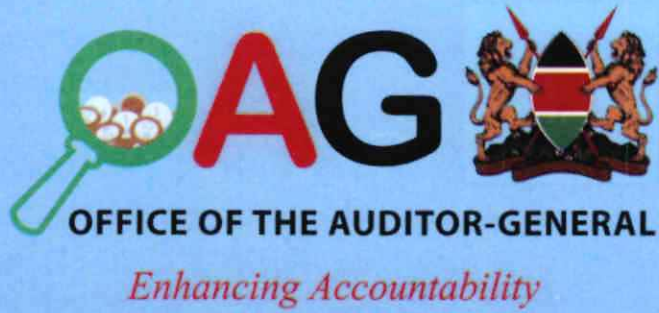


REPUBLIC OF KENYA



REPORT

PARLIAMENT
OF KENYA
LIBRARY

OF

THE AUDITOR-GENERAL

ON

MUKAA BOYS' HIGH SCHOOL

FOR YEAR ENDED

30 JUNE, 2022

MAKUENI COUNTY

THE NATIONAL ASSEMBLY
PAPERS LAID

DATE: 11 MAR 2025

DAY.

Tuesday

TABLED
BY:

Hon. Owen Boya
(Deputy Majority Leader)

CLERK-AT
THE-TABLE:

Gertrude Chebet



**MUKAA BOYS HIGH SCHOOL
P.O BOX 73-90130 NUNGUNI**

ANNUAL REPORT AND FINANCIAL STATEMENTS

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

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

MUKAA BOYS' HIGH SCHOOL
Reports and Financial Statements for the year ended 30th June 2022

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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 Makueni County, Mukaa Sub-County

The school was registered in 09/08/2017 under registration number 17S30000009 and is currently categorized as extra County public school established, owned or operated by the Government.

The school is a boarding school and had 1575 number of students as at 30th June 2022. It has 27 streams and 59 teachers of which 17 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	Rev. John M. Kitale	Chairman	22/05/2019
2	Mr. Jonathan Mukima	Vice - Chairman	22/05/2019
3	Mr. Mutua F.M	Secretary - Principal	22/05/2019
4	Mr. Joseph Ngolo	P.A Chairman	22/05/2019
5	Prof. Mary M. Mutisya	Member	22/05/2019
6	Eng. Peter M. Muli	Member	22/05/2019
7	Adv. Andrew Makundi	Member	22/05/2019
8	Mr. Patrick K. Tito	Member	22/05/2019
9	Mr. Milton Nzioka	Member	22/05/2019
10	Mrs. Rose Mutwiwa	Member – Rep CEB	22/05/2019
11	Mr. Kau A.N	Member Rep Teachers	22/05/2019
12	Rev. Samuel Musyimi	Member - Sponsor	22/05/2019
13	Mrs. Jennifer Kimolo	Member - Sponsor	22/05/2019
14	Mr. Francis Mwasaa	Member	22/05/2019
15	Mrs. Mirriam Mutuku	Member - Community	22/05/2019
16	Mrs. Elizebeth Muli	Member Special Needs	22/05/2019

Key School Information and Management (Continued)

The function of the School Board of Management include:

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

(c) Committees of the Board

The following are various committees of the Board established by the Board of management.

Ref:	Name of Committee	Names of Members	Designation	Number of meetings attended during the year
1	Executive Committee	Rev. John M. Kitala	Chairman	5 out of 5
		Mr. Jonathan Mukiyama	V. Chairman	5 out of 5
		Mr. Mutua F.M	Secretary	5 out of 5
		Mr. Joseph Ngolo	P.A Chairman	5 out of 5
		Prof. Mary M. Mutisya	Member	3 out of 5
2	Audit Committee	-	-	-
3	Finance, procurement and general purposes Committee	-	-	-
4	Academic Committee	-	-	-
5	Development Committee	Mr. J. Mukima	Chairman	3 out of 3
		Rev. J. Kitala	Member	3 out of 3
		Mr. Mutua F.M	Secretary	3 out of 3
		Mr. Joseph Ngolo	Member	3 out of 3

		Prof. Mary Mutisya	Member	2 out of 3
		Eng.Muli P.M.	Member	1 out of 3
6	Discipline and welfare Committee	-	-	-
7	Adhoc Committee (if any during the year)	-	-	-

(d) School operation Management

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

Ref:	Designation	Name	TSC Number	ID NUMBER
1	Principal	M.Tuke	364248	11277480
2	Deputy Principal	Albert Kau	315779	8745561
3	School Bursar	Mumbe Mutunga	-	33707969

(e) Schools contacts

Post Office Box: 73 – 90130 Nunguni
 Telephone: 0114819068/0735948445
 E-mail: mukaaschool@gmail.com
 Website: www.mukaaschool.sc.ke
 Facebook: -
 Twitter: -

(f) School Bankers

The school operated 7 number of bank accounts in the following banks:

- | | | |
|------------|------------------------|------------------------|
| 1.a | Account Name: | Tuition account |
| | Name of Bank: | Standard Chartered |
| | Branch: | Machakos |
| | Account Number: | 0102065740602 |
| 1.b | Account Name: | Tuition account |
| | Name of Bank: | Cooperative bank |
| | Branch: | Emali |
| | Account Number: | 01139806590901 |
| 2.a | Account Name: | Operation Account |
| | Name of Bank: | Standard Chartered |
| | Branch: | Machakos |
| | Account Number: | 0102065740600 |
| 2.b | Account Name: | Operation Account |
| | Name of Bank: | Cooperative bank |
| | Branch: | Emali |
| | Account Number: | 01139806590900 |
| 3. | Account Name: | Infrastructure account |
| | Name of Bank: | Standard Chartered |
| | Branch: | Machakos |
| | Account Number: | 0102065740604 |
| 4. | Account Name: | Boarding account |
| | Name of Bank: | Equity Bank |
| | Branch: | Machakos |
| | Account Number: | 0600299784334 |
| 5. | Account Name: | Boarding account |
| | Name of Bank: | Kenya Commercial Bank |
| | Branch: | Machakos |
| | Account Number: | 1151530247 |
| 6. | Account Name: | Boarding account |
| | Name of Bank: | Standard Chartered |
| | Branch: | Machakos |
| | Account Number: | 0102065740601 |
| 7. | Account Name: | CDF Account |
| | Name of Bank: | Kenya Commercial Bank |
| | Branch: | Machakos |
| | Account Number: | 1109472803 |

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

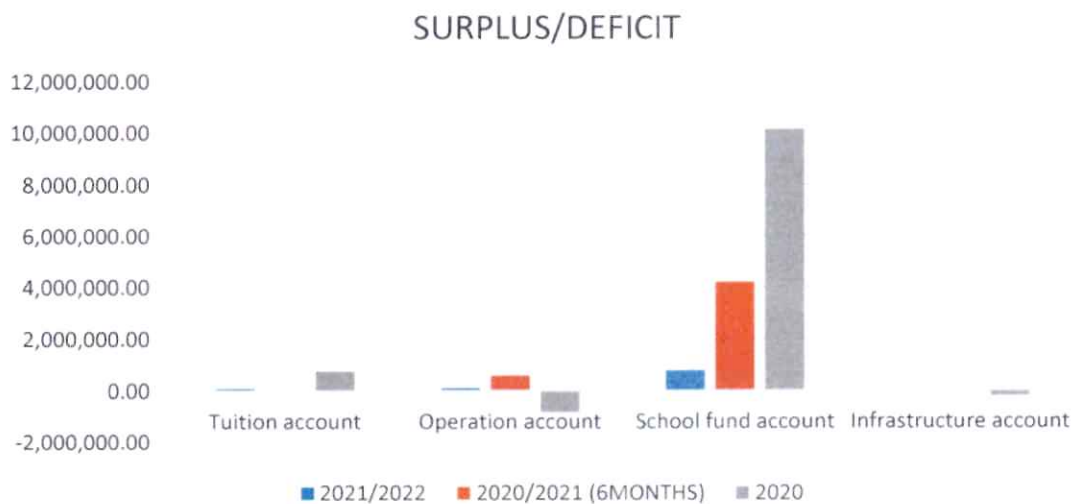
II. Summary Report Of Performance Of The School

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

a) Financial performance:

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

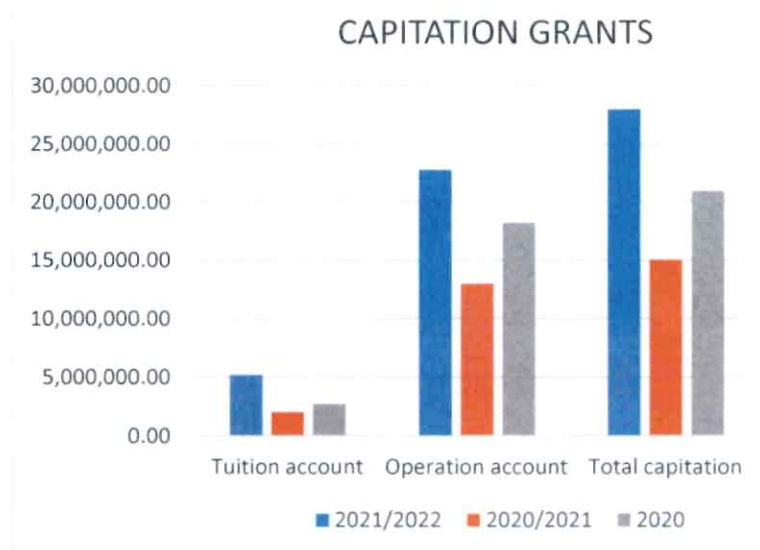
S/NO	ACCOUNT	2021/2022	January - June 2021	2020
1	Tuition account	90,245	4,018	760,406
2	Operation account	121,827	581,271	(825,820)
3	School fund account	777,618	4,213,875	10,131,044
4	Infrastructure account	34,227	46,668	(198,079)



MUKAA BOYS' HIGH SCHOOL
Reports and Financial Statements for the year ended 30th June 2022

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

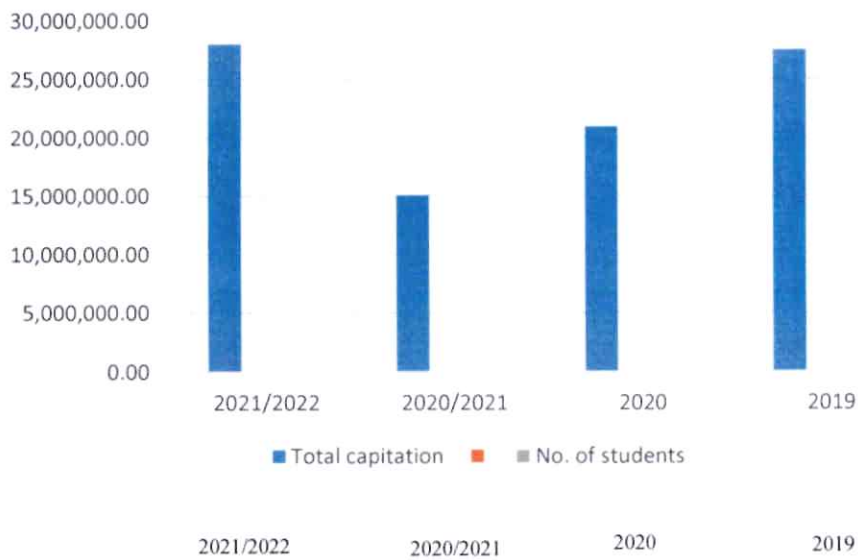
S/NO	ACCOUNT	2021/2022	January - June 2021	2020
1	Tuition account	5,212,251	2,072,319	2,710,250
2	Operation account	22,757,451	12,989,992	18,260,325
	Total capitation	27,969,702	15,062,311	20,970,575



- Ratio of capitation grant per student over the last three years

ACCOUNT	2021/2022	January - June 2021	2020	2019
Total capitation	27,969,702	15,062,311	20,970,575	27,469,110
No. of students	1575	1591	1465	1517
Ratio	1:17,789	1:9,467	1:14,314	1:18,108

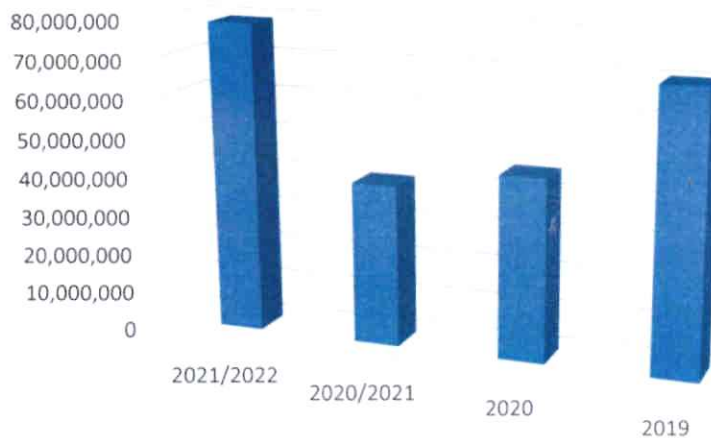
RATIO OF CAPITATION GRANTS PER STUDENT



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

ACCOUNT	2021/2022	January - June 2021	2020	2019
School fund account	79,141,325	41,098,389	46,191,941	70,344,000

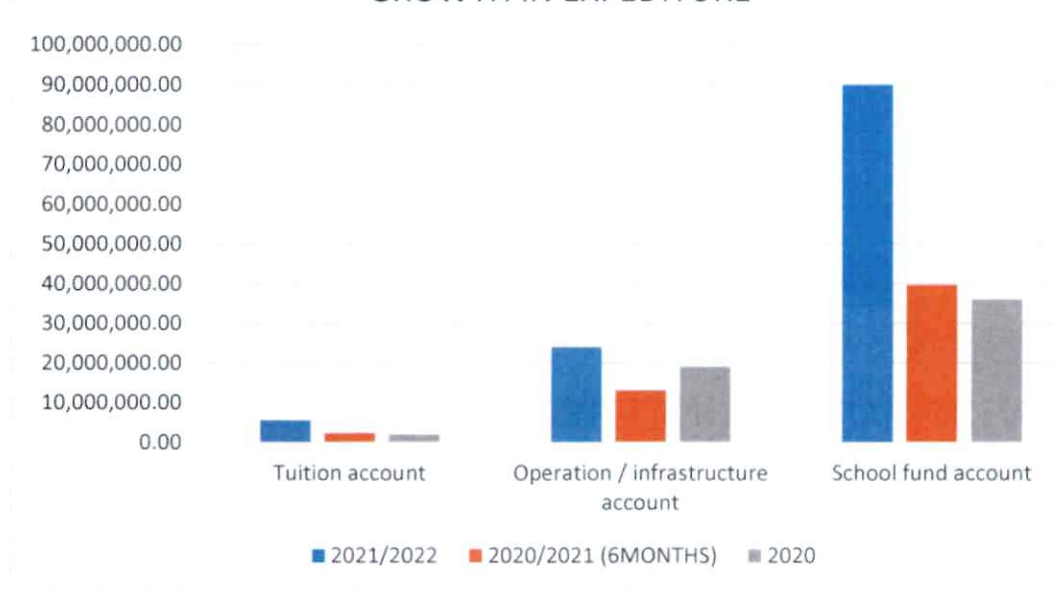
School fund account



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

S/NO	ACCOUNT	2021/2022	January - June 2021	2020
1	Tuition account	5,126,024	2,384,590	1,951,436
2	Operation / infrastructure account	22,675,369	13,047,622	19,086,145
3	School fund account	73,412,306	39,630,817	36,060,897

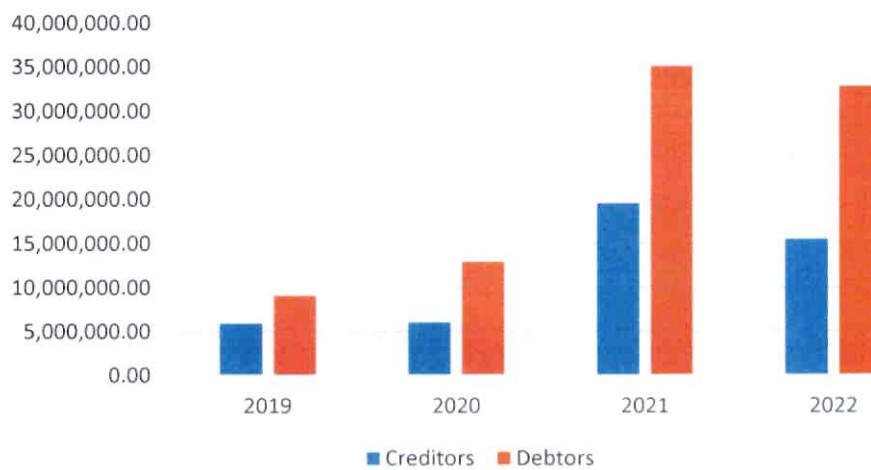
GROWTH IN EXPEDITURE



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

Year	Creditors	Debtors
2019	5,931,766	9,097,172
2020	6,033,697	12,932,741
January - June 2021	19,574,404	35,051,732
2022	15,491,687	32,773,065

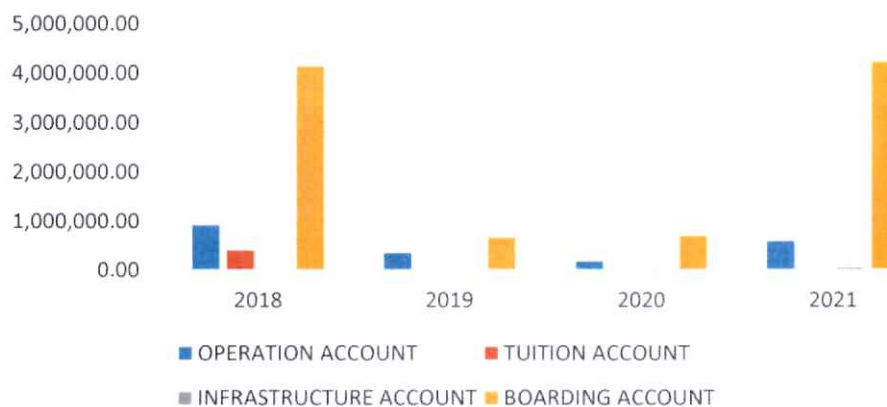
CREDITORS/DEBTORS



- Movement of cash and bank balances over the last three years

YEAR	OPERATION ACCOUNT	TUITION ACCOUNT	INFRASTRUCTURE ACCOUNT	BOARDING ACCOUNT
2018	915,378	396,101	-	4,133,549
2019	347,113	-	1,942	652,819
January - June 2021	171,795	405	22,863	693,902
2021/2022	581,271	4,018	46,668	4,213,875

CASH AND BANK BALANCES



b) Teacher Student ratio:

NO. OF TEACHERS BY TSC	NO. OF TEACHERS EMPLOYED BY BOM	TRANSFERRED/ RETIRED	TOTAL	NO. OF STUDENTS	TEACHER/STUDENT RATIO
42	17	3	56	1575	1:57

c) Mean score in the 2022 KCSE:

Year	Mean score	Students transitioned	Comment
2019	6.8890	200	Improvement
January - June 2021	6.7053	152	Drop
2021/2022	6.2885	151	Drop

d) Number of Candidates in the 2022 KCSE:

Year	No. of candidates
2018	288
2019	333
January - June 2021	302
2021/2022	357

e) Capacity of the school:

I.	Dormitory	5
II.	Dining hall	1
III.	Laboratories	2
IV.	Toilets	50
V.	Bathrooms	110
VI.	Classes	27
VII.	Administration block	1
VIII.	Kitchen	1

- These facilities serve a population of 1571 students

Summary Report of the Performance of the School (Continued)

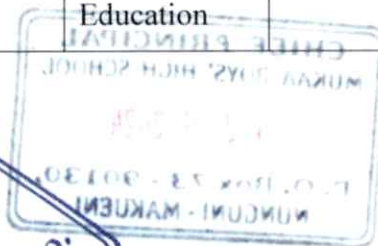
f) Development projects carried out by the school:

Project	Fund source	Amount collected	STATUS
1 st floor Dormitory construction	Parents	1,435,964	Completed
3 CBC classrooms	Ministry of Education	2,364,750	Completed

Sign: 

Date: 21/06/2024

Name: John Muthengi Tuke
 Principal



III. Statement Of School Management Responsibility

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

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

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

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

Sign:



Name:

Rev. John Mulwa Kitala

Designation:

Chairman, School Board of Management

Date:

21/06/2024



Sign:



Name:

John Muthengi Tuke

Designation:

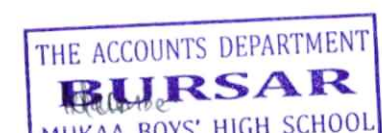
School Principal & Secretary to Board of Management

Date:

21/06/2024



Sign:



Name:

Mumbi Mutunga

Designation:

Bursar/ Finance Officer

Date:

21/06/2024



REPUBLIC OF KENYA



Enhancing Accountability

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 MUKAA BOYS' HIGH SCHOOL FOR THE YEAR ENDED 30 JUNE, 2022 - MAKUENI 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 Mukaa Boys' High School - Makueni County set out on pages 1 to 18, which comprise of the statement of financial assets and financial liabilities as at 30 June, 2022 and the 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 Mukaa Boys' High School - Makueni County as at 30 June, 2022 and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards Cash Basis and comply with the Basic Education Act, 2013 and the Public Finance Management Act, 2012.

Basis for Qualified Opinion

1. Unsupported Cash in Hand

The statement of financial assets and financial liabilities reflects cash and cash equivalents balance of Kshs.1,051,494 as disclosed in Note 9 to the financial statements. However, the balance includes cash in hand balance of Kshs.67,322 in the operations and School fund account which was not supported by a board of survey report as at 30 June, 2022.

In the circumstances, the accuracy of the cash in hand balance of Kshs.1,051,494 as at 30 June, 2022 could not be confirmed.

2. Long Outstanding Accounts Receivables

The statement of financial assets and liabilities and Note 11 reflects accounts receivables balance of Kshs.32,773,065 in respect of fees arrears for the previous years. However, included in the balance are receivables amounting to Kshs.28,495,523 which have been outstanding for over one year.

In the circumstances, the accuracy, completeness and recoverability of Kshs.28,495,523 in respect of accounts receivables could not be confirmed.

The audit was conducted in accordance with the International Standards for Supreme Audit Institutions (ISSAIs). I am independent of the Mukaa Boys' High 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 budget versus actual amounts reflects final revenue budget and actual on comparable basis of Kshs.163,049,677 and Kshs.107,111,027 respectively, resulting

to under-collection of Kshs.55,938,650 or 34% of the approved budget. However, the School spent a balance of Kshs.101,213,700 against actual receipts of Kshs.107,111,027 resulting to under-utilization of Kshs.5,897,327 or 6% of actual receipts.

The under-utilization affected the planned activities and may have impacted negatively of 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 on in the year under review.

Other Matters

Unresolved Prior Year Matters

In the audit report of previous year, several issues were issues under the Report on Financial Statements, Report on Lawlessness and Effectiveness of Internal Controls, Risk Management and Governance, However, Management had not resolved the issues as at 30 June 2022.

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 matter described in the Basis for Conclusion on Lawfulness and Effectiveness in Use of Public Resources section of my report, I confirm that nothing else has come to my attention to cause me to believe that public resources have not been applied lawfully and in an effective way.

Basis for Conclusion

1. Late Submission of Financial Statements for Audit

During the period under review, Management submitted the financial statements to the Auditor-General on 28 July, 2023 instead of the statutory deadline of 30 September, 2022. This was contrary to the Ministry of Education circular Ref.MOE/DSAS/FIN/17/1/17 dated 19 August, 2021 which stated that the school's financial statements should be ready by 30 September, 2022 in compliance with Section 81 of the Public Finance Management Act, 2012 on preparation of the financial statements.

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

2. Non-Compliance with Public Sector Accounting Standards Board

Review of the financial statements revealed that in Annex 1 to the financial statements on analysis of pending accounts payables do not have the date the supplier was

contracted and comparative outstanding balances (2021) and Annex 2 to the financial statements on summary of fixed assets were purchased as required by the template issued by the Public Sector Accounting Standards Board.

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

The statement of receipts and payments reflects payments for operations amount of Kshs.22,675,369 which includes activity expenses amount of Kshs.367,400 as disclosed in Note 6 to the financial statements. The payment of Kshs.367,400 was made to Kenya Secondary Schools Heads Association (KESSHA) Eastern Region School activities. However, KESSHA is a welfare organization that is not recognized by the Public Finance Management Act, 2012 and draws its membership from School Principals only. The organization is not defined in Government Funding system and there is no assurance that it has implemented effective, efficient, and transparent financial management and internal control systems to manage the funds transferred by schools.

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

4. Lack of an Approved Procurement Plan

The statement of receipts and payments reflects payments totalling Kshs.114,555,748. However, Management did not prepare a procurement plan for the year under review as required by Section 45(3)(a) the Public Procurement and Asset Disposal Act, 2015 and therefore the efficiency, effectiveness and economy of the expenditure of Kshs.114,555,748 incurred in the year under review could not be confirmed.

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

5. Unconfirmed Students Enrolment Data

The statement of receipts and payments reflects capitation grants for tuition and operations amount of Kshs.5,212,251 and Kshs.22,757,451 as disclosed in Note 1 and 2 to the financial statements. During the year, under review National Education Management Information System (NEMIS) reported a total number of one thousand two hundred and eighty-eight (1,288) students while enrolment records provided by the School indicated a total of one thousand two hundred and twenty nine (1,229) students resulting to an explained variance of fifty-nine (59) students. As a result of the variances, the School was over-funded by an amount of Kshs.1,312,396.

In the circumstances, the over-funding of Kshs.1,312,396 may have affected capitation to other Schools and value for money was not achieved.

6. Long Outstanding Account Payables

The statement of financial assets and liabilities, and as disclosed in Note 12 to the financial statements reflects account payables balance of Ksh.15,491,687. However, included in the balance are trade payables balance of Kshs.1,079,050 which have been outstanding for more than one year. 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 contracts are reflected in the approved budget estimates. In the circumstances, Management was in breach of the law.

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 matter described in the Basis for Conclusion on Effectiveness of Internal Controls, Risk Management and Governance section of my report, I confirm that, nothing has come to my attention to cause me to believe that internal controls, risk management and governance were not effective.

Basis of Conclusion

Lack of Ownership Documents

Annex 2 to the financial statements reflects summary of fixed assets register balance of Kshs.399,500,000 in respect of fixed assets which includes land, buildings and structures, motor vehicles and other equipment. However, the School does not have ownership documents for the parcels of land on which its structures are built.

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

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

Responsibilities of Management and those Charged with Governance

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

Auditor-General's Responsibilities for the Audit

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

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

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

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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by Management.
- Conclude on the appropriateness of the Management's use of the applicable basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the School's ability to continue to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the School to cease to continue to sustain its services.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the School to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

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

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


FCPA Nancy Gatundu, CBS
AUDITOR-GENERAL

Nairobi

19 November, 2024

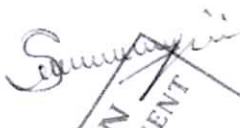
MUKAA BOYS' HIGH SCHOOL
Reports and Financial Statements for the year ended 30th June 2022

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

Description Of Vote Head	Note	2021-2022	January - June 2021
		Kshs	Kshs
Receipts			
Capitation grants for tuition	1	5,212,251	2,072,319
Capitation grants for operations	2	22,757,451	12,989,992
School fund income- parents' contributions	3	71,893,393	41,098,389
School fund income- other receipts	4	7,247,932	37 600
Proceeds from borrowings			
Total Receipts		107,111,027	56,198,300
Payments			
Payments for tuition	5	5,126,024	1,543,701
Payments for operations	6	22,675,369	13,380,850
Boarding and school fund payments	7	86,754,355	39,774,240
Total Payments		114,555,748	54,698,791
Surplus/Deficit		(7,444,721)	1,499,509

The school financial statements were approved on 21/06/2024 and signed by:

Sign:



Name: John Mulwa Kitale

Chair BOM

Date: 21/06/2024



Sign:



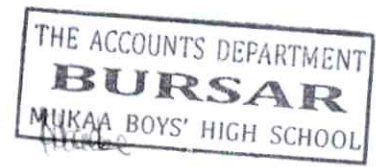
Name: John Muthengi Tuke

Principal/ Secretary BOM

Date: 21/06/2024



Sign



Name: Mumbe Mutunga

Bursar/ Finance Officer

Date: 21/06/2024

MUKAA BOYS' HIGH SCHOOL

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

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

Description	Note	2021-2022	January - June 2021
		Kshs	Kshs
Financial Assets			
Cash and cash equivalents			
Bank balances	8	984,172	2,579,810
Cash balances	9	67,3212	2,266,024
Short term investment	10	-	-
Total cash and cash equivalent		1,051,494	4,845,834
Account's receivables	10	32,773,065	35,051,732
Total financial assets		33,824,559	39,897,566
Financial liabilities			
Accounts payables	11	15,491,687	19,574,404
Net financial assets		18,332,872	20,323,162
Represented by			
Accumulated fund b/fwd	12	25,777,593	24,278,084
Surplus/deficit for the year		(7,444,721)	1,499,509
Net financial position		18,332,872	25,777,593


The school's financial statements were approved on 21/06/2024 and signed by:

Sign: 

Name: John Mulwa Kitala

Chair BOM

Date: 21/06/2024

Sign: 

Name: John Muthengi Tuke

Principal/ Secretary BOM

Date: 21/06/2024

Sign: 

Name: Mumbwa Mutunga

Bursar/ Finance Officer

Date: 21/06/2024



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

Description	Notes	2021-2022	January - June 2021
		Kshs	Kshs
Operating activities			
Receipts			
Capitation grants for tuition	1	5,212,251	2,072,319
Capitation grants for operations	2	22,757,451	12,989,992
School fund income- parents contributions/ fees	3	71,893,393	41,098,389
School fund income- other receipts	4	7,247,932	37,600.00
Total receipts		107,111,027	56,198,300
Payments			
Payments for tuition		5,126,024	2,068,706
Payments for operations		22,675,369	12,367,384
Boarding and school fund payments		73,412,306	37,769,688
Total payments		101,213,700	52,205,778
Net cash flow from operating activities		5,897,327	3,992,522
Cashflow from investing activities			
Proceeds from sale of assets			-
Acquisition of assets			-
Proceeds from investments			-
Purchase of investments		-	-
Net cash flows from investing activities			-
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		5,897,327	3,992,522
Cash and cash equivalent at beginning of the year		4,845,834	853,312
Cash and cash equivalent at end of the year		1,051,493	4,845,834

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

Receipt/Expenses Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
	Kshs	Kshs			Kshs	Kshs
Receipts						
<i>(1) Capitation Grant on Tuition</i>						
Textbooks And Reference Materials	-	-	-	-	-	-
Exercise Books	-	-	-	-	-	-
Laboratory Equipment	-	-	-	-	-	-
Internal Exams	-	-	-	-	-	-
Teaching / Learning Materials	6,775,366	-	6,775,366	5,212,251	1,563,115	77%
Chalks	-	-	-	-	-	-
Exams And Assessment	-	-	-	-	-	-
Teachers Guides	-	-	-	-	-	-
<i>(2) Capitation Grant on Operations</i>						
Personnel Emoluments	-	-	-	-	-	-
Repairs And Maintenance	7,300,000	-	7,300,000	8,247,500	(947,500)	113%
Local Transport / Travelling	-	-	-	-	-	-
Electricity And Water	-	-	-	-	-	-
Medical	949,000	-	949,000	353,400	595,600	38%

MUKAA BOYS' HIGH SCHOOL
Reports and Financial Statements for the year ended 30th June 2022

Receipt/Expenses Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
	Kshs	Kshs			Kshs	Kshs
Other voteheads	13,724,000	-	13,724,000	14,156,551	(432,551)	103%
Activity	-	-	-	-	-	-
Gratuity	-	-	-	-	-	-
Smasse	-	-	-	-	-	-
(3) Fees Charged on Parents						
BOM teachers	4,726,702	-	4,726,702	1,244,019	3,482,683	27%
Repairs And Maintenance	2,920,000	-	2,920,000	3,613,394	(693,394)	124%
Special lunch/diet	20,995	-	20,995	20,995	0	100%
Damages	29,805	-	29,805	29,805	0	100%
Medical	-	-	-	-	-	-
Administration Costs	-	-	-	200	(200)	-
Activity	1,051,604	-	1,051,604	469,377	582,227	45%
Other voteheads	17,038,200	-	17,038,200	17,466,141	(427,941)	103%
Dormitory project				454,972	(454,972)	
Fee On Boarding Equipment and Stores	35,825,973	-	35,825,973	48,594,490	(1,455,751)	104%
Other Income						-
Rent Income	-	-	-	22,100	-	-
Income From Farming Activities	-	-	-	-	-	-
Lost books	-	-	-	3,750	-	-
Income From Posho Mill	-	-	-	-	-	-
Income From Bus Hire	-	-	-	93,700	-	-

MUKAA BOYS' HIGH SCHOOL
Reports and Financial Statements for the year ended 30th June 2022

Receipt/Expenses Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
	Kshs	Kshs			Kshs	Kshs
Uniform	6,941,287	-	6,941,287	6,941,287	0	100%
Tender income	-	-	-	131,000	-	-
Disposal	-	-	-	9,350	-	-
KCSE exam fund	46,745	-	46,745	46,745	0	100%
Total Income			163,049,677	107,111,027	55,938,650	
(1) Expenditure For Tuition						
Textbooks And Reference Materials	-	-	-	-	-	-
Exercise Books	-	-	-	-	-	-
Laboratory Equipment	-	-	-	-	-	-
Sundry creditors	840,844	-	840,844	840,844	-	100%
Teaching / Learning Materials	8,910,996	-	8,910,996	4,270,486	(4,640,510)	47%
Chalks	-	-	-	-	-	-
Exams And Assessment	-	-	-	-	-	-
Teachers Guides	-	-	-	-	-	-
Administration Costs	-	-	-	-	-	-
Bank Charges	-	-	-	14,694	(14,694)	-
(2) EXPENDITURE FOR OPERATIONS & SCHOOL FUND						
Personnel emoluments	-	-	-	-	-	-

MUKAA BOYS' HIGH SCHOOL
Reports and Financial Statements for the year ended 30th June 2022

Receipt/Expenses Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
	Kshs	Kshs			Kshs	Kshs
Repairs, Maintenance & Improvements	11,585,300	-	11,585,300	9,669,898	(1,681,783)	84%
Dormitory construction	1,435,964	-	1,435,964	1,435,964	0	100%
Medical	84,000	-	84,000	156,970	(72,970)	190%
Administration Costs	-	-	-	-	-	-
Activity Expenses	2,892,000	-	2,892,000	690,786	2,201,214	30%
Insurance cost	-	-	-	860,000	(860,000)	-
Other voteheads	26,537,488	-	26,537,488	30,869,392	(16,331,904)	116%
Bank charges	-	-	-	122,775	-	-
interaccounts	1,719,602	-	1,719,602	1,719,602	0	100%
Reception	100,000	-	100,000	100,000	0	100%
Boarding Equipment and Stores	49,532,453	-	49,532,453	44,483,127	(4,950,675)	90%
Refund	165,252	-	165,252	165,252	0	100%
KSCE exam fund	68,600	-	68,600	68,600	0	100%
Uniform/ beddings	5,745,310.00	-	5,745,310	5,745,310	0	100%
Totals	109,617,809	-	109,617,809	101,213,700	8,404,109	

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

- i. -
- ii. -

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 not necessarily when cash has actually been received by the *school*. In addition, the *school* recognises all expenses when the event occurs, and not necessarily when 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 2022.

IX. Notes To The Financial Statements

1 Capitation Grant for Tuition

Description	2021-2022	January - June 2021
	Kshs	Kshs
Textbooks And Reference Materials	-	-
Exercise Books	-	-
Laboratory Equipment	-	-
Internal Exams	-	-
Teaching / Learning Materials	5,212,251	2,072,319
Chalks	-	-
Exams And Assessment	-	-
Teachers Guides	-	-
Total	5,212,251	2,072,319

2 Capitation Grant for Operations

Description	2021-2022	January - June 2021
	Kshs	Kshs
Personnel Emoluments	-	-
Repairs And Maintenance	8,247,500	5,966,000
Local Transport / Travelling	-	-
Electricity And Water	-	-
Medical & Insurance	353,400	-
Other voteheads	14,194,951	7,023,992
Activity	-	-
Total	22,757,451	12,989,992

3 Parents Contribution/Fees - School Fund Account

Description	2021-2022	January - June 2021
	Kshs	Kshs
Fee On Boarding Equipment and Stores	47,504,523	21,051,393
Repairs and maintenance	3,613,394	1,678,320
BOM Teachers		-
Special Diet		-
Damages	469,377	-
Administration costs	200	-
Activity	469,377	104,885

MUKAA BOYS' HIGH SCHOOL**Reports and Financial Statements for the year ended 30th June 2022**

Description	2021-2022	January - June 2021
	Kshs	Kshs
Personnel emoluments BOM TEACHERS	1,244,019	
Other voteheads	18,506,108	7,480,711
SPECIAL DIET	20,995	
PA project/ DAMAGES	29,805	
Bursary	50,000	-
Dormitory project	454,972	6,884,463
Total	71,893,393	41,098,389

4 Other Receipts – School Fund Account

Description	2021-2022	January - June 2021
	Kshs	Kshs
Rent Income	22,100	7,600
Income From Farming Activities	-	-
Income tender	131,000	-
Income From Posho Mill	-	-
Income From Bus Hire	93,700	30,000
Lost books	3,750	-
Disposal	9,350	-
KCSE exam fund	46,745	-
Uniform	6,941,287	-
Total	7,247,932	37,600

5 Payments For Tuition

Description	2021-2022	January - June 2021
	Kshs	Kshs
Textbooks And Reference Materials	-	-
Exercise Books	-	-
Laboratory Equipment	-	-
Teaching / Learning Materials	5,111,330	1,528,684
Chalks		-
Exams And Assessment		-
Teachers Guides		-
Administration Costs		
Bank Charges	14,694	15,017
Total	5,126,024	1,543,701

Notes To The Financial Statements (Continued)

6 Payments For Operations

Description	2021-2022	January - June 2021
	Kshs	Kshs
Other votehead	11,597,721	6,739,526
Administration Cost	-	126,642
Repairs And Maintenance & Improvements	1,706,567	707,060
Infrastructure account	6,526,124	-
Acquisition Of Assets dorm construction	1,434,597	3,144,515
Reception	100,000	-
Activity Expenses	367,400	300,000
Interaccounts		1,249,000
Insurance Cost	860,000	1,049,589
Medical expaenses	38,400	
Bank Charges	44,560	14,518
Perimeter wall	-	50,000
TOTAL	22,675,369	13,380,850

7 Boarding And School Fund Payments

Description	2021-2022	January - June 2021
	Kshs	Kshs
Other votehead	28,600,939	13,699,999
Repairs And Maintenance & Improvements	5,686,988	2,746,540
Local Transport / Travelling		-
Medical Expenses	118,570	-
Activity	323,386	-
Administration Costs	78,215	116,823
Lunch Programme		143,423
Bank Charges		37,023
Fee On Boarding Equipment and Stores	45,967,095	21,634,301
Refund	165,252	-
Insurance Cost (<i>Life Property</i>)		235,581
Damages		1,160,550
KCSE exam fund	68,600	-
Uniform/ beddings	5,745,310	-
Total	86,754,355	39,774,240

Notes To The Financial Statements (Continued)

8 Bank Accounts

Name Of Bank, Account No. & Currency	Bank Account Number	2021-2022	January - June 2021
		Kshs	Kshs
Tuition Account	01139806590901	90,245	4,018
Operations Account	01139806590900	82,082	351,042
School Fund Account/Boarding	0600299784334	765,478	1,999,807
Savings Account – school van project	1151530247	12,140	178,275
Savings accounts		-	
Income Generating Activities Account		-	-
Infrastructural Account	010265740604	34,227	46,668
Total		984,172	2,579,810

9 Cash In Hand

Description	2021-2022	January - June 2021
	Kshs	Kshs
Tuition Account	-	-
Operation Account	39,745	202,659
School Fund account	27,577	2,063,364
Total	67,322	2,266,023

10 Short Term Investments

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

Notes To The Financial Statements (Continued)

11 Accounts Receivable

Description	2021-2022	January - June 2021
	Kshs	Kshs
Fees Arrears	32,657,565	35,051,732
Other Non-Fees Receivables		-
Salary Advances	115,500	-
Imprest		-
Total	32,773,065	35,051,732

Description	2021-2022	January - June 2021
	Kshs	Kshs
Fees Arrears For Current Year	4,162,042	10,495,154
Fees Arrears For The Previous Year	28,495,523	24,556,578
Fees Arrears For Prior Periods (Over Two Years)		-
Total	32,657,565	35,051,732

12 Accounts Payable

Description	2021-2022	January - June 2021
	Kshs	Kshs
Trade Creditors (See Ageing Below and Appendix 1)	10,483,754	8,639,440
Prepaid Fees	5,007,933	10,934,964
Retention Monies		-
Total	15,491,687	19,574,404

[The table below shows the ageing of the creditor's arrears below]

Description	2021-2022	January - June 2021
	Kshs	Kshs
Trade Creditors for Current Year	9,404,704	-
Trade Creditors for The Previous Year	1,079,050	8,639,440
Trade Creditors for Prior Periods (Over Two Years)		-
Total	10,483,754	8,639,440

Notes To The Financial Statements (Continued)

13 Fund Balance Brought Forward

Description	2021-2022	January - June 2021
	Kshs	Kshs
Bank Balances	2,579,810	852,830
Cash Balances	2,266,024	482
Short Term Investments	-	
Receivables	35,051,732	35,051,732
Payables	19,574,404	11,626,960
Total	20,323,162	47,532,004

Other important disclosure notes

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

14 Non-current Liabilities Summary

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

15 Biological assets

Description	Numbers	2021-2022	January - June 2021
		Kshs	Kshs
Pigs		-	-
Goats		-	-
Trees	150	-	-
Coffee Or Tea Plantation		-	-
Poultry		-	-
Total			-

16 Borrowings

Description	2021-2022	January - June 2021
	Kshs	Kshs
a) Borrowings		
Borrowing at beginning of the year	-	-
Borrowings during the year	-	-
Repayments of during the year	-	-
Balance at end of the year	-	-

Other important disclosure notes

17 Stock/ Inventory

Description	2021-2022	January - June 2021
	Kshs	Kshs
b) Inventory		
Stock/ inventory at beginning of the year	1,903,273	927,564
Stock/ inventory purchased during the year	34,165,250	16,645,967
Stock/ inventory issued during the year	34,443,417	15,670,258
Balance at end of the year	1,625,106	1,903,273

18 Progress On Follow Up Of Auditor Recommendations

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

Ref No.	Issue / Observations from Auditor	Management comments	Status: <i>(Resolved / Not Resolved)</i>	Timeframe: <i>(Put a date when you expect the issue to be resolved)</i>

MUKAA BOYS' HIGH SCHOOL
Reports and Financial Statements for the year ended 30th June 2022

Annex 1 - Analysis Of Pending Accounts Payable

Supplier Of Goods Or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2022	Outstanding Balance 2021	Comments
	a	b	C	d=a-c		
	Kshs	Kshs	Kshs	Kshs	Kshs	
Construction Of Buildings						
1. Tile masters store	467,710	01/07/2021		17,850		
2. Nunguni hardware	590,700	01/07/2021		56,100		
3. Pasha enterprises	-	01/07/2021		87,000		
4. Mastercon ltd	-	01/07/2021		350,000		
5. Machakos Glass	80,050	01/07/2021		53,330		
Sub-Total	1,038,460			564,280		
Supply Of Goods						
Kanini kaseo wholesalers	773,220	01/07/2021		230,000		
Japheth Masila	2,320,350	01/07/2021		1,674,000		
6. Naivas ltd	-	01/07/2021		96,995		
7. Benedict Kivuva	501,160	01/07/2021		600,000		
8. Kenafric bakery ltd	928,416	01/07/2021		201,000		
9. AIC Mukaa sub- health centre	-	01/07/2021		30,000		
10. Copy cat ltd	-	01/07/2021		87,500		
11. Glorcy Kilome	-	01/07/2021		160,410		

MUKAA BOYS' HIGH SCHOOL
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Supplier Of Goods Or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2022	Outstanding Balance 2021	Comments
12. Juradi holdings	40,250	01/07/2021		113,750		
13. Mary kavisi mwania	136,800	01/07/2021		33,000		
14. David Mutua	-	01/07/2021		19,000		
15. Bekhina enterprises	-	01/07/2021		32,000		
16. Jiko engineering products	-	01/07/2021		428,970		
17. Skytone economic suppler	102,510	01/07/2021		259,000		
18. Linmat	-	01/07/2021		105,000		
19. Anyx enterprises	160,100	01/07/2021		18,500		
20. Dorris Nthale	-	01/07/2021		15,600		
21. Gitech fabaricators	-	01/07/2021		150,000		
22. Apexis enterprises	-	01/07/2021		49,500		
23. DPL Festive	-	01/07/2021		960,500		
24. Josman enterprises	-	01/07/2021		51,888		
25. Gloriza uniform	-	01/07/2021		215,500		
26. Geopak printers & stationers	-	01/07/2021		680,590		
27. Zaka capital enterprises	-	01/07/2021		1,685,950		
28. Vincent Mutuku	-	01/07/2021		50,000		
29. Shukurani ventures	771,344	01/07/2021		597,700		
30. Eagle current enterprises	-	01/07/2021		50,000		

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Supplier Of Goods Or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2022	Outstanding Balance 2021	Comments
31. Long column enterprises	-	01/07/2021		120,000		
32. Weham school supplier	-	01/07/2021		452,071		
33. Sub-Total	5,734,140			9,168,424		
34. Supply Of Services						
35. Hemsoft timetable	-	01/07/2021		118,750		
36. Modesta ltd	55,000	01/07/2021		45,000		
35. Peter M. Nzioka	-	01/07/2021		7,900		
36. Theora communications	-	01/07/2021		34,400		
37. Wadasca agencies	-	01/07/2021		12,000		
38. Pioneer general insurance	-	01/07/2021		501,000		
39. Denol kenya	-	01/07/2021		32,000		
Sub-Total	55,000			751,050		
	Grand total			10,483,754		

MUKAA BOYS' HIGH SCHOOL
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Annex 2 – Summary Of Fixed Assets Register

Asset Class	Date purchased	Location	Historical Cost b/f (Kshs) 1st July 2021	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost c/f (Kshs) 30th June 2022
Land 1(Main School)	-	Mukaa	100,000,000	-	-	100,000,000
Land 2(Dormitory/ Quarters)	-	Mukaa	50,000,000	-	-	50,000,000
Buildings and structures(Admn block, class)	-	Mukaa	200,000,000	-	-	200,000,000
Motor vehicles: Scania	-	Mukaa	12,000,000	-	-	12,000,000
Motor vehicles: Isuzu	-	Mukaa	3,000,000	-	-	3,000,000
Office equipment, furniture and fittings	-	Mukaa	20,000,000	-	-	20,000,000
ICT Equipment, and Other ICT Assets	-	Mukaa	5,000,000	-	-	5,000,000
Tools and apparatus	-	Mukaa	3,000,000	-	-	3,000,000
Textbooks	-	Mukaa	5,000,000	-	-	5,000,000
Other Machinery and Equipment	-	Mukaa	1,000,000	-	-	1,000,000
Heritage and cultural assets	-	Mukaa	-	-	-	-
Intangible assets- soft ware	-	Mukaa	500,000	-	-	500,000
Total			399,500,000			399,500,000