

REPUBLIC OF KENYA



OFFICE OF THE AUDITOR-GENERAL

*Enhancing Accountability*



REPORT

OF

THE NATIONAL ASSEMBLY  
PAPERS LAID

DATE: 20 FEB 2015

TABLED  
BY:

Thursday  
Hon. Masmi Wago  
Deputy Majority Whip  
Imrofu Mwale

**THE AUDITOR-GENERAL**

**ON**

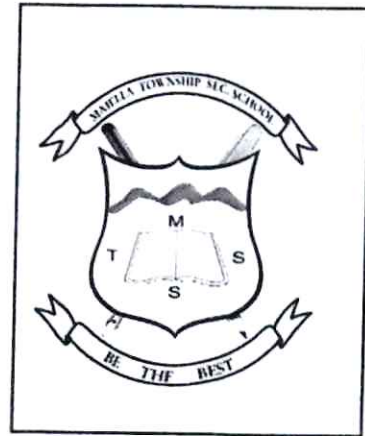
**MAIELLA TOWNSHIP SECONDARY  
SCHOOL**

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

**NAKURU COUNTY**



09 SEP 2024



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**MAIELLA TOWNSHIP SECONDARY SCHOOL**  
**ANNUAL REPORT AND FINANCIAL STATEMENTS**  
**FOR THE FINANCIAL YEAR ENDED**  
**30<sup>TH</sup> JUNE 2022**

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

DOM SECRETARY / PRINCIPAL  
MAIELLA TOWNSHIP SEC. SCH.  
P. O. Box 364, NAIVASHA

DATE:..... SIGN:.....

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MAIELLA TOWNSHIP SEC. SCH.  
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**1. Acronyms and Glossary of Terms**

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

EOM SECRETARY / PRINCIPAL  
MAIELLA TOWNSHIP SECONDARY SCHOOL  
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## 2. Key School Information and Management

### (a) Background information

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

The school was registered in 18<sup>th</sup> December 2014 under registration number 32530000005 and is currently categorized as a sub county public school established, owned or operated by the Government.

The school is a day/boarding school and had 535 number of students as at 30<sup>th</sup> June 2022. It has 3 streams and 24 teachers of which 10 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:

1	Mithamo Wairegi	Chairman	14/5/2022
2	Charles Gichina	Secretary – Principal	19/8/2024
3	Beatrice Njeri	Member	14/5/2022
4	Moses Kamau	Member	14/5/2022
5	Beth Mwihaki	Member	14/5/2022
6	Francis Waite	Member	14/5/2022
7	John Kinungi	Member	14/5/2022
8	Peninnah Wanjiru	Member	14/5/2022
9	Elizabeth Wairimu	Member – Rep CEB	14/5/2022
10	Shadrack Maiyo	Member Rep Teachers	14/5/2022
	Josphine Nyaruiru		14/5/2022
	Josphat Kimani		
11	Victorine Jepkorir	3 Members – Sponsor	
	Peter Gikonyo		14/5/2022
12	John Macharia	Member – Community	
13	Paul Mwaniki	Member Special Needs	14/5/2022
14	Cathrine Kamene	Rep Students	14/5/2022

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**The functions of the School Board of Management are to:**

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

**(c) Committees of the Board**

[Redacted Header]				
1	Executive Committee	1. Mr. Charles Gichina 2.Mr. Moses Kinuthia 3.Ms. Victorine Jepkorir 4.Ms. Beatrice Njeri	<b>Principal P.A chair Vice chair Member</b>	6
2	Audit Committee	1. Mr. Charles Gichina 2.Mr. Moses Kinuthia 3.Ms. Victorine Jepkorir 4.Ms. Beatrice Njeri	<b>Principal P.A chair Vice chair Member</b>	4
3	Finance,procurement and general purposes Committee	1. Mr. Charles Gichina 2.Mr. Moses Kinuthia 3.Ms. Victorine Jepkorir 4.Ms. Beatrice Njeri	<b>Principal P.A chair Vice chair Member</b>	4
4	Academic Committee	1. Mr. Charles Gichina 2.Mr. Moses Kinuthia	<b>Principal P.A chair</b>	

(MAIELLA TOWNSHIP SECONDARY SCHOOL

Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2022

		3.Ms. Victorine Jepkorir 4.Ms. Beatrice Njeri 5 Mr. Peter Gikonyo  6.Mr. Francis Waite 7.Mr. John Kinungi 8.Ms. Beth Mwihaki	Vice chair Member “ “ “	6
5	Development Committee	1. Mr. Charles Gichina 2.Mr. Moses Kinuthia 3.Ms. Victorine Jepkorir 4.Ms. Beatrice Njeri	Principal P.A chair Vice chair Member	4
6	Discipline and welfare Committee	1.Mr. korir Thomas 2. Mr. Charles Gichina 3.Mr. Moses Kinuthia .Ms. Victorine Jepkorir 5.Ms. Beatrice Njeri 6.Mr. George Mureithi	Deputy Principal Principal P.A chair Vice chair Member Gate man	4
7		1. Mr. Charles Gichina 2. Mr. korir Thomas 3.Ms. Loise Kinuthia 4.Mr. John Karugo 5. Mr. Francis Waite	Principal Deputy Principal Bursar Head Cook B.O.M Member	5

DOM SECRETARY / PRINCIPAL  
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P.O. Box 884, N. W. SHIA

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**(e) School operation Management**

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

Ref:	Designation	Name	Identification
1	Principal	Mr. Charles Gichina	348310
2	Deputy Principal	Mr. Tomas Korir	558130
3	School Bursar	Md. Loise Kinuthia	23197454

**(f) Schools contacts**

Post Office Box: 20117-364, Naivasha  
Telephone: 0721-266-294  
E-mail: maiellatss@gmail.com  
Website: -  
Facebook: -  
Twitter: -

**(g) School Bankers**

Name of Bank: KCB  
Branch: NAIVASHA  
Account Number: 110424235  
Operation

Name of Bank: KCB  
Branch: NAIVASHA  
Account Number: 1108440770  
Tuition

Name of Bank: EQUITY  
Branch: NAIVASHA  
Account Number: 0200295301025  
Lunch

Name of Bank: COOPERATIVE BANK  
Branch: NAIVASHA  
Account Number: 01139116427300  
Infrastructure

**(h) Independent Auditors**

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

ECM SECRETARY / PRINCIPAL  
P.O. Box 30084, Nairobi  
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*(MAIELLA TOWNSHIP SECONDARY SCHOOL*

**Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2022**

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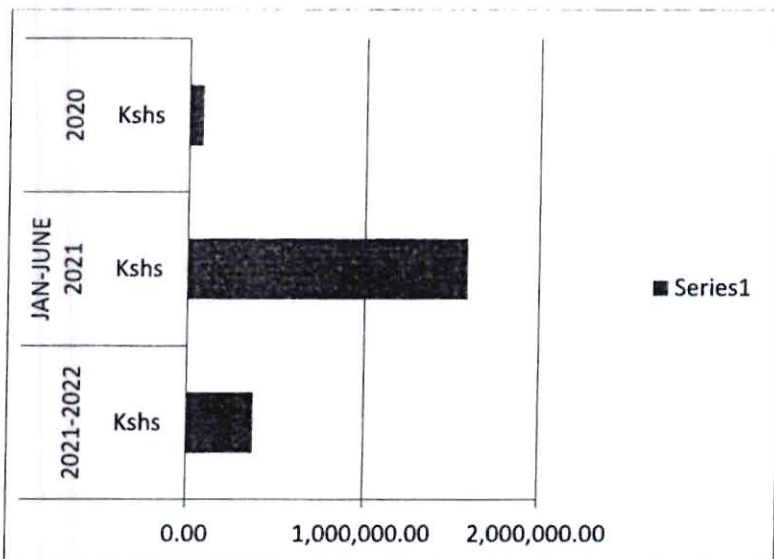
3. Summary Report of Performance of The School

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

a) Financial performance:

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

S/NO	ACCOUNTS	2021-2022	JAN-JUNE 2021	2020
		Kshs	Kshs	Kshs
	SURPLUS	373,211.00	1,590,760.00	78,160



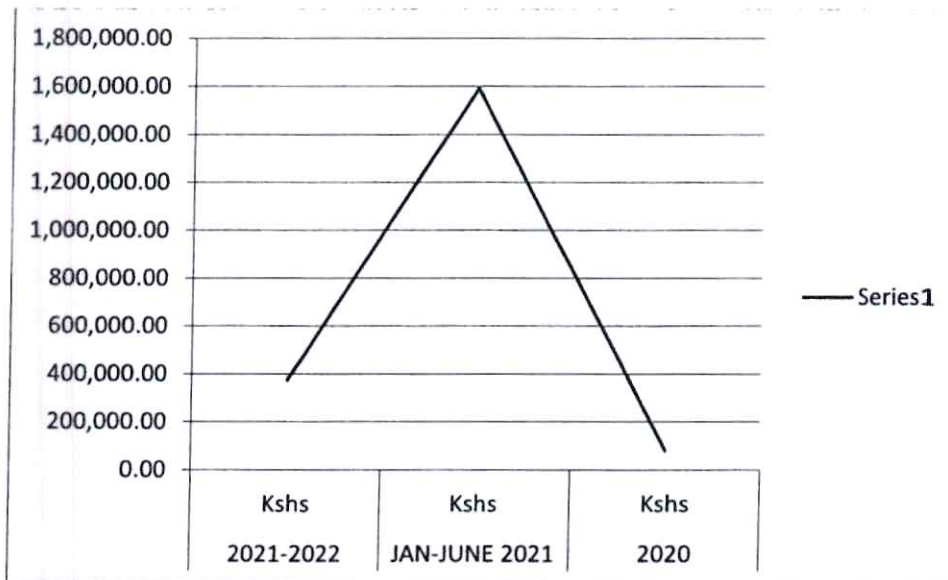
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Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2022

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

S/NO	ACCOUNTS	2021-2022	JAN-JUNE 2021	2020
			Kshs	Kshs
1	Operation account	7,258,021	3,875,826	4,927,325
2	Tuition account	1,663,248	624,625	752,559
	Total	8,921,269	4,500,451	5,678,884
	No. of students	496	459	459
	Ratio of capitation per student	1:17,986	1;8727	1:12372



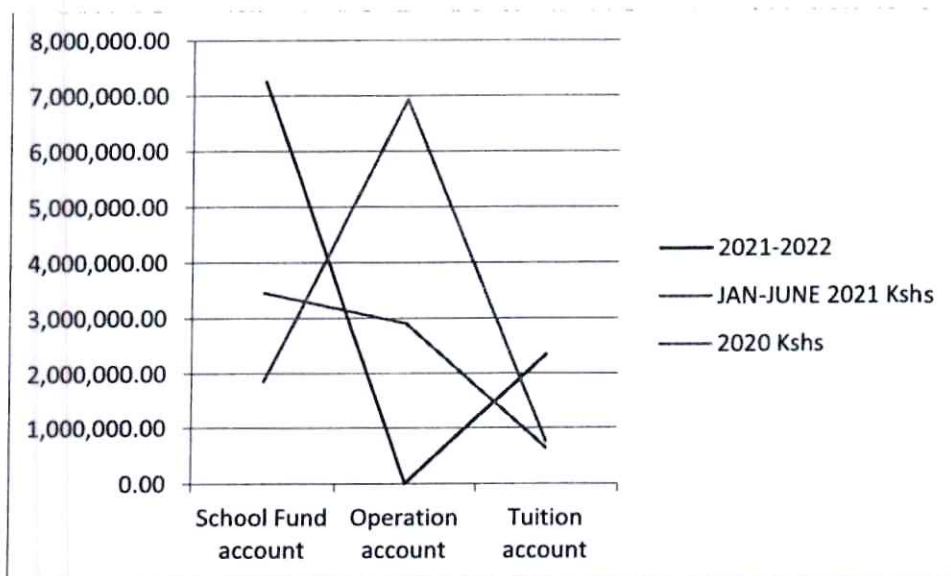
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(MAIELLA TOWNSHIP SECONDARY SCHOOL

**Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2022**

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

S/NO	ACCOUNTS	2021-2022	JAN-JUNE 2021	2020
			Kshs	Kshs
1	School Fund account	7,245,765.00	3,447,611	1,860,783
2	Operation account	7,174,207.00	2,901,099	6,927,909
3	Tuition account	2,342,492	635,210	751,559
	Total	16,762,464.00	7,733,920	11,393,251



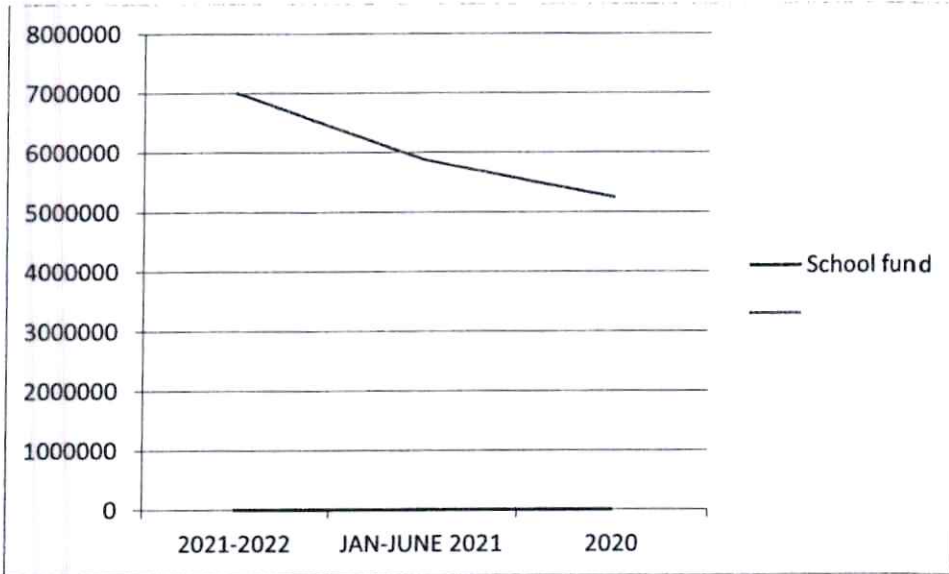
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(MAIELLA TOWNSHIP SECONDARY SCHOOL

**Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2022**

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

S/NO	ACCOUNTS	2021-2022	JAN-JUNE 2021	2020
1	School fund	Kshs	Kshs	Kshs
		6,997,454.00	5,871,290.00	5,242,648



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P.O. BOX 501, MAIELLA

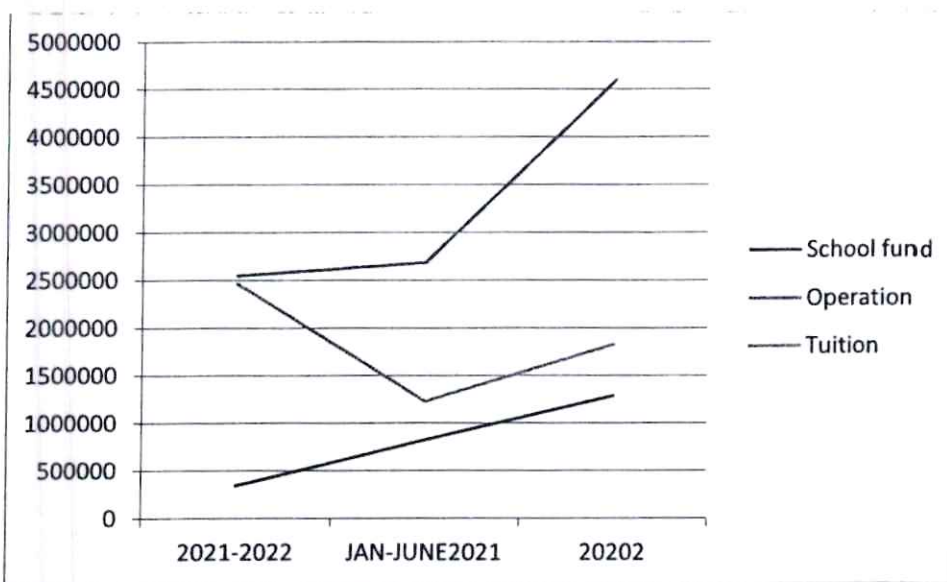
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(MAIELLA TOWNSHIP SECONDARY SCHOOL

**Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2022**

Movement of creditors of the school over the last three years

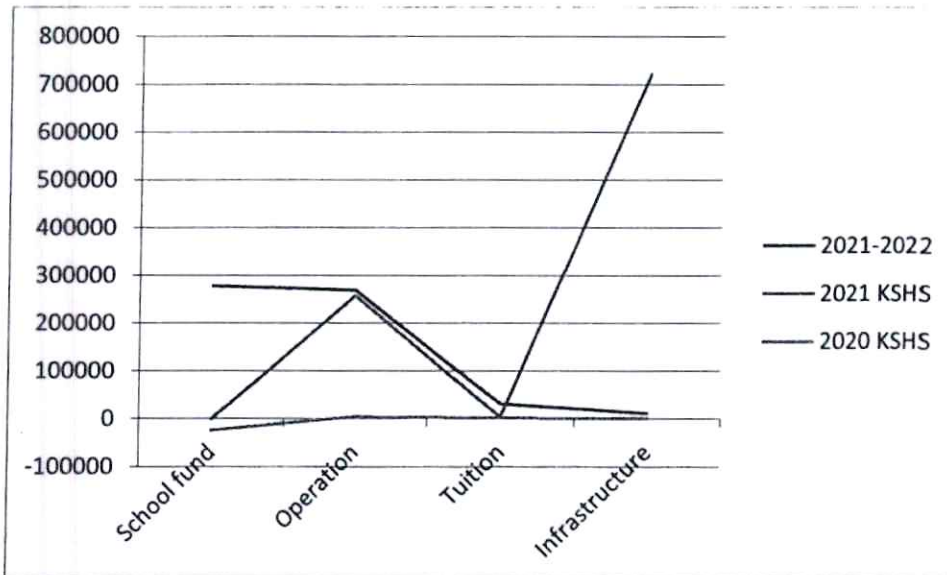
S/NO	ACCOUNTS	2021-2022	JAN-JUNE2021	20202
1	School fund	339850	821017	1283657
2	Operation	2544884	2682832	4598381
3	Tuition	2460010	1225310	1824419
	Total	5344744	4729159	770457



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-Movement of cash and cash balances over the three years

S/NO	ACCOUNTS	2021-2022	2021 KSHS	2020 KSHS
	School fund	277887	(104)	(24,302)
	Operation	268996	257,270	4,321
	Tuition	30803	3550	1,537
	Infrastructure	11575	721,778	-
	total	589261	982,494	(18,443)



**b) Teacher Student ratio:**

14 teachers posted by TSC

10 teachers recruited by the Board of management

The teacher student ratio lies at 1:23

The school has a shortage of 10 teachers from the given C.B.E

c) Mean score in the 2020,2021 and 2022 KCSE:

YEAR	ENROLMENT	MEAN	TRANSITION	SCHOOL TARGET
2022	123	2.4918	0	3.62
2021	136	2.82	1	3.8
2020	111	3.1712	6	4.6

d) Number of Candidates in the 2020,2021 and 2022 KCSE:

2022	-	123
2021	-	133
2020	-	110

e) Capacity of the school

Facility	2020 Student ratio	2021	2022
Latrine 14	1:42	1:38	1:35
Laboratory 1	1:592	1:535	1:515
Dining hall	-	-	-

f) Development projects carried out by the school:

Construction of ablution block	2022	On going	742,200	2,800,043	-
	2021	-		-	
Construction of a class	2020	completed	1,503,100	1,360,000	2monthss

.....  
**MR. CHARLES GICHINA**  
**SCHOOL PRINCIPAL**

DOM SECRETARY / PRINCIPAL  
MAIELLA TOWNSHIP SEC. SCH.  
P.O. BOX 501, MAIELLA

DATE:..... SIGN:.....

**4. Statement of School Management Responsibility**

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

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

The Board of Management of *Maiella Township 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 30<sup>th</sup> June, 2022, and of the school's financial position as at that date.

**Name: MITHAMO WAIREGI**

**Designation:** Chairman, School Board of Management

SIGN.....  
*[Signature]*

Date.....  
5/9/24

**Name:MR. CHARLES GICHINA**

**Designation:** School Principal & Secretary to Board of Management

SIGN.....  
*[Signature]*

Date.....

BOM SECRETARY / PRINCIPAL  
MAIELLA TOWNSHIP SEC. SCH.  
P.O. BOX 2077, ELDERET  
DATE:..... SIGN:.....

**Name:LOISE NJOKI KINUTHIA**

**Designation:** Bursar/ Finance Officer

SIGN.....  
*[Signature]*

Date.....  
5/9/24

# REPUBLIC OF KENYA

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HEADQUARTERS  
Anniversary Towers  
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P.O Box 30084-00100  
NAIROBI

## **REPORT OF THE AUDITOR-GENERAL ON MAIELLA TOWNSHIP SECONDARY SCHOOL FOR THE YEAR ENDED 30 JUNE, 2022 - NAKURU COUNTY**

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### 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 Effectiveness of Internal Controls, Risk Management and Governance which considers how the entity has instituted checks and balances to guide internal operations. This responds to the effectiveness of the governance structure, the risk management environment and the internal controls, developed and implemented by those charged with governance for orderly, efficient and effective operations of the entity.

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

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

### REPORT ON THE FINANCIAL STATEMENTS

#### **Qualified Opinion**

I have audited the accompanying financial statements of the Maiella Township Secondary School - Nakuru 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

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*Report of the Auditor-General on Maiella Township Secondary School for the year ended 30 June, 2022 - Nakuru County*

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 the Maiella Township Secondary School - Nakuru County as at 30 June, 2022 and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Public Finance Management Act, 2012 and the Basic Education Act, 2013.

### **Basis for Qualified Opinion**

#### **1. Inaccuracies in Capitation Grants**

The statement of receipts and payments reflects capitation grants of Kshs.1,663,248 and Kshs.7,258,021 for tuition and operations account respectively. However, the confirmed amounts were Kshs.1,750,248 and Kshs.7,424,912 for tuition and operations accounts resulting to variances of Kshs.87,000 and Kshs.166,891 respectively which were not explained or reconciled. Further, contrary to the provisions of Sections 3.1.1 and 3.1.2 of the Operational Manual for Utilization of Learner Capitation Grant and Other School Funds of June, 2020, the School did not conspicuously display on the notice board the amount of capitation grants received and no evidence was provided to show that receipts for the disbursements were submitted to the Sub-county Director of Education.

In the circumstances, accuracy of capitation grants of Kshs.7,258,021 could not be confirmed.

#### **2. Unsupported School Fund Payments**

The statement of receipts and payments reflects an amount of Kshs.16,762,464 in total payments for the year under review. However, records of the payments showed that payments amounting to Kshs.11,022,571 comprising Kshs.1,060,260 on personnel emoluments, Kshs.1,799,546 on administration costs, Kshs.917,000 on local transport and travelling and Kshs.7,245,765 on boarding and school fund payments were not supported with relevant documentation.

In the circumstances, the accuracy of the payments of Kshs.16,762,464 could not be confirmed.

#### **3. Inaccuracies in Cash and Cash Equivalents**

The statement of financial assets and financial liabilities reflects an amount of Kshs.589,261 in respect of cash and cash equivalents which was not supported with bank reconciliation statements.

In the circumstances, the accuracy and completeness of cash and cash equivalents balance of Kshs.589,281 could not be confirmed.

#### **4. Unsupported Accounts Receivables - Fees Arrears**

The statement of financial assets and financial liabilities reflects accounts receivables balance of Kshs.6,997,454 as disclosed in Note 13 to the financial statements. Included in the balance is an amount of Kshs.5,242,648 in respect of fees arrears which had been outstanding for more than two (2) years whose supporting documents were not provided for audit. However, there was no policy on the impairment of long outstanding fees arrears casting doubt on the fair statement of the accounts receivables balance.

In the circumstances, the accuracy and full recoverability of the outstanding receivables balance of Kshs. 6,997,454 could not be confirmed.

#### **5. Unsupported Accounts Payables**

The statement of financial assets and financial liabilities reflects accounts payables totalling to Kshs.5,546,430. However, no supporting documents such as Local Purchase Orders (LPO), Local Service Orders (LSO), stores documents and ledgers were provided for audit. Included in the balance was Kshs.1,800,112 which had been outstanding for more than two (2) years. Further, there was no explanation provided for the failure to settle long outstanding arrears.

In the circumstances, the accuracy, completeness and regularity of the accounts payables balance of Kshs.5,546,430 could not be confirmed.

#### **6. Unsupported Statement of Budgeted Versus Actual Amounts**

During the year under review the School Management did not submit for audit, the approved School budget. It was therefore not possible to confirm the amounts presented in the statement of budgeted versus actual amounts.

The audit was conducted in accordance with the International Standards for Supreme Audit Institutions (ISSAIs). I am independent of the Maiella Township 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.

#### **Key Audit Matters**

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

## Other Matter

### Unresolved Prior Year Matters

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

### REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

#### Conclusion

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

#### Basis for Conclusion

##### 1. Late Submission of Financial Statements for Audit

During the year under review, Management submitted the financial statements to the Auditor-General on 29 April, 2024 instead of the statutory deadline of 30 September, 2022. This was contrary to 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. Inaccuracies in Student Enrollment Data

Examination of documents provided for audit revealed that there were discrepancies between the data in the National Education Management Information System (NEMIS) and School's records relating to the enrolment of students as highlighted here-below.

Month	NEMIS Student Register	Actual Number of Students	Variance
July, 2021	406	531	125
Form one 2021	90	122	32
October, 2021	505	511	6
January, 2022	505	513	8
April, 2022	505	501	(4)

In the circumstances, there was a risk of underfunding or overfunding of the School as capitation was based on inaccurate data.

The audit was conducted in accordance with ISSAI 4000. The standard requires that I comply with ethical requirements and plan and perform the audit to obtain assurance about whether the activities, financial transactions and information reflected in the financial statements 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 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 overall governance were not effective.

### **Basis for Conclusion**

#### **1. Lack of Ownership Documents**

Annex 2 to the financial statements reflects a summary of fixed assets with seven (7) classes of fixed assets owned by the School. Among the assets listed is land whose value is indicated at Kshs.15,000,000. However, land ownership documents were not provided for audit.

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

#### **2. Failure to Maintain Fixed Assets Register**

It was noted that the School did not maintain a fixed assets register. As a result of non-maintenance of a fixed assets register, it was not possible to confirm the existence, ownership and valuation of the assets owned by the School.

In the circumstances, it was not possible to confirm the existence of effective measures to control the assets owned by the School.

#### **3. Inadequate School Infrastructure**

Physical inspection of the School's infrastructure on 05 June, 2024 revealed that the School lacked a dining hall, a spacious kitchen and lacked consistent water supply. This was contrary to the requirements of Regulations 50(b) and 83(b) of the Basic Education Regulations, 2015 as regards provision of adequate, safe and clean water and a secure physical and psycho-social setting for the students.

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

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

## **Responsibilities of Management and those Charged with Governance**

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

In preparing the financial statements, Management is responsible for assessing the School's ability to continue to sustain its services, disclosing, as applicable, matters related to sustainability of services and using the applicable basis of accounting unless Management is aware of the 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 governance and risk management, and ensuring the adequacy and effectiveness of the control environment.

## **Auditor-General's Responsibilities for the Audit**

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

In addition to the audit of the financial statements, a compliance audit is planned and performed to express a conclusion about whether, in all material respects, the activities, financial transactions and information reflected in the financial statements are in compliance with the authorities that govern them and that public resources are applied

in an effective way, in accordance with the provisions of Article 229(6) of the Constitution and submit the audit report in compliance with Article 229(7) of the Constitution.

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

Because of its inherent limitations, internal control 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's policies and procedures may deteriorate.

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by Management.
- Conclude on the appropriateness of Management's use of applicable basis of accounting and based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the School's ability to continue to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the School to cease to 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 Gathungu, CBS  
AUDITOR-GENERAL

Nairobi

19 September, 2024

6. Statement of Receipts and Payments for the Year Ended 30<sup>th</sup> June 2022

Statement of Receipts and Payments for the Year Ended 30 <sup>th</sup> June 2022			
<b>Receipts</b>			
Government grants for tuition	1	1,663,248	624,625
Government grants for operations	2	7,258,021	3,875,825
Government Grants for infrastructure	3		
School fund income- parents' contributions	4	8,213,406	4,074,842
Miscellaneous incomes	5		
<b>Total Receipts</b>		<b>17,134,675</b>	<b>8,575,292</b>
<b>Payments</b>			
Tuition	6	2,342,492	635,822
Operations	7	7,174,207	2,901,099
Infrastructure	8		
Boarding and school fund	9	7,245,765	3,447,611
<b>Total Payments</b>		<b>16,762,464</b>	<b>6,984,532</b>
<b>Surplus/Deficit</b>		<b>372,211</b>	<b>1,590,760</b>

The school financial statements were approved on \_\_\_\_\_ 2022 and signed by:

Name: Mithamo Wairegi

Name: Charles Gichina  
School Principal/ Secretary to  
BOM

Name: Loise Njoki Kinuthia

Chair BOM

Bursar/ Finance Officer

Date: 5/9/24

Date: 5/9/24


Date: 5/9/24

BOM SECRETARY / PRINCIPAL  
MAIELLA TOWNSHIP SEC. SCH.  
P.O. BOX 30117, NAIROBI  
DATE: ..... State: .....

5. Statement of Assets and Liabilities As At 30<sup>th</sup> June 2022

Statement of Assets and Liabilities As At 30 <sup>th</sup> June 2022			
<b>Financial Assets</b>			
<b>Cash and cash equivalents</b>			
Bank balances	10	589,261.00	982,492
Cash balances	11	20.00	(104)
Short term investments	12		
<b>Total cash and cash equivalent</b>		<b>589,281.00</b>	<b>982,391</b>
Account's receivables	13	6,997,454.00	5,871,290
<b>Total financial assets</b>		<b>7,586,735.00</b>	<b>6,853,681</b>
<b>Financial liabilities</b>			
Accounts payables	14	5,546,430.00	5,215,268
<b>Net financial assets</b>		<b>2,010,725</b>	<b>1,638,413</b>
<b>Represented by</b>			
Accumulated fund b/fwd	15	1,638,514.00	47,653
Surplus/deficit for the year		372,211.00	1,590,760
<b>Net financial position</b>		<b>2,010,725</b>	<b>1,638,413</b>

The school's financial statements were approved on \_\_\_\_\_ 2022 and signed by:

  
.....

Name: Mithamo Wairegi

Chair BOM

Date: 5/9/24

  
.....

Name: Charles Gichina  
School Principal/ Secretary to  
BOM

Date: 5/9/24

  
.....

Name: Loise Njoki Kinuthia  
Bursar/ Finance Officer

Date: 5/9/24

BOM SECRETARY / PRINCIPAL  
MAIELLA TOWNSHIP SEC. SCH.  
P.O. BOX 20000 NAKURU  
DATE: ..... SIGN: .....

(MAIELLA TOWNSHIP SECONDARY SCHOOL

Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2022

6. Statement of Cash Flows for the Year Ended 30<sup>th</sup> June 2022

Statement of Cash Flows for the Year Ended 30 <sup>th</sup> June 2022			
<b>Cash from Operating Activities</b>			
<b>Receipts</b>			
Government grants for tuition		1,663,248	624,625
Government grants for operations		7,258,021	3,875,825
Government grants for infrastructure			
School fund income- parents contributions/ fees			4,074,842
Other income		8,213,406	
<b>Total receipts</b>			
<b>Payments</b>			
Cash outflows for tuition		2,342,492	635,822
Cash outflows for operations		7,174,207	2,901,099
Cash outflows Boarding/lunch and school fund payments		7,245,765	3,447,611
<b>Total payments</b>		<b>16,762,464</b>	<b>6,984,532</b>
<b>Net cash inflow/outflow from operating activities</b>		<b>(393,211)</b>	<b>962,118</b>
<b>Cash flow from investing activities</b>			
Acquisition of assets			
<b>Net cash inflow/outflows from investing activities</b>			
<b>Cash flow from Financing activities</b>			
Proceeds from borrowings/ loans	18		
Repayment of principal borrowings			
<b>Net cash inflow/outflow from financing activities</b>			
<b>Net increase/decrease in cash and cash equivalents</b>		<b>(393,211)</b>	<b>962,118</b>
Cash and cash equivalent at beginning of the FY		982,492	20,273
<b>Cash and cash equivalent at end of the FY</b>		<b>589,281</b>	<b>982,391</b>

The school's financial statements were approved on 31/9/22 2022 and signed by:

.....

Name: Mithamo Wairegi

Chair BOM

Date: 3/9/24

.....

Name: Charles Gichina  
School Principal/ Secretary to  
BOM

Date: 3/9/24

.....

Name: Loise Njoki Kinuthia  
Bursar/ Finance Officer

Date: 5/9/24

BOM SECRETARY / PRINCIPAL  
MAIELLA TOWNSHIP SEC. SCH.  
P.O. BOX 111, KARIAKO

**6. Statement Of Budgeted Versus Actual Amounts for The Year Ended 30<sup>th</sup> June 2022**

Receipts					
<b>(1) Capitation Grant on Tuition</b>					
Reference Materials					
Exercise Books	170,000.00		170,000.00	181,588.00	100%
Laboratory Equipment	800,000.00		800,000.00	868,483.00	109%
Internal Exams	500,000.00		500,000.00	499,198	99%
Teaching / Learning Materials	110,000.00		110,000.00	113,979.00	103%
Exams And Assessment					
<b>(2) Capitation Grant on Operations</b>					
Personnel Emoluments	2,280,000		2,280,000.00	283,771.00	82%
Repairs And Maintenance					
Local Transport / Travelling	800,000.00		800,000.00	792,283.00	99%
Electricity And Water	560,000.00		560,000.00	549,687.00	98%
Medical	111,000.00		111,000.00	101,000.00	91%
Administration Costs	1,050,000.00		1,050,000.00	983,030.00	94%
<b>3) FDSE for infrastructure</b>					
Maintenance & Improvement MoE					
M&I parents' contribution					

*(MAIELLA TOWNSHIP SECONDARY SCHOOL*  
**Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2022**

Economic Stimulus Programs					
Transition Infrastructure Grants					
Administration Block					
<b>(4) Fees Charged on Parents</b>					
Lunch	8,420,000		8,420,000	206,594	97%
<b>Total Income</b>					
<b>(6) Expenditure For Tuition</b>					
Textbooks					
Reference Materials					
Exercise Books	800,000.00		800,000.00	778,700.00	97%
Laboratory Equipment	710,000.00		710,000.00	641,264.00	90%
Internal Exams	900,000.00		900,000.00	919,980.00	102%
Teaching / Learning Materials					
Chalks					
Exams And Assessment					
Teachers Guides					
Administration Costs					
Bank Charges				2,076.00	
	2,410,000.00		2,410,000.00	2,342,492.00	
<b>(7) Expenditure For Operations</b>					
Personnel Emoluments	2,280,000.00		2,280,000.00	1,060,260.00	47%
Repairs, Maintenance & Improvements	325,000.00		325,000.00	279,199.00	85%

**(MAIELLA TOWNSHIP SECONDARY SCHOOL  
Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2022**

	Actual	Budget	%
Local Transport / Travelling	950,000.00	950,000.00	97%
Electricity, Water and Conservancy	560,000.00	560,000.00	13%
Medical			
Administration Costs	1,050,000.00	1,050,000.00	93%
Activity Expenses	300,000.00	300,000.00	94%
Gratuity			
SMASSE			
<b>(8) Expenditure For infrastructure</b>			
Construction of classrooms			
Construction of ablution block			
<b>(9) Expenditure For school fund/lunch/boarding</b>			
Personnel Emoluments	3,910,000.00	3,910,000.00	87%
Repairs, Maintenance and Improvements	50,000.00	50,000.00	95%
Local Transport / Travelling	140,000.00	140,000.00	90%
Electricity, Water and Conservancy	20,000.00	20,000.00	70%
Medical Expenses			
Administration Costs	200,000.00	200,000.00	98%
Lunch Program me	35,000,000	35,000,000	98%
<b>Totals</b>	<b>7,820,000</b>	<b>7,280,000</b>	<b>93%</b>

i. Parents didn't pay the expected amount in budget.

SECRETARY / FINANCIAL  
 MAIELLA TOWNSHIP SECONDARY SCHOOL  
 P.O. BOX 200, MARIKOPA

## 7. Significant Accounting Policies

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

### 1. Statement of compliance and basis of preparation

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

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

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

### 2. Recognition of receipts and payments

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

### 3. In-kind contributions

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

### 4. Cash and cash equivalents

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

**5. Accounts Receivable**

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

**6. Accounts Payable**

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

**7. Non-current assets**

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

**8. Budget**

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

**9. Comparative figures**

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

**10. Subsequent events**

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

BOM SECRETARY / PRINCIPAL  
MAIELLA TOWNSHIP SEC. SCH,  
P. O. BOX 303, NAIKASHA  
DATE:..... SIGN:.....

8. Notes To The Financial Statements

1 Government Grants for Tuition

Description		
Reference Materials		
Exercise Books	181,588	
Laboratory Equipment	868,488	
Internal Exams	499,199	
Teaching / Learning Materials	113,979	624,625
Others (specify)*		
<b>Total</b>	<b>1,663,248</b>	<b>624,625</b>

\*Include others as per MOE circulars

2 Government Grants for Operations

Description		
Personnel Emoluments	2,283,771	1,315,000
Repairs And Maintenance		1,476,500
Local Transport / Travelling	792,2821	205,000
Electricity And Water	549,687	125,000
Medical	101,000	75,800
Administration Costs	983,030	530,525
Activity		18,000
<b>Total</b>	<b>4,709,771</b>	<b>3,745,825</b>

3 Government Grants for infrastructure

Description		
Maintenance & Improvement	2,548,250	130,000
Transition infrastructure grants		
Administration Block		
Economic stimulus grants		
Other (specify)(NGCDF and County govt.		
<b>Total</b>	<b>2,548,250</b>	<b>130,000</b>

4 School Fund Income - Parents Contribution/Fees

Personnel emoluments		1,960,000
Repairs and maintenance		30,000
Local transport / travelling		
Electricity and water		
Farm expensis		3,000
Administration costs		
Lunch	8,213,406	2,081,842
Fee on Boarding Equipment and stores		
PA Levies*		
Others (specify)		
<b>Total</b>	<b>8,213,406</b>	<b>4,074,842</b>

5 Miscellaneous Incomes

Rent Income		
Income From Farming Activities		
Insurance Compensation		
Income From Posho Mill		
Income From Bus Hire		
Fee For Hire of Ground and Equipment		
Income From Grants and Donations*		
Interest Income		
Dividends Income		
Loans/Borrowings*		
Other Income (specify)*		
<b>Total</b>		

COM SECRETARY / PRINCIPAL  
LUMALE TOWNSHIP SPC. SCL.  
P. O. BOX 501, LUMALE

DATE:..... SIGN:.....

Notes to the Financial Statements (continued)

6 Tuition

Description	2022	2021
Exercise Books	778,700	-
Textbooks		
Reference materials		
Laboratory Equipment	641,736	-
Teaching / Learning Materials		635,210
Exams And Assessment		
Teachers Guides		
Bank Charges	2,076	612
Others (specify)		
<b>Total</b>	<b>2,342,492</b>	<b>635,822</b>

7 Operations

Description	2022	2021
Personnel Emoluments	1,060,260.00	1,022,300.00
Service Gratuity		
Administration Cost	1,775,646	509,940.00
Repairs And Maintenance & Improvements	279,199.00	750,000.00
Local Transport / Travelling	917,000.00	254,400.00
Electricity And Water	70,565.00	123,665.00
Medical		58,000.00
Activity Expenses	281,640.00	18,000.00
Insurance Cost		
<b>Total</b>	<b>4,389,564</b>	<b>2,901,099</b>

ICM SECRETARY / FINANCIAL  
MAIELLA TOWNSHIP SECONDARY SCHOOL  
P. O. BOX 504, TUNISIA  
DATE:..... SIGN:.....

Notes to the Financial Statements (continued)

8 Infrastructure

Construction of ablution block	2,800,043	155,200
Others (specify)		
<b>Total</b>	<b>2,800,043</b>	<b>155,200</b>

9 Boarding And School Fund

Description	2022/2021	2021/2020
Personnel Emoluments	3,401,497.00	1,964,900.00
Service Gratuity		
Repairs And Maintenance & Improvements	47,350.00	26,000.00
Local Transport / Travelling	134,500.00	
Electricity And Water	14,000.00	
Medical Expenses		
Administration Costs	196,570.00	
Lunch Program me	3,439,357.00	1,445,401.00
Bank Charges	12,491.03	6,790.00
Expenses On Income Generating Activities**		4,520.00
<b>Total</b>	<b>7,245,765.00</b>	<b>3,447,611.00</b>

BOM SECRETARY / PRINCIPAL  
MAIELLA TOWNSHIP SECONDARY SCHOOL  
P. O. BOX 100, MAIELLA  
DATE:..... SIGN:.....

Notes to the Financial Statements (continued)

10 Bank Accounts

	Active/ Dormant			
Tuition Account		1108440770	30,803	3,551
Operations Account		1104242435	268,997	257,271
School Fund Account/Boarding		0200295301025	277,887	-
Savings Account				
Parent Association Development Account				
Income Generating Activities Account				
Infrastructural Account		01139116427300	11,575	721,778
<b>Total</b>			<b>589,261</b>	<b>982,495</b>

11 Cash In Hand

Notes and Coins	20	-
<b>Total</b>	<b>20</b>	<b>-</b>

12 Short Term Investments

Cooperative Shares	-	-
Treasury Bills	-	-
Fixed Deposit accounts	-	-
Other Investments	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

SECRETARY / PRINCIPAL  
MAIELLA TOWNSHIP SECONDARY SCHOOL  
1100 BOWEN ST, MISSISSAUGA  
DATE:..... SIGN:.....

Notes to the Financial Statements (continued)

13 Accounts Receivable

Description		
Fees Arrears	6,997,454.00	5,871,290.00
<b>Other Non-Fees Receivables</b>		
Salary Advances (list/schedule attached)		
Imprest (list/schedule attached)		
Rent arrears (list/schedule attached)		
<b>Total</b>	<b>6,997,454.00</b>	<b>5,871,290.00</b>

13 b Ageing Analysis of Accounts Receivable

Description	Current FY	% of the total	Comparative FY	% of the total
Less than 1 year	1,126,164	16%	628,642	11%
Between 1- 2 years	628,642	9%	559,933	10%
Between 2-3 years	5,242,648	75%	4,682,715	79%
Over 3 years		%		%
<b>Total (should tie to note 13 a)</b>	<b>6,997,454</b>	<b>100%</b>	<b>5,871,290</b>	<b>100%</b>

14 Accounts Payable

Trade Creditors (See Ageing Below and Appendix 1)	5,546,430.00	5,215,268.00
Prepaid Fees		
Retention Monies		
Unpaid salaries and statutory deductions		
Caution money		
Other payables ( <i>specify</i> )		
<b>Total</b>	<b>5,546,430.00</b>	<b>5,215,268.00</b>

FOR SECRETARY / PRINCIPAL  
DATE:..... SIGN:.....

Notes to the Financial Statements (continued)

14a. Ageing Analysis of Accounts Payable

	Current FY	% of the total	Comparative FY	% of the total
Less than 1 year	331,162	6%	3,415,156	65%
Between 1- 2 years	3,415,156	62%	1,800,112	35%
Between 2-3 years	1,800,112	32%		%
Over 3 years		%		%
<b>Total (should tie to note 14)</b>	<b>5,546,430</b>	<b>100%</b>	<b>5,215,268</b>	<b>100%</b>

15 Fund Balance Brought Forward

Bank Balances	982,492.00	20,272.61
Cash Balances		
Short Term Investments		
Receivables	5,871,290.00	5,242,648.00
Payables	(5,215,268.00)	5,215,268.00
<b>Total</b>	<b>1,638514.00</b>	<b>4652.61</b>

DOM SPICER / PRINCIPAL  
M. J. SPICER / PRINCIPAL  
DATE:.....

**Other important disclosure notes**

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

**16 Non-current Liabilities Summary**

	2021-2022	2020-2021
Bank Loans	-	-
Outstanding Leases	-	-
Hire Purchase	-	-
Gratuity And Leave Provision	-	-
Others (specify)	-	-
<b>Total</b>	-	-

**17 Biological assets**

		2021-2022	2020-2021
Cattle		-	-
Goats	16	96,000	96,000-
Trees	245	490,000	500,000
Coffee Or Tea Plantation		-	-
Poultry		-	-
Others (specify)		-	-
<b>Total</b>		586,000	596,000

**18 Borrowings**

Borrowings at beginning of the year	-	-
Borrowings during the year	-	-
Repayments during the year	-	-
<b>Balance at the end of the year</b>	-	-

**Other important disclosure notes**

**19 Stock/ Inventory**

Food stuffs	7,500	20,000
Lab consumables	45,000	70,000
Farm produce	16,000	60,000
Medication	-	-
Construction Materials	3,500	3,500
Others (specify)	-	-
	72,000	153,500

FORM SECRETARY /  
MAIELLA TOWNSHIP SECONDARY SCHOOL  
1000 LOR...  
CND:..... STR:.....

*(MAIELLA TOWNSHIP SECONDARY SCHOOL*


**Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2022**

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**20 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	Resolution / Status	Responsible Person

  
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Sign and Date *5/9/24*  
Principal

SOM SECRETARY / .....  
MAIELLA TC .....  
P. O. BOX 504, .....  
DATE:..... SIGN:.....

(MAIELLA TOWNSHIP SECONDARY SCHOOL)  
**Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2022**

**9. Annexes**

**Annex I - Analysis of Pending Accounts Payable**

Construction Of Buildings						
1. JOHN KARANU	2,000	2021	2,000	2,000	3,900	
2. MZIMA	78,000	2020		78,000	220,000	
3. CHARLES KABIRU	26,750	2021		26,750	26,750	
4. LEXIN	58,000	2019		58,000	49,000	
5. SNOWBIT ENTERPRICES	310,000	2021		150,000	150,000	
6. GODFREY KIMANI					30,500	
7. KORIR					6,000	
<b>Sub-Total</b>						
Supply Of Goods						
8. POLY ENERGY SAVER	234,000	2019	100,000	147,000	147,800	
9. JOSEPH WAINAINA MWAHUKI	45,000	2021		45,000	99,630	
10. PETER NDUNGU MUREITHI	30,000	2021		30,000	38,160	
11. JOHN KIMANI NDUATI	83,010	2021		83,010	335,550	
12. ANN WAITHAKA	64,000	2021		64,000		

SECRETARY / PRINCIPAL  
 MAIELLA TOWNSHIP SEC. SCH.  
 BOX 504, NAIVASHA  
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**Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2022**

13. CHARIS MASTER	348,350	2019	200,000	148,350	48350	
14. JOSEPH GITAU	21,800	2020		21,800	11,300	
15. ELLY KINUTHIA	283,257	2020		283,257	209,125	
16. GODFFREY NDERI	53,200	2020	50,000	3,200		
17. BENSON KIMANI	8,400	2021		8,400		
18. PILGRIM AGENCIES	1,829,900	2018		1,829,900	1,729,900	
19. JOHN MUNG'ATU	122,600	2021		122,600		
20. PATMAT BOOKSHOP	166,691	2019		166,691		
21. BESTECH AFRICA	247,000	2014	165,000	82,000	82,000	
22. CHARIS MASTER	166,891	2020		166,891		
23. MAWLAR LQB	769,400	2019		749,400	1,191,136	
24. MIMOSA	764,239	2019		764,239	740,229	
25. DABCOM	411,780	2021		177,780	274800	
<b>Sub-Total</b>						
<b>Supply Of Services</b>						
26. LUPITA EDUCATION SUPPLIERS					3,600	
27. ACHIEVERS JOINT EXAMINATION					104,750	
28. MAIELLA TOWNSHIP WELFARE					44,000	
<b>Sub-Total</b>						

(MAIELLA TOWNSHIP SECONDARY SCHOOL)  
**Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2022**

<b>Grand Total</b>	6,124,268		515,000	5,215,268	5,546,430	
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Annex 2 – Summary of Fixed Assets Register

Land 1	1996	MAIELLA	15,000,000			
Buildings and structures	53		22,850,000			
Office equipment, furniture and fittings	578		1,847,500			
ICT Equipment, and Other ICT Assets	14		1,620,000			
Tools and apparatus	100		2,000,000			
Textbooks	6629		750,000			
Other Machinery and Equipment	4		600,000			
Heritage and cultural assets						
Intangible assets- soft ware	2					
<b>Total</b>			<b>4,467,500</b>			

SECRETARY / FINANCIAL  
 MAIELLA TOWNSHIP SECONDARY SCHOOL  
 P.O. Box 304, Tlokweng  
 DATE:..... SIGN:.....