

REPUBLIC OF KENYA



OFFICE OF THE AUDITOR-GENERAL

Enhancing Accountability

THE NATIONAL ASSEMBLY
PAPERS LAID

DATE: 24 JUN 2026

DAY.

WEDNESDAY

REPORT

TABLED

HON. DWEN BAYA, MP

CLERK-AT
THE-TABLE:

DEPUTY LEADER OF MAJORITY

TESTER NGINHO

OF

THE AUDITOR-GENERAL

ON

PARLIAMENT
OF KENYA
LIBRARY

MOHAMED ALI GIRLS' SECONDARY
SCHOOL

FOR THE YEAR ENDED
30 JUNE, 2023

MOMBASA COUNTY



**MOHAMED ALI GIRLS
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)**

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	12
IV. REPORT OF THE INDEPENDENT AUDITORS ON THE ANNUAL FINANCIAL STATEMENTS OF MOHAMED ALI GIRLS SECONDARY SCHOOL SCHOOL OF THE YEAR ENDING 30 TH JUNE 2022 13	
V. STATEMENT OF RECEIPTS AND PAYMENTS PERIOD TO 30 TH JUNE 2022	14
VI. STATEMENT OF FINANCIAL ASSETS AND FINANCIAL LIABILITIES AS AT 30 TH JUNE 2022 ...	15
VII. STATEMENT OF CASH FLOWS FOR THE PERIOD ENDED 30 TH JUNE 2022	16
VIII. STATEMENT OF BUDGETED VERSUS ACTUAL AMOUNTS FOR THE YEAR ENDED 30 TH JUNE 2022	17
IX. SIGNIFICANT ACCOUNTING POLICIES	21
X. NOTES TO THE FINANCIAL STATEMENTS	23

**MOHAMED ALI GIRLS
PUBLIC SECONDARY SCHOOLS
Reports and Financial Statements
For the year ended 30th June 2023**

I. KEY SCHOOL INFORMATION AND MANAGEMENT

(a) Background information

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

The school was registered in January/2020 under registration number 01S30000295 and is currently categorized as a Sub county public school established, owned or operated by the Government.

The school is a Day school and had 412 students as at 30th June 2023. It has 8 streams and 15 teachers of which 4 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	Ibrahim M.Ali	Chairperson	
2	Hannah W. Ndirangu	Secretary – Act Principal	18/05/2023
3	Naomi Mbuvi	Member	25/03/2021
4	Dr. Joseph Wandera	Member	25/03/2021
5	Sami Athuman Kivatsi	Member	25/03/2021
6	Michael Ojode	PA Member	25/03/2021
7	Everline Aluoch	Member	25/03/2021
8	Monica Kasichana	Member	25/03/2021
9	Victor Masanta	Member Rep Teachers	28/02/2022
10	Mohamed C. Mwanyiro	Member	25/03/2021
11	Ali Hiribae Komora	Member	25/03/2021
12	Gatiani M. Ndalo	Member	25/03/2021
13	Ibrahim Abdallah	Member	25/03/2021
14	Hamisa Zaja Maalim	Member	25/03/2021

**MOHAMED ALI GIRLS
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 paragraph
- 21 and 23 of the Basic Education Act, 2013.

(c) Committees of the Board

Ref	Name of Committee	Names of Members	Designation	Number of meetings attended during the year
1	Executive Committee			
	1.	Dr. Asma Hadi Awadh	Chairperson	2-times
	2.	Mr. Michael Ojode	Deputy chairperson	2-times
	3.	Mr.Ibrahim Mohamed	Member	2-times
	4.	M.d Zuhura Hussein	Member	2-times
	5.	M.d Naomi Mbuva	Member	2-time
2	Finance			
	1.	D.r Joseph Wandera	Chairperson	1
	2.	M.r Sammy Athuman	Vice chair person	1
	3.	Md Naomi Mbuva	Member	1
	4.	Md.Monica Kasichana	Member	1
	5.	Md Zuhura Hussein	Member	1
3	Academic Committee			
	1.	M.r Ibrahim Mohamed	Chairperson	2-times
	2.	M.r Nashon Mwapea	Vice-Chair	2-times
	3.	M.r Sami Athuman	Member	2-times
	4.	M.d Zuhura Hussein	Member	2-times
	5.	M.d Naomi Mbuva	Member	1-time
4	Development Committee			
	1.	M.r Ibrahim Mohamed	Chairperson	4-times
	2.	M.r Michael Ojode	Vice Chair	4-times
	3.	D.r Asma H. Awadh	Member	4-times

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

		4.	M.d Zuhura Hussein	Principal/Secretary BOM	3-times
		5.	M.r Ahmed Abdilai	Member	2-times
5	Discipline and welfare Committee				
		1.	M.r Ahmed Abdallah	Chairperson	3-times
		2.	M.d Monica Kasichana	Vice-Chair	3-times
		3.	M.r Nashon Mwapea	Member	3-times
		4.	M.r Ali Komora	Member	3-times
		5.	M.d Zuhura Hussein	Member	1-time

(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	Acting Principal	Hannah Ndirangu	291668
2	School Bursar	Jackson Iha Mwakombe	ID NO. 30895567

**MOHAMED ALI GIRLS
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: 98144
Telephone: +254758944871
E-mail: maalgirls2020@gmail.com

(f) School Bankers

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

<u>BANK NAME</u>	<u>ACCOUNT NAME</u>	<u>ACCOUNT NUMBER</u>
KCB BANK	Tuition Account	1271303558
KCB BANK	Operations Account	1271303078
EQUITY BANK	Equity fees Account	1380279543575
KCB BANK	Infrastructural Account	1290947406

(g) Independent Auditors

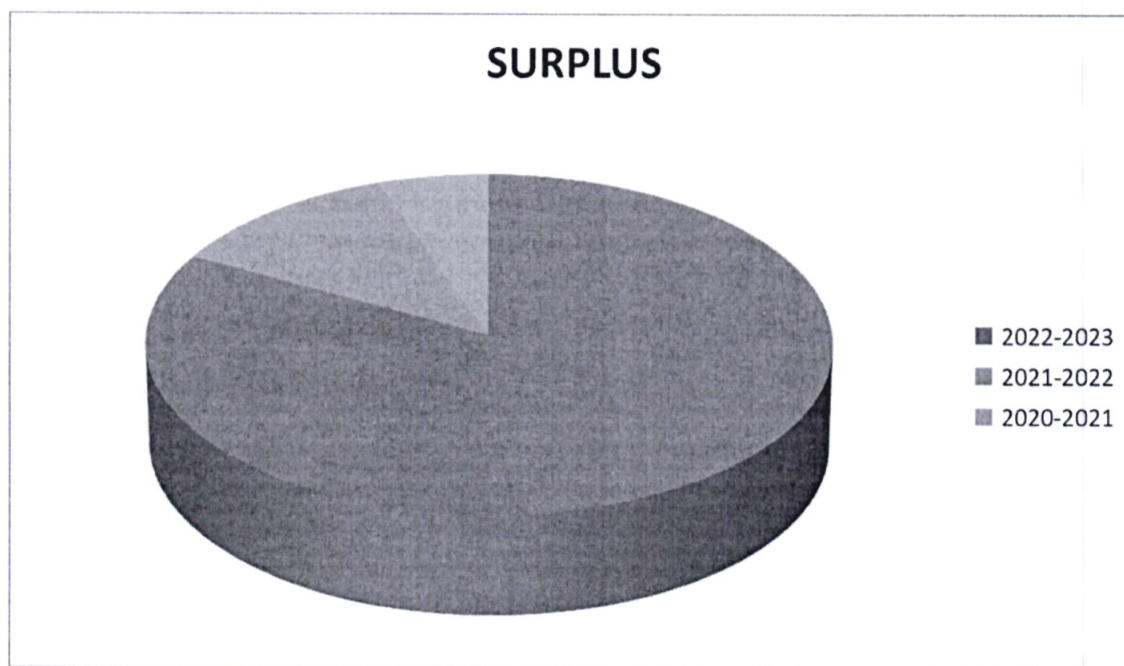
Office of the Auditor General
Anniversary Towers, University Way
P.O. Box 30084
GPO 00100
Nairobi, Kenya

II. SUMMARY REPORT OF PERFORMANCE OF THE SCHOOL

a) Financial performance:

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

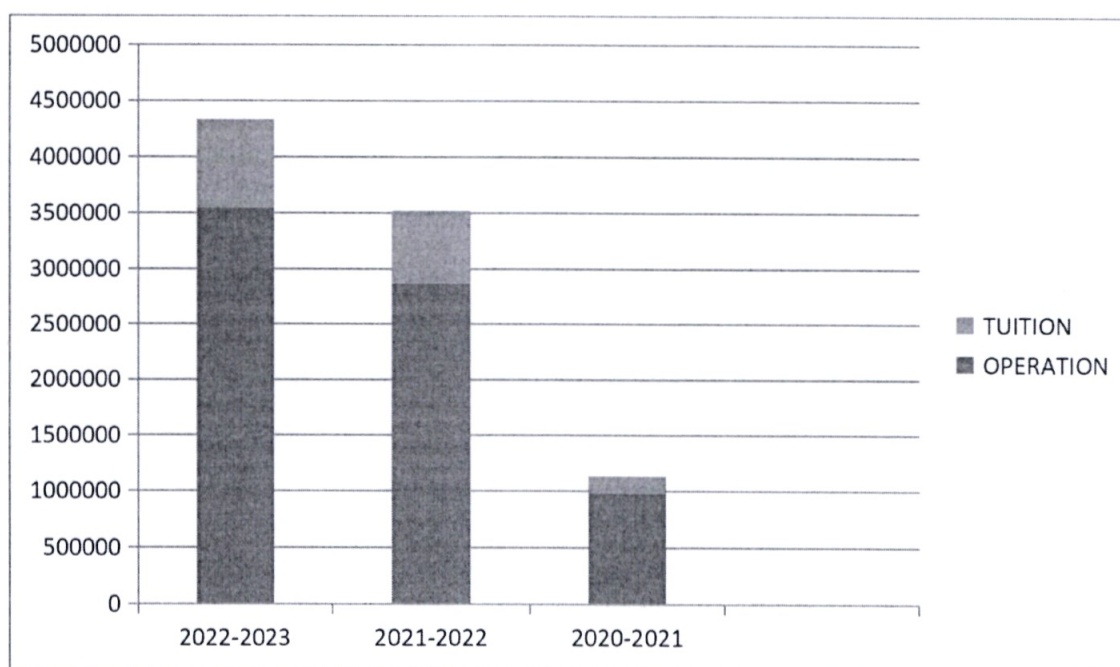
DESCRIPTION	2022-2023	2021-2022	2020-2021
	Kshs	Kshs	Kshs
SURPLUS/DEFICIT	2,741,580	388,369	183,915



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

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

DESCRIPTION	2022-2023	2021-2022	2020-2021
RECEIPTS	Kshs	Kshs	Kshs
Capitation grants for tuition	785,490	654,358	148,825
Capitation grants for operations	3,544,658	2,868,062	983,319
TOTALS	4,330,147	3,522,420	1,132,144



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

Ratio of capitation grant per student:

There were 412,200 and 120 students for the three years i.e 2022/2023, 2021-2022 and 2020-2021 respectively and below is there ratio.

2021-2022; Operation account-1:1,906.53

Tuition account-1:8,603.54

2021-2022; Operation account-1:14,340.31

Tuition account-1:3,271.79

2020-2021; Operation account-1:8,194.32

Tuition account-1:1,240.21

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

- DESCRIPTION	2022-2023	2021-2022	2020-2021
OTHER INCOMES	Kshs	Kshs	Kshs
School Fund Income-Parents Account	9,493,825	5,838,465	1,331,150
School Fund Income- Other receipts	516,249	601,476	
TOTALS	10,010,074	6,439,941	1,331,150

Ratio of school Fund Income;

2022-2023:-1:24,296.30

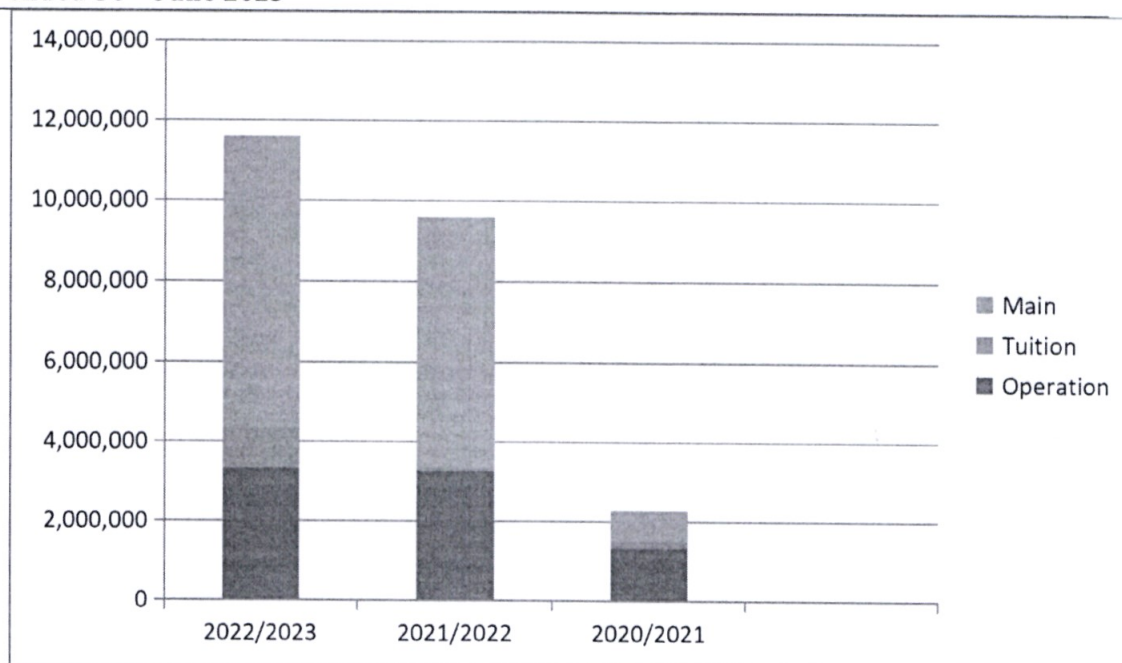
2021-2022:-1:32,199.71

2020-2021:-1:11,092.92

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

DESCRIPTION	2022-2023	2021-2022	2020-2021
PAYMENTS	Kshs	Kshs	Kshs
Payments for Tuition	1,034,279	71,374	178,264
Payments for operations	3,321,335	3,259,772	1,317,684
Payments for Main account	7,243,028	6,242,847	783,431
TOTAL PAYMENTS	11,598,642	9,573,993	2,279,379

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



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

ACCOUNTS RECEIVABLE

Description	2022-2023	2021-2022	2020-2021
	Kshs	Kshs	Kshs
Fees arrears	2,163,975	630,865	354,450
Other non-fees receivables			
Salary advances			
Imprest			
Total	2,163,975	630,865	354,450

ACCOUNTS PAYABLE

Description	2021-2022	2020-2021	2019-2020
	Kshs	Kshs	Kshs
Trade creditors (See ageing below and appendix 1)	863,080	50,000	5,840
Prepaid fees	500,450	259,400	216,140
Retention monies			
Total	1,363,530	309,400	222,140

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

Movement of cash and bank balances over the last three years

1 BANK ACCOUNTS

	Name of Bank, Account No. & currency	Bank Account Number	2022-2023	2021-2022	2020-2021
			Kshs	Kshs	Kshs
1	Tuition Account		568,255	556,849	(26,136)
2	Operations Account		1,113,452	57,569	145,945
3	School Fund Account/Boarding		1,347,508	108,562	401,696
4	Equity fees Account				
5	Infrastructural Account		38,807	38,207	
	Savings Accounts;				
6	Gratuity account				
7	Bus account				
8	Equity Cdf account				
9					
10					
11					
12					
	Total		3,068,022	761,187	521,505

2 CASH IN HAND

Description	2022-2023	2021-2022	2020-2021	2018-2019
		Kshs	Kshs	Kshs
Tuition Account				
Operation Account	2,434	4,975	50,640	
School Fund account	14,972	56,666	51,569	
Total	17,406	61,641	102,209	

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

a) Teacher Student ratio:

There are fifteen teachers against the 412 students, out of the fifteen teachers ten are employed by T.S.C while other five are B.O.M teachers. The ratio of teachers to students is as follows:-1:27.

<u>TRANSFERRED TEACHER</u>	<u>RETIRED TEACHER</u>	<u>NEWLY EMPLOYED TEACHER-TSC</u>	<u>B.O.M TEACHERS</u>
01	00	3	5

b) Mean score in the 2022 KCSE

There were no candidates who sat for KCSE the year 2022.

c) Number of Candidates in the 2022 KCSE:

There are no candidates who have sat for exam this year 2022 since the school was registered the year 2020.

d) Capacity of the school:

<u>FACILITIES</u>	<u>DORMITORY</u>	<u>DIN.HALL</u>	<u>LABORATORIES</u>	<u>TOILETS</u>	<u>STUDENTS</u>
TOTAL	0	1	1	1	412

e) Development projects carried out by the school:

For the year ended June 2023, the school had no project carrying out. The only project existing that particular time was funded by CDF.

<u>PROJECT</u>	<u>STATUS</u>	<u>FUND SOURCE</u>	<u>AMOUNT</u>
1. DINING HALL	Completed	CDF	

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

III. STATEMENT OF SCHOOL MANAGEMENT RESPONSIBILITY

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

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

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

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

Name:	Ibrahim Mohamed
Designation:	Chairman, School Board of Management
Sign:	
Date:	18/3/26
Name:	Loise N Kimani
Designation:	School Principal & Secretary to Board of Management
Sign:	
Date:	18/3/26
Name:	Jackson Iha Mwakombe
Designation:	Bursar/Accounts Clerk
Sign:	
Date:	18/3/26

REPUBLIC OF KENYA

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



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

REPORT OF THE AUDITOR-GENERAL ON MOHAMED ALI GIRLS' SECONDARY SCHOOL FOR THE YEAR ENDED 30 JUNE, 2023 – MOMBASA COUNTY

PREAMBLE

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

- A. Report on 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 the 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; and,
- 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, risk management environment and internal controls, developed and implemented by those charged with governance for orderly, efficient and effective operations of the entity.

A Qualified Opinion is issued when the Auditor-General concludes that, except for material misstatements noted, the financial statements are fairly presented in accordance with the applicable financial reporting framework. The Report on Financial Statements should be read together with the Report on Lawfulness and Effectiveness in the Use of Public Resources, and the Report on Effectiveness of Internal Controls, Risk Management and Governance.

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 Mohamed Ali Girls' Secondary School set out on pages 14 to 28, which comprise of the statement of assets and liabilities

as at 30 June, 2023 statement of receipts and 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 Mohamed Ali Girls' Secondary School as at 30 June, 2023 and of its financial performance and its cash flows for the year then ended, in accordance with the International Public Sector Accounting Standards (Cash Basis) and comply with the Basic Education Act, 2013 and the Public Finance Management Act, 2012.

Basis for Qualified Opinion

1. Unsupported Cash and Cash Equivalents

The statement of assets and liabilities and as disclosed in Note 8 and Note 9 to the financial statements reflects cash and cash equivalents of Kshs.3,085,428 out of which Kshs.17,406 relates to cash in hand. However, there was no board of survey certificates to support accuracy and existence of the cash in hand. Further, there was no evidence that the cash books and bank reconciliations statements were reviewed on a monthly basis.

In the circumstances, the accuracy and completeness of cash and cash equivalents balance of Kshs.3,085,428 could not be confirmed.

2. Unsupported Accounts Receivables

The statement of assets and liabilities and as disclosed in Note 10 to the financial statements reflects accounts receivables balance of Kshs.2,163,975. However, the receipts registers, ledgers, ageing analysis and issued invoices were not provided for audit.

In the circumstances, the accuracy and completeness of accounts receivable balance of Kshs.2,163,975 could not be confirmed.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of Mohamed Ali Girls' 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 budgeted versus actual amounts reflects final receipts budget of Kshs.12,126,276 and actual on a comparable basis of Kshs. 14,340,223 resulting to an over collection of Kshs.2,213,947 or 18 %. similarly, the School spent Kshs.11,598,642 against the actual receipts of Kshs.14,340,223 resulting to an under expenditure of Kshs.2,741,580 or 19%.

The overcollection may be due to unrealistic budgeting assumptions whereas the under expenditure may have affected the school's mandate which may impact 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. Except for the effect of the matters described in the Basis for Qualified Opinion I have determined that there are no other key audit matters to communicate in my report.

Other Information

The Management is responsible for the Other Information set out on pages 3 to 12 which comprise of Key School Information and Management, Summary Report of the Performance of the School and Statement of School Management Responsibility. The Other Information does not include the financial statements and my audit report thereon.

In connection with my audit on the School's financial statements, my responsibility is to read the Other Information and in doing so, consider whether the Other Information is materially inconsistent with the financial statements or my knowledge obtained in the audit or otherwise appears to be materially misstated. If based on the work I have performed, I conclude that there is a material misstatement of this Other Information, I am required to report that fact. I have nothing to report in this regard.

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

REPORT ON LAWFULNESS AND EFFECTIVENESS IN THE USE OF PUBLIC RESOURCES

Conclusion

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

Basis for Conclusion

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

The statement of receipts and payments reflects payments for operations amount of Kshs.3,321,335. The amount includes administration cost of Kshs.668,089 out of which Kshs.488,111 was transferred to Kenya Secondary School Heads Association (KESSHA) a welfare organization which is not defined in Government Funding system. This was contrary to Regulation 23(2)c of the Public Finance Management (National Government) Regulations, 2015 which requires that an Accounting Officer shall, before transferring any funds to an entity within or outside the Government, ensure that there is a written assurance from the entity that it shall implement effective, efficient and transparent financial management and internal control systems.

In the circumstances, value for money transferred to KESSHA, amounting to Kshs.488,111 could not be confirmed.

2. Under Funding for Tuition and Operations Grant

The statement of receipts and payments reflects total receipts of Kshs. 14,340,222. During the period under review, the Government was to contribute Kshs.6,561,920 for tuition and grant for operations, however the Government released Kshs.4,330,148 resulting to a variance of Kshs.2,231,772.

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

3. Lack of a Procurement Plan

The statement of receipts and payments reflects total payments of Kshs.11,598,642. However, during the year under review, Management did not prepare an Annual Procurement Plan as part of the annual budget preparation process. This was contrary to Regulation 40 of the Public Procurement and Asset Disposal Regulations, 2020 which states that 'a procuring entity prepare a procurement plan for each financial year as part of the annual budget preparation process'. In addition, Management had not made training arrangements to capacity build the store keeper.

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

4. Delay in Transfer of Infrastructure Grants

The statement of receipts and payments reflects capitation grants for operations of Kshs.3,544,658 out of Kshs.838,000 relates to Government grants for infrastructure. Included in the infrastructure grants is Kshs.643,000 for maintenance improvement which was transferred to the infrastructure account from operations account after the lapse of fifteen (15) days. This was contrary to Ministry of Education Circular Ref. No: MOE.HQS/3/13/3 dated 16 June, 2021 which directs that infrastructure grants as well as maintenance and improvement funds be transferred to the school infrastructure account fifteen days upon receipt of the funds in the operations account.

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

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Note 6 to the financial statements reflects payments for operations of Kshs.3,321,335 which includes expenditure on local travel, transport, and travelling amount of Kshs.268,150. However, Management did not maintain an imprest register to account for imprests issued. This was contrary to Regulation 93(4)(c) of the Public Finance Management (National Government) Regulations, 2015, which requires that, prior to issuing temporary imprests, the Accounting Officer ensures that the applicant is recorded in the imprest register, including the amount applied for.

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

2. Failure to Prepare School Improvement Plan

During the year under review, Management did not have an approved School Improvement Plan (SIP) which is a key strategic planning tool that guides academic performance targets, infrastructure development, resource allocation, and overall institutional growth.

In the circumstances, the effectiveness of overall Governance and strategic direction of the school could not be confirmed.

3. Weakness in Textbooks Management

Review of the School's textbook management system for learning materials received from the Kenya Institute of Curriculum Development (KICD) revealed that the school's issuance registers did not capture essential bibliographic details such as the full title, publisher and edition of textbooks issued to students, making it difficult to accurately track and reconcile books issued against the School's master inventory.

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

4. Failure to Adopt School Support Guidelines

Review of personnel records revealed that Management did not adopt the School support staff guidelines in terms of job groups and amounts paid as salaries. Further, the School did not provide for the service gratuity for the support staff.

In the circumstances, the effectiveness of internal controls on the management of personnel emoluments could not be confirmed.

5. Use of Manual Systems

During the year under review, it was observed that Management was using manual system in preparation of financial statements, maintenance of ledgers and maintaining students' data. However, manual systems have low efficiency, high rates of human error, time-consuming to maintain, often resulting in inconsistent data, limited security, and an inability to provide real-time information.

In the circumstances, the effectiveness of internal controls on manual systems used by the school could not be confirmed.

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

Responsibilities of the Management and Board of Management

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

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

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

In addition to the responsibility for the preparation and presentation of the financial statements described above, Management is also responsible for ensuring that the activities, financial transactions and information reflected in the financial statements

comply with the authorities which govern them and that public resources are applied in an effective way.

The Board of Management is responsible for overseeing the School's financial reporting process, reviewing the effectiveness of how Management monitors compliance with relevant legislative and regulatory requirements, ensuring that effective processes and systems are in place to address key roles and responsibilities in relation to governance and risk management, and ensuring the adequacy and effectiveness of the control environment.

Auditor-General's Responsibilities for the Audit

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

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

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

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


FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

26 May, 2026

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

V. STATEMENT OF RECEIPTS AND PAYMENTS PERIOD TO 30TH JUNE 2023

STATEMENT OF RECEIPTS AND PAYMENTS FOR LAST THE LAST THREE YEARS			
DESCRIPTION OF VOTE HEAD	2022-2023	2021-2022	2020-2021
	Kshs	Kshs	Kshs
RECEIPTS			
Capitation grants for tuition	785,490	654,359	148,825
Capitation grants for operations	3,544,658	2,868,062	983,319
School Fund Income- Other receipts	516,249	601,476	
School Fund Income-Parents Account	9,493,825	5,838,465	1,331,150
TOTAL RECEIPTS	14,340,222	9,962,362	2,463,294
PAYMENTS			
Payments for Tuition	1,034,279	71,374	178,264
Payments for operations	3,321,335	3,259,772	1,317,684
Payments for Main account	7,243,028	6,242,847	783,431
TOTAL PAYMENTS	11,598,642	9,573,993	2,279,379
SURPLUS/DEFICIT	2,741,580	388,369	183,915

The school financial statements were approved on 18/3 and signed by:

Sign:



Sign



Sign



Name Ibrahim Mohamed

Name : Louise Nyambura

Name; JACKSON IHA MWAKOMBE

Chair BOM

**School Principal/
Secretary to BOM**

**Bursar/
Finance Officer**

Date 18/3/26

Date 18/3/26

Date 18/3/26

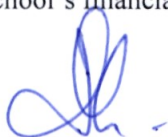
**MOHAMED ALI GIRLS
PUBLIC SECONDARY SCHOOL
Annual Report and Financial Statements
For the year ended 30th June 2023**

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

	Note	2022-2023	2021-2022
		Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	8	3,068,022	761,187
Cash Balances	9	17,406	61,641
Short term Investment	10		
Total Cash and cash equivalent		3,085,428	822,828
Account's receivables	10	2,163,975	630,865
TOTAL FINANCIAL ASSETS		5,249,403	1,453,693
FINANCIAL LIABILITIES			
Accounts Payables	11	1,363,530	309,400
NET FINANCIAL ASSETS		<u>3,885,873</u>	<u>1,144,293</u>
REPRESENTED BY			
Accumulated Fund b/fwd	12	1,144,293	755,924
Surplus/Deficit for the year		2,741,580	388,369
NET FINANCIAL POSSITION		<u>3,885,873</u>	<u>1,144,293</u>

The School's financial statements were approved on 18/3/26 and signed by:

Sign:



Name Ibrahim Mohamed

Sign



Name Loise Nyambura

Sign



Name; Jackson Iha Mwakombe

Chair B.O.M

School Principal/
Secretary to BOM

Bursar/
Finance Officer

Date 18/3/26

Date 18/3/26

Date 18/3/26

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

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

		2022-2023	2021-2022
		Kshs	Kshs
CASHFLOW FROM OPERATING ACTIVITIES			
Receipts for operating income			
Capitation grants for tuition	1	785,490	654,359
Capitation grants for operations	2	2,706,658	2,013,062
School fund income- Parents contributions/ fees	3	7,464,025	5,605,050
School fund income- other receipts	4	1,012,940	601,476
Total receipts		11,969,113	8,873,947
Payments			
Payments for Tuition	5	774,084	71,374
Payments for operations	6	2,274,315	2,442,979
Boarding and school fund payments	7	6,658,713	6,198,687
Total payments		9,707,112	8,713,040
Net cash flow from operating activities		2,262,001	160,907
CASHFLOW FROM INVESTING ACTIVITIES			
Receipts from investing activities			
Maintenance & improvement	2	838,000	855,000
Acquisition of Assets			
Tota Receipts		838,000	855,000
Payment from investing activities			
Acquisition of assets-Dinning tiles, Benches & tables		836,140	815,432
Bank charges		1,260	1,361
Total payments			-
		837,400	816,793
Net cash flows from Investing Activities		600.00	38,207
CASHFLOW FROM BORROWING ACTIVITIES			
Proceeds from borrowings/ loans			
Repayment of principal borrowings			
Net cash flow from financing activities			
Net increase in cash and cash equivalents		2,262,601	199,114
Cash and cash equivalent at BEGINNING of the year		822,827	623,714
Cash and cash equivalent at END of the year		<u>3,085,428</u>	<u>822,828</u>

MOHAMED ALI GIRLS
PUBLIC SECONDARY SCHOOLS
Reports and Financial Statements
For the year ended 30th June 2023

VII. STATEMENT OF BUDGETED VERSUS ACTUAL AMOUNTS FOR THE YEAR ENDED 30TH JUNE 2023

Receipt/expenses Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
	Kshs	Kshs			Kshs	Kshs
RECEIPTS						
(1) CAPITATION GRANT ON TUITION						
Textbooks and reference materials						
Exercise books						
Laboratory equipment						
Internal exams						
Teaching / learning materials	1,243,200		1,243,200	785,490	457,710	63%
Chalks						
Exams and assessment						
Teachers guides						
(2) CAPITATION GRANT ON OPERATIONS						
Bom teachers						
Maintainace and maintenance	1,500,000		1,500,000	838,000	662,000	56%
Other Voteheads	3,930,000		3,930,000	2,706,658	1,223,342	69%
Local transport / travelling						
Electricity and water						
Medical						
Activity						

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

Receipt/expenses Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
	Kshs	Kshs			Kshs	Kshs
(3) FEES CHARGED ON PARENTS						
Lunch programme	4,553,076		4,553,076	8,082,910	(3,529,834)	176%
BOM teachers	900,000		900,000	1,410,915	(510,915)	156%
Local transport / travelling						
Electricity and water						
Medical						
Administration costs						
Activity						
SMASSE						
Fee on Boarding						
Equipment and Stores						
OTHER INCOME						
Saving account						
Hire of Facilities						
Caution Money						
Tender Fees						
Text Books						
Fee for hire of ground and equipment						
Interest income						
Income from any other activities				516,249		
TOTAL INCOME	12,126,276		12,126,276	14,340,222	(1,697,697)	118%

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

Receipt/expenses Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
	Kshs	Kshs			Kshs	Kshs
(1) EXPENDITURE FOR TUITION						
Textbooks and reference materials						
Exercise books						
Laboratory equipment						
Internal exams						
Teaching / learning materials	1,243,200	-	1,243,200	1,034,279	208,921	83%
Chalks						
Exams and assessment						
Teachers guides						
Administration costs						
Bank Charges						
(2) EXPENDITURE FOR OPERATIONS						
Personnel emoluments						
Administration cost						
Maintenance &Improvement	1,500,000		1,500,000	886,140	613,860	59%
Local transport / travelling						
Electricity, water and conservancy						
Other votehead	3,930,000		3,930,000	2,435,195	1,494,805	62%
Infrastructure						
Activity Expenses						

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

Receipt/expenses Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
	Kshs	Kshs			Kshs	Kshs
Gratuity						
SMASSE						
(3) EXPENDITURE FOR SCHOOL FUND						
Lunch Programme	4,553,076		4,553,076	5,482,250	929,174	120%
Bom Teachers	900,000		900,000	1,760,778	860,778	196%
Bus Hire						
Tender Fees						
Hire of Facilities						
Repairs & Maintainance						
Electricity and Water						
Boarding Equipment and Stores						
Expenditure for Income Generating Activity						
Insurance costs						
Other expenses on investments						
Rent Expenses						
Bank Charges						
Loan Interest Repayment						
Loan Principal Repayment						
Acquisition of Assets						
TOTALS	12,126,276		12,126,276	11,598,642	4,107,538	96%

There over utilization of the budget above the 100%, this is as results of new enrolment in between the year resulting to more funds collected then the budgets. The underutilization is as results of few demands to those particular vote heads during the year.

VIII. SIGNIFICANT ACCOUNTING POLICIES

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

1. Statement of compliance and basis of preparation

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

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

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

2. Recognition of receipts and payments

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

3. In-kind contributions

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

4. Cash and cash equivalents

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

SIGNIFICANT ACCOUNTING POLICIES (Continued)

5. Accounts Receivable

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

6. Accounts Payable

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

7. Non-current assets

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

8. Budget

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

9. Comparative figures

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

10. Subsequent events

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

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

IX. NOTES TO THE FINANCIAL STATEMENTS

I. CAPITATION GRANT FOR TUITION

	2022-2023	2021-2022	2020-2021
	Kshs	Kshs	Kshs
Textbooks and reference materials	785,490	654,358	148,825
Exercise books			
Laboratory equipment			
Internal exams			
Teaching / learning materials			
Chalks			
Exams and assessment			
Teachers guides			
Total	785,490	654,358	148,825

2. CAPITATION GRANT FOR OPERATIONS

	2022-2023	2021-2022	2020-2021
	Kshs	Kshs	Kshs
Other voteheads	2,706,658	2,013,062	500,544
Bom teachers			
Maintenance & Improvement	838,000	855,000	482,775
Activity			
insurance			
Local transport / travelling			
Electricity and water			
Medical			
Administration costs			
Total	3,544,658	2,868,062	983,319

3. PARENTS CONTRIBUTION/FEES - SCHOOL FUND ACCOUNT

	2021-2022	2020-2021	2019-2020
	Kshs	Kshs	Kshs
Lunch programme	8,082,910	5,094,115	1,065,150
BOM teachers	1,410,915	744,350	266,000
Local transport / travelling			
Electricity and water			
Medical			
Administration costs			
Activity			
Total	9,493,825	5,838,465	1,331,150

**MOHAMED ALI GIRLS
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	2020-2021
	Kshs	Kshs	Kshs
Other income		96,726	
Uniform	327,249	485,750	
Bus Hire	189,000		
Tender Fees	-	19,000	
Text Books			
Fee for hire of ground and equipment			
Nhif	-		
Nssf	-		
Dormant accounts			
Total	516,249	601,476	

5. PAYMENTS FOR TUITION

	2022-2023	2021-2022	2020-2021
	Kshs	Kshs	Kshs
Textbooks and reference materials	1,032,035	68,650	171,970
Exercise books			
Laboratory equipment			
Internal exams			
Teaching / learning materials			
Chalks			
Exams and assessment			
Teachers guides			
Administration Costs			
Bank Charges	2,244	2,724	6,294
Total	1,034,279	71,374	178,264

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

NOTES TO THE FINANCIAL STATEMENTS (Continued)

6. PAYMENTS FOR OPERATIONS

	2022-2023	2021-2022	2020-2021
	Kshs	Kshs	Kshs
Personnel emoluments	893,704	709,126	109,000
Bom teachers			
Administration Cost	668,089	1,122,913	286,964
Maintenance & improvements	51,905	18,760	731,030
Local transport / travelling	268,150	277,650	132,450
Electricity and water	134,629	90,154	21,210
Medical		11,000	4,000
Infrastructure			
Activity Expenses	417,458	106,000	33,030
Covid-19 Expenses			
Bank Charges	1,260		
Transfer from Main ac			
Acquisition of Assets	886,140		
Nhif			
Nssf			
PMC Expenses			
TOTAL	3,321,335	3,259,772	1,317,684

7. BOARDING AND SCHOOL FUND PAYMENTS

	2022-2023	2021-2022	2020-2021
	Kshs	Kshs	Kshs
Lunch programme	4,949,049	3,360,750	359,990
BOM Teachers	1,760,778	1,287,465	257,000
Caution Money			
Stationary		570,082	80,513
Tender Fees		17,400	
Uniform	475,950	511,320	
Bus Hire	24,250		
Medical Expenses-Covid 19			
Creditors 2021/2022	33,000		
Repairs and maintenance & Improvements			
Activities		489,650	79,900
Bank Charges		6,180	6,010
Bursary			
Transfer			
Local travel & Transport			
Dormant Account			
TOTAL	7,243,028	6,242,847	783,413

**MOHAMED ALI GIRLS
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	Bank Account Number	2021-2022	2020-2021	2020-2019
			Kshs	Kshs	Kshs
1	Tuition Account	1271303558	568,255	556,849	(26,136)
2	Operations Account	1271303078	1,113,452	57,568	145,945
3	School Fund Account/Boarding	1380279543575	1,347,508	108,562	401,696
4	Equity fees Account				
5	Infrastructural Account	1290947406	38,807	38,207	
	Savings Accounts;			-	
6	Gratuity account				
7	Bus account				
8	Equity Cdf account				
9	Development account				
10	Cdf project account				
11	Exam/caution account				
12	Equity account 2				
	Total		3,068,022	761,186	521,505

9. CASH IN HAND

Description	2022-2023	2021-2022	2020-2021	2019-2020
		Kshs	Kshs	Kshs
Tuition Account	0	0	0	0
Operation Account	2,434	4,975	50,640	
School Fund account	14,972	56,666	51,569	
Total	17,406	61,641	102,209	

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

NOTES TO THE FINANCIAL STATEMENTS (Continued)

10. ACCOUNTS RECEIVABLE

Description	2022-2023	2021-2022	2020-2021
	Kshs	Kshs	Kshs
Fees arrears	2,163,975	630,865	354,350
Other non-fees receivables			
Salary advances			
Imprest			
Total	2,163,975	630,865	354,350

Description	2022-2023	2021-2022	2020-2021
	Kshs	Kshs	Kshs
Fees arrears for current year	2,029,800.00	630,865.00	234,450
Fees arrears for the previous year	134,175.00		119,900
Fees arrears for prior periods (over two years)			
Total	2,163,975.00	630,865.00	354,350

11. ACCOUNTS PAYABLE

Description	2022-2023	2021-2022	2020-2021
	Kshs	Kshs	Kshs
Trade creditors (See ageing below and appendix 1)	863,080	50,000	5,840
Prepaid fees	500,450	259,400	216,300
Retention monies			
Total	1,363,530	309,400	222,140

Description	2023-2022	2021-2022	2020-2021
	Kshs	Kshs	Kshs
Trade creditors for current year	863,080	50,000	5,840
Trade creditors for the previous year			
Trade creditors for prior periods (over two years)			
Total	863,080	50,000	5,840

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

NOTES TO THE FINANCIAL STATEMENTS (Continued)

12. FUND BALANCE BROUGHT FORWARD

Description	2022-2023	2021-2022	2020-2021	2019-2020
	Kshs	Kshs	Kshs	Kshs
Bank balances	3,068,022	761,186	521,505	451,020
Cash balances	17,406	61,641	102,209	31,089
Short Term Investments				
Receivables	2,163,795	630,865	354,350	119,900
Payables	(1,363,530)	(309,400)	(222,140)	(30,000)
Total	3,885,873	1,144,292	755,924	572,009

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)

**MOHAMED ALI GIRLS
PUBLIC SECONDARY SCHOOLS
Reports and Financial Statements
For the year ended 30th June 2023**

ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

Supplier of Goods or 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. Maheb books and stationers	3,840.00	28/06/2021	3,840.00	0	0	The supplier was paid on the month of july.
5. Reinyoung Supplies	33,000.00	18/5/2022	0	0	33,000.00	As at 30 th june 2022 payment was not yet done.
6. Crown Cuts	17,000.00	24/06/2022	0	0	17,000.00	As at 30 th june 2022 payment was not yet done.
Sub-Total						
Supply of services						
7. Virgin Clean LTD	2,000.00	12/05/2021	2,000.00	0	0	The supplier was paid on the month of july.
8.						
9.						
Sub-Total						
Grand Total	55,840.00				50,000.00	

**MOHAMED ALI GIRLS
PUBLIC SECONDARY SCHOOLS
Reports and Financial Statements
For the year ended 30th June 2023**

ANNEX 2 – SUMMARY OF FIXED ASSETS REGISTER

Asset class	Quantity	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
<u>Buildings and structures</u>	1	-	-	-	-	-	-
Motor vehicle-Isuzu KDG 505C (33 Seater)	1	2022	Mohamed Ali Girls Secondary School	-	-	-	-
Intangible assets- Finance Software	1	2022	Account office	-	-	-	-
<u>OFFICE EQUIPMENT, FURNITURE AND FITTINGS</u>							
Office chair	20	2021	Administration & Staffroom	-	-	-	-
Office tables	2	2021	Principal & Deputy's office	-	-	-	-
Office chair(executive)	2	2021	Principal & Deputy's office	-	-	-	-
Table	4	2021	Staffroom & Administration	-	-	-	-
-Electric Bell	1	2021	Administration				

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

Asset class	Quantity	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
<u>ICT Equipment, and Other ICT Assets</u>							
-Kyocera Taskalfa221(Qlco703921)-photocopier	1	2021	Administration	-	-	-	-
-Epson,L3111-(x649031887)-printer	2	2021&2022	Administration	-	-	-	-
-Laptop	3	2021&2022	Administration	-	-	-	-
Total							