTER PIECE ENTERPRISES	10,350	1.1.2020	NI L	10,350	10,350	to be paid in instalments
10. NASSHA	2,200	1.1.2021	NI L	2,200	2,200	to be paid in instalments
11. LUNOWI GENERAL SUPPLIERS	10,500	1.1.2021	NI L	10,500	10,500	to be paid in instalments
12. NAMIC SUPPLIERS	20,000	1.1.2019	NI L	20,000	20,000	to be paid in instalments
13. JARED ARASA SUPPLIERS	50,000	1.1.2021	NI L	50,000	50,000	to be paid in instalments
14. JOSMAN ENTERPRISES	80,000	1.1.2018	NI L	80,000	80,000	to be paid in instalments
15. JOSEPHINE MOGAKA	15,000	1.1.2018	NI L	15,000	15,000	to be paid in instalments
16. JOSIAH OCHUNGO	52,500	1.1.2019	NI L	52,500	52,500	to be paid in instalments
17. MERCILINE OMWANSA	52,500	1.1.2019	NI L	52,500	52,500	to be paid in instalments
18. FRANTEX	12,000	1.1.2021	NI L	12,000	12,000	to be paid in instalments
19. NDIZI SHOP	50,000	1.1.2021	NI L	50,000	50,000	to be paid in instalments
20. CHARLES NYAMASEGE	47,000	1.1.2014	NI L	47,000	47,000	to be paid in instalments
21. LILLIAN ANUNDA	35,000	1.1.2021	NI L	35,000	35,000	to be paid in instalments
22. GEONGA GENERAL SUPPLIERS	9,000	1.1.2021	NI L	9,000	9,000	to be paid in instalments
23. MONTE SHOP	2,880	1.1.2021	NI L	2,880	2,880	to be paid in instalments
24. JOHN ONCHIEKU	15,000	1.1.2015	NI L	15,000	15,000	to be paid in instalments
25. JOSIAH MAGETO	15,000	1.1.2015	NI L	15,000	15,000	to be paid in instalments
26. PARAMAN	110,000	1.1.2015	NI L	110,000	110,000	to be paid in instalments
27. CHEMGET GENERAL	14,000	1.1.2022	NI L	14,000	14,000	to be paid in instalments

**KENYENYA SECONDARY SCHOOL
PUBLIC SECONDARY SCHOOL
Annual Report and Financial Statements
For the year ended 30th June 2023**

Supplier Of Goods Or Services	Original Amount	Date Contracted	Amount Paid To Date	Outstanding Balance 2022	Outstanding Balance 2023	Comments
SERVICES						
27. RODPAL PRINTERS & STATIONER	12,850	1.1.2022	NI L	12,850	12,850	to be paid in instalments
28. HIGH MARK SERVICES	20,000	1.1.2022	NI L	20,000	20,000	to be paid in instalments
30. NSSF	57,000	1.1.2022	NI L	57,000	57,000	to be paid in instalments
31. NICHOLAS OKELLO	40,000	1.1.2022	NI L	40,000	40,000	to be paid in instalments
32.	40,000	1.1.2022	NI L	40,000	40,000	to be paid in instalments
33. MITUN ENTER (K) LTD	18,000	1.1.2022	NI L	18,000	18,000	to be paid in instalments
34. GRAWA	16,000	1.1.2022	NI L	16,000	16,000	to be paid in instalments
35. ROPSONS GENERAL STORES	3,500	1.1.2022	NI L	3,500	3,500	to be paid in instalments
36. KSSHA	47,000	1.1.2022	NI L	47,000	47,000	to be paid in instalments
37. MASAKI ENTERPRISES	23,500	1.1.2022	NI L	23,500	23,500	to be paid in instalments
38. LUNOWI GENERAL SUPPLIES	10,500	1.1.2022	NI L	10,500	10,500	to be paid in instalments
39. MOSETI WHOLESALERS	2,500	1.1.2022	NI L	2,500	2,500	to be paid in instalments
40. WALTER MAAKE	9,000	1.1.2022	NI L	9,000	9,000	to be paid in instalments
41. KEBIRIGO SUPPLIERS LTD	35,000	1.1.2022	NI L	35,000	35,000	to be paid in instalments
42. BOM SALARIES	553,400	1.1.2022		553,400	553,400	to be paid in instalments
GIRLS DORM & 43. MAIN LINE	18,479	1.1.2023		18,479	18,479	to be paid in instalments
44. NICHOLAS OKELLO	19,120	1.1.2023		19,120	19,120	to be paid in instalments
45. DORCA ABUGA	2,400	1.1.2023		2,400	2,400	to be paid in instalments
46. EDINAH K. NYANKABARIA	80,000	1.1.2023		80,000	80,000	to be paid in instalments
47. WALTER MAAKE	3,400	1.1.2023		3,400	3,400	to be paid in instalments
48. PASTOR		1.1.2023				to be paid in instalments

**KENYENYA SECONDARY SCHOOL
PUBLIC SECONDARY SCHOOL
Annual Report and Financial Statements
For the year ended 30th June 2023**

Supplier Of Goods Or Services	Original Amount	Date Contracted	Amount Paid To Date	Outstanding Balance 2023	Outstanding Balance 2022	Comments
RICHARD AYONGA	14,000			14,000	14,000	
SUB-TOTAL	2,129,027			2,129,027	2,129,027	to be paid in instalments
SUPPLY OF SERVICES						
43. POST OFFICE	32,800	1.1.2021	NIL	32,800	32,800	to be paid in instalments
44. FIRE EXTINGUISHER	10,000	1.1.2016	NIL	10,000	10,000	to be paid in instalments
45. TEMA SECURITY	169,000	1.1.2020	NIL	169,000	169,000	to be paid in instalments
SUB-TOTAL	211,800			211,800	211,800	
GRAND TOTAL	2,436,727			2,436,727	2,436,727	

Annex 2: assets

Asset Class	Date Acquired	Location	Original Cost	Accumulated Depreciation	Net Book Value	Net Book Value in KSHs
Land 1	31.07.2003	Bonyamatuta/Kenya	4,500,012	NIL	NIL	KSHS.4,500,012
Land 2	N/A	Bonyamatuta/Kenya	N/A	NIL	NIL	N/A
Buildings and structures	31.07.2003	Bonyamatuta/Kenya	20,550,000	NIL	NIL	KSHS.20,550,000
Motor vehicles	N/A	Bonyamatuta/Kenya	N/A	N/A	N/A	N/A
Office equipment, furniture and fittings	20.07.2001	Bonyamatuta/Kenya	1,541,800	NIL	NIL	KSHS. 1,541,800
ICT Equipment, and Other ICT Assets	20.04.2002	Bonyamatuta/Kenya	471,500	NIL	NIL	KSHS.471,500
Tools and apparatus (fire extinguisher, gas cylinder and others)	30.01.2001	Bonyamatuta/Kenya	278,546	NIL	NIL	KSHS.278,546
Textbooks	28.02.2019	Bonyamatuta/Kenya	4,245,560	852,640	NIL	KSHS.5,098,200
Other Machinery and Equipment	N/A	Bonyamatuta/Kenya	N/A	NIL	NIL	N/A
Kitchen accessories and utensils (boilers, gases)	15.06.2003	Bonyamatuta/Kenya	1,265,000.00	NIL	NIL	KSHS.1,265,000
Intangible assets- software						
Total						KSHS.33,705,052

KENYENYA SECONDARY SCHOOL
PUBLIC SECONDARY SCHOOL
Annual Report and Financial Statements
For the year ended 30th June 2023

Annex 3 : bank reconciliation statements

a) Tuition account

Bank reconciliation

For the year ended 30th June 2023

Balance as per the bank statements 1 st July 2022	Kshs.618.65
Add receipts in the period	Kshs.274,915.00
Less payments in the period	Kshs.267,518.70
Balance of bank statements as at 30th June 2023	Kshs.16,973.85

b) Operations account

Bank reconciliation

For the year ended 30th June 2023

Balance as per the bank statements 1 st July 2022	Kshs.2,126.50
Add receipts in the period	Kshs.1,226,705.00
Less payments in the period	Kshs.1,220,816.55
Balance of bank statements as at 30th June 2023	Kshs.8,014.95

c) School fund account

Bank reconciliation

For the year ended 30th June 2023

Balance as per the bank statements 1 st July 2022	Kshs.10,182.80
Add receipts in the period	Kshs.1,513,835.00
Less payments in the period	Kshs.2,258,403.00
Balance of bank statements as at 30th June 2023	Kshs.10,182.80

d) Infrastructure account

Bank reconciliation

For the year ended 30th June 2023

Balance as per the bank statements 1 st July 2021	Kshs.1,474.00
Add receipts in the period	Kshs.NIL
Less payments in the period	Kshs.260.00
Balance of bank statements as at 30th June 2023	Kshs.1,214.00

KENYENYA SECONDARY SCHOOL
PUBLIC SECONDARY SCHOOL
Annual Report and Financial Statements
For the year ended 30th June 2023

Annex 4: tuition and operation expenditures

i) Tuition expenditures

details	Ledger kshs.
Textbooks and reference materials	-
Exercise books	40,000.00
Laboratory equipment	15,000.00
Internal exams	138,300.00
Teaching / learning materials	64,150.00
Bank Charges	1,110.00
Assessment and exams	0
Teachers guide	0
Administrative costs	0
Total	258,560.00

ii) Operations expenditures

details	Ledger kshs.
Personnel emoluments	380,206.00
Administration Cost	441,141.00
Repairs and maintenance & improvements	250,800.00
Local transport / travelling	0
medical	70,860.00
activity	21,260.00
mif	93,602.00
Electricity and water	
TOTAL	1,257,869.00

Annex 5: capitation grants

i) Capitation grants for operation

	NEMIS	
Date	No of Students	Total
Jul-22	98	275,036
Sep-22	98	305,196
Jan-23	98	304,233
Apr-23	116	342,241
Total		1,226,705

KENYENYA SECONDARY SCHOOL
PUBLIC SECONDARY SCHOOL
Annual Report and Financial Statements
For the year ended 30th June 2023

ii) Capitation Grants for Tuition

	NEMIS	
Date	No of Students	Total
Jul-22	98	78,032.00
Sep-22	98	87,832.50
Jan-23	98	58,996.00
Apr-23	116	50,054.00
	Total	274,914.50

Annex 6: bills receivables

KENYENYA SECONDARY SCHOOL
P.O BOX 28-40506 KEBIRIGO
FORM FOUR

	students name	arrears	amount paid	outstanding
1	MERCYLINE NYAMORAMBO	27,000	9,500	17,500
2	MAREEN OWEN	27,000	13,550	13,450
3	MARION ATEKA	27,000	22,000	5,000
4	MARRIUM SAID	27,000	13,000	14,000
5	PHANICE MEKA	27,000	5,000	22,000
6	MERCCY ONDIEKI	27,000	2,500	24,500
7	PHILES MBURA	27,000	0	27,000
8	KENNEDY KEBASO	27,000	0	27,000
9	DUKE OSORO	27,000	0	27,000
10	KEVIN OCHIENG	27,000	20,000	7,000
11	PAUL MORARA	27,000	26,000	1,000
12	NEWTON MAKORI	27,000	0	27,000
13	JULIUS GUTO	27,000	18,000	9,000
14	MISHEL KAZILIKA	27,000	2,500	24,500
15	STAVE OGWOKA	27,000	19,500	7,500
16	CLINTON MONGARE	27,000	5,500	21,500
17	TIMOTHY ONSONGO	32,500	5,400	27,100
18	EDSON MOMANYI	27,000	14,000	13,000
19	BOAZ OMEKA	27,000	14,800	12,200
20	ROSE ARIMA	27,000	21,500	5,500
21	LYDIAH NYANGAU	27,000	24,860	2,140
22	BONFACE MASITO	27,000	13,500	13,500
23	SIMION SIDANI	27,000	9,000	18,000
24	STANLEY MUTUBARE	27,000	10,000	17,000
25	HESBORN OCHARO	27,000	12,000	15,000

KENYENYA SECONDARY SCHOOL
PUBLIC SECONDARY SCHOOL
Annual Report and Financial Statements
For the year ended 30th June 2023

26	KEVIN KURUI	27,000	22,000	5,000
	Sub totals			403,390
27	LECAGANDIA OMBUKI	27000	21000	6000
28	CLINTON MOGENDI	27000	9500	17500
29	AGREY AREBA	27000	20000	7000
30	GRIFFIN NYAKINA	27000	3000	19,564
31	LABAN OKEMWA	32000	3000	29000
32	CYNTHIAH ATUYA	27000	8500	18500
33	FAITH NYARIBARI	36000	7000	29000
34	NZIZA CYRUS MWENDWA	40000	11000	29000
35	EZRA MAUBI	27000	9000	18000
36	WINFRIDAH RIOBA	36000	7980	28080
37	JOSEPH NYANGARESI	27000	19000	8000
	totals			584,034

KENYENYA SECONDARY SCHOOL
P.O BOX 28-40506 KEBIRIGO
FORM THREE

NO	students name	arrears	amount paid	outstanding
1	STARVEN OKEMWA	27,000	13,900	13,100
2	MARY NYAMOKAMI	27,000	16,050	10,950
3	FAITH MORARA	45,000	14,600	30,400
4	CHRISTINE MOMANYI	27,000	4,000	31,000
5	JULIET OМУYA	27,000	8,000	19,000
6	JOYCE MORAA	36,000	4,000	32,000
7	MALODIOUS AGWATA	42,200	7,400	34,800
8	HARRIET ORINA	27,000	10,500	16,500
9	VERAH MONGARE	27,000	23,094	3,906
10	VANE MONGARE	27,000	13,400	13,600
11	FAITH MOSE	27,000	11,000	16,000
12	VIOLET BOGONKO	27,000	16,000	11,000
13	BRIAN ONGERI	27,000	1,000	26,000
14	BRIAN MACHUKA	27,000	6,800	20,200
15	RYAN OTIENO	27,000	11,000	16,000
16	IAN MAINA	27,000	13,000	14,000
17	WILSON BUNDI	27,000	13,000	14,000
18	ABIUD MONGARE	27,000	13,500	13,500
19	DERICK NYARANGI	27,000	13,400	13,600
20	WILFRED NYAKUNDI	27,000	13,000	14,000
21	DENNIS ANYANSA	27,000	16,000	11,000
22	BENARD GEKE	27,000	18,500	8,500

KENYENYA SECONDARY SCHOOL
PUBLIC SECONDARY SCHOOL
Annual Report and Financial Statements
For the year ended 30th June 2023

23	CALEB NYAENDA	27,000	15,000	12,000
24	ALEX MOMANYI	27,000	1,000	26,000
25	KEPHA ONCHARI	35,000	5,000	30,000
26	VELMA CHAKARI	27,000	22,900	4,100
27	CALEB ONSATE	27,000	4,500	22,500
28	PHIRES KARANJA	27,000	13,000	14,000
29	WESLEY OCHENGE	27,000	13,000	14,000
30	SIMION ATUTI	27,000	19,000	8,000
31	WILFRED NYAKUNDI	27,000	3,000	24,000
32	TITUS OJALA	27,000	3,000	24,000
33	JAFREY SHABAYA	27,000	3,000	24,000
34	FAITH MWERESA	27,000	9,000	18,000
35	VICTOR ONGANGA	27,000	18,500	8,500
36	BRIAN OGIKI	27,000	25,000	2,000
37	JACKTON SAYI	27,000	20,000	7,000
				621,156

KENYENYA SECONDARY SCHOOL
P.O BOX 28-40506 KEBIRIGO
FORM TWO

NO	students name	arrears	amount paid	outstanding
1	SARAH MONGARE	35,000	NIL	35,000
2	DIVINAH SAFARI	27,000	3,000	24,000
3	NAOM MARIGA	27,000	24,000	3,000
4	MERCYLINE NYAKUNDI	27,000	5,600	21,400
5	FLORENCE OYUGI	27,000	15,300	11,700
6	SOPHIA KIMAIGA	27,000	15,750	11,250
7	DEBORAH BOSIRE	27,000	21,000	6,000
8	NAOM MAUTI	27,000	3,000	24,000
9	DOREEN KICHACHIE	27,000	3,000	24,000
10	VINCENT MOSOTI	27,000	9,300	17,700
11	CALEB MONGARE	27,000	3,000	24,000
12	EDWIN MONGARE	27,000	3,000	24,000
13	CLIFFORD OURO	27,000	800	26,200
14	BRIAN GISORE	27,000	8,000	19,000
15	GODFREY NYAMWEYA	27,000	3,000	24,000
16	CONDIUS OBANYI	27,000	3,000	24,000
17	GILBERT OBARE	27,000	14,000	13,000
18	DERRICK MORARA	27,000	6,000	21,000

KENYENYA SECONDARY SCHOOL
PUBLIC SECONDARY SCHOOL
Annual Report and Financial Statements
For the year ended 30th June 2023

19	CALVIN OMBOGO	27,000	1,000	26,000
20	ROBERT GISORE	27,000	5,000	22,000
21	RUTH KEMUNTO	27,000	1,000	26,000
22	RUTH MOMANYI	27,000	1,000	26,000
23	BRIAN MOSE	27,000	3,000	24,000
24	JOSHUA MAOGOTO	50,000	9,200	40,800
25	STEVE ONDARO	27,000	20,500	6,500
26	CECILIAH SAIDI	27,000	3,000	24,000
27	ROSE MUNGEI	27,000	16,000	11,000
28	PHOEBE NYANCHAMA	27,000	7,000	20,000
29	VICTORIA NYAGENA	27,000	21,000	6,000
30	NELSON OGARO	27,000	3,000	24,000
31	ANOTH MASOGO	27,000	NIL	27,000
32	ROBERT MONGARE	27,000	9,000	18,000
33	FAITH NYATWEGA	27,000	13,000	14,000
34	DERRICK KIRERA	27,000	11,500	15,500
35	SAMMY RONGO	27,000	25,000	2,000
36	STEPHEN MORARA	40,000	12,000	28,000
				714,050

KENYENYA SECONDARY SCHOOL
P.O BOX 28-40506 KEBIRIGO
FORM ONE

NO	students name	Arrears as at 1 st July 2022	amount paid	outstanding
1	SIMION SINDANI	24,000	nil	24,000
2	ROSE ORINA	27,000	14,500	12,500
3	MARIAM SAIDI	27,000	13,900	13,100
4	JULIUS GUTO	27,000	13,000	14,000
5	KEVIN OCHIENG	27,000	18,000	9,000
6	MARY ATEKA	27,000	11,500	15,500
7	LYDIAH NYANGAU	27,000	5,000	22,000
8	PAULINE MORARA	27,000	21,000	6,000
9	MARRON OWEN	27,000	18,300	8,700
10	EDSON MOMANYI	27,000	13,000	14,000
11	CLINTON MONGARE	27,000	5,500	21,500
12	MARIASUNTA OCHIENGI	27,000	14,000	13,000
13	KEVIN ONGORO	27,000	19,160	7,840
14	MICHEL KAZIKA	27,000	11,500	15,500
15	STEVE ONYOKI	27,000	23,000	4,000
16	NEWTON MAKORI	27,000	3,000	24,000
17	DUKE OSORO	27,000	3,000	24,000
18	TIMOTHY ABUGA	27,000	5,500	21,500

**KENYENYA SECONDARY SCHOOL
PUBLIC SECONDARY SCHOOL**

Annual Report and Financial Statements

For the year ended 30th June 2023

19	MERCYLINE ONDIEKI	27,000	5,500	21,500
20	MARIA RIOBA	27,000	3,000	24,000
21	MERCYLINE NYAMORAMBO	27,000	5,500	21,500
22	DAVIS MAINA	27,000	3,000	24,000
23	KENNEDY KEPHAISO	27,000	3,000	24,000
24	CLINTON MONGARE	27,000	3,000	24,000
25	BONFACE SAGWE	27,000	16,000	11,000
26	BOAZ NYANGOYA	27,000	3,000	24,000
27	MERCYLINE ONDIEKI	27,000	3,000	24,000
28	DUKE ONGANGA	27,000	3,000	24,000
29	VANICE MECHA	27,000	3,000	24,000
	Sub totals			516,140

30	SARAH MONGARE	27,000	14500	12500
31	DIVINAH SAFARI	27,000	16500	10500
32	FLORENCE OYAGI	27,000	13250	13750
33	DORREN KEACHIE	27,000	5000	22000
34	VINCENT MOSOTI	27,000	14000	13000
35	CALEB MONGARE	27,000	5000	22000
36	EDWIN MONGARE	27,000	24800	2200
37	CLIFFORD OURO	27,000	4000	23000
38	BRIAN GISORE	27,000	21500	5500
39	DERRICK MORARA	35,000	6000	29000
40	RUTH MOMANYI	27,000	4000	23000
41	RUTH AGATA	27,000	25000	2000
42	STEVE MORARA	27,000	24000	3000
43	ROSE MUNGEI	38,000	9000	29000
44	VICTORIA NYANGENA	27,000	6000	21000
45	NELSON OIGARA	27,000	12000	15000
46	ANOTH MOSONGO	27,000	18200	8800
47	DERRICK KIRERA	36,000	5000	29000
48	SAMMY RONGO	27,000	25000	2000
49	BENYLINE ACHIENG	27,000	1000	26000
50	EVERLINE NYANGAU	27,000	6700	20300
51	SARAH OMEKA	27,000	7000	20000
52	ONESMUS OGECHI	27,000	11700	15300
53	DISMOND NYANGAKA	27,000	1000	26000
54	FAITH NYATWENGA	27,000	25300	1700
55	AGNES MORARA	27,000	16100	10900
56	PHILIP ONGAGA	27,000	0	27000
	totals			949,590