

REPUBLIC OF KENYA



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REPORT

THE NATIONAL ASSEMBLY
PAPERS LAID

DATE: 04 MAR 2025 DAY: Tuesday

TABLED BY: OF	Deputy chief whip Hon. Naomi Jillo
CLERK-AT THE-TABLE:	Benson Inzape

THE AUDITOR-GENERAL

ON

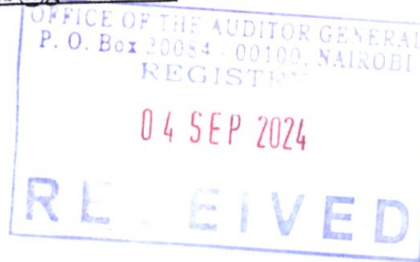
MAAI MAHIU GIRLS SECONDARY SCHOOL

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

NAKURU COUNTY



MAAI MAHIU GIRLS' SECONDARY SCHOOL
Along Maai Mahiu – Naivasha Road, P.O. BOX 999 Naivasha, Kenya
Diligence is the Anchor of Success.
Email: maaimahiugirls@gmail.com
Mobile: 0113949293



Revised 30th June 2022

**MAAI MAHIU GIRL'S SEC 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)

MAAI MAHIU GIRLS SEC SCHOOL
PUBLIC SECONDARY SCHOOL
Annual Report and Financial Statements
For the year ended 30th June 2022

	Page
Table of Contents	
I. KEY SCHOOL INFORMATION AND MANAGEMENT	2
II. SUMMARY REPORT OF PERFORMANCE OF THE SCHOOL.....	7
III. STATEMENT OF SCHOOL MANAGEMENT RESPONSIBILITY	17
IV. REPORT OF THE INDEPENDENT AUDITORS ON THE ANNUAL FINANCIAL STATEMENTS OF (<i>Maai Mahiu Girls Sec School</i>) SCHOOL OF THE YEAR ENDING 30 TH JUNE 2022	18
V. STATEMENT OF RECEIPTS AND PAYMENTS PERIOD TO 30 TH JUNE 2022	19
VI. STATEMENT OF FINANCIAL ASSETS AND FINANCIAL LIABILITIES AS AT 30 TH JUNE 2022 ..	20
VII. STATEMENT OF CASH FLOWS FOR THE PERIOD ENDED 30 TH JUNE 2022	25
VIII. STATEMENT OF BUDGETED VERSUS ACTUAL AMOUNTS FOR THE YEAR ENDED 30 TH JUNE 2022.....	11
IX. SIGNIFICANT ACCOUNTING POLICIES	15
X. NOTES TO THE FINANCIAL STATEMENTS.....	17

PUBLIC SECONDARY SCHOOLS MAAI MAHIU GIRLS SEC SCHOOL
Reports and Financial Statements
For the year ended 30th June 2022

I. KEY SCHOOL INFORMATION AND MANAGEMENT

[Customise the details in this section to suit your School]

(a) Background information

Maaï Mahiu Girls Sec School is domiciled in Kenya and its operations are governed under the Basic Education Act, 2013. It is located in Nakuru County, Naivasha Sub-County

The school was registered in 11/9/2018 under registration number 32S30000184 and is currently categorized as an Extra County public school established, owned or operated by the Government.

The school is a boarding school and had 700 students as at 30th June 2022. It has 3 streams and 30 teachers of which 16 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	Dr Sammy Kamanja	Chairman	23/05/2022
2	Pauline Ngari	V. Chairman	23/05/2022
3	Wanjiru Watuku	Secretary	23/05/2022
4	Rosemary Ngethe	Member	23/05/2022
5	Stevens Kanyi	Member	23/05/2022
6	Charity Kamau	Member	23/05/2022
7	Grace Kimani	Member	23/05/2022
8	Douglas Mutuota	Member	23/05/2022
9	Ruth Karanja	Member	23/05/2022
10	Virginia kimani,	Members	23/05/2022
11	James Ng'an'ga	Member	23/05/2022
12	John Kamanga	Member	23/05/2022
13	Jeremiah Kuria	Member	23/05/2022
14	Gloria Mukiri	Rep Students	23/05/2022
15	Benson Kinyanjui	Member	23/05/2022
16	Grace Atieno	Member	23/05/2022
17	George Kinyua	Member	23/05/2022

KEY SCHOOL INFORMATION AND MANAGEMENT (Continued)

The function of the School Board of Management includes:

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

(c) Committees of the Board

Provide the names of the various committees of the Board established by the Board and the names of the committee members:

1.	Executive Committee	1. Dr Sammy Kamanja 2. Grace watuku 3. Peter mbugua 4. Stevens kanyi 5. Charity kamau	Chairperson Secretary Member Member member	1 out of 1
2.	Audit ,Finance,procurement and general purposes Committee	1. Pauline Ngari 2. Sammy Kamanja 3. George Kinyua 4. Grace Nyambura 5. James Ng'ang'a 6. Wanjiru Watuku 7. Stevens Kanyi	Chairperson Member Member Member Member Secretary Member	1 out of 1
3.	Academic Committee	1. Charity Kamau 2. Ruth Karanja 3. Stevens Kanyi 4. Pauline Ngari 5. Peter Mbugua 6. Douglas Mutuota 7. Wanjiru Watuku 8 Ben kinyanjui	Chairman Member Member Member Member Secretary Member	1 out of 1
4.	Development Committee	1. Peter Mbugua 2. Dr Sammy Kamanja 3. Grace Nyambura	Chairman Member Member	1 out of 1

**MAAI MAHIU GIRLS SEC SCHOOL
PUBLIC SECONDARY SCHOOL
Annual Report and Financial Statements
For the year ended 30th June 2022**

		4. James Ng'ang'a 5. Wanjiru Watuku	Member Secretary	
5.	Discipline and welfare Committee	1. John kamanga 2. Jeremiah Kuria 3. George Kinyua 4. Virginia Kimani 5. Rosemary Ngethe 6. Wanjiru Watuku 7. Grace Atieno	Chairman Member Member Member Member Member Secretary	1 out of 1
6.	Adhoc Committee (if any during the year)	1. Benson Mwangi 2. Pauline Wanjiru 3. Regina wambui 4. Stephen Waswa 5. Ruth karanja	Teacher Bursar Cateress Teacher Teacher	1 out of 1

(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	Grace Watuku	233354
2	Deputy Principal	Nancy Kabata	350447
3	School Bursar	Pauline Wanjiru	N/A

**MAAI MAHIU GIRLS SEC SCHOOL
PUBLIC SECONDARY SCHOOL
Annual Report and Financial Statements
For the year ended 30th June 2022**

KEY SCHOOL INFORMATION AND MANAGEMENT (Continued)

(e) Schools contacts

Post Office Box: 999-20117
Telephone: 0113949293
E-mail: maaimahiugirls@gmail.com
Website: N/A
Face book:
Twitter:

(f) School Bankers

The following school operated 5 numbers of bank accounts in the following banks: (Ensure all accounts including CDF accounts are included)

1. Name of Bank: KCB
Branch: Naivasha
Account Number: 1123208514
Account Name: Main Account
2. Name of Bank: KCB
Branch: Naivasha
Account Number: 1123208670
Account Name: Operations Account
3. Name of Bank: KCB
Branch: Naivasha
Account Number: 1123208646
Account Name: Tuition Account
4. Name of Bank: KCB
Branch: Naivasha
Account Number: 1215895674
Account Name: Project Account
5. Name of Bank: KCB
Branch: Naivasha
Account Number: 1221150227
Account Name: Infrastructure Account

MPESA Pay Bill No.4084899 attached to 1123208514 Main Account

(Ensure all bank accounts operated by the school are disclosed and that all Pay Bill Numbers are also disclosed)

MAAI MAHIU GIRLS SEC SCHOOL
PUBLIC SECONDARY SCHOOL
Annual Report and Financial Statements
For the year ended 30th June 2022

(g) Independent Auditors

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

**MAAI MAHIU GIRLS SEC SCHOOL
PUBLIC SECONDARY SCHOOL
Annual Report and Financial Statements
For the year ended 30th June 2022**

II. SUMMARY REPORT OF PERFORMANCE OF THE SCHOOL

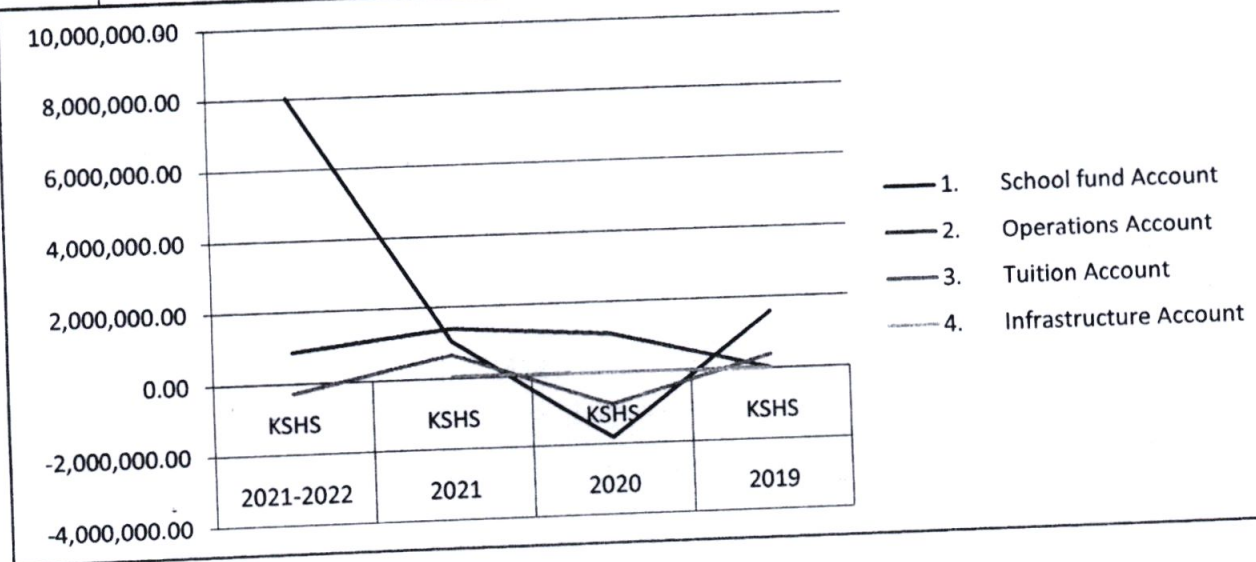
The following is a summary report of the performance of the school against the set performance evaluation criteria:

a) Financial performance:

Under this section, the following information should be given:

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

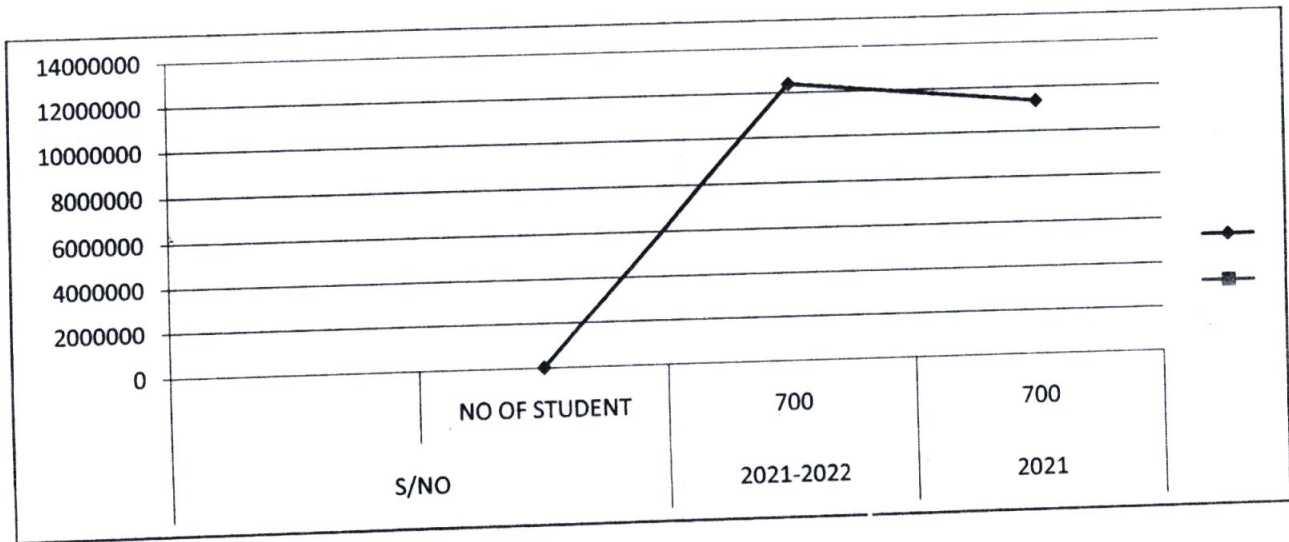
S/NO	ACCOUNTS	2021-2022	2021	2020	2019
		KSHS	KSHS	KSHS	KSHS
1.	School fund Account			(1,818,142.20)	1,570,329.00
2.	Operations Account			1,093,630.80	1,100.00
3.	Tuition Account			(866,661.70)	379,769.50
4.	Infrastructure Account			8,266.00	92.00
5.	SURPLUS / DEFICIT	8,612,154.00	3,120,333.00	-	-
	Total	8,612,154.00	3,120,333.00	(1,582,907.10)	1,951,290.5



MAAI MAHIU GIRLS SEC SCHOOL
PUBLIC SECONDARY SCHOOL
Annual Report and Financial Statements
For the year ended 30th June 2022

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

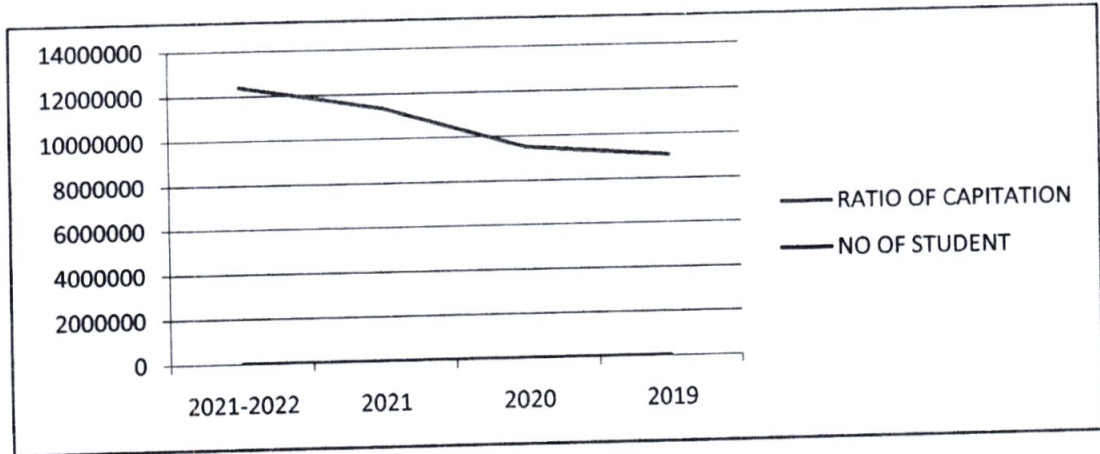
S/NO	ACCOUNTS	2021-2022	2021	2020	2019
		KSHS	KSHS	KSHS	KSHS
1.	Operations Account	10,082,976.80	5,895,145.90	6,744,550.00	7,655,834.30
2.	Tuition Account	2,294,779.00	1,021,152.50	925,618.00	1,618,963.80
	Total	12,377,755.80	6,916,298.40	7,670,168.00	9,274,798.10



MAAI MAHIU GIRLS SEC SCHOOL
PUBLIC SECONDARY SCHOOL
Annual Report and Financial Statements
For the year ended 30th June 2022

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

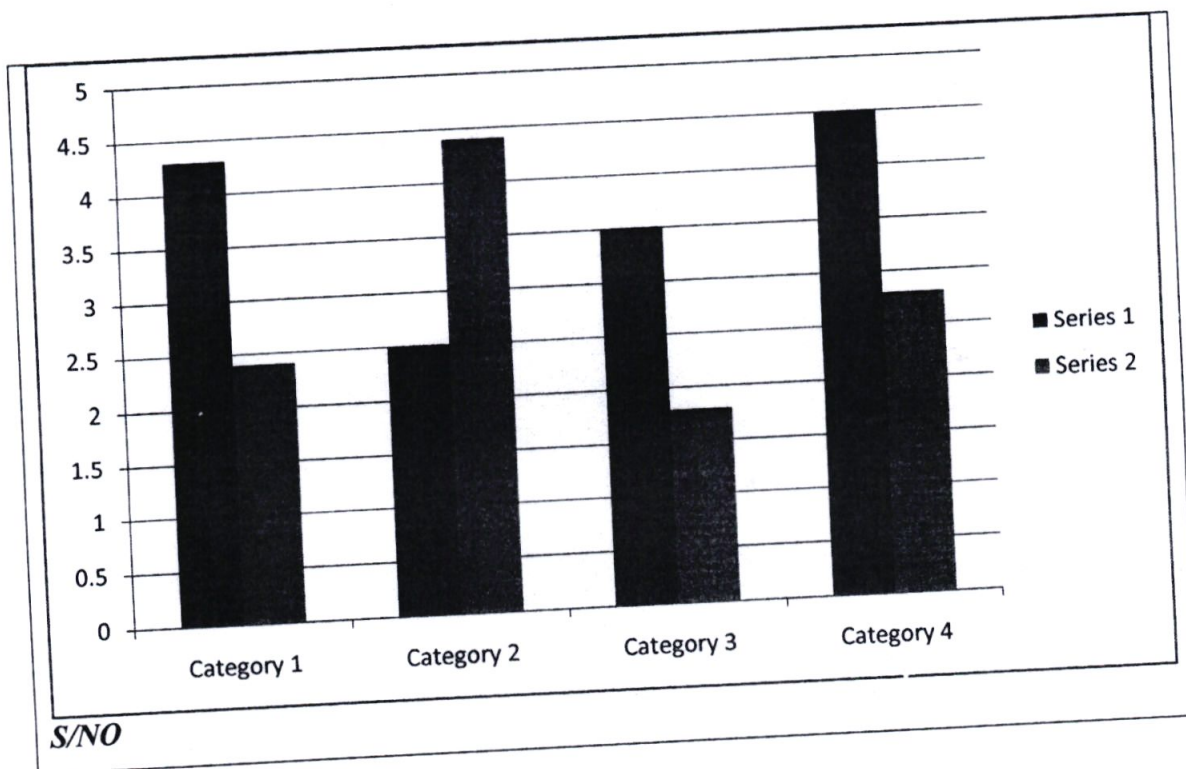
S/NO		2021-2022	2021	2020	2019
	NO OF STUDENT	700	700	618	496
	RATIO OF CAPITATION	12,377,755.80	11,353,146.80	9,503,063.9	9,041,961.22



**MAAI MAHIU GIRLS SEC SCHOOL
PUBLIC SECONDARY SCHOOL
Annual Report and Financial Statements
For the year ended 30th June 2022**

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

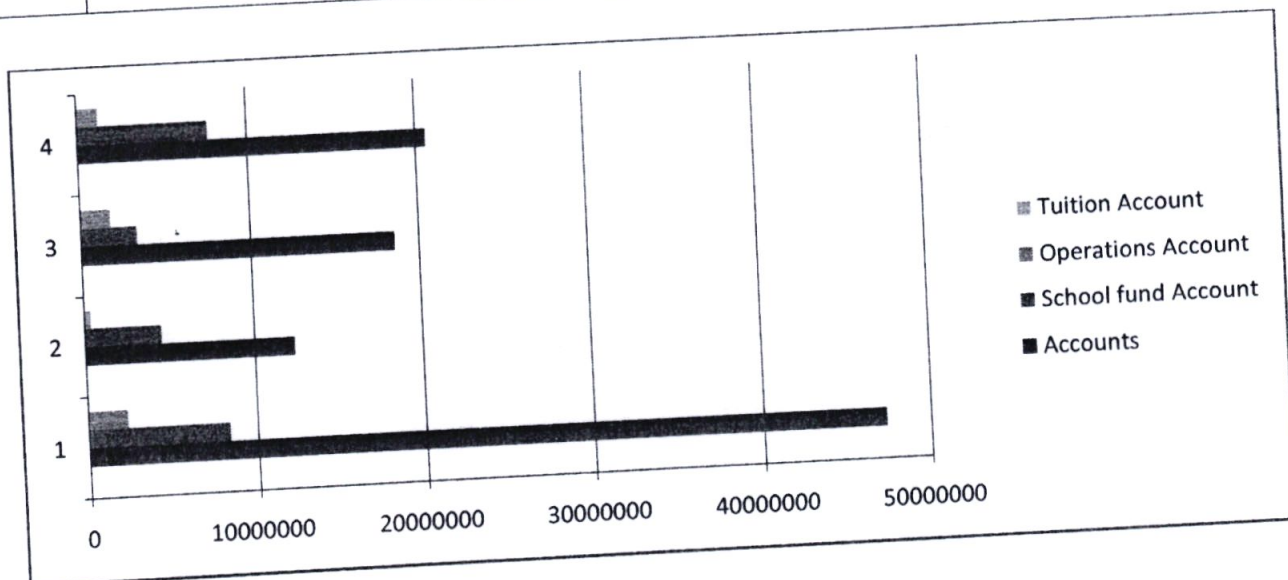
	2021-2022	2021	2020
<i>School fund Account</i>	55,373,505.00	13,387,020.00	17,224,062.00
<i>total</i>	55,373,505.00	13,387,020.00	17,224,062.00



**MAAI MAHIU GIRLS SEC SCHOOL
PUBLIC SECONDARY SCHOOL
Annual Report and Financial Statements
For the year ended 30th June 2022**

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

S/NO	Accounts	2021-2022	2021	2020	2019
1.	School fund Account	47,357,230.00	12,354,073.00	18,550,180.20	20,622,289.00
2.	Operations Account	8,355,488.00	4,514,904.00	3,341,919.20	7,722,655.00
3.	Tuition Account	2,348,293.00	373,149.00	1,792,279.70	1,239,174.00
	Total	58,061,011.00	17,242,126.00	23,684,379.10	29,584,118.00

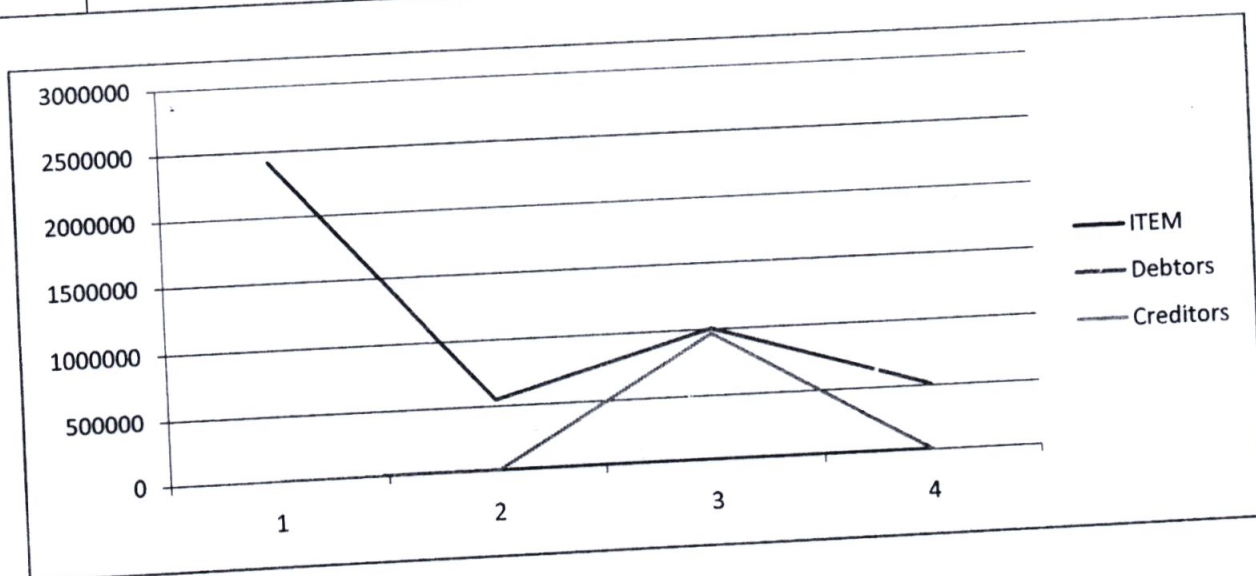


**MAAI MAHIU GIRLS SEC SCHOOL
PUBLIC SECONDARY SCHOOL
Annual Report and Financial Statements
For the year ended 30th June 2022**

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

Creditors

S/NO	ITEM	2021-2022	2021	2020	2019
1.	Debtors	2,418,286.00	546,945.00	1,006,580.00	508,105.00
2.	Creditors	0	0	969,408.00	0



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

S/NO	Accounts	2021- 2022	2021	2020	2019
1.	School fund Account			845,752.00	452,824.00
2.	Operations Account			19,389.90	17,167.90
3.	Tuition Account			2,566.00	1,207.70
4.	Infrastructure Account			8,266.00	92.00
5.	CASH	54,067.00	15,181.00		
6.	BANK	10,073,735.8	2,473,294.4		
	Total	10,127,802.8	2,488,474.40	867,707.9	471,291.6

Graphical presentation, ratios, tables, and pie charts should be used to show/ indicate trends.

**MAAI MAHIU GIRLS SEC SCHOOL
PUBLIC SECONDARY SCHOOL**
Annual Report and Financial Statements
For the year ended 30th June 2022

b) Teacher Student ratio:

Include the teacher to student ratio, number of teachers recruited and posted to the school within the year, number of teachers that were transferred/ retired during the period as well as number of teachers employed by TSC, and number employed by BOM. One may also include how many teachers the school has for each subject in order to indicate shortage/ allocation of resources.

1	Teacher student ratio 700/14	1;50
2	Teachers recruited and posted to the school within the year	None
3	Teachers transferred	0
4	No of teachers retired	None
5	Teachers employed by TSC	16
6	Teachers employed by BOM	14

SUBJECT	TSC	BOM	TOTAL
English	3	1	4
Maths	4	4	8
Chemistry	4	3	7
Biology	4	2	6
Physics	2	1	3
Kiswahili	-	5	5
C.R.E	5	2	7
Geography	1	5	7
History	3	2	5
Agriculture	1	1	2
Business studies	1	1	2

**MAAI MAHIU GIRLS SEC SCHOOL
PUBLIC SECONDARY SCHOOL
Annual Report and Financial Statements
For the year ended 30th June 2022**

c) Mean score in the 2021 KCSE:

Give performance of the school for each over the last three years. Include the number of students that have since transitioned to institutions of higher learning. Include the mean score and comment on improvement or otherwise as compared to the school's set score.

YEAR	ENTRY	MEAN	GRADE	A	A-	B+	B	B-	C+	C	C-	D+	D	D-	E
2021	122	5.27	C-	-	-	-	2	2	19	33	29	23	12	2	-
2020	96	6.10	C	-	-	2	2	7	23	23	27	7	-	-	-
2019	89	6.15	C	-	1	3	3	10	19	21	19	8	4	1	-
2018	103	4.88	C-	-	-	-	2	2	11	21	17	31	19	-	-

Summary (university entry)

Year 2021 C+ and above 23

2020 C+ and above 34

2019 C+ and above 36

2018 C+ and above 15

d) Number of Candidates in the 2021 KCSE:

Tabulate the number of candidates sitting for KCSE over the last three years.

Year	No. Of candidates
2021	122
2020	97
2019	86
2018	103

**MAAI MAHIU GIRLS SEC SCHOOL
PUBLIC SECONDARY SCHOOL
Annual Report and Financial Statements
For the year ended 30th June 2022**

e) Capacity of the school:

Indicate the number of students in the school vis a vie the facilities like the dormitories, the dining hall, the laboratories, toilets and other amenities. This information will provide useful details for the Ministry of Education.

<i>No of students</i>	<i>dormitories</i>	<i>Dining hall</i>	<i>laboratory</i>	<i>classrooms</i>	<i>sanitation</i>	<i>Computer lab</i>
700	3(<i>inadequate</i>)	1(<i>inadequate</i>)	2	15	16	1


<i>No of students</i>	<i>kitchen</i>	<i>Teachers houses</i>	<i>Staffroom</i>	<i>bus</i>	<i>playground</i>
700	1 <i>(inadequate)</i>	3	<i>none</i>	<i>nil</i>	<i>nil</i>

**MAAI MAHIU GIRLS SEC SCHOOL
PUBLIC SECONDARY SCHOOL
Annual Report and Financial Statements
For the year ended 30th June 2022**

f) Development projects carried out by the school:

Development projects carried out in the year and ongoing projects including a disclosure of project fund sources in a tabular format

<i>Year</i>	<i>Project Name</i>	<i>Sources of fund</i>	<i>status</i>
<i>2021</i>	<i>4 storeyed classrooms</i>	<i>M.O.E</i>	<i>completed</i>
<i>2021</i>	<i>Computer lab</i>	<i>Parents</i>	<i>completed</i>
<i>2022</i>	<i>Staff houses</i>	<i>parents</i>	<i>ongoing</i>
<i>2022</i>	<i>Perimeter wall</i>	<i>parents</i>	<i>competed</i>

Sign 
School Principal

III. STATEMENT OF SCHOOL MANAGEMENT RESPONSIBILITY

Section 81 (1) of the Public Finance Management Act, 2012 requires that, at the end of each financial year, each National Government School shall prepare financial statements in respect of that school. Section 81 (3) requires the financial statements so prepared to be in a form that complies with relevant accounting standards as prescribed by the Public Sector Accounting Standards Board 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 Maai- Mahiu Girls Sec 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: *Paulo Ngari*
Designation: Chairman, School Board of Management

Sign: *[Signature]*
Date: *30/8/2024*

Name: *Esther Muthui*
Designation: School Principal & Secretary to Board of Management

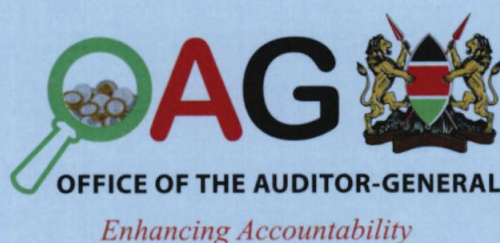
Sign: *[Signature]*
Date: *30/08/2024*

Name: *PAULINE HANJIRU*
Designation: Bursar / Finance Officer

Sign: *[Signature]*
Date: *30/08/2024*

REPUBLIC OF KENYA

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



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

REPORT OF THE AUDITOR-GENERAL ON MAAI MAHIU GIRLS SECONDARY SCHOOL FOR THE YEAR ENDED 30 JUNE, 2022 - NAKURU COUNTY

PREAMBLE

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

- A. Report on the Financial Statements that considers whether the financial statements are fairly presented in accordance with the applicable financial reporting framework, accounting standards and the relevant laws and regulations that have a direct effect on the financial statements.
- B. Report on Lawfulness and Effectiveness in Use of Public Resources which considers compliance with applicable laws, regulations, policies, gazette notices, circulars, guidelines and manuals and whether public resources are applied in a prudent, efficient, economic, transparent and accountable manner to ensure 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 overall 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 Maai Mahiu Girls Secondary School set out on pages 19 to 35, which comprise of the statement of financial assets and financial liabilities as at 30 June, 2022, and the statement of

Report of the Auditor-General on Maai Mahiu Girls Secondary School for the year ended 30 June, 2022 - Nakuru County

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 effects 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 Maai Mahiu Girls Secondary school 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.

Basis for Qualified Opinion

1. Unsupported Cash and Cash Equivalents

The statement of financial assets and financial liabilities reflects cash and cash equivalents balance of Kshs.10,073,736 as disclosed in Note 8 to the financial statements. Included in this balance are four (4) accounts with account balances of Kshs.25,951, Kshs.173,703, Kshs.7,796,942 and Kshs.2,077,140 respectively. However, the bank balances were not supported by cash books, bank certificates and bank reconciliation statements. Similarly, two (2) bank accounts with a cumulative balance of Kshs.1,393,229 were not included in the cash and cash equivalents balance.

In the circumstances, the accuracy, completeness and existence of bank balance of Kshs.10,073,736 could not be confirmed.

2. Long Outstanding Receivables

The statement of financial assets and financial liabilities reflects accounts receivables balance of Kshs.5,248,705 in respect of fees arrears as disclosed in Note 11 to the financial statements. Included in the balance are receivables amounting to Kshs.2,728,945 which had been outstanding for more than two (2) years. However, there was no policy on the impairment of long outstanding fees arrears casting doubt on the fair statement of the accounts receivables balance.

In the circumstances, the accuracy and full recoverability of the outstanding receivables balance of Kshs.5,248,705 could not be confirmed.

The audit was conducted in accordance with the International Standards for Supreme Audit Institutions (ISSAIs). I am independent of Maai Mahiu 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 and actual amounts reflects final receipts budget and actual on a comparable basis of Kshs.50,761,300 and Kshs.66,673,165 respectively resulting to an over-funding of Kshs.15,911,865 or 31% of the budget. Similarly, the School spent an amount of Kshs.58,061,011 against actual receipts of Kshs.66,673,165, resulting to an under-utilization of Kshs.8,612,154 or 13% of the receipts.

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

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 procedures performed, except for the matter 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

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. Non-Compliance with the Public Sector Accounting Standards Board Reporting Requirements

The financial statements presented for audit did not include all information provided in the format prescribed and published by the Public Sector Accounting Standards Board (PSASB) as follows;

2.1 Review of the financial statements revealed that the values in the financial statements are not rounded to the nearest Kenya Shillings as provided under significant accounting policies on statement of compliance and basis for preparation of the financial statements.

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 THE EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Basis for Conclusion

Lack of Ownership Documents

Annex 2 to the financial statements reflects summary of fixed assets register which lacks valuation balances in respect of fixed assets which includes land measuring twelve (12) acres, buildings, office equipment, furniture and fittings. Further, land ownership documents were not provided for audit.

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

The audit was conducted in accordance with ISSAI 2315 and ISSAI 2330. The standards require that I plan and perform the audit 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 intentions to terminate the school or to cease operations.

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

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

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

Auditor-General's Responsibilities for the Audit

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

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

Constitution and submit the audit report in compliance with Article 229(7) of the Constitution.

Further, in planning and performing the audit of the financial statements and audit of compliance, I consider internal controls in order to give an assurance on the effectiveness of internal controls, risk management and governance processes and systems in accordance with the provisions of Section 7(1)(a) of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. My consideration of the internal 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


MAAI MAHIU GIRLS SEC SCHOOL
 PUBLIC SECONDARY SCHOOL
 Annual Report and Financial Statements
 For the year ended 30th June 2022


V. STATEMENT OF RECEIPTS AND PAYMENTS PERIOD TO 30TH JUNE 2022

RECEIPTS			
Capitation grants for tuition	1	2,076,454.00	1,021,153.00
Capitation grants for operations	2	9,223,206.00	5,895,146.00
School Fund Income- Parents' Contributions	3	42,551,490.00	-
School Fund Income- Other receipts	4	12,822,015.00	13,387,020.00
Proceeds from borrowings			
TOTAL RECEIPTS		66,673,165.00	20,303,318.00
PAYMENTS			
Payments for Tuition	5	2,348,293.00	515,929.00
Payments for operations	6	8,355,488.00	4,519,904.00
Boarding and school fund payments	7	47,357,230.00	12,354,073.00
TOTAL PAYMENTS		58,061,011.00	17,389,906.00
SURPLUS/DEFICIT		8,612,154.00	2,913,412.00

The school financial statements were approved on 30th June 2022 and signed by:

Sign: 
 Name: Pankaj Nigam
 Chair BOM

Sign: 
 Name: Esther Muthul
 School Principal/
 Secretary to BOM

Sign: 
 Name: PAULINE WANJIKU
 Bursar/
 Finance Officer

Date: 30/08/2024

Date: 30/08/2024

MAAI MAHIU GIRLS SEC SCHOOL
PUBLIC SECONDARY SCHOOL
Annual Report and Financial Statements
For the year ended 30th June 2022

VI. STATEMENT OF FINANCIAL ASSETS AND FINANCIAL LIABILITIES AS AT
30TH JUNE 2022

FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	8	10,073,735.80	2,473,294.00
Cash Balances	9	54,067.00	15,181.00
Short term Investment	10	0.00	
Total Cash and cash equivalent		10,127,802.80	2,488,475.00
Accounts receivables	11	5,248,705.00	3,275,890.00
TOTAL FINANCIAL ASSETS			5,764,365.00
FINANCIAL LIABILITIES			
Accounts Payables	12	999,988.00	904,763.00
NET FINANCIAL ASSETS		14,376,519.80	4,859,602.00
REPRESENTED BY			
Accumulated Fund b/fwd	13	5,764,365.00	1,946,189.60
Surplus/Deficit for the year		8,612,154.00	2,913,412.40
NET FINANCIAL POSITION		14,376,519.80	4,859,602.00

The School's financial statements were approved on 30th June 2022 and signed by:

Name: Pawli ngari
Chairman, BOM

Sign: [Signature]

Date: 30/8/24

Name: Esther Mathui
School Principal/Secretary
to BOM

Sign: [Signature]
30/08/2024

Date: .

Name: PRUKINE WAKIIBU
Bursar/Finance

Sign: [Signature]

Date: 30/08/24

MAAI MAHIU GIRLS SEC SCHOOL
 PUBLIC SECONDARY SCHOOL
 Annual Report and Financial Statements
 For the year ended 30th June 2022

VII. STATEMENT OF CASH FLOWS FOR THE PERIOD ENDED 30TH JUNE 2022

Capitation grants for tuition	1	2,076,454.00	1,021,152.50
Capitation grants for operations	2	9,223,206.00	5,895,145.90
School fund income- Parents contributions/ fees	3	42,551,490.00	0
School fund income- other receipts	4	12,822,015.00	13,387,020
Adjustment – decrease in receivables			382,251.00
Total receipts		66,673,165.00	20,685,569.40
Payments			
Payments for Tuition		2,348,293.00	515,929.00
Payments for operations		8,355,488.00	4,519,904.00
Boarding and school fund payments		46,452,467.00	12,354,073.00
Adjustment decrease in payables			1,645,276.00
Total payments		57,156,248.00	19,035,182.00
Net cash flow from operating activities		9,516,917.00	1,650,387.40
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets			0
Acquisition of Assets			0
Proceeds from investments			0
Purchase of investments			0
Net cash flows from Investing Activities			
CASHFLOW FROM BORROWING ACTIVITIES			
Proceeds from borrowings/ loans			0
Repayment of principal borrowings			0
Net cash flow from financing activities			
NET INCREASE IN CASH AND CASH EQUIVALENTS		8,612,154.00	1,650,387.40
Cash and cash equivalent at BEGINNING of the year		2,488,475.00	838,087.60
Cash and cash equivalent at END of the year		10,127,802.80	2,488,475.00

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

VIII. STATEMENT OF BUDGETED VERSUS ACTUAL AMOUNTS FOR THE YEAR ENDED 30TH JUNE 2022

RECEIPTS						
(1) CAPITATION GRANT ON TUITION						
Reference materials	804,000.00	0	804,000.00	792,402.00	11,598.00	98.55%
Exercise books	800,200.00	0	800,200.00	588,626.00	211,574.00	73.55%
Laboratory equipment	405,000.00	0	405,000.00	207,644.00	197,356.00	51.27%
Internal exams	891,600.00	0	891,600.00	487,782.00	403,818.00	54.70%
Teaching / learning materials						
Chalks						
Exams and assessment						
Teachers guides						
(2) CAPITATION GRANT ON OPERATIONS						
Personnel emoluments	3,206,000.00	0	3,206,000.00	1,473,373.00	1,732,627.00	45.95%
Repairs and maintenance	3,500,000.00	0	3,500,000.00	3,532,000.00	32,000.00	100.91%
Local transport / travelling	945,000.00	0	945,000.00	614,562.00	330,438.00	65.03%
Electricity and water	1,645,000.00	0	1,645,000.00	725,460.00	919,540.00	44.10%
Medical	140,000.00	0	140,000.00	138,000.00	2,000.00	98.57%
Administration costs	980,000.00	0	980,000.00	2,051,143.00	1,071,143.00	100.91%
Activity	1,050,000.00		1,050,000.00	688,668.00	361,332.00	65.58%
Gratuity						
SMASSE						
(3) FEES CHARGED ON						

MAAI MAHIU GIRLS SEC SCHOOL
PUBLIC SECONDARY SCHOOL
Annual Report and Financial Statements
For the year ended 30th June 2022

PARENTS						
Personnel emoluments	4,620,000.00	0	4,620,000.00	6,964,364.00	2,344,364.00	150.7%
Repairs and maintenance	1,680,000.00	0	1,680,000.00	2,489,186.00	809,186.00	148.1%
Local transport / travelling	805,000.00	0	805,000.00	1,316,646.00	511,646.00	163.55%
Electricity and water	3,150,000.00	0	3,150,000.00	4,453,978.00	1,303,978.00	141.39%
Medical						
Administration costs	1,295,000.00	0	1,295,000.00	1,779,727.00	484,727.00	137.43%
Activity	175,000.00	0	175,000.00	417,196.00	242,196.00	138.39%
PTA project	6,200,000.00	0	6,200,000.00	6,801,155.00	601,155.00	
Fee on Boarding Equipment and Stores	18,469,500.00	0	18,469,500.00	27,166,085.00	8,696,585.00	147.09%
OTHER INCOME						
Rent income						
Income from farming activities						
Insurance compensation						
Income from Posho mill						
Income from Bus Hire						
Fee for hire of ground and equipment						
Interest income						
Income from any other investment						
TOTAL INCOME						
(1) EXPENDITURE FOR TUITION						
Textbooks and reference materials						

MAAI MAHIU GIRLS SEC SCHOOL
 PUBLIC SECONDARY SCHOOL
 Annual Report and Financial Statements
 For the year ended 30th June 2022

Exercise books	804,000.00	0	804,000.00	719,952.00	84,048.00	89.55%
Laboratory equipment	800,200.00	0	800,200.00	628,097.00	172,103.00	78.49%
Internal exams	405,000.00	0	405,000.00	190,000.00	215,000.00	49.91%
Teaching / learning materials	891,600.00	0	891,600.00	808,648.00	82,952.00	90.69%
Chalks						
Exams and assessment						
Teachers guides						
Administration costs						
Bank Charges						
(2) EXPENDITURE FOR OPERATIONS						
Personnel emoluments	3,206,000.00	0	3,206,000.00	2,084,000.00	1,122,000.00	65.00%
Repairs, maintenance & improvements	3,500,000.00	0	3,500,000.00	3,342,000.00	158,000.00	95.48%
Local transport / travelling	945,000.00	0	945,000.00	57,700.00	887,300.00	61.00%
Electricity, water and conservancy	1,645,000.00	0	1,645,000.00	1,098,172.00	546,828.00	66.75%
Medical	140,000.00	0	140,000.00	55,950.00	84,050.00	39.99%
Administration costs	980,000.00	0	980,000.00	3,424,706.00	2,444,706.00	149.45%
Activity Expenses	1,050,000.00	0	1,050,000.00	310,950.00	739,050.00	29.61%
Gratuity						
SMASSE						
(3) EXPENDITURE FOR SCHOOL FUND						
Personnel emoluments	4,620,000.00	0	4,620,000.00	4,304,065.00	315,935.00	93.16%
Repairs, maintenance and	1,680,000.00	0	1,680,000.00	3,222,925.00	1,542,925.00	119.84

- i. Decrease of funding from the government
- ii. Recoveries in fees from the respective voteheads

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

improvements		805,000.00	2,018,660.00		150.76%
Local transport / travelling	0	805,000.00	3,672,285.00		116.58%
Electricity, water and conservancy	0	3,150,000.00			89.89%
Medical Expenses	0	1,295,000.00	1,164,188.00		89.89%
Administration costs	0	175,000.00	376,165.00		114.95%
Activity	0	6,200,000.00	4,983,512.00	1,216,488.00	80.37%
PTA project		6,200,000.00			
Lunch programme					
Boarding Equipment and Stores	0	18,469,500.00	19,889,223.00	1,419,723.00	107.68%
Expenditure for Income Generating Activity					
Insurance costs					
Other expenses on investments					
Rent Expenses					
Bank Charges					
Loan Interest Repayment					
Loan Principal Repayment					
Acquisition of Assets					
TOTALS					

PUBLIC SECONDARY SCHOOLS MAAI MAHIU GIRLS SEC SCHOOL
Reports and Financial Statements
For the year ended 30th June 2022

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 impress 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.

MAAI MAHIU GIRLS SEC SCHOOL
PUBLIC SECONDARY SCHOOL
Annual Report and Financial Statements
For the year ended 30th June 2022

X. NOTES TO THE FINANCIAL STATEMENTS

1 CAPITATION GRANT FOR TUITION

		0
Tuition grant	792,402.00	314,000.00
Exercise books	588,626.00	354,353.00
Laboratory equipment	207,644.00	54,000.00
Internal exams	487,782.00	291,000.00
Teaching / learning materials		7,700.00
Chalks		0
Exams and assessment		0
Teachers guides	2,076,454.00	1,021,053.00
Total		

2 CAPITATION GRANT FOR OPERATIONS

	1,473,373.00	1,759,521.90
Personnel emoluments	3,532,000.00	1,851,000.00
Repairs and maintenance	614,562.00	510,500.00
Local transport / travelling	725,460.00	844,500.00
Electricity and water	138,000.00	
Medical and insurance	2,051,143.00	454,624.00
Administration costs	688,668.00	475,000.00
Activity		
Other vote heads	9,223,206.00	5,895,145.90
Total		

3 PARENTS CONTRIBUTION/FEES - SCHOOL FUND ACCOUNT

	6,964,364.00	899,732.00
Personnel emoluments	2,489,186.00	667,360.00
Repairs and maintenance	1,316,646.00	180,940.00
Local transport / travelling		1,361,480.00
Electricity and water	29,584,317.00	0
Bes/ lunch programme	1,779,727.00	509,790.00
Administration costs	417,196.00	41,740.00
Activity	42,551,490.00	

**MAAI MAHIU GIRLS SEC SCHOOL
PUBLIC SECONDARY SCHOOL
Annual Report and Financial Statements
For the year ended 30th June 2022**

NOTES TO THE FINANCIAL STATEMENTS (Continued)

4 OTHER RECEIPTS – SCHOOL FUND ACCOUNT

Electricity water and conservancy	4,453,978.00	8,998,029.00
PTA PROJECT	6,801,155.00	727,949.00
Uniform ac exam	1,554,882.00	
	12,000.00	
Income from Posho mill		
Income from Bus Hire		
Fee for hire of ground and equipment		
Income from grants and donations*		
Interest income		
Dividends income		
Total	12,822,015.00	13,387,020.00

(Include an explanation on the kind and source of grants/ donations received by the school.)

5 PAYMENTS FOR TUITION

Textbooks and reference materials		0
Exercise books	719,975.00	142,780.00
Laboratory equipment	628,097.00	372,285.00
Internal exams	190,000.00	
Teaching / learning materials	808,648.00	
Chalks		
Exams and assessment		
Teachers guides		
Administration Costs	1,596.00	864.00
Bank Charges	2,348,293.00	515,929.00
Total		

**MAAI MAHIU GIRLS SEC SCHOOL
PUBLIC SECONDARY SCHOOL
Annual Report and Financial Statements
For the year ended 30th June 2022**

NOTES TO THE FINANCIAL STATEMENTS (Continued)

6 PAYMENTS FOR OPERATIONS

Personnel emoluments	2,084,010.00	1,756,096.00
Service Gratuity	3,424,706.00	580,608.00
Administration Cost	55,950.00	1,800,000.00
Repairs and maintenance & improvements	57,700.00	15,200.00
Local transport / travelling	1,098,172.00	368,000.00
Electricity and water		
Medical	310,950.00	
Activity Expenses	1,324,000.00	
Infrastructure		
Insurance Cost		
Bank Charges		
Acquisition of Assets	8,355,488.00	4,519,904.00
TOTAL		

7 BOARDING AND SCHOOL FUND PAYMENTS

Personnel emoluments	4,304,065.00	433,056.00
PTA PROJECT	4,983,512.00	300,000.00
Repairs and maintenance & Improvements	3,222,925.00	1,467,116.00
Local transport / travelling	2,018,660.00	437,350.00
Electricity and water	3,672,285.00	329,480.00
Medical Expenses		
Administration costs	7,164,188.00	2,629,184.00
Lunch Programme	18,984,460.00	
excess fee	97,960.00	
Expenses on Income Generating Activities		95,220.00
Fee on Boarding Equipment and Stores		6,649,167.00
Activity	376,165.00	13,500.00
uniforms	1,507,047.00	
exams	6,100.00	
service gratuity	115,100.00	
Acquisition of Assets	46,452,467.00	12,354,073.00
TOTAL		

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.

**MAAI MAHIU GIRLS SEC SCHOOL
PUBLIC SECONDARY SCHOOL
Annual Report and Financial Statements
For the year ended 30th June 2022**

NOTES TO THE FINANCIAL STATEMENTS (Continued)

8 BANK ACCOUNTS

Tuition Account	1123208646	25,951.20	297,790.20
Operations Account	1123208670	173,702.60	1,329,373.80
School Fund Account/Boarding	1123208514	7,796,942.00	786,990.00
Savings Account			
Parent Association Development Account			
Income generating activities Account			
Infrastructural Account	1221150227	2,077,140.00	59,140.00
Total		10,073,735.80	2,473,294.00

9 CASH IN HAND

Tuition Account			
Operation Account		11,508.00	6118.00
School Fund account		42,559.00	9063.00
Total		54,067.00	15,181.00

10 SHORT TERM INVESTMENTS

Cooperative shares		xxx	xxx
Treasury Bills		xxx	xxx
Fixed deposit		xxx	xxx
Equity stock		xxx	xxx
Other investments		xxx	xxx
Total		xxx	xxx

**MAAI MAHIU GIRLS SEC SCHOOL
PUBLIC SECONDARY SCHOOL
Annual Report and Financial Statements
For the year ended 30th June 2022**

NOTES TO THE FINANCIAL STATEMENTS (Continued)

11 ACCOUNTS RECEIVABLE

Fees arrears	5,248,705.00	3,275,890.00
Other non-fees receivables		
Salary advances		
Imprest	5,248,705.00	3,275,890.00
Total		

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

Fees arrears for current year	2,418,286.00	546,945.00
Fees arrears for the previous year	546,945.00	1,006,580.00
Fees received during the year	445,471.00	929,195.00
Fees arrears for prior periods (over two years)	2,728,945.00	2,651,560.00
Total	5,248,705.00	3,275,890.00

12 ACCOUNTS PAYABLE

Trade creditors (See ageing below and appendix 1)		142,858.00
Prepaid fees	999,988.00	761,905.00
Retention monies	999,988.00	904,763.00
Total		

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

Trade creditors for current year		0.00
Trade creditors paid during the year	142,858.00	
Trade creditors for the previous year	142,858.00	826,550.00
Trade-creditors for prior periods (over two years)	-	969,408.00
Total		142,858.00

MAAI MAHIU GIRLS SEC SCHOOL
 PUBLIC SECONDARY SCHOOL
 Annual Report and Financial Statements
 For the year ended 30th June 2022

NOTES TO THE FINANCIAL STATEMENTS (Continued)

13 FUND BALANCE BROUGHT FORWARD

Bank balances	2,473,294.00	826,223.60
Cash balances	15,181.00	11,864.00
Short Term Investments		
Receivables	3,275,890.00	3,658,140.00
Payables	(904,763.00)	(2,550,038.00)
Total	4,859,602.00	1,946,189.60

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

Bank loan(s)		xxx	xxx
Outstanding Leases		xxx	xxx
Hire purchase		xxx	xxx
Gratuity and leave provision		xxxx	xxx
Total			

15 Biological assets

Cattle	5	xxx	xxx
Goats	5	xxx	xxx
Trees	370	xxx	xxx
Coffee or tea plantation	0	xxx	Xxx
Poultry	100	xxx	xxx
Total	480	xxx	xxx

MAAI MAHIU GIRLS SEC SCHOOL
 PUBLIC SECONDARY SCHOOL
 Annual Report and Financial Statements
 For the year ended 30th June 2022

16 Borrowings

16 Borrowings		
a) Borrowings		
Borrowing at beginning of the year	xxx	xxx
Borrowings during the year	xxx	xxx
Repayments of during the year	(xxx)	(xxx)
Balance at end of the year	xxx	xxx

Other important disclosure notes


17 Stock/ Inventory

17 Stock/ Inventory		
b) Borrowings		
Stock/ inventory at beginning of the year	2,472	3,972.00
Stock/ inventory purchased during the year	5,433	7,693.00
Stock/ inventory issued during the year	6,166	9,193.00
Balance at end of the year	1,739	2,472.00

**MAAI MAHIU GIRLS SEC SCHOOL
PUBLIC SECONDARY SCHOOL
Annual Report 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.



PUBLIC SECONDARY SCHOOLS MAAI MAHIU GIRLS SEC SCHOOL
Reports and Financial Statements
For the year ended 30th June 2022

ANNEX 2 – SUMMARY OF FIXED ASSETS REGISTER

Land 1	12 ACRES						
Land 2	0						
classrooms	15						
dormitories	3						
dining hall	1						
bakery	1						
Cateress store	1						
Support staff house	1						
Computer lab	1						
Staffroom	1						
library	1						
laboratories	2						
Staff houses	3						
Furniture	18						
printers	6						

MAAI MAHIU GIRLS SEC SCHOOL
 PUBLIC SECONDARY SCHOOL
 Annual Report and Financial Statements
 For the year ended 30th June 2022

Office accessories eg staplers	79						
laptops	4						
projectors	4						
computers	39						
Projector screen	1						
Tv set	6						
Tools and apparatus burettes stand 79	2,695						
Burettes 85							
Dissecting forceps 60							
Glass stirring rods 80							
Measuring cylinders 100							
Hand lenses 50							
Volumetric flask 80							
Alcohol thermometer 80							
Stoppered containers 765							
Plastic beakers 160							
Textbooks- All textbooks	14,531						
Textbooks – revision materials	1,157						
Other Machinery and Equipment (GENERATOR)	1						
Heritage and cultural assets	0						
Accounts software	1						

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