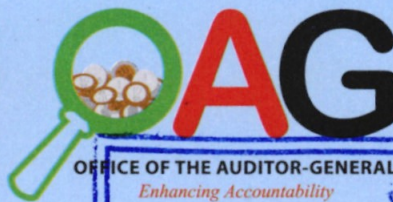


REPUBLIC OF KENYA



OFFICE OF THE AUDITOR-GENERAL
Enhancing Accountability



THE NATIONAL ASSEMBLY
PAPERS LAID

REPORT DATE: 16 JUN 2026

DAY.
Tuesday.

OF

TABLED
BY:

Hon. Naomi Kago, CBS, MP
(Deputy Majority Party Whip.)

CLERK-AT
THE-TABLE:

Lamele.

THE AUDITOR-GENERAL

PARLIAMENT
OF KENYA
LIBRARY

ON

OUR LADY OF MERCY MUTOMO GIRLS'
SECONDARY SCHOOL

FOR THE YEAR ENDED
30 JUNE, 2022

KITUI COUNTY



Revised 30th June 2022.



MUTOMO GIRLS' SECONDARY SCHOOL
PUBLIC SECONDARY SCHOOL

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED
30TH JUNE 2022

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

MUTOMO GIRLS' SECONDARY 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 Kitui County, Mutomo Sub-County

The school was registered in March, 2015 under registration number 13530000097 and is currently categorized as a Extra County public school established, owned or operated by the Government.

The school is a day/boarding school and had **437** number of students as at *30th June 2022*. It has **2 & 3 streams and 23** teachers of which **5** 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	Zipporah Kakungu	Chairperson – Sponsor	25th June, 2022
2	Pauline Musembi	Secretary – Principal	25th June, 2022
3	Dominic Mulei Mwololo	Member - Community	25th June, 2022
4	Boniface Mwalimu	Member – Parent	25th June, 2022
5	Adv. Charles M. Mwalimu	Member – Parent	25th June, 2022
6	Eng. Wambua Kiema	Member – Specialist	25th June, 2022
7	Olivia Mwende	Member – Community	25th June, 2022
8	Lilian Kamene	Member – Co-opted	25th June, 2022
9	Patrick Kiusya	Member – Co-opted	25th June, 2022
10	Miachael Mulei Robert	Member – Rep CEB	25th June, 2022
11	Benjamin M. Kyalo	Member – Rep Teachers	25th June, 2022
12	Fr. Jonathan Malusi	Member – Sponsor	25th June, 2022
13	Sr. Mary Okumu	Member – Community	25th June, 2022
14	Evalyne Mwandia	Member – Sponsor	25th June, 2022
15	Emmanuel Ndunda Ntheu	Member – Community	25th June, 2022
16	Lazarus Makau Wambua	Member – Special Needs	25th June, 2022
17	Jamila Ndanu	Rep Students	25th June, 2022

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

Ref:	Name of Committee	Names of Members	Designation	Number of meetings attended during the year
1	Executive Committee	1. Zipporah Kakungu 2. Mike Robert 3. Fr. Jonathan Malisi 4. Sr. Mary Okunu 5. Dominic Mulei 6. Pauline Musembi	BOM Chairperson BOM Vice Chairpeson Sponsor Member P.A Chairperson BOM Secretary	
2	Finance,procurement and general purposes Committee	1. Patrick Kiusya 2. Pauline Musembi 3. Sr. Mary Okumu 4. Zipporah Kakungu 5. Fr. Jonathan Malusi	Finance Committee Chairperson BOM Secretary Member Member Member	
3	Academic Committee	1. Everlyne Mwandia 2. Pauline Musembi 3. Charles Mathuva 4. Mike Robert 5. Benjamin Kyalo 6. Boniface Mwandia	Chairperson BOM Chairperson Member Member Member Member	

MUTOMO GIRLS' SECONDARY SCHOOL**Reports and Financial Statements For the year ended 30th June 2022**

4	School Infrastructure Committee	1. Mike Robert 2. Zipporah Kakungu 3. Pauline Musembi 4. Annastasia Kivindu 5. SCDE – Mutomo 6. Dominic Mulei	Chairperson Member Member Member Member	
5	Discipline and welfare Committee	1. Adv. Emmanuel Ntheu 2. Olivia Mulatya 3. Dominic Mulei 4. Patrick Kiusya 5. Pauline Musembi 6. Kamene Lilian	Chairperson Member Member Member Member Member	
6	Adhoc Committee (if any during the year)			
	a. Tender Opening and Evaluation Committee	1. Annastacia Kivindu 2. Benjamin Kyalo 3. Gorreti Muthami 4. Lorine Muvaka 5. Sr. Virginia 6. Vincent Marao	Chairperson Member Member Member Member Member	
	b. Inspection & Acceptance	1. Mr. Muema 2. Md. Joseph 3. Sr. Virginia	Chairperson Member Member	
	c. Disposal Committee	1. Mr. Chege 2. Mr. Muema 3. Md. Joseph 4. Mr. Daniel	Chairperson Member Member Member	

(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
1	Principal	Pauline Musembi	322400
2	Deputy Principal	Annastacia Kivindu	531791
3	School Bursar	Joyce Mbuli	

(e) Schools contacts

Post Office Box: 7 – 90201
Telephone: +254 725 909 641
E-mail: olm.mutomo@gmail.com
Website:
Facebook:
Twitter:

(f) School Bankers

The following school operated 6 number of bank accounts in the following banks:

1. Name of Bank: National Bank of Kenya – School Fund Account
Branch: Mutomo
Account Number: 01021051516100
2. Name of Bank: Kenya Commercial Bank – Operation Account
Branch: Mutomo
Account Number: 1106069161
3. Name of Bank: Kenya Commercial Bank - Tuition Account
Branch: Mutomo
Account Number: 1106069226
4. Name of Bank: Kenya Commercial Bank – Infrastructure Account
Branch: Mutomo
Account Number: 1254976698
5. Name of Bank: Kenya Commercial Bank – CDF Account
Branch: Mutomo
Account Number: 1198757043
6. Name of Bank: Equity Bank Kenya – Savings Account
Branch: Mutomo
Account Number: 1670181744406
7. MPESA Pay Bill No. 620885 attached to 01021051516100 bank account

(g) Independent Auditors

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

II. Summary Report Of Performance Of The School

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

a) Financial performance:

Finance Performance	2021-2022	2020-2021	2020
SURPLUS	363,728.50	2,913,382.15	1,810,705.52
DEFICIT	-	-	-
CAPITATION	17,932,987.70	11,847,236.15	17,455,383.00
RATIOS		1:9, 987	1:14, 140
OTHER INCOME	23,429,351.00	-	-
EXPENDITURE	40,998,610.20	8,933,854.00	15,644,674.48
DEBTORS	2,612,465.00	-	1,739,647.00
CREDITORS	922,942.00	-	2,269,417.00
CASH BALANCE	(1,745.00)	36,540.00	9,835.00
BANK BALANCES	1,836,872.61	2,757,691.11	1,213,739.22

b) Teacher Student ratio:

Teacher Student Ratio	Number of Teachers	Subjects	Number of Teachers
Teachers Recruited	1	Mathematics	7
Teachers Posted	0	English/Literature	4
Teachers Transferred	1	Kiswahili	6
Teachers Employed by TSC	19	History	4
Teachers Employed by BOM	6	C.R.E.	4
		Business	3
		Biology	4
		Chemistry	4
		Computer	1
		Physics	3
		Geography	3
		Agriculture	1
		P.E.	1
		Home Science	1

MUTOMO GIRLS' SECONDARY SCHOOL
Reports and Financial Statements For the year ended 30th June 2022

c & d) Mean score & Number of Candidates in the 2021 KCSE

Year	Candidates	KCSE Mean Score	Higher Learning
2021	98	5.724	26
2020	98	5.837	32
2019	157	5.397	35
2018	149	4.744	16

e. Capacity of the school:

Number of Students	476
Dormitories	6
Dining Hall	1
Laboratories	4
Toilets	42

f. Development projects carried out by the school:

1. Renovation of classrooms and laboratory roofs
2. Construction of two classrooms

.....
School Principal

THE PRINCIPAL
OUR LADY OF MERCY - MUTOMO GIRLS
P.O. Box 7-90201,

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 **Our Lady of Mercy Mutomo Girls** accepts responsibility for the school's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS).

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

.....
Name:

Designation: Chairman, School Board of Management

Date:

.....
Name:

Designation: School Principal & Secretary to Board of Management

Date:

.....
Name:

Designation: Bursar/ Finance Officer

Date:

THE PRINCIPAL
OUR LADY OF MERCY - MUTOMO GIRLS
P.O. Box 7 - 90201,

REPUBLIC OF KENYA

Telephone: +254-(20) 3214000
E-mail: 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 OUR LADY OF MERCY MUTOMO GIRLS' SECONDARY SCHOOL FOR THE YEAR ENDED 30 JUNE, 2022-KITUI COUNTY

PREAMBLE

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

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

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

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of Our Lady of Mercy Mutomo Girls' Secondary School-Kitui County, set out on pages 1 to 19, which comprise of the statement of assets and liabilities as at 30 June, 2022, and the statement of receipts and

Report of the Auditor-General on Our Lady of Mercy Mutomo Girls Secondary School for the year ended 30 June, 2022-Kitui County

payments, statement of cash flows and the 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 matter described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of Our Lady of Mercy Mutomo Girls' Secondary School -Kitui 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. Unsupported Accounts Receivable

The statement of financial assets and financial liabilities reflects accounts receivable balance of Kshs.12,684,069 in respect of fees arrears as disclosed in Note 11 to the financial statements. Included in the balance are receivables balance of Kshs.9,990,576, which have been outstanding for more than two (2) years. However, the supporting schedules, detailed age analysis and issued invoices were not provided for audit review

In the circumstances, the accuracy and completeness of the accounts receivable balance of Kshs.12,684,069 could not be confirmed.

2. Unsupported Payables

The statement of financial assets and financial liabilities reflects accounts payable balance of Kshs.922,942 as disclosed in Note 12 to the financial statements. However, the balance was not supported by ledger balances, schedules and suppliers' invoices.

In the circumstances, the accuracy, existence and completeness of the accounts payables balance of Kshs.922,942 could not be confirmed.

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

Emphasis of Matter

Budgetary Control and Performance

The statement of budgeted versus actual amounts reflects a final receipts budget and actual on comparable basis of Kshs.45,187,725 and Kshs.41,362,338, respectively,

resulting in an under-funding of Kshs.3,825,387 or 9% of the budget. However, the School spent Kshs.32,399,574 against actual receipts of Kshs.41,362,338 resulting in an under-utilization of Kshs.8,962,764 or 22% of actual receipts.

The under-utilization affected the planned activities and may have impacted negatively on service delivery to the public.

My opinion is not qualified in respect to this matter.

Key Audit Matters

Key audit matters are those matters that, in my professional judgement, are of most significance in the audit of the financial statements. Except for the matters described in the Basis for Qualified Opinion section of my report, I have determined that there are no other key audit matters to communicate in my report.

Other Information

The Board of Management is responsible for the other information set out on pages iii to x which comprise of Key Entity Information and Management, Summary report of the Performance of the School, and the Statement of School Management Responsibility. The Other Information does not include the financial statements and my audit report thereon.

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

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

REPORT ON LAWFULNESS AND EFFECTIVENESS IN THE USE OF PUBLIC RESOURCES

Conclusion

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

Basis for Conclusion

1. Late Submission of Financial Statements for Audit

The financial statements for the year under review were submitted for audit on 23 March, 2026, after the statutory deadline of 30 September 2022. This was contrary to Section

81(4) of the Public Finance Management Act, 2012, which states that not later than three (3) months after the end of each financial year, the accounting officer shall submit the entity's financial statements to the Auditor-General and a copy to the Controller of Budget and The National Treasury.

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

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

The statement of financial receipts and payments reflects operations account payments amount of Kshs.8,592,436 as disclosed in Note 6 to the financial statements. Included in the expenditure is an amount of Kshs.175,199 transferred to the Kenya Secondary Schools Heads Association (KESSHA). However, KESSHA is a welfare organization that draws its membership from School Principals only. The organization is not defined in the 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, value for money transferred to KESSHA, amounting to Kshs.175,199 could not be confirmed.

3. Failure to Prepare a Procurement Plan

The statement of receipts and payments reflects amounts of Kshs.41,362,338 and Kshs.30,274,749 in respect of total receipts and payments, respectively. However, during the year, Management did not prepare an Annual Procurement Plan as part of the annual budget preparation process. This was contrary to Regulation 40 of the Public Procurement and Asset Disposal Regulations, 2020, which requires a procuring entity to prepare a procurement plan for each financial year as part of the annual budget preparation process.

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

4. Failure to Prepare School Improvement Plan

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

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

5. Unapproved Fees on Parents Association Support Programme

The statement of receipts and payments reflects School fund income - parents' contributions amount of Kshs.8,703,167, as disclosed in Note 4 to the financial statements, which includes Parents Association (PA) Support Programme amount of Kshs.1,126,900. Review of the records revealed that the School charged an amount of

Kshs.1,500 per student to support the programme, which had not been approved by the Ministry of Education through the County Education Board. This was contrary to Government Circular No. MOE.HQS/3/13/3 dated 16 June, 2021 on guidelines on implementation of Free Day and Secondary Education programme, which stipulates that a parent will only pay for School uniforms, boarding-related costs as reflected in the boarding fee structure and lunch for the Day Scholars.

In the circumstances, Management was in breach of the Government Guidelines.

6. Underfunding of Capitation Grants

The statement of receipts and payments reflects capitation grants for tuition and capitation grants for operations amounts of Kshs.1,665,355 and Kshs.7,564,465, respectively, as disclosed in Notes 1 and 2 to the financial statements. During the financial year, the National Education Management Information System (NEMIS) reported a total of one thousand, eight hundred and seventy-three (1,873) students, while the enrolment records provided by the School indicated a total of one thousand, seven hundred and two (1,702) students, resulting in an unexplained variance of one hundred and seventy-one (171) students. As a result of the variance, the School was overfunded by an amount of Kshs.855,000.

In the circumstances, the over-funding of the School may have affected service delivery in other Public Schools.

7. Late Transfer of Infrastructure Funds from Operations Bank Account

The statement of receipts and payments reflects operations grants amount of Kshs.7,565,465 as disclosed in Note 2 to the financial statements from the Ministry of Education credited in the operations bank account. Included in the amount is Kshs.2,428,500 in respect of infrastructure grants, which were to be transferred to the infrastructure bank account for maintenance and improvement of the School's facilities. However, only Kshs.1,206,000 was transferred to the infrastructure account, leaving a balance of Kshs.1,222,500 as at 30 June 2022. Further, amounts of Kshs.692,000 and Kshs.514,000 were transferred approximately seventy-four (74) and nineteen (19) days after the receipt of funds, respectively. This was contrary to The Ministry of Education Circular Ref. No. MOE.HQS/3/13/3 dated 21 June, 2021, which directed that infrastructure grants as well as maintenance and improvement funds should be transferred to the School infrastructure account within fifteen (15) days upon receipt of the funds in the operations account.

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

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

REPORT ON THE EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

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

Basis for Conclusion

1. Deficiencies in Assets Management

Annex 2 to the financial statements reflects summary of fixed assets register balance of Kshs.54,878,800, which includes an amount Kshs.35,144,300 relating to land and buildings. However, land ownership documents were not provided for audit review. Further, the assets were not tagged with unique identification numbers and Management did not prepare an updated fixed assets register in line with Treasury guidelines.

In the circumstances, the existence of effective measures for the management of assets could not be confirmed.

2. Incomplete Textbook Records

Review of records relating to learning materials revealed that the School did not maintain comprehensive and up-to-date records for textbooks, indicating the opening balances, additions, and closing balances of textbooks as at the end of each financial year. Further, records relating to lost or missing textbooks were scanty and incomplete, hence could not establish the total number of textbooks lost during the year under review.

In the circumstances, the adequacy of a proper textbook records could not be confirmed.

3. Lack of an Audit Committee

During the year under review, the School had not constituted an Audit Committee as required by Regulation 166(2) of the Public Finance Management (National Government) Regulations, 2015, which states that, each year, the Audit Committee shall carry out an annual review of the independence performance and competency of the internal unit and comment on effectiveness in the annual report. Further, Section 61(2)(d) of the Basic Education Act, 2013, requires the Board of Management to establish an Audit Committee among other Board committees.

In the circumstances, the existence of effective oversight mechanisms could not be confirmed.

4. Deficiencies in the Board of Management

Records provided indicate that the School Board of Management was constituted by the County Education Board (CEB). However, appointment letters were not provided for audit review. Further, the Board did not have an Approved Work Plan outlining the activities to be undertaken during the year.

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

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

Responsibilities of the Management and the Board of Management

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

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

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

In addition to the responsibility for the preparation and presentation of the financial statements described above, Management is also responsible for ensuring that the activities, financial transactions and information reflected in the financial statements comply with the authorities which govern them and that public resources are applied in an effective way.

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

Auditor-General's Responsibilities for the Audit

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

considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

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

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


FCPA Nancy Gathungu, SBS
AUDITOR-GENERAL

Nairobi

27 April, 2026

MUTOMO GIRLS' SECONDARY SCHOOL**Reports and Financial Statements For the year ended 30th June 2022****V. Statement Of Receipts And Payments Period To 30th June 2022**

Description Of Vote Head	Note	2021-2022	2020-2021
		Kshs	Kshs
Receipts			
Capitation grants for tuition	1	1,665,355	566,240
Capitation grants for operations	2	7,564,465	3,797,942
School Fund Income- Parents' Contributions	3	8,703,167	1,597,172
School Fund Income- Other receipts	4	23,429,351	6,806,557
Proceeds from borrowings			
Total Receipts		41,362,339	12,767,911
Payments			
Payments for Tuition	5	2,124,825	480,920
Payments for operations	6	8,592,436	2,251,077
Boarding and school fund payments	7	30,274,749	7,327,244
Total Payments		40,992,010	10,059,241
Surplus/Deficit		370,329	2,708,670

The school financial statements were approved on 25/3/2022 and signed by:

.....
 Name: Zipporah Kikuyu

Chair BOM

Date: 15/3/2022

.....
 Name: TERESIA MUTINDA

School Principal/ Secretary to BOM

Date: 25/03/2022

.....
 Name: JOICE MBILI

Bursar/ Finance Officer

Date: 25/3/2022

THE PRINCIPAL
 OUR LADY OF MERCY - MUTOMO GIRLS
 P.O. Box 7-90201,

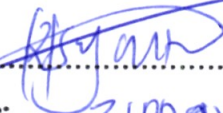
MUTOMO GIRLS' SECONDARY SCHOOL

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

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

Description	Note	2021-2022	2020-2021
		Kshs	Kshs
Financial Assets			
Cash and cash equivalents			
Bank Balances	8	1,836,873	2,757,691
Cash Balances	9	4,855	36,540
Short term Investment	10	0	0
Total Cash and Cash Equivalents		1,841,728	2,794,231
Account's receivables	11	12,684,069	10,438,295
Total Financial Assets		14,525,796	13,232,526
Financial Liabilities			
Accounts Payable	12	922,942	0
Net Financial Assets		13,602,854	13,232,526
Represented By			
Fund balance b/fwd 1st July...	13	13,232,526	10,523,856
Surplus/Deficit for the year		370,329	2,708,670
Net Financial Position		13,602,854	13,232,526
		0	0

The school's financial statements were approved on 25/3/2022 and signed by:


 Name: Zipporah
 Chair BOM Kakame
 Date: 15/5/26


 Name: TERESIA MURINDA
 School Principal/ Secretary to BOM
 Date: 25/03/2026


 Name: JOICE MBULI
 Bursar/ Finance Officer
 Date: 25/3/2026

THE PRINCIPAL
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 P.O. Box 7-90201,

MUTOMO GIRLS' SECONDARY SCHOOL
Reports and Financial Statements For the year ended 30th June 2022

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

Description	Notes	2021-2022	2020-2021
		Kshs	Kshs
Operating activities			
Receipts			
Capitation grants for tuition	1	1,665,355	566,240
Capitation grants for operations	2	7,564,465	3,797,942
School fund income- Parents contributions/ fees	3	8,703,167	1,597,172
School fund income- other receipts	4	23,429,351	6,806,557
Total		41,362,339	12,767,911
Payments			
Payments for Tuition		2,124,825	480,920
Payments for operations		8,592,436	2,251,077
Boarding and school fund payments		30,274,749	7,327,244
Total		40,992,010	10,059,241
Net cash flow from operating activities		370,329	2,708,670
Cashflow From Investing Activities			
Proceeds from Sale of Assets			0
Acquisition of Assets		(1,322,832)	(1,144,030)
Proceeds from investments		0	0
Net cash flows from Investing Activities		(1,322,832)	(1,144,030)
Net Cashflow from Financing Activities			
Proceeds from borrowings/ loans			
Repayment of principal borrowings			
Net cash flows from Investing Activities			
Net Increase in Cash and Cash Equivalent		(952,504)	1,564,640
Cash and cash equivalent at BEGINNING of the year		2,794,231	1,229,592
Cash and cash equivalent at END of the year		1,841,728	2,794,232
		0	1

(The above presentation of cash flow statement uses the direct method of cash flow presentation which is encouraged under IPSAS. Schools' should therefore adopt the direct method of cashflow as recommended by PSASB).

MUTOMO GIRLS' SECONDARY SCHOOL
Reports and Financial Statements For the year ended 30th June 2022

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

Receipt/Expenses Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	A	b	c=a+b	d	e=c-d	f=d/c %
	Kshs	Kshs			Kshs	Kshs
Receipts						
(1) Capitation Grant on Tuition						
Textbooks and reference materials	-	0	0	-	-	
Exercise books			0	-	-	
Laboratory equipment			0	-	-	
Internal exams			0	-	-	
Teaching / learning materials	2,089,800	0	2,089,800	1,665,355	424,445	79.70%
Chalks			0	-	-	
Exams and assessment		0	0	-	-	
Teachers guides		0	0	-	-	
Total	2,089,800	-	2,089,800	1,665,355	424,445	79.70%
(2) Capitation Grant on Operations						
Other Vote head	5,188,775	0	5,188,775	4,853,371	335,404	93.50%
Repairs and maintenance	2,700,000	0	2,700,000	2,428,500	271,500	89.90%
Local transport / travelling		0				
Electricity and water		0				
Medical		0				
Administration Costs		0				

MUTOMO GIRLS' SECONDARY 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
Statutory		0		282,594	282,594	
Activity	675,000	0	675,000		0	0.00%
Total	8,563,775	0	8,563,775	7,564,465	889,498	
(3) Fees Charged on Parents						
Personnel emoluments						
Repairs and maintenance	1,305,000		1,305,000	1,126,253	178,747	86.30%
Local transport / travelling		0				
Electricity and water		0				
Other Vote head	10,812,500		10,812,500	7,576,914	3,235,586	70.10%
Administration Costs			0			
Activity	270,000		270,000			171.30%
SMASSE			0			
Total	12,387,500	0	12,387,500	8,703,167	3,414,333	
Other Income						
Caution money						
Home Science	255,000		255,000	241,955		94.90%
Rent income	128,400		128,400	121,354		94.50%
Fee on Boarding Equipment and Stores	21,763,250		21,763,250	20,276,619	1,486,631	93.20%
Tender			0	45,000		
Activity			0	462,584		
Income from Bus Hire			0	153,800		
Saving			0	1,844,100		

MUTOMO GIRLS' SECONDARY 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
P.A project			0	26,000		
Statutory			0	166,174		
Disposal			0	91,765		
Total	22,146,650	0	22,146,650	23,429,351	1,486,631	
Total Income	45,187,725	0	45,187,725	41,362,338	6,214,907	86.10%
<i>(1) Expenditure For Tuition</i>						
Textbooks and reference materials		0				
Exercise books		0		375,520	-375,520	
Laboratory equipment		0		386,954	-386,954	
Internal exams		0		5,000	-5,000	
Teaching / learning materials	1,875,490	0	1,875,490	1,355,251	520,239	72.30%
Chalks		0	0			
reference		0	0			
Exams and assessment		0	0			
Teachers guides		0	0			
Administration Costs		0	0			
Bank Charges		0	2,100	2,100		
Total	1,875,490	0	1,877,590	2,124,825	-247,235	

MUTOMO GIRLS' SECONDARY 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
(2) Expenditure For Operations						
Personal Emoluments	3,943,000		3,943,000	3,276,931	666,069	83.10%
Service Gratuity			0	286,000	-286,000	
Administration Cost	810,000		810,000	673,740	136,260	83.20%
Repairs and maintenance	2,700,000		2,700,000		490,000	81.90%
Local transport / travelling	200,000		200,000	113,800	86,200	56.90%
Electricity and water	220,775		220,775	651,068	-430,293	294.90%
Borehole			0			
Activity Expenses	675,000		675,000	101,979	573,021	15.10%
Statutory			0	275,394		
Insurance cost			0			
Bank Charges			0	11,116		
Infrastructure			0	3,202,408		
Total	8,548,775	0	8,548,775	8,592,436	1,235,257	
(3) Expenditure For School Fund						
Activity	270,000		270,000	106,961	163,039	39.60%
Insurance cost				107,324		
Personal emoluments	1,825,000		1,825,00	1,189,544	635,456	65.20%
Tender				27,000		
Repairs and maintenance & Improvement	1,305,000		1,305,000		1,305,000	0.00%
Local transport / travelling	1,048,000		1,048,000	549,250	498,750	52.40%

MUTOMO GIRLS' SECONDARY 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
Electricity and water	2,422,400		2,422,400	1,395,324	1,027,076	57.60%
Savings				3,090,541		
Administration Costs	2,017,600		2,017,600	2,122,909	-105,309	105.20%
Bus Hire	350,000		350,000	156,375		
Sic commit allowances				64,000		
Stationery	700,000			1,199,370		
Statutory				166,174		
Training				299,200		
Fee on Boarding Equipment and Stores	21,735,620		21,735,620	19,723,087	2,005,933	90.80%
Rent Expenses	128,400		128,400		128,400	0.00%
Home Science	255,000		255,000	77,690	255,000	0.00%
Total	41,431,285	0	41,431,285	30,274,749	6,899,267	83.30%

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

IX. Significant Accounting Policies

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

1. Statement of compliance and basis of preparation

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

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

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

2. Recognition of receipts and payments

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

3. In-kind contributions

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

4. Cash and cash equivalents

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

Significant Accounting Policies (Continued)

5. Accounts Receivable

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

X. Notes To The Financial Statements

1 Capitation Grant for Tuition

Description	2021-2022	2020-2021
	Kshs	Kshs
Textbooks and reference materials		
Exercise books		
Laboratory equipment		
Internal exams		
Teaching / learning materials	1,665,355	566,240
T.E.S		
Exams and assessment		
t a/c		
ADM		
Total	1,665,355	566,240

2 Capitation Grant for Operations

Description	2021-2022	2020-2021
	Kshs	Kshs
Personnel emoluments		100,000
Repairs and maintenance	2,428,500	1,730,000
Local transport / travelling		-
Electricity and water		-
Other Voteheads	4,853,371	1,967,942
B.E.S		-
Insurance		
Bank charges refund	7,200	
Kudheha union		
NSSF	189,780	
UNION	24,264	
NHIF	61,350	
Total	7,564,465	3,797,942

3 Parents Contribution/Fees - School Fund Account

Description	2021-2022	2020-2021
	Kshs	Kshs
Personnel emoluments		450,810
Repairs and maintenance	1,126,253	255,353
Local transport / travelling		46,204
Electricity and water		526,870
Other voteheads	7,576,914	-
Administration costs		298,660
Activity		19,275
Total	8,703,167	1,597,172

Notes To The Financial Statements (Continued)**4 Other Receipts – School Fund Account**

Description	2021-2022	2020-2021
	Kshs	Kshs
Fee on Boarding Equipment and Stores	20,276,619	5,228,827
Home science	241,955	26,500
Tender	45,000	11,000
Sic Committee		
Payables		1,406,730
Admin Costs		
Activity	462,584	
P.A Project	26,000	6,200
Saving	1,844,100	
Rent income	121,354	64,700
NSSF	108,740	
NHIF	43,250	-
Union	14,184	-
Income from Bus Hire	153,800	62,600
Fee for hire of ground and equipment		-
Income from grants and donations*		-
Disposal	91,765	-
Dividends income		-
Total	23,429,351	6,806,557

5 Payments For Tuition

Description	2021-2022	2020-2021
	Kshs	Kshs
Textbooks and reference materials		-
Exercise books	375,520	-
Laboratory equipment	386,954	116,650
Internal exams	5,000	-
Teaching / learning materials	1,355,251	340,912
T.E.S		-
Exams and assessment		22,500
Teachers guides		-
t a/c		
Bank Charges	2,100	858
Total	2,124,825	480,920

6 Payments For Operations

Description	2021-2022	2020-2021
	Kshs	Kshs
Personal Emoluments	3,276,931	1,204,386
Service Gratuity	286,000	-
Administration Cost	673,740	255,850
Repairs and maintenance & improvements		352,847
Local transport / travelling	113,800	-
Electricity and water	651,068	108,150
BES		-
Activity Expenses	101,979	10,850
SMASSE		-
Kudheiaha Union	24,264	
NSSF	189,780	
Meko SHG		
NHIF	61,350	
Activity Expenses		
Insurance Cost		
Bank Charges	11,116	978
Infrastructure	3,202,408	318,016
Total	8,592,436	2,251,077

MUTOMO GIRLS' SECONDARY SCHOOL
Reports and Financial Statements For the year ended 30th June 2022

Notes To The Financial Statements (Continued)

7 Boarding And School Fund Payments

Description	2021-2022	2020-2021
	Kshs	Kshs
Activity	106,961	7,600
Tender fees	27,000	36,000
Bus hire	156,375	8,000
Sic committee	64,000	
Home Science	77,690	23,990
Personnel emoluments	1,189,544	468,468
Service Gratuity		150,000
Bes creditors		1,505,020
Local transport / travelling	549,250	34,900
Electricity and water	1,395,324	479,540
Savings	3,090,541	-
Stationary	1,199,370	-
Administrative Cost	2,122,909	217,240
NSSF	108,740	-
NHIF	43,250	-
Fee on Boarding Equipment and Stores	19,723,087	4,396,486
Rent Expenses		-
Insurance Cost	107,324	-
Training Expenses	299,200	-
Kudheihia union	14,184	-
Acquisition of Assets		-
Total	30,274,749	7,327,244

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

Notes To The Financial Statements (Continued)

8 Bank Accounts

Name Of Bank, Account No. & Currency	Bank Account Number	2021-2022	2020-2021
		Kshs	Kshs
Tuition Account	1106069226	3,426	87,376
Operations Account	1106069161	131,512	163,020
School Fund Account/Boarding	1021051516100	712,051	525,004
Savings Account		378,417	378,417
Infrastructural Account		611,467	1,603,875
Total		1,836,873	2,757,691

9 Cash In Hand

Description	2021-2022	2020-2021
	Kshs	Kshs
Tuition Account		
Operation Account	(3,215)	840
School Fund account	8,070	35,700
Total	4,855	36,540

10 Short Term Investments

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

MUTOMO GIRLS' SECONDARY SCHOOL
Reports and Financial Statements For the year ended 30th June 2022

Notes To The Financial Statements (Continued)

11 Accounts Receivable

Description	2021-2022	2020-2021
	Kshs	Kshs
Fees Arrears	12,603,041	10,357,267
Other Non-Fees Receivables	81,028	81,028
Salary Advances		
Imprest		
Total	12,684,069	10,438,295

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

Description	2021-2022	2020-2021
	Kshs	Kshs
Fees Arrears For Current Year	2,612,465	332,917
Fees Arrears For The Previous Year	-	375,160
Fees Arrears For Prior Periods (Over Two Years)	9,990,576	9,649,190
Total	12,603,041	10,357,267

12 Accounts Payable

Description	2021-2022	2020-2021
	Kshs	Kshs
Trade Creditors (See Ageing Below and Appendix 1)	922,942	-
Prepaid Fees		
Retention Monies		
Total	922,942	-

[Include an ageing of the creditor's arrears below]

Description	2021-2022	2020-2021
	Kshs	Kshs
Trade Creditors for Current Year	922,942	
Trade Creditors for The Previous Year		
Trade Creditors for Prior Periods (Over Two Years)		
Total	922,942	-

Notes To The Financial Statements (Continued)

13 Fund Balance Brought Forward

Description	2021-2022	2020-2021
	Kshs	Kshs
Bank balances	1,836,873	2,757,691
Cash balances	4,855	36,540
Short Term Investments		
Receivables	12,684,069	10,438,295
Payables	922,942	
Total	13,602,854	13,232,526

Other important disclosure notes

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

14 Non-current Liabilities Summary

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

15 Biological assets

Description	Numbers	2021-2022	2020-2021
		Kshs	Kshs
Cattle		-	-
Goats		-	-
Trees (1,500 x 500/=)		750,000	-
Coffee or tea plantation		-	-
Poultry		-	-
Total		750,000	-

16 Borrowings

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

MUTOMO GIRLS' SECONDARY SCHOOL
Reports and Financial Statements For the year ended 30th June 2022

18 Progress On Follow Up Of Auditor Recommendations

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

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


 Sign and Date 25/03/2026
 Principal

THE PRINCIPAL
 OUR LADY OF MERCY - MUTOMO GIRLS
 P.O. Box 7-90201,

MUTOMO GIRLS' SECONDARY SCHOOL
Reports and Financial Statements For the year ended 30th June 2022

XI. Annexes

Annex 1 - Analysis Of Pending Accounts Payable

Supplier Of Goods Or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2021	Outstanding Balance 2022	Comments
	a	b	c	d=a-c		
	Kshs	Kshs	Kshs	Kshs	Kshs	
Construction Of Buildings						
1.						
2.						
Sub-Total						
Supply Of Goods						
3. Mumu Onestop Cereals					236,000	
4. Jevvy Tarmaky Ventures					50,170	
5. Nganzele Enterprises					72,137	
6. Rojapolin Supplies					53,040	
7. Mutomo Kandai Agencies					68,780	
8. Bethel East Enterprises					375,520	
9. Jocajo Enterprises Ltd.					67,295	
Sub-Total					922,942	
Supply Of Services						
10.						
Sub-Total						
Grand Total					922,942	

MUTOMO GIRLS' SECONDARY SCHOOL
Reports and Financial Statements For the year ended 30th June 2022

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			2,244,300			
Land 2			-			
Buildings And Structures			32,900,000			
Motor Vehicles	February, 2012		2,250,000			
Office Equipment, Furniture And Fittings			13,934,500	350,000		
ICT Equipment, And Other ICT Assets			250,000			
Tools And Apparatus			3,000,000			
Textbooks						
Other Machinery And Equipment			300,000			
Heritage And Cultural Assets			-			
Intangible Assets- Soft Ware			-			
Total			54,878,800			

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