

REPUBLIC OF KENYA

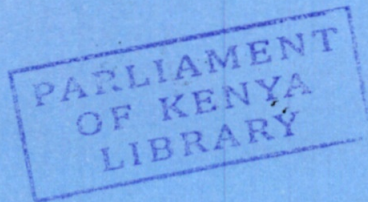


OFFICE OF THE AUDITOR-GENERAL

Enhancing Accountability



THE NATIONAL ASSEMBLY PAPERS LAID	
DATE: 03 DEC 2024	DAY: Tuesday
TABLED BY:	Hon. Kimani Ichunguoh (Leader of the Majority Party)
CLERK-AT-THE-TABLE:	Anastacia



REPORT

OF

THE AUDITOR-GENERAL

ON

**SALVATION ARMY MAIANI SECONDARY
SCHOOL**

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

MAKUENI COUNTY

OFFICE OF THE AUDITOR GENERAL
PO Box 30084 - 00100, NAIROBI
REGISTRY

08 JUL 2024

RECEIVED



**SALVATION ARMY MAIANI GIRLS SECONDARY SCHOOL
PO BOX 38- 90134 YOANI
MUKAA SUB COUNTY**

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)**

SALVATION ARMY MAIANI GIRLS SECONDARY SCHOOL
Reports and Financial Statements For the year ended 30th June 2022

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SALVATION ARMY MAIANI GIRLS SECONDARY SCHOOL
Reports and Financial Statements For the year ended 30th June 2022

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SALVATION ARMY MAIANI GIRLS SECONDARY SCHOOL
Reports and Financial Statements For the year ended 30th June 2022

I. Key School Information And Management

(a) Background information

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

The school was registered in 28th/09/2020 under registration number **1730000276** and is currently categorized as a **county** public school established, owned or operated by the Government.

The school is a day/boarding school and had 384 students as at 30th June 2022. It has 8 streams and 17 teachers of which 6 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	Joseph Kimweli	Chairman	24/05/2019
2	Damaris Mutisya	Secretary - Principal	24/05/2019
3	Eric Nzola	Rep Local Community	24/05/2019
4	Sylvester Muindi	Rep Local Community	24/05/2019
5	Edward Kiema	Rep Local Community	24/05/2019
6	Roslyn Mueni	Rep Local Community	24/05/2019
7	Mutuku Makundi	Rep Local Community	24/05/2019
8	Elizabeth Luti	Rep Local Community	24/05/2019
9	Robert Muthui	Member – Rep CEB	24/05/2019
10	Faith Kyania	Member Rep Teachers	24/05/2019
11	Kennedy King'oo	Sponsor	24/05/2019
12	Victor Kioko	Sponsor	24/05/2019
13	Carolyne Nthenya Lavi	Member Interests Groups	24/05/2019
14	Justina Muli	Member special Needs	24/05/2019
15	Mary Kameme	Rep Student	24/05/2019

SALVATION ARMY MAIANI GIRLS SECONDARY SCHOOL
Reports and Financial Statements For the year ended 30th June 2022

Key School Information and Management (Continued)

(c) Committees of the Board

Ref:	Name of Committee	Names of Members	Designation	Number of meetings attended during the year
1	Executive Committee	Joseph Kimweli	Chairperson	1/1
		William Nduse	PA Chair	1/1
		Damaris Mutisya	Secretary	1/1
		Elizabeth Luti	Member	1/1
		Victor Kioko	Member	1/1
2	Audit Committee	Kennedy King'oo	Member	0
		Justina Muli	Member	0
		Robert Muthui	Member	0
		Damaris Mutisya	Principal	0
3	Finance, procurement and general purposes Committee	Joseph Kimweli	Chairperson	1/1
		William Nduse	PA Chair	1/1
		Damaris Mutisya	Secretary	1/1
		Elizabeth Luti	Member	1/1
		Victor Kioko	Member	1/1
4	Academic Committee	Victor Kioko	Member	0
		Damaris Mutisya	Principal	0
		Sylvester Muindi	Member	0
		Caroline Lavi	Member	0
5	Development Committee	Joseph Kimweli	Chairperson	1/1
		William Nduse	PA Chair	1/1
		Damaris Mutisya	Secretary	1/1
		Elizabeth Luti	Member	1/1
		Victor Kioko	Member	1/1
6	Discipline and welfare Committee	Jacob Makundi	Member	1/1
		Damaris Mutisya	Secretary	1/1
		Justina Muli	Member	1/1
7	Adhoc Committee (if any during the year)	N/A		0

SALVATION ARMY MAIANI GIRLS SECONDARY SCHOOL
Reports and Financial Statements For the year ended 30th June 2022

School operation Management

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

Ref:	Designation	Name	TSC Number	ID NO.
1	Principal	Damaris Mutisya	425378	20315222
2	Deputy Principal	Lucia Katheka	298109	10421846
3	School Bursar	Lawrence Muia	Bom	26426409

(d) Schools contacts

Post Office Box: 38-90134, YOANI
Telephone: 0728990563
E-mail: samaianigirls8@gmail.com
Website: N/A
Facebook: N/A
Twitter: N/A

SALVATION ARMY MAIANI GIRLS SECONDARY SCHOOL
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(e) SchoolBankers

The school operated 5 bank accounts in the following bank.

1. Acc. Name: Tuition Account
Name of Bank: Co-operative
Branch: Emali
Account Number: 01139276647700

2. Acc. Name: Operation Account
Name of Bank: Co-operative
Branch: Emali
Account Number: 01139276647701

3. Acc. Name: Infrastructure Account
Name of Bank: Co-operative
Branch: Emali
Account Number: 01139276647702

4. i.) Acc. Name: School Fund Account
Name of Bank: Co-operative
Branch: Emali
Account Number: 01129276472300

ii.) Pay bill No: Business No. 400222 Account No.2233# Admission No.

5. Acc. Name: CDF Account
Name of Bank: Co-operative
Branch: Emali
Account Number: 01141276647700

SALVATION ARMY MAIANI GIRLS SECONDARY SCHOOL
Reports and Financial Statements For the year ended 30th June 2022

(f)

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

SALVATION ARMY MAIANI GIRLS SECONDARY SCHOOL
Reports and Financial Statements For the year ended 30th June 2022

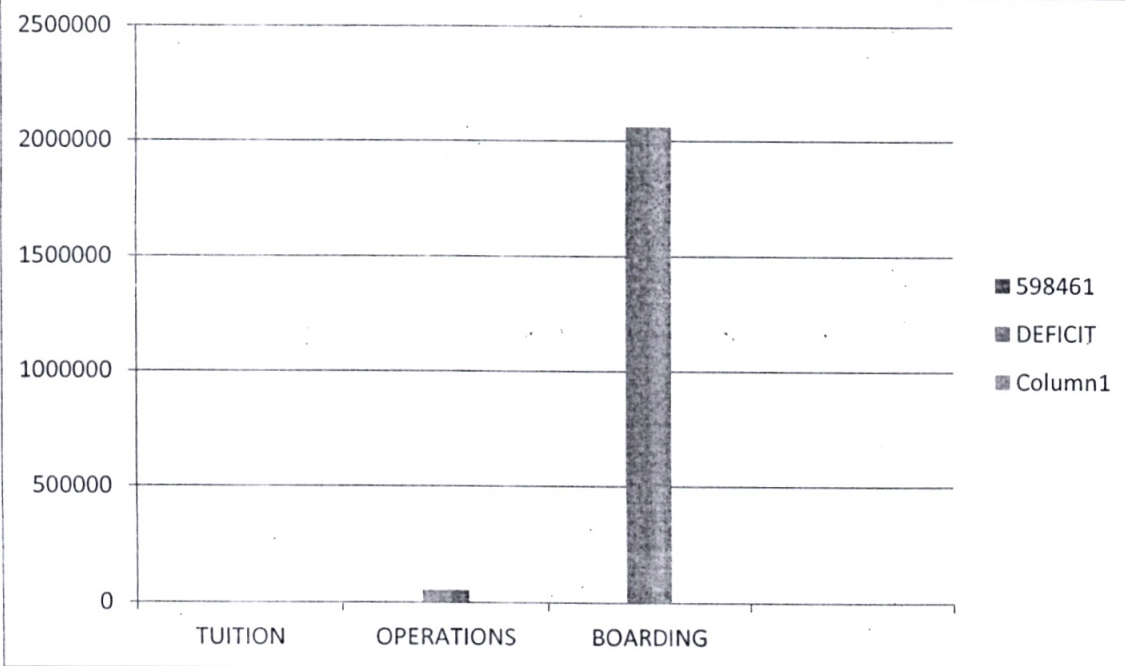
II. Summary Report Of Performance

III. a) Financial performance

i) Surplus / deficit for the year and a comparison of the same to the last three years

1.

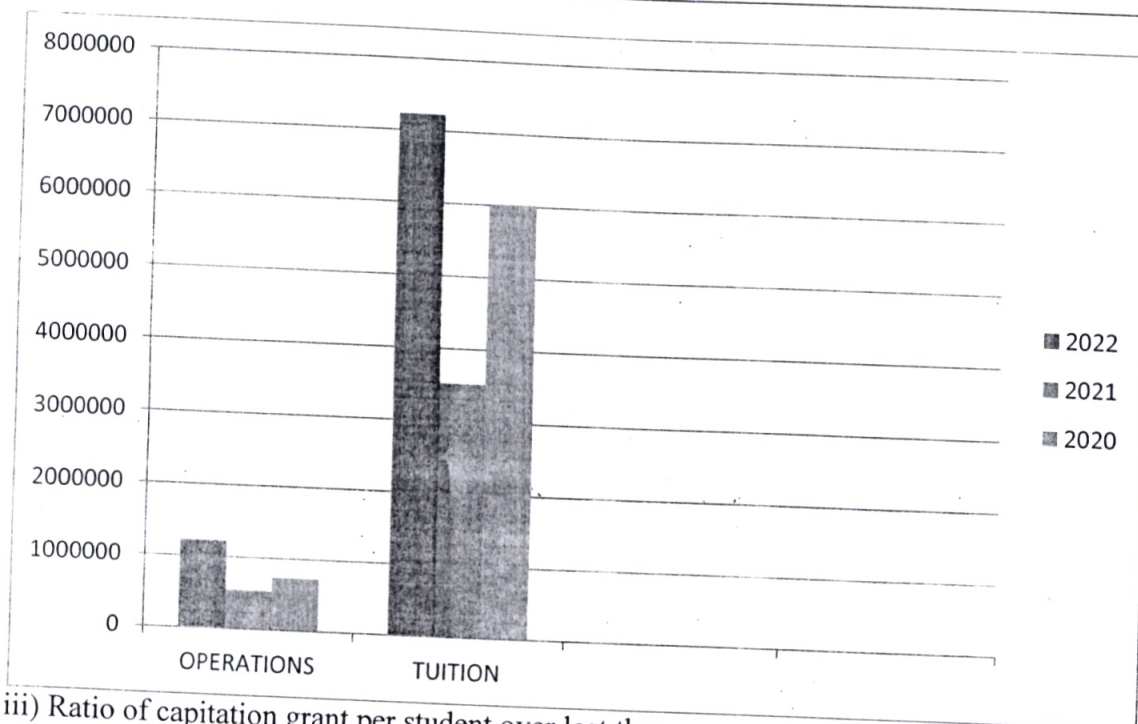
Account	2021-2022	2020/2021 6 months	2020
Tuition	598,461	(482,157)	48,133
Operations	(54,681)	(525,123)	1,125,245
Boarding	(2,060,427)	(930,733)	1,834,226



ii) Capitation grants from ministry of education for the last three years

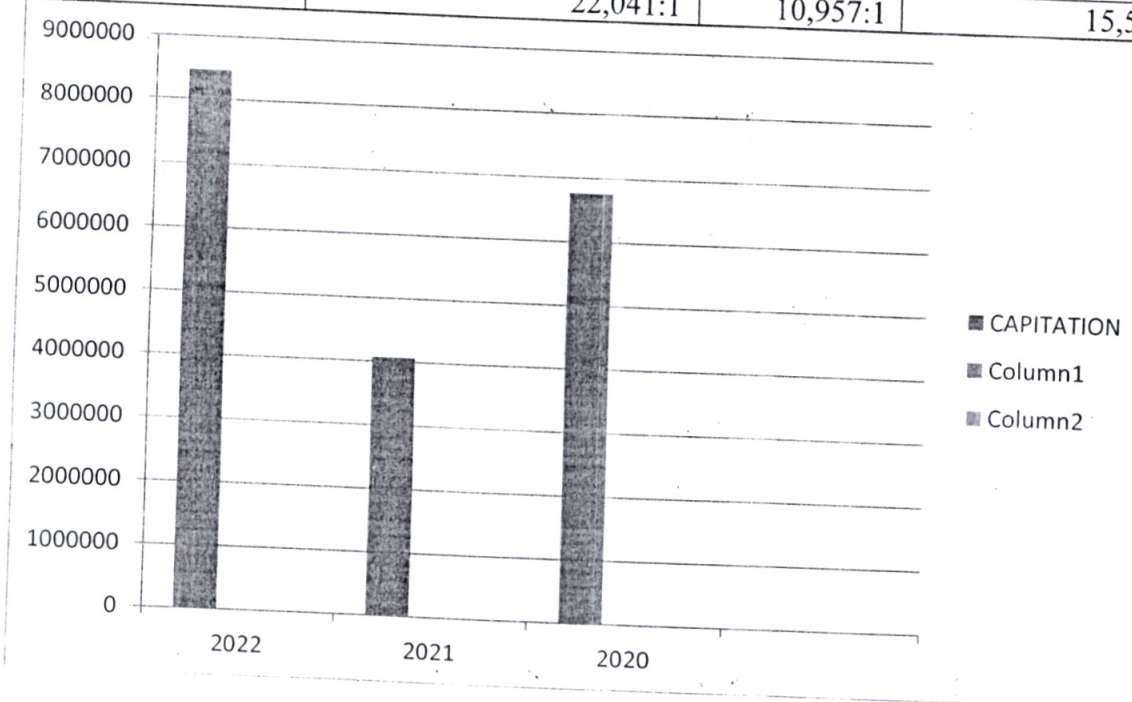
Account	2021-2022	2020/2021 6 months	2020
Tuition acc	1,235,540.00	546,853.00	739,193.00
Operation acc	7,228,230.00	3,518,215.00	6,022,425.00

SALVATION ARMY MAIANI GIRLS SECONDARY SCHOOL
Reports and Financial Statements For the year ended 30th June 2022



iii) Ratio of capitation grant per student over last three years

	2021-2022	2020/2021 6 months	2020
Total capitation	8,463,770.00	4,065,068	6,761,618
No of students	384.00	371	436
Ratio	22,041:1	10,957:1	15,508:1



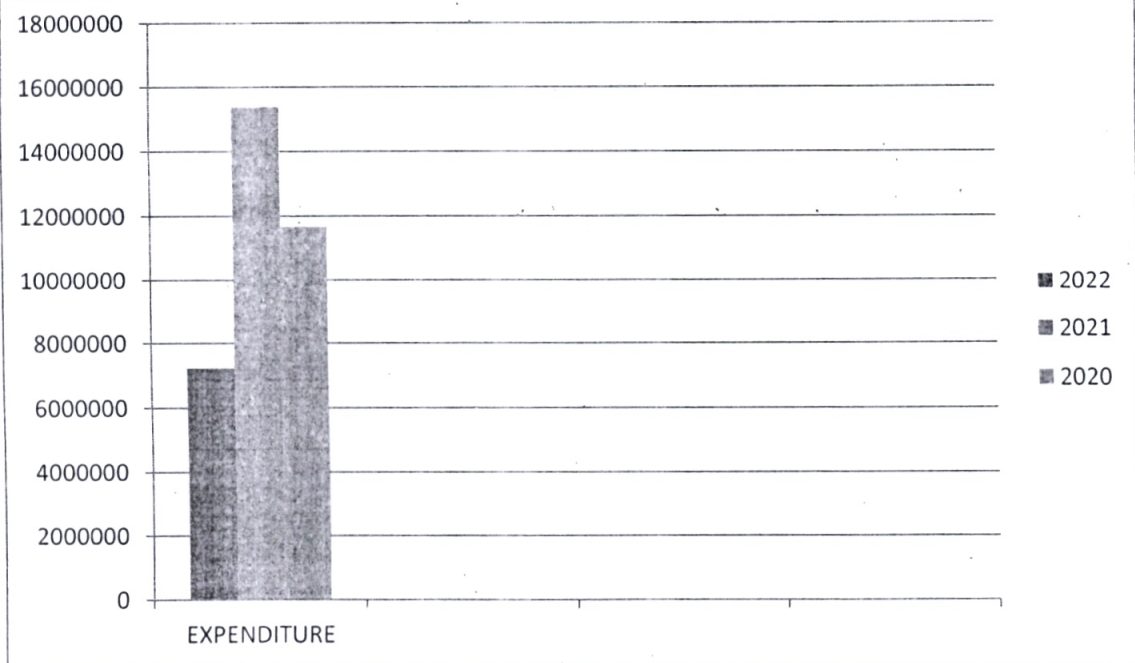
SALVATION ARMY MAIANI GIRLS SECONDARY SCHOOL
Reports and Financial Statements For the year ended 30th June 2022

iv) A three year overview of growth in income earned by the school.

Account	2021-2022,	2020/2021 6months	2020
Boarding account	1,235,540.00	9,368,344.00	7,926,226.00
Tuition account	7,228,230.00	545,853.00	739,193.00
Operations account	11,184,655.00	3,518,215.00	6,022,425.00
Total	19,648,425.00	13,432,412.00	14,687,844.00

v) A three year overview of growth in expenditure of the school.

Account	2021-2022	2020/2021 6 months	2020
Boarding	11,184,655.00	10,299,077	6,091,446
Tuition	1,235,540.00	1,028,010	691,060
Operation	7,228,230.00	4,043,338	4,897,180



vi) Movement of debtors and creditors of the school over the last three years
CREDITORS

ACCOUNT	2022	2021	2020
TUITION	1,554,700.00		58,592
OPERATIONS	508,500.00		176,250

SALVATION ARMY MAIANI GIRLS SECONDARY SCHOOL
Reports and Financial Statements For the year ended 30th June 2022

SCHOOL FUND	1,186,650.00		78,275
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DEBTORS

ACCOUNT	2022	2021	2020
TUITION	0	0	0
OPERATIONS	0	0	0
SCHOOL FUND	2,920,223.00	3,231,275.00	961,819.00

vii) Movement of cash and bank balances over the last three years

YEAR	2022	2021	2020
CASH BALS	44,414	1038	18,855
BANK BALS	22,539	319413	218,667

b) Teacher student ratio

a. (i)

NO. OF TEACHERS	MALE	FEMALE	EMPLOYED BY TSC	EMPLOYED BY BOM	TEACHER SHORTAGE (CBE)
17	5	12	11	6	10

TEACHER: STUDENT RATIO = 1: 2

c) Mean score

Year	Mean	C+ and above	D+ and above
2022	3.80 D+	4	68
2021	4.25 D+	7	83

d) Number of candidates sitting for KCSE.

Year	2021-2022	2020/2021 6 months	2020
Candidates	99	99	130

e) Capacity of the school

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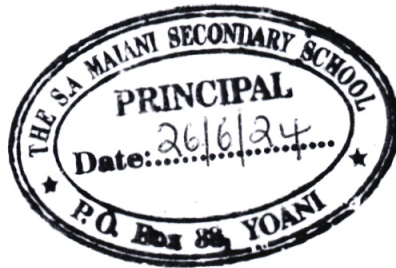
Facility	No of facilities
Dormitories	2
Dining hall	0
Laboratory	1

f) Development projects carried out by the school

DEVELOPMENT PROJECT	COST	FINANCIER	JUNE 2021 STATUS
Pioneer dorm extension	460,000	infrastructure	In progress
Construction of a lab	1,416,350	infrastructure	In progress
TOTAL	1,876,350		

SIGN: *D.M. Mutisya*

School Principal
 Name: Damaris M. Mutisya
 Date; 26/6/2024



SALVATION ARMY MAIANI GIRLS SECONDARY SCHOOL
Reports and Financial Statements For the year ended 30th June 2022

IV. 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 SALVATION ARMY MAIANI SECONDARY SCHOOL accepts responsibility for the school's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS).

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

SIGN.....

Name: Edward Kisenge Kiema

Designation: Chairman, School Board of Management

Date: 26/6/2024

SIGN.....

Name: Damaris Mutheu Mutisya

Designation: School Principal & Secretary to Board of Management

Date: 26/6/2024



SIGN.....

Name: Lawrence Musya Muia

Designation: Bursar/ Finance Officer

Date: 26/6/2024

REPUBLIC OF KENYA

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

Enhancing Accountability

REPORT OF THE AUDITOR-GENERAL ON SALVATION ARMY MAIANI SECONDARY SCHOOL FOR THE YEAR ENDED 30 JUNE, 2022 – MAKUENI COUNTY

PREAMBLE

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

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

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

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of Salvation Army Maiani Secondary School – Makueni County set out on pages 1 to 25, which comprise of the statement of financial assets and financial liabilities as at 30 June, 2022 and the statement of receipts and payments, statement of cash flows and statement of

comparison of budget and actual amounts for the year then ended and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations, which to the best of my knowledge and belief were necessary for the purpose of the audit.

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of Salvation Army Maiani Secondary School – Makueni County as at 30 June, 2022 and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Public Finance Management Act, 2012 and the Basic Education Act, 2013.

Basis for Qualified Opinion

1. Long Outstanding Accounts Receivables

The statement of financial assets and financial liabilities reflects accounts receivables balance of Kshs.6,715,848 as disclosed in Note 11 to the financial statements. However, included in the balance is Kshs.3,734,625 which have been outstanding for over one (1) year. Further, significant accounting policies on accounts receivables as disclosed in Note 11 is silent on the treatment of students' fee balances which is a major source of income for the School.

In the circumstances, the accuracy, completeness and recoverability of the accounts receivables balance of Kshs.3,734,625 could not be confirmed.

2. Unsupported Accounts Payables

The statement of financial assets and financial liabilities and Note 12 to the financial statement reflects account payables balance of Kshs.3,598,850. However, the closing balance for the previous year is disclosed as Kshs.3,812,224 and no payables were settled in the year under review.

In the circumstances, the accuracy and completeness of the balance of Kshs.3,598,850 could not be confirmed.

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

The audit was conducted in accordance with the International Standards for Supreme Audit Institutions (ISSAIs). I am independent of the Salvation Army Maiani 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 budget versus actual amounts reflects final revenue budget and actual on comparable basis of Kshs.22,087,923 and Kshs.16,915,871 respectively, resulting to under collection of Kshs.5,172,052 or 23% of the approved budget. However, the School spent Kshs.17,930,428 against actual receipts of Kshs.16,915,871 resulting to over utilization of Kshs.1,014,557.

The under collection affected the planned activities and may have impacted negatively on service delivery.

My opinion is not modified in respect of this matter.

Key Audit Matters

Key audit matters are those matters that, in my professional 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 Matters

Unresolved Prior Year Matters

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

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

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

Basis for Conclusion

1. Late Submission of Financial Statements

During the year under review, the School Management did not submit the financial statements to the Auditor-General by the statutory date of 30 September, 2022 but submitted the statements on 2 February, 2023. This is contrary to Section 47(1) of the Public Audit Act, 2015 which requires that financial statements be submitted to the Auditor-General within three months after the end of the fiscal year to which the accounts relate. Late submission of financial report adversely affects the Office of the Auditor-General in meeting statutory timelines.

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

2. Non-Compliance with Public Sector Accounting Standards Board

Review of the financial statements revealed that Annex 1 to the financial statements on analysis of pending accounts payables do not have the date the supplier was contracted and comparative outstanding balances (2021) and Annex 2 to the financial statements on summary of fixed assets were purchased as required by the template issued by the Public Sector Accounting Standards Board.

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

The statements of receipts and payments reflects payments for operations amount of Kshs.5,379,719 as disclosed in Note 6 to the financial statements which includes transfers of Kshs.439,210 to Kenya Secondary Schools Heads Association (KESSHA). KESSHA is a welfare organization that is not recognized by the Public Finance Management Act, 2012 and draws its membership from School Principals only.

In the circumstances, value for money transferred to KESSHA amounting to Kshs.439,210 could not be confirmed.

4. Lack of Procurement Plan

The statement of receipts and payments reflects an amount of Kshs.18,334,271 and Kshs.19,425,626 in respect of receipts and payments respectively. However, during the year, Management did not prepare an annual procurement plan as part of budget preparation process. This was contrary to Regulation 40 of the Public Procurement and Asset Disposal Regulations, 2020 which states that a procuring entity prepare a procurement plan for each financial year as part of the annual budget preparation process.

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

The audit was conducted in accordance with the International Standards for Supreme Audit Institutions (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

Failure to Maintain Proper Inventory Records

During the year under review, the School procured inventory including non-food and non-food items like stationery, maize, beans but at the end of the financial year there was no stock count to confirm the balances.

In the circumstances, the internal controls in the management of stock could not be confirmed.

The audit was conducted in accordance with the International Standards for Supreme Audit Institutions (ISSAIs) 2315 and 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 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 governance.

In preparing the financial statements, Management is responsible for assessing the School's ability to sustain its services, disclosing, as applicable, matters related to sustainability of services and using the applicable basis of accounting unless Management is aware of the intention to terminate the School or to cease 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.

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

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

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

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

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


FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

11 November, 2024

SALVATION ARMY MAIANI GIRLS SECONDARY SCHOOL
Reports and Financial Statements For the year ended 30th June 2022

VI. Statement of Receipts and Payments Period To 30th June 2022

Description of Vote Head	Note	2021-2022 Kshs	January - June 2021 Kshs
Receipts			
Capitation grants for tuition	1	1,235,540	546,853
Capitation grants for operations	2	5,380,320	3,518,215
School fund income- parents' contributions	3	11,718,411	9,587,079
School fund income- other receipts			-
Proceeds from borrowings			
Total Receipts		18,334,271	13,651,146
Payments			
Payments for tuition	5	1,235,540	1,028,010
Payments for operations	6	5,379,719	4,043,338
Boarding and school fund payments	7	12,810,367	8,292,822
Total Payments		19,425,626	13,364,170
Surplus/Deficit		(1,091,355)	286,976


The school financial statements were approved on 26/6/2024 and signed by:

SIGN.....

Name: Edward Kiema

Chair BOM

Date: 26/6/2024

SIGN.....

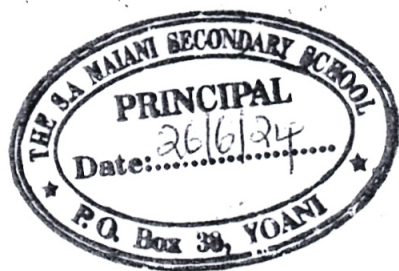
Name: Damaris Mutisya
 School Principal/ Secretary to
 BOM

Date: 26/6/2024

SIGN.....

Name: Lawrence Muia
 Bursar/ Finance Officer

Date: 26/6/2024



SALVATION ARMY MAIANI GIRLS SECONDARY SCHOOL
Reports and Financial Statements For the year ended 30th June 2022

VII. Statement of Financial Assets and Financial Liabilities as at 30th June 2022

Description	Note	2021-2022 Kshs	January - June 2021 Kshs
Financial Assets			
Cash and cash equivalents			
Bank balances	8	22,539	319,413
Cash balances	9	44,414	1,038
Short term investment	10		
Total cash and cash equivalent		66,953	320,451
Account's receivables	11	6,715,848	8,009,924
Total financial assets		6,782,801	8,330,375
Financial liabilities			
Accounts payables	12	3,598,850	4,055,069
Net financial assets		3,183,951	4,275,306
Represented by			
Accumulated fund b/fwd	13	4,275,306	3,724,424
Surplus/deficit for the year		(1,091,355)	550,882
Net financial position		3,183,951	4,275,306

The school's financial statements were approved on 26/6/2024 and signed by:

SIGN.....
 Name: Edward Kiema
 Chair BOM
 Date:26/6/2024

SIGN.....
 Name: Damaris Mutisya
 School Principal/ Secretary to
 BOM
 Date:26/6/2024

SIGN.....
 Name: Lawrence Muia
 Bursar/ Finance Officer
 Date:26/6/2024



SALVATION ARMY MAIANI GIRLS SECONDARY SCHOOL
 Reports and Financial Statements For the year ended 30th June 2022

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

Description	Notes	2021-2022	January - June 2021
		Kshs	Kshs
Operating activities			
Receipts			
Capitation grants for tuition	1	1,235,540	545,852
Capitation grants for operations	2	5,380,320	3,518,215
School fund income- parents contributions/ fees	3	11,718,411	5,627,444
School fund income- other receipts			
Total receipts		18,334,271	9,691,511
Payments			
Payments for tuition	5	1,235,540	398,441
Payments for operations	6	5,379,719	3,517,700
Boarding and school fund payments	7	11,331,608	5,488,394
Total payments		17,946,867	9,404,535
Net cash flow from operating activities		387,404	286,976
Cashflow from investing activities			
Proceeds from sale of assets			
Acquisition of assets			
Proceeds from investments			
Purchase of investments			
Net cash flows from investing activities			
Cashflow from borrowing activities			
Proceeds from borrowings/ loans			
Repayment of principal borrowings			
Net cash flow from financing activities			
Net increase in cash and cash equivalents		387,404	286,976
Cash and cash equivalent at beginning of the year		320,451	33,475
Cash and cash equivalent at end of the year		66,953	320,451

SALVATION ARMY MAIANI GIRLS SECONDARY SCHOOL
Reports and Financial Statements For the year ended 30th June 2022

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

Receipt/Expense 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	Kshs
Receipts						
(1) Capitation Grant on Tuition						
Textbooks And Reference Materials			-	-	-	
Exercise Books			-	-	-	
Laboratory Equipment			-	-	-	
Internal Exams			-	-	-	
Teaching / Learning Materials	1,984,802		1,984,802	1,235,540	749,262	62%
Chalks				-	-	
Exams And Assessment				-	-	
Teachers Guides				-	-	
(2) Capitation Grant on Operations						
Personnel Emoluments	2,227,973		2,227,973	2,121,012	106,961	95%
Repairs And Maintenance	1,934,896		1,934,896	1,576,000	358,896	81%
Local Transport / Travelling			-	745852	(745,852)	
Electricity And Water	159,950		159,950	439,456	(279,506)	275%
Medical	847,000		847,000	200,000	647,000	24%
Administration Costs	272,650		272,650	50,000	222,650	18%
Activity	452,010		452,010	208,000	244,010	46%
Other voteheads			-	40,000	(40,000)	

SALVATION ARMY MAIANI GIRLS SECONDARY SCHOOL
Reports and Financial Statements For the year ended 30th June 2022

Receipt/Expense 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
Smasse						
(3) Fees Charged on Parents						
Personnel Emoluments	1,034,427		1,034,427	1,231,899	(197,472)	119%
Repairs And Maintenance	924,500		924,500	1,273,508	(349,008)	38%
Local Transport / Travelling	810,000		810,000	342,610	467,390	42%
Electricity And Water	1,621,425		1,621,425	400,932	1,220,493	25%
PA Project	1,244,000		1,244,000	579,154	664,846	47%
Administration Costs	1,578,140		1,578,140	405,591	1,172,549	26%
Activity	506,880		506,880	137,470	369,410	27%
Fee On Boarding Equipment and Stores	6,489,270		6,489,270	7,347,247	(857,977)	113%
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	22,087,923		22,087,923	16,915,871	5,172,052	77%

SALVATION ARMY MAIANI GIRLS SECONDARY SCHOOL
Reports and Financial Statements For the year ended 30th June 2022

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	c=a+b	d	e=e-d	f=d/c%
	Kshs	Kshs			Kshs	Kshs
(1) Expenditure For Tuition						
Textbooks And Reference Materials				-	-	
Exercise Books				-	-	
Laboratory Equipment				-	-	
Internal Exams				-	-	
Teaching / Learning Materials	1,984,802		1,984,802	1,386,341	598,461	70%
Chalks				-	-	
Exams And Assessment				-	-	
Teachers Guides				-	-	
Administration Costs				-	-	
Bank Charges				-	-	
(2) Expenditure For Operations						
Personnel Emoluments	2,227,973		2,227,973	1,712,235	515,738	77%
Repairs, Maintenance & Improvements	1,934,896		1,934,896	60,000	1,874,896	3%
Local Transport / Travelling				728,147	(728,147)	
Electricity, Water and Conservancy	159,950		159,950	410,000	250,050	256%
Other voteheads				538,500	(538,500)	
Administration Costs	272,650		272,650	159,437	113,213	58%
Activity Expenses	452,010		452,010	139,210	312,800	31%
Medical	847,000		847,000	201,890	645,110	24%

SALVATION ARMY MAIANI GIRLS SECONDARY SCHOOL
Reports and Financial Statements For the year ended 30th June 2022

Receipt/Expense s Item	Original Budget	Adjustment s	Final Budget	Actual on Comparabl e Basis	Budget Utilizatio n Differenc e	% of Utilizatio n
	a	b	c=a+b	d	e=c-d	f=d/c %
	Kshs	Kshs			Kshs	Kshs
ADM Cost						
Other Voteheads				538,500	(538,500)	
Infrastructure expenses / Lab construction			-	-	-	
Purchase of land			-	150,000	(150,000)	
Classroom construction			-	818,000	(818,000)	
Dorm construction			-	408,100	(408,100)	
Verandah			-	50,000	(50,000)	
Bank charges			-	4,200	(4,200)	
(3) Expenditure For School Fund						
Personnel Emoluments	1,034,270		1,034,270	1,109,556	(75,286)	8%
Repairs, Maintenance and Improvements	924,500		924,500			
Local Transport / Travelling	810,000		810,000	965,150	(155,150)	119%
Electricity, Water and Conservancy	1,621,425		1,621,425	384,142	1,237,283	24%
Medical Expenses			-	-	-	
Administration Costs	1,578,140		1,578,140	368,467	1,209,673	77%
Activity	506,880		506,880	70,900	435,980	23%
Service Gratuity			-	-	-	
Other voteheads			-	-	-	
Boarding Equipment and Stores	6,489,270		6,489,270	7,276,813	(787,543)	112%
Expenditure For Income Generating Activity			-	-	-	

SALVATION ARMY MAIANI GIRLS SECONDARY SCHOOL
Reports and Financial Statements For the year ended 30th June 2022

Receipt/Expense 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
Insurance Costs			-	-	-	
Other Expenses On Investments			-	-	-	
Rent Expenses			-	-	-	
Bank Charges			-	-	-	
Loan Interest Repayment			-	-	-	
Loan Principal Repayment			-	-	-	
Acquisition Of Assets			-	-	-	
PA Project	1,244,00		1,244,000	593,740	650,260	48%
Purchase of land			-	300,000	(300,000)	
Totals	22,087,923		22,087,923	17,930,428	4,157,495	81%

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.

SALVATION ARMY MAIANI GIRLS SECONDARY SCHOOL
Reports and Financial Statements For the year ended 30th June 2022

1. 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.

2. 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.

3. 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)

4. 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.

5. 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.

6. 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.

7. 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.

8. Comparative figures

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

9. 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.

SALVATION ARMY MAIANI GIRLS SECONDARY SCHOOL
Reports and Financial Statements For the year ended 30th June 2022

X. Notes To The Financial Statements

1 Capitation Grant for Tuition

Description	2021-2022	January - June 2021
	Kshs	Kshs
Textbooks And Reference Materials		
Exercise Books		
Laboratory Equipment		
Internal Exams		
Teaching / Learning Materials	1,235,540	546,852
Chalks		
Exams And Assessment		
Teachers Guides		
Total	1,235,540	546,852

2 Capitation Grant for Operations

Description	2021-2022	January - June 2021
	Kshs	Kshs
Personnel Emoluments	2,121,012	1,686,838
Repairs And Maintenance	1,576,000	1,146,850
Local Transport / Travelling	745,852	130,792
Covid related incomes		-
Infrastructure grant		-
other voteheads	40,000	-
Activity	208,000	24,000
Medical and Insurance	200,000	-
Administration	50,000	333,973
Electricity and water	439,456	195,762
Total	5,380,320	3,518,215

3 Parents Contribution/Fees - School Fund Account

Description	2021-2022	January - June 2021
	Kshs	Kshs
Fee on boarding equipment and stores	7,347,247	8,761,024
Activity	137,470	57,500
Personnel emoluments	1,231,899	192,200
Repairs and maintenance	1,273,508	115,145
Local transport / travelling	342,610	134,500
Electricity and water	400,932	134,500

SALVATION ARMY MAIANI GIRLS SECONDARY SCHOOL
Reports and Financial Statements For the year ended 30th June 2022

Description	2021-2022	January - June 2021
	Kshs	Kshs
Administration costs	405,591	96,105
PA tuition block	579,154	96,105
Other voteheads	-	
Total	11,718,411	9,587,079

Notes To The Financial Statements (Continued)

4 Other Receipts – School Fund Account

Description	2021-2022	January - June 2021
	Kshs	Kshs
Fee On Boarding Equipment andStores	-	-
Rent Income	-	-
Income From Farming Activities	-	-
Insurance Compensation	-	-
Income From Posho Mill	-	-
Income From Bus Hire	-	-
Fee For Hire of Ground and Equipment	-	-
Income From Grants and Donations*	-	-
Tender fees	-	-
Dividends Income	-	-
Total	-	-

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

5 Payments For Tuition

Description	2021-2022	January - June 2021
	Kshs	Kshs
Textbooks And Reference Materials	-	-
Exercise Books	-	-
Laboratory Equipment	-	-
Internal Exams	-	
Teaching / Learning Materials	1,386,341	1,027,050
Chalks	-	-
Exams And Assessment	-	-
Teachers Guides	-	-

SALVATION ARMY MAIANI GIRLS SECONDARY SCHOOL
Reports and Financial Statements For the year ended 30th June 2022

Administration Costs	-	-
Bank Charges	-	960
Total	1,386,341	1,028,010

SALVATION ARMY MAIANI GIRLS SECONDARY SCHOOL
Reports and Financial Statements For the year ended 30th June 2022

Notes To The Financial Statements (Continued)

6 Payments For Operations

Description	2021-2022	January - June 2021
	Kshs	Kshs
Personnel Emoluments	1,712,235	1,132,117
Service Gratuity	-	
Administration Cost	159,437	136,670
Repairs And Maintenance & Improvements	60,000	39,580
Local Transport / Travelling	728,147	90,000
Electricity And Water	410,000	222,537
Medical	201,890	
Activity Expenses	139,210	85,088
Other voteheads	538,500	
Infrastructure grants –	-	2,337,346
Bank Charges	4,200	
Covid related costs		
Purchase of Land	150,000	
Classroom construction	818,000	
Dorm Construction	408,100	
verandah	50,000	
Total	5,379,719	4,043,338

SALVATION ARMY MAIANI 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	January - June 2021
	Kshs	Kshs
Fee on boarding equipment's and stores	7,276,813	5,510,869
Personnel Emoluments	1,109,556	604,756
Service Gratuity		
Repairs and Maintenance & Improvements		842,550
Local Transport / Travelling	965,150	767,800
Electricity and Water	384,142	65,535
Medical insurance		32,550
Administration Costs	368,467	62,610
Activity	70,900	70,500
Bank Charges		
Expenses on Income Generating Activities		
Ground and bus hire		
Tenders		
Insurance Cost (Life Property)		
Other vote heads		
Loan Interest Repayment		
Acquisition of Assets		
PA Project	593,740	335,652
Purchase of land	300,000	
Lab Chemicals		
Total	11,068,768	8,292,822

SALVATION ARMY MAIANI GIRLS SECONDARY SCHOOL
Reports and Financial Statements For the year ended 30th June 2022

Notes To The Financial Statements (Continued)

8 Bank Accounts

Name Of Bank, Account No. & Currency	Bank Account Number	2021-2022	January - June 2021
		Kshs	Kshs
Tuition Account	011392766477700	1,545	152,346
Operations Account	011392766477701	1,562	961
School Fund Account/Boarding	01129276472300	11,418	102,892
Infrastructure Account	011392766477702	8,014	63,214
CDF Account			
Income Generating Activities Account			
Infrastructural Account			
Total		22,539	319,413

9 Cash In Hand

Description	2021-2022	January - June 2021
	Kshs	Kshs
Tuition Account		
Operation Account		38
School Fund account	44,414	1,000
Total	44,414	1,038

10 Short Term Investments

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

SALVATION ARMY MAIANI 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	January - June 2021
	Kshs	Kshs
Fees Arrears	6,654,848	8,009,924
Other Non-Fees Receivables		
Salary Advances		
Imprest	61,000	
Total	6,715,848	8,009,924

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

Description	2021-2022	January - June 2021
	Kshs	Kshs
Fees Arrears For Current Year	2,920,223	4,969,999
Fees Arrears For The Previous Year	3,734,625	3,041,925
Fees Arrears For Prior Periods (Over Two Years)		
Total	6,654,848	8,009,924

12 Accounts Payable

Description	2021-2022	January - June 2021
	Kshs	Kshs
Trade Creditors (See Ageing Below and Appendix 1)	3,539,850	3,812,224
Prepaid Fees	59,000	242,845
Retention Monies		
Total	3,598,850	4,055,069

Description	2021-2022	January - June 2021
	Kshs	Kshs
Trade Creditors for Current Year	3,539,850	3,578,159
Trade Creditors for The Previous Year		234,065
Trade Creditors payments		
Total	3,539,850	3,812,224

SALVATION ARMY MAIANI GIRLS SECONDARY SCHOOL
Reports and Financial Statements For the year ended 30th June 2022

Notes To The Financial Statements (Continued)

13 Fund Balance Brought Forward

Description	2021- 2022	January - June 2021
	Kshs	Kshs
Bank Balances	319,412	27,806
Cash Balances	1,038	5,669
Short Term Investments		
Receivables	8,009,925	3,041,925
Payables	4,055,069	649,024
Total	4,275,306	3,724,424

SALVATION ARMY MAIANI GIRLS SECONDARY SCHOOL
Reports and Financial Statements For the year ended 30th June 2022

Other important disclosure notes

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

14 Non-current Liabilities Summary

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

15 Biological assets

Description	Numbers	2021-2022	January - June 2021
		Kshs	Kshs
Mangoe trees		-	-
Orange /lemon trees		-	-
Trees		-	-
Coffee Or Tea Plantation		-	-
Poultry		-	-
Total		-	-

16 Borrowings

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

SALVATION ARMY MAIANI GIRLS SECONDARY SCHOOL
Reports and Financial Statements For the year ended 30th June 2022

Other important disclosure notes

17 Stock/ Inventory

Description	2021-2022	January - June 2021
	Kshs	Kshs
b) Inventory		
Stock/ inventory at beginning of the year	28,000	65,000
Stock/ inventory purchased during the year	6,460,654	4,543,280
Stock/ inventory issued during the year	5,879,652	4,608,000
Balance at end of the year	609,002	28,000

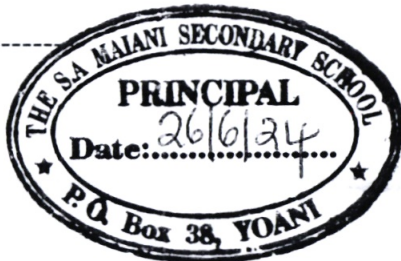
SALVATION ARMY MAIANI GIRLS SECONDARY SCHOOL
Reports and Financial Statements For the year ended 30th June 2022

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)

[Signature]
 Sign and Date
 Principal



SALVATION ARMY MAIANI GIRLS SECONDARY SCHOOL
Reports and Financial Statements For the year ended 30th June 2022

Annex 1 - Analysis Of Pending Accounts Payable

Supplier Of Goods Or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2022	Outstanding Balance 2021	Comments
	a	b	c	d=a-c		
	Kshs	Kshs	Kshs	Kshs	Kshs	
Construction Of Buildings						
1.						
2.						
3.						
Sub-Total						
Supply Of Goods						
4. EASTLAB SUPPLIES	16/2/2020	2,416,289	1,039,939	1,376,350		
5. JOSEPH MALONZA	8/1/2021	1,416,000	600,000	816,000		
6. JAMII BOOKSELLERS	8/1/2021	392,985	344,985	48,000		
7. GIDEON NAHASHON	20/12/2021	50,000	0	50,000		
8. SA MAIANI CLINIC	1/1/2022	93000	47,000	46,000		
9. KELVIN MUEMA	1/1/2022	120,000	0	120,000		
10. FRESH DEW VENTURES	1/1/2022	290000	0	290,000		
11. ERICK OKELLO	3/5/2022	6,500	0	6,500		
12. JAMIDOS GROUP	10/10/2021	768,000	0	768,000		

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SALVATION ARMY MAIANI GIRLS SECONDARY SCHOOL
 Reports and Financial Statements For the year ended 30th June 2022

Supplier Of Goods Or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2022	Outstanding Balance 2021	Comments
13. MAVUTI CDS	1/1/2021	14,000	0	14,000		
14. REDROB STUS ENTPRES	3/3/2022	5,000	0	5,000		
Sub-Total				3,539,850		
Supply Of Services						
15.						
16.						
17.						
Sub-Total						
Grand Total				3,539,850		

SALVATION ARMY MAIANI GIRLS SECONDARY SCHOOL
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Annex 2 – Summary Of Fixed Assets Register

Asset Class	Date purchased	Location	Historical Cost b/f (Kshs) 1 st July 2021	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost c/f (Kshs) 30 th June 2022
Land 1 (belongs to the church)		MAIANI	2,000,000	0	0	500000
Land 2 (acquired)		maiani	750,000	0		750,000
Buildings And Structures Classrooms			11,000,000	0		11,000,000
Motor Vehicles						
Office Equipment, Furniture And Fittings			500,000	0		500,000
ICT Equipment, And Other ICT Assets						
Tools And Apparatus			500,000	0		500,000
Textbooks			2,500,000	0		2,500,000
Other Machinery And Equipment						
Heritage And Cultural Assets						
Intangible Assets- Soft Ware						
Total			17,250,000	0		17,250,000

NA
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