

REPUBLIC OF KENYA



*Enhancing Accountability*

**REPORT**

PARLIAMENT  
OF KENYA  
LIBRARY

**OF**

THE NATIONAL ASSEMBLY  
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DATE:	26 OCT 2023	DAY: Thursday
TABLED	Hon. Owen Baya (Deputy Majority leader)	
CLERK-AT-THE-TABLE	Dkt Anne Shikoko	

**THE AUDITOR-GENERAL**

**ON**

**MACHAKOS GIRLS HIGH  
SCHOOL**

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

**MACHAKOS COUNTY**

OFFICE OF THE AUDITOR GENERAL  
P. O. Box 30084 - 00100, NAIROBI  
KENYA

24 OCT 2023

RECEIVED

*Revised 30<sup>th</sup> June 2022.*



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**MACHAKOS GIRLS' HIGH SCHOOL  
PUBLIC SECONDARY SCHOOL**

**ANNUAL REPORT AND FINANCIAL STATEMENTS**

**FOR THE FINANCIAL YEAR ENDED  
30<sup>TH</sup> JUNE 2022**

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

**MACHAKOS GIRLS' HIGH SCHOOL  
PUBLIC SECONDARY SCHOOL  
Annual Report and Financial Statements  
For the year ended 30<sup>th</sup> June 2022**

*(Indicate actl name of the School)*

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

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**MACHAKOS GIRLS' HIGH SCHOOL  
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**II. Key School Information And Management**

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

**(a) Background information**

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

The school was registered in **22/7/2019** under registration number **16530000432** and is currently categorized as **Extra County public school** established, owned or operated by the Government.

The school is a boarding school and had 1225 number of students as at **30<sup>th</sup> June 2022**. It had 7 streams in form 1 to 3 and 6 streams in form 4. It had 62 teachers of which 18 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	Prof Francis Mathooko	Member-Rep parents/local community	8/3/2022
2	Mrs Lucy Mugendi	Secretary - Principal	8/3/2022
3	Eng Alex Omuse	Member – Sponsor	8/3/2022
4	Janet Mutua	Member –Rep parents/Local Community	8/3/2022
5	Annastacia Munyaka	Member –Rep parents/Local community	8/3/2022
6	Prof.Felix N.Kioli	Member-Rep parents/local community	8/3/2022
7	Peter Natembea	Member-Rep parents/local community	8/3/2022
8	Dr.Jennifer Kilonzo	Member – Rep parents/local community	8/3/2022
9	Dr Clement Mbatha	Member –Rep parents/local community	8/3/2022
10	Rev.Nicodemus Masaka	Members - Sponsor	8/3/2022
11	Dr Fred Otieno	Member – Special Intrest	8/3/2022
12	Victoria Mulwa	Member-CEB	8/3/2022
13	Awena Mohammed	Member-Special needs	8/3/2022
14	Jacinta Aradi	Rep –Teachers	8/3/2022
15	Head Girl	Rep-Students	

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1	Infrastructure Committee	Engineer Alex Omuse	Chairman	0/1
2		Mrs. Lucy Mugendi	Principal	1/1
3		Jacinta Aradi	Member	1/1
4		Peter Natembeya	Member	1/1
5		Dr Clement Mbatha	Member	0/1
6		Prof Francis Mathooko	Ex-official Member	1/1
1	Academic /Standards Committee	Victoria Mulwa	Chairman	0/0
2		Lucy Mugendi	Principal	0/0
3		Prof Francis Mathooko	B.OM chair	0/0
4		Prof Felix Kioli	B.O.M	0/0
5		Jacinta Aradi	Deputy	0/0
6		Harrission Dingili	Dean of Studies	0/0
7		Patrick Munyao	Ass. Dean of Studies	0/0
8		Laban Manwa	Teacher	0/0
9		Dorothy Kimanathi	Teacher	0/0
10		Ms.Njiru	Teacher	0/0
11		MS Jael	Teacher	0/0
12		Mr Mwaniki	Teacher	0/0
13		Mr. Masya	Teacher	0/0
14		Mr.Elijah	Teacher	0/0
15		Ms.Muathe	Teacher	0/0
1	Discipline ,Ethics and Integrity Committee	Dr Fred Otieno	Chairman	0/0
2		Nicodemus Masaka	Member	0/0
3		Annastacia Munyaka	Member	0/0
4		Lucy Mugendi	Member	0/0
5		Jacinta Aradi	Member	0/0
6		Jael Gillo	Member	0/0
7		Leah Njigua	Member	0/0
8		Daudi Ndunda	Member	0/0
9		Harrission Dingili	Member	0/0
10		Mr. Patrick Munyao	Member	0/0
11		Prof Francis Mathooko	Bom chair	0/0
12		Mr Mwaniki	Member	0/0

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**Key School Information and Management (Continued)**

**The functions of the School Board of Management include:**

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

**(c) Committees of the Board**

Ref	Name of Committee	Names of Members	Designation	Number of meetings attended during the 12 months
1	Executive Committee	Prof Francis Mathooko	Chairman	1/1
2		Victoria Mulwa	Deputy Chairman	0/1
3		Dr Fred Otieno	Member	1/1
		Peter Natembeya	Member	1/1
4		Lucy Mugendi	Principal	1/1
1	Finance, procurement and general-purpose Committee and Audit Committee	Dr. Jennifer Kilonzo	Chairperson	1/1
2		Mrs. Lucy Mugendi	Member	1/1
3		Pro. Mathooka	Ex official Member	1/1
4		Janet Mutua	Member	1/1
5		Peter Natembeya	Member	1/1
6		Jacinta Aradi	Member	1/1

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**(g) Independent Auditors**

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

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**(d) School operation Management**

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

1	Chief Principal	Mrs Lucy Mugendi	304053
2	Deputy Principal (Academic)	Jacinta Aradi	451940
3	School Bursar	Alice Musyoka	CPA 24984

**(e) Schools contacts**

Post Office Box: 13-90100: Machakos  
 Telephone: 0208071919  
 E-mail: machakosgirls09@gmail.com  
 Website: www.machakosgirls.sc.ke  
 Facebook:  
 Twitter:

**(f) School Bankers**

The following school operated 6 numbers of bank accounts in the following banks: (Ensure all accounts including CDF accounts are included)

	NAME OF THE BANK/BRANCH	ACCOUNT NO.	PAYBILLNO/ACC NO
1	KCB-MACHAKOS	1149826711	522123ACC30176K
2	KCB -MACHAKOS	1254915540	522123ACC35418K
3	KCB-MACHAKOS	1104197324	
4	EQUITY-MACHAKOS	0600296643701	
5	EQUITY-MACHAKOS	0600291767764	
6	CO-OPERATIVE-MACHAKOS	01129072528600	

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**(g) Independent Auditors**

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

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**SIACHAKOS GIRLS' HIGH SCHOOL  
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**III. 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, it reflects the actual financial performance trend for the last three years as follows June 2021 a period of 6 months, June 2022 and 2020 a period of 12 months as summarised below:

<b>SURPLUS/DEFICIT FOR THE YEAR AND A COMPARISON OF THE SAME FOR THE LAST THREE YEARS</b>					
<b>SNO</b>		<b>JUNE 2022</b>	<b>June 2021</b>	<b>2020</b>	
		<b>KSHS</b>	<b>KSHS</b>	<b>KSHS</b>	
1	<b>SURPLUS/DEFICIT</b>	18,618,328.14	1,601,967.85	3,036,972.00	

<b>CAPITATION GRANTS FROM THE MINISTRY OF EDUCATION FOR THE LAST THREE YEARS NOTE 1 AND 2</b>					
<b>NO</b>	<b>ACCOUNTS</b>	<b>JUNE 2022</b>	<b>2021</b>	<b>2020</b>	
		<b>KSHS</b>	<b>KSHS</b>	<b>KSHS</b>	
	Operations Account	16,250,928.40	8,455,297.05	12,139,025.00	
	Tuition Account	3,721,535.40	1,345,162.50	1,783,581.00	
	<b>Total</b>	<b>19,972,463.80</b>	<b>9,800,459.55</b>	<b>13,922,606.00</b>	
	<b>Increase/Decrease</b>	<b>10,172,004.25</b>	<b>(4,122,146.45)</b>		
	No of Students	(1101-1128-1144)	(1032-1035)	963-1031	
	Ratio of capitation per student	1:17,458.45	1:9,496.57	1:13,503.98	

The grant for the financial year 2021 was Kshs 9,800,459.55 as compared to 5,678,266.00 in the financial year 2020 representing a decrease of Kshs 4,122,146.75. The net decrease is mainly attributed by the disbursement of capitation for term 2 2020 and term 3 2020 only. The net grant covers a period of 6 Months; June 2022 covers a period of 12 months.

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<b>OVERVIEW OF NET GROWTH OF OTHER INCOME(S) (Note 4)</b>					
<b>SNO</b>	<b>ACCOUNTS</b>	<b>JUNE 2022</b>	<b>2021</b>	<b>2020</b>	
		<b>KSHS</b>	<b>KSHS</b>	<b>KSHS</b>	
1	INCOME	26,532,557.00	9,071,547.95	16,592,791.00	

<b>OVERVIEW OF GROWTH IN EXPENDITURE OF THE SCHOOL</b>						
<b>SNO</b>	<b>ACCOUNTS</b>	<b>NOTE</b>	<b>JUNE 2022</b>	<b>2021</b>	<b>2020</b>	
			<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>	
1	School Fund Account	7	86,882,316.43	34,844,121.89	40,007,059.00	
2	Operations Account	6	17,406,668.55	7,449,493.72	11,940,667.00	
3	Tuition Account	5	4,042,667.00	1,618,150.39	1,727,954.00	
	<b>Total</b>		<b>108,331,651.98</b>	<b>43,911,766.00</b>	<b>53,675,680.00</b>	

<b>MOVEMENT OF DEBTORS AND CREDITORS OF THE SCHOOL</b>						
<b>SNO</b>	<b>ACCOUNTS</b>	<b>NOTE</b>	<b>JUNE2022</b>	<b>2021</b>	<b>2020</b>	
			<b>KSHS</b>	<b>KSHS</b>	<b>KSHS</b>	
1	<b>DEBTORS</b>	11	11,587,212.00	8,831,730.00	9,689,785.00	
2	<b>CREDITORS</b>	12	6,024,529.00	10,527,169.80	9,583,315.00	

Total debtors as at 30<sup>th</sup> June 2022 increased to Kshs 11,587,212.00 compared to Kshs 8,831,730.00 as at the end of the financial year 2021. The main contributors to the increase in total debtors is the students' having high fees balances. The increase in 2020 was due to abrupt closure of schools due to covid -19 leading to non-payment of arrears  
The creditors are inclusive of fees prepayments.

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<b>MOVEMENT OF CASH AND BANK BALANCES NOTE 8 AND 9</b>					
<b>SNO</b>	<b>YEAR</b>	<b>JUNE 2022</b>	<b>2021</b>	<b>2020</b>	
	<b>AMOUNT</b>	<b>KSHS</b>	<b>KSHS</b>	<b>KSHS</b>	
1		16,138,461.99	4,778,256.65	1,374,379.00	

**b) Teacher Student ratio:**

As at 30<sup>th</sup> June 2022, the status of the teaching staff was as follows:

The school had 44 teachers posted by the Teachers Service Commission and 18 recruited by the Board of Management. The teacher student ratio lies at 1: 20. We have a shortage of 18 teachers from the given CBE. This is due to subject specialization in Form 3 and Form 4, increased enrolment and streams.

<b>SUBJECT</b>	<b>ENG</b>	<b>MATHS</b>	<b>BIO</b>	<b>COM P</b>	<b>PHY</b>	<b>CHEM</b>	<b>BUSINE SS</b>	<b>CRE</b>	<b>AGRI</b>	<b>KIS W</b>	<b>GEO</b>	<b>Total</b>
<b>NO OF TSC TEACHERS</b>	4	3	5	1	2	2	3	4	1	6	2	33
<b>SHORTAGE</b>	3	2	1	1	1	3	1	1	2	1	2	18

**c) Mean score in the year 2018, 2019 and 2020 KCSE:**

<b>YEAR</b>	<b>ENROL</b>	<b>MEAN</b>	<b>DEV</b>	<b>TRANSITI ON UNIVERSI TY</b>	<b>MIDDLE COLLEG E</b>	<b>TRANSITIO N UNIVERSIT Y (%)</b>	<b>SCHOOL TARGET</b>
<b>2021</b>	243	7.925	-0.712	205	38	84.39%	9.50
<b>2020</b>	215	8.6372	+0.9302	197	18	91.63%	9.7
<b>2019</b>	228	7.7017	+0.1957	179	49	78.51%	8.7

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**d) Capacity of the school**

FACILITY	NO	CAPACITY	RATIO	SHORTAGE
Classroom	24	1080	1:45	4
Dormitories	15	1050		1
Laboratories	5			1
Toilets (Tuition Block)	52	1300	1:25	-
Dining hall	1	900		1

The current school physical facility will not be enough in future due to increased enrolment

**e) Development projects carried out by the school:**

Sno.	Project	Year	Status	Amount	Fund Source
1	Block of 6 classroom and Ablution Block	2021-2022	Ongoing	24,713,320.00	Maintainance Improvement Fund

Lucy k Mugendi .....  Date ..... 15/2/2023 .....

**Chief Principal/ Secretary,  
Board of Management**

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**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 keep all proper books and records of accounts of the income, expenditure and assets of the institution.

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

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

*Francis Mathooko*

.....

**Name:** PROF. FRANCIS MATHOOKO

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

**Date:** 15.02.2023

*H. N. ET*

.....

**Name:** H. N. ET

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

**Date:** 15/02/2023

*Alice Musyoka*

.....

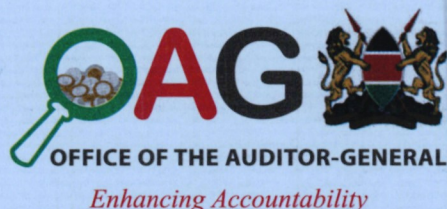
**Name:** Alice Musyoka

**Designation:** Bursar/ Finance Officer

**Date:** 15/02/2023

# REPUBLIC OF KENYA

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



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

## **REPORT OF THE AUDITOR-GENERAL ON MACHAKOS GIRLS HIGH SCHOOL FOR THE YEAR ENDED 30 JUNE, 2022 - MACHAKOS COUNTY**

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### **PREAMBLE**

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

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

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

The three parts of the report are aimed at addressing the statutory roles and responsibilities of the Auditor-General as provided by Article 229 of the Constitution 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 Machakos Girls High School – Machakos County set out on pages 1 to 23, which comprise of the statement of financial

assets and financial liabilities as at 30 June, 2022, statement of receipts and payments, statement of cash flows and statement of budgeted versus actual amounts for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, the financial statements present fairly, in all material respects, the financial position of the Machakos Girls High School – Machakos 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 Education Act, 2013 and the Public Finance Management Act, 2012.

### **Basis for Qualified Opinion**

#### **Inaccuracies in the Financial Statement**

The variances were noted between the statement of receipts and payment and statement of cash flows presented for audit as analyzed below;

<b>No.</b>	<b>Component</b>	<b>Statement of receipts and Payment Kshs</b>	<b>Statement of cash flows Kshs</b>	<b>Variance</b>
1	School fund Income-Parents Contribution	80,444,959	81,112,583	667,624
2	School Fund Income-Other Receipts	26,532,577	24,692,853	1,839,724
3	Boarding and School Fund Payments	86,888,316	83,241,078	3,647,239

In the circumstances, the accuracy of the financial statements could not be confirmed.

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

#### **Key Audit Matters**

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

## **Other Matter**

### **1. Poor State of School Buildings**

An inspection of the School structures and documents in relation to the structures revealed the following: -

- i. Physical verification of the school infrastructure revealed that most of the buildings are very old as some running to over one hundred years (100) and need major facelift;
- ii. Report from the Ministry of Public Works dated 25 January, 2011 which was received at the School on 2 December, 2020 declared old native buildings (three dormitories and two classrooms) as unfit for human habitation. However, the School Board of Management contravened the recommendations of Ministry's officials by stating that the condemned buildings are strong and fit for habitation and can be used to decongest the new and other dormitories citing that the letter was not signed and was addressed to the Principal Machakos Technical Training Institute;
- iii. The students feeding programme as per interview with the Cateress confirmed that the students eat in shifts due to lack of space; and
- iv. The library block has substructure whereby the floor slab is worn out, superstructure has walls cracked from all sides. The same observations were made in the report of tuition block of two classrooms and three (3) dormitories.

The failure to address the condemned buildings is contrary to the National Building Regulations, 2015 Section DD 6(6.1) on demolition of buildings in regard to ruinous or dangerous structures states that the owner of a building shall not permit the building or any part thereof, to become or remain in a ruinous, dangerous or dilapidated condition. Further section DD - 6.2 states that where any building appears to the approving authority to be in a ruinous, dangerous or dilapidated condition the approving authority may:- (a) serve upon the owner of such building a notice in writing, requiring him within the time specified therein, to shore up, secure, repair, renew or otherwise make safe, to the satisfaction of the approving authority, such building, or to remove the same;

In the circumstances, the student's safety and welfare could not be guaranteed.

### **2. Unreliable Scholarships & Bursaries**

During the year under review the School had a number of students on scholarships and bursaries issued by five (5) sponsors. However, as at the time of the audit, fees amounting to Kshs.361,337 for the students under Jomo Kenyatta Foundation sponsorship had not been paid. Failure by sponsors to meet their commitment may impact negatively on the finances of the school, and this may affect the planned school programmes.

# REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

## Conclusion

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

## Basis for Conclusion

### 1. Failure to Follow Contract Agreement on Development Projects

The School undertook a project in the financial year 2021/2022 for the construction of one (1) block of six (6) classrooms and ablution block. The project was awarded to a contractor at a contract sum of Kshs.24,713,320 for a contract period of 28 weeks commencing 16 December, 2021 with an initial completion date of 22 June, 2022 later revised to 22 August, 2022 and further to 30 September, 2022. The contract was terminated on 3 February, 2023 as the contractor violated the terms and conditions of the contract under clause 3.16 (a) and (b) to complete the works within the stipulated contract period. The project has presently stalled and at the time of contract termination, the payments to contractor for works done stood at Kshs.15,469,040 while works done was 41% resulting in overpayment of Kshs.5,336,578.80.

In the circumstances, the School may lose funds due to overpayment to the contractor.

### 2. Under Funding on Students Capitation

Review of records for capitation funds for students revealed that not all students admitted to the school receive capitation funds as analysed below;

Month	Students Population	Number of Students in receipt of Capitation	Variance
January, 2021	1061	1031	30
April, 2021	1061	1032	29
June, 2021	1061	1035	26
October, 2021	1160	1101	59
January, 2022	1160	1128	32
April, 2022	1160	1144	32
July, 2022	1225	1189	36

Management explained that variances observed were due to the students not being registered with National Education Management Information System (NEMIS). This means that the school had to cover the capitation deficit from its own resources, depriving the school of the much-needed funding to the already stretched resources.

In the circumstances, the failure to get the funds when required, may impact negatively on the planned activities of the school.

### **Basis for Conclusion**

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 are in compliance, 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, based on the audit procedures performed, except for the matters described in the Basis for Conclusion on the Effectiveness of Internal Controls, Risk Management and Governance section of my report, I confirm that, nothing else has come to my attention to cause me to believe that internal controls, risk management and overall governance were not effective.

### **Basis for Conclusion**

#### **Long Outstanding Fees Arrears**

The statement of financial assets and financial liabilities reflects accounts receivables balance of Kshs.11,587,212. Included in the is an amount of Kshs.10,585,474. of fees arrears as disclosed under Note 11 to the financial statements. Included in this figure is an amount of Kshs.4,683,361 which has been outstanding for more than two (2) years. The only mechanism of recovery the School has in place is to recover the arrears when the students visit School to collect the certificates.

In the circumstances, the internal control mechanism put in place by Management appears ineffective.

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 control as Management determines is necessary to enable the preparation of financial statements that are free from material

misstatement, whether due to fraud or error and for its assessment of the effectiveness of internal controls, risk management and overall governance.

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

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

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

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

Further, in planning and performing the audit of the financial statements and audit of compliance, I consider internal control in order to give an assurance on the effectiveness of internal controls, risk management and overall governance processes and systems in

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

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

As part of an audit conducted in accordance with ISSAIs, I exercise professional judgement 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 control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the 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 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 the 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.

  
CPA Nancy Gathungu, CBS  
AUDITOR-GENERAL

Nairobi

13 October, 2023

**MACHAKOS GIRLS' HIGH SCHOOL  
PUBLIC SECONDARY SCHOOL  
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(Indicate act name of the School)

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

**STATEMENT OF RECEIPTS AND PAYMENTS AS AT 30<sup>TH</sup> JUNE 2022**

Description Of Vote Head	Note	2021-2022	2020-2021
		Kshs	Kshs
<b>Receipts</b>			
Capitation grants for tuition	1	3,721,535.40	1,345,162.50
Capitation grants for operations	2	16,250,928.40	8,455,297.05
School fund income- parents' contributions	3	80,444,959.32	26,641,726.35
School fund income- other receipts	4	26,532,557.00	9,071,547.95
Proceeds from borrowings			
<b>Total Receipts</b>		<b>126,949,980.12</b>	<b>45,513,733.85</b>
<b>Payments</b>			
Payments for tuition	5	4,042,667.00	1,618,150.39
Payments for operations	6	17,406,668.55	7,449,493.72
Boarding and school fund payments	7	86,882,316.43	34,844,121.89
<b>Total Payments</b>		<b>108,331,651.98</b>	<b>43,911,766.00</b>
<b>Surplus/Deficit</b>		<b>18,618,328.14</b>	<b>1,601,967.85</b>

The report covers 12 months for the period ended 30<sup>th</sup> June 2022 and accompanying comparatives covers 6 months period ended 30<sup>TH</sup> June 2021.

The financial statements should be read in conjunction with the accompanying notes.

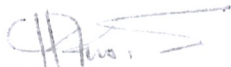
The school financial statements were approved on 15/2/2023 2022 and signed by:

  
.....

**Name: Prof Francis  
Mathooko**

**Chair BOM**

**Date: 15.02.2023**

  
.....

**Name: Lucy Mugendi  
School Principal/ Secretary to  
BOM**

**Date: 15/2/2023**

  
.....

**Name: Alice Musyoka  
Bursar/ Finance Officer**

**Date: 15/2/2023**

**MACHAKOS GIRLS' HIGH SCHOOL  
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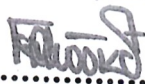
*(Indicate actl name of the School)*

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

**VI. Statement Of Financial Assets And Financial Liabilities As At 30<sup>th</sup> June 2022**


Description	Note	2021-2022	2020-2021
		Kshs	Kshs
<b>Financial Assets</b>			
<b>Cash and cash equivalents</b>			
Bank balances	8	16,131,612.99	4,656,478.65
Cash balances	9	6,849.00	121,778.00
Short term investment	10	-	-
<b>Total cash and cash equivalent</b>		<b>16,138,461.99</b>	<b>4,778,256.65</b>
Account's receivables	11	11,587,212.00	8,831,730.00
<b>Total financial assets</b>		<b>27,725,673.99</b>	<b>13,609,986.65</b>
<b>Financial liabilities</b>			
Accounts payables	11	(6,024,529.00)	(10,527,169.80)
<b>Net financial assets</b>		<b>21,701,144.99</b>	<b>3,082,816.85</b>
<b>Represented by</b>			
Accumulated fund b/fwd.	12	3,082,816.85	1,480,849.00
Surplus/deficit for the year		18,618,328.14	1,601,967.85
<b>Net financial position</b>		<b>21,701,144.99</b>	<b>3,082,816.85</b>

The school's financial statements were approved on 15/2/2023 2022 and signed by:


  
Name: Prof Francis  
Mathooko

Chair BOM

Date: 15.02.2023

  
Name: Lucy Mugendi  
School Principal/ Secretary to  
BOM

Date: 15/2/2023

  
Name: Alice Musyoka  
Bursar/ Finance Officer

Date: 15/2/2023

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**VII. Statement of Cash Flows for the Period Ended 30<sup>th</sup> June 2022**

Description	Notes	2021-2022	2020-2021
		Kshs	Kshs
<b>Operating activities</b>			
<b>Receipts</b>			
Capitation grants for tuition	1	3,721,535.40	1,345,162.50
Capitation grants for operations	2	16,250,928.40	8,455,297.05
School fund income- parents contributions/ fees	3	80,444,959.32	26,641,726.35
School fund income- other receipts	4	26,532,557.00	9,071,547.95
<b>Total receipts</b>		<b>126,949,980.12</b>	<b>45,513,733.85</b>
<b>Payments</b>			
Payments for tuition	5	3,241,137.00	1,618,150.39
Payments for operations	6	11,145,072.10	2,198,280.72
Boarding and school fund payments	7	77,135,111.85	34,844,121.89
<b>Total payments</b>		<b>91,521,320.95</b>	<b>38,660,553.00</b>
<b>Adjusted for:</b>			
<b>Decrease /(increase) in Accounts Receivables</b>		2,755,482.00	858,055.00
<b>(Decrease)/ Increase in Accounts Payables</b>		4,502,640.80	943,854.80
<b>Net cash flows from operating activities</b>		<b>28,170,537.17</b>	<b>8,655,090.65</b>
<b>Cash flow from investing Activities</b>			
Acquisition of assets		16,810,331.80	5,251,213.00
<b>Net cash flow from investing activities</b>		<b>16,810,331.80</b>	<b>5,251,213.00</b>
<b>Net increase in cash and cash equivalents</b>		<b>11,360,205.34</b>	<b>3,403,877.65</b>
<b>Cash and cash equivalent at beginning of the year</b>		<b>4,778,256.65</b>	<b>1,374,379.00</b>
<b>Cash and cash equivalent at end of the year</b>		<b>16,138,461.99</b>	<b>4,778,256.65</b>

*(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 cash flow as recommended by PSASB).*

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Uniform	xxx	xxx	xxx	1,656,547.00	(1,656,547.00)	#DIV/0!
Knec marking	xxx	xxx	xxx	7,331,225.00	(7,331,225.00)	#DIV/0!
PADEV	10,395,000.00	xxx	xxx	10,668,321.00	(273,321.00)	#DIV/0!
Magazine	xxx	xxx	xxx	127,674.00	(127,674.00)	#DIV/0!
Tender				80,000.00	(80,000.00)	#DIV/0!
Students ID cards	xxx	xxx	xxx	189,840.00	(189,840.00)	#DIV/0!
Cup/plate				373,930.00	(373,930.00)	#DIV/0!
<b>Total Income</b>	<b>118,553,896.00</b>		<b>118,553,896.00</b>	<b>126,949,980.12</b>	<b>(8,396,084.12)</b>	<b>107.08%</b>
<i>(1) Expenditure For Tuition</i>						
Textbooks And Reference Materials		xxx	xxx	xxx	xxx	#DIV/0!
Exercise Books		xxx	xxx	xxx	xxx	#DIV/0!
Laboratory Equipment		xxx	xxx	xxx	xxx	#DIV/0!
Internal Exams		xxx	xxx	xxx	xxx	#DIV/0!
Teaching / Learning Materials	4,802,896.00	xxx	xxx	4,040,567.00	762,329.00	84.13%
Chalks		xxx	xxx	xxx	xxx	#DIV/0!
Exams And Assessment		xxx	xxx	xxx	xxx	#DIV/0!
Teachers Guides	-	xxx	xxx	xxx	xxx	#DIV/0!
Administration Costs	xxx	xxx	xxx	xxx	xxx	#DIV/0!

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*(Indicate acil name of the School)*  
**Reports and Financial Statements For the year ended 30<sup>th</sup> June 2022**

Bank Charges	xxx	xxx	xxx	2,100.00	(2,100.00)	#DIV/0!
<b>(2) Expenditure For Operations</b>						
Personnel Emoluments	8,282,400.00	xxx	8,282,400.00	5,770,229.00	2,512,171.00	69.67%
Repairs, Maintenance & Imp	8,700,000.00	xxx	8,700,000.00	6,261,596.45	2,438,403.55	71.97%
Local Transport / Travelling	2,070,600.00	xxx	2,070,600.00	1,737,169.00	333,431.00	83.90%
Electricity, Water and Conservancy	2,070,600.00	xxx	2,070,600.00	1,163,297.30	907,302.70	56.18%
Administration Costis	3,932,400.00	xxx	3,932,400.00	2,473,776.80	1,458,623.20	62.91%
Activity Expenses	xxx	xxx	xxx	xxx	xxx	x
Bank charges	xxx	xxx	xx	600.00	(600.00)	#DIV/0x
<b>(3) Expenditure For School Fun</b>						
Personnel Emoluments	11,419,040.00		11,419,040.00	9,214,193.00	2,204,847.00	80.69%
Repairs, Maintenance and Improvements	3,480,000.00	xxx	3,480,000.00	-	3,480,000.00	0.00%
Local Transport / Travelling	3,605,280.00	xxx	3,605,280.00	3,118,878.00	486,402.00	86.51%
Electricity, Water and Conservancy	9,013,200.00	xxx	9,013,200.00	8,518,722.78	494,477.22	94.51%

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	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual
	Income	Expenses	Surplus	Deficit	Income	Expenses	Surplus	Deficit
	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx
Uniform	xxx	xxx	xxx	xxx	1,656,547.00	(1,656,547.00)	#DIV/0!	#DIV/0!
Knec marking	xxx	xxx	xxx	xxx	7,331,225.00	(7,331,225.00)	#DIV/0!	#DIV/0!
PADEV	10,395,000.00	xxx	xxx	xxx	10,668,321.00	(273,321.00)	#DIV/0!	#DIV/0!
Magazine	xxx	xxx	xxx	xxx	127,674.00	(127,674.00)	#DIV/0!	#DIV/0!
Tender					80,000.00	(80,000.00)	#DIV/0!	#DIV/0!
Students ID cards	xxx	xxx	xxx	xxx	189,840.00	(189,840.00)	#DIV/0!	#DIV/0!
Cup/plate					373,930.00	(373,930.00)	#DIV/0!	#DIV/0!
<b>Total Income</b>	<b>118,553,896.00</b>				<b>118,553,896.00</b>	<b>126,949,980.12</b>	<b>(8,396,084.12)</b>	<b>107.08%</b>
<i>(1) Expenditure For Tuition</i>								
Textbooks And Reference Materials		xxx	xxx	xxx	xxx	xxx	xxx	#DIV/0!
Exercise Books		xxx	xxx	xxx	xxx	xxx	xxx	#DIV/0!
Laboratory Equipment		xxx	xxx	xxx	xxx	xxx	xxx	#DIV/0!
Internal Exams		xxx	xxx	xxx	xxx	xxx	xxx	#DIV/0!
Teaching / Learning Materials	4,802,896.00	xxx	xxx	xxx	4,040,567.00	762,329.00	84.13%	
Chalks		xxx	xxx	xxx	xxx	xxx	xxx	#DIV/0!
Exams And Assessment		xxx	xxx	xxx	xxx	xxx	xxx	#DIV/0!
Teachers Guides	-	xxx	xxx	xxx	xxx	xxx	xxx	#DIV/0!
Administration Costs	xxx	xxx	xxx	xxx	xxx	xxx	xxx	#DIV/0!

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*(Indicate acil name of the School)*  
**Reports and Financial Statements For the year ended 30<sup>th</sup> June 2022**

Bank Charges	xxx	xxx	xxx	2,100.00	(2,100.00)	#DIV/0!
<b>(2) Expenditure For Operations</b>						
Personnel Emoluments	8,282,400.00	xxx	8,282,400.00	5,770,229.00	2,512,171.00	69.67%
Repairs, Maintenance & Imp	8,700,000.00	xxx	8,700,000.00	6,261,596.45	2,438,403.55	71.97%
Local Transport / Travelling	2,070,600.00	xxx	2,070,600.00	1,737,169.00	333,431.00	83.90%
Electricity, Water and Conservancy	2,070,600.00	xxx	2,070,600.00	1,163,297.30	907,302.70	56.18%
Administration Costs	3,932,400.00	xxx	3,932,400.00	2,473,776.80	1,458,623.20	62.91%
Activity Expenses	xxx	xxx	xxx	xxx	xxx	x
Bank charges	xxx	xxx	xx	600.00	(600.00)	#DIV/0x
<b>(3) Expenditure For School Fun</b>						
Personnel Emoluments	11,419,040.00		11,419,040.00	9,214,193.00	2,204,847.00	80.69%
Repairs, Maintenance and Improvements	3,480,000.00	xxx	3,480,000.00	-	3,480,000.00	0.00%
Local Transport / Travelling	3,605,280.00	xxx	3,605,280.00	3,118,878.00	486,402.00	86.51%
Electricity, Water and Conservancy	9,013,200.00	xxx	9,013,200.00	8,518,722.78	494,477.22	94.51%

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*(Indicate acft name of the School)*  
**Reports and Financial Statements For the year ended 30<sup>th</sup> June 2022**

	xxx	xxx	xxx	xxx	120,419.00	(120,419.00)	#DIV/0!
Medical Expenses	xxx	xxx	xxx	xxx	120,419.00	(120,419.00)	#DIV/0!
Administration Costs	6,008,800.00	xxx	6,008,800.00	xxx	6,061,036.65	(52,236.65)	100.87%
Activity	1,389,680.00	xxx	1,389,680.00	xxx	128,814.00	1,260,866.00	9.27%
Uniform	xxx	xxx	xxx	xxx	1,642,940.00	(1,642,940.00)	#DIV/0!
Tender	xxx	xxx	xxx	xxx	75,200.00	(75,200.00)	#DIV/0!
Boarding Equipment and Stores	43,384,000.00	xxx	43,38,000.00	xxx	43,502,853.00	(118,853.00)	100.27%
Cup/plate	xxx	xxx	xxx	xxx	231,840.00	(231,840.00)	#DIV/0!
Student ID	xxx	xxx	xxx	xxx	80,960.00	(80,960.00)	#DIV/0!
Magazine	xxx	xxx	xxx	xxx	270,000.00	(270,000.00)	#DIV/0!
Knec marking	xxx	xxx	xxx	xxx	8,200,882.00	(8,200,882.00)	#DIV/0!
Bank Charges	xxx	xxx	xxx	xxx	xxx	xxx	x
Bakery	xxx	xxx	xxx	xxx	5,644,098.00	(5,644,098.00)	#DIV/0!
School Farm	xxx	xxx	xxx	xxx	62,570.00	(62,570.00)	#DIV/0!
PaDev	10,395,000.00	xxx	10,395,000.00	xxx	8,910.00	10,386,090.00	0.09%
Totals	118,553,896.00	xxx	118,553,896.00	xxx	108,331,651.98	10,222,244.02	91.38%
					18,618,328.14	(18,618,328.14)	

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

- i. Kxxx
- ii. Kxxx

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**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.

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**Significant Accounting Policies (Continued)**

**5. Accounts Receivable**

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

**6. Accounts Payable**

For the purposes of these financial statements, deposits and retentions held on behalf of third parties have been recognized as accounts payables. This is in recognition of the government practice of retaining a portion of contracted services and works pending fulfilment of obligations by the contractor and to hold deposits on behalf of third parties. This is an enhancement to the cash accounting policy adopted by National Government Ministries and agencies. Other liabilities including pending bills are disclosed in the financial statements. Pending bills consist of unpaid liabilities at the end of the financial year arising from contracted goods or services during the year or in past years.

**7. Non-current assets**

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

**8. Budget**

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

**9. Comparative figures**

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

**10. Subsequent events**

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

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**X. Notes To The Financial Statements**

<b>1. CAPITATION GRANT FOR TUITION</b>		
	July 2021 - June 2022	July 2021 - June 2021
	KSh.	KSh.
Text books		
Exercise books		
Laboratory equipment's and apparatus		
Teaching/learning materials	3,721,535.40	1,345,162.50
chalks		
Internal exams		
Reference books		
<b>Total</b>	<b>3,721,535.40</b>	<b>1,345,162.50</b>

**2. CAPITATION GRANT FOR OPERATIONS**

	July 2021 - June 2022	July 2021 - June 2021
	KSh.	KSh.
Personnel emoluments	5,234,409.32	2,308,616.90
Maintenance and improvement funds	5,914,750.00	3,868,750.00
Local transport / travelling	1,303,297.90	577,159.90
Electricity ,water and conservancy	1,303,297.90	604,812.95
Medical and insurance	-	
Administration costs	2,495,173.28	1,095,957.30
Activity		
<b>Total</b>	<b>16,250,928.40</b>	<b>8,455,297.05</b>

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**3. PARENTS CONTRIBUTION/FEES-  
SCHOOL FUND**

	2021/2022	2020/2021
	KSh	KSh
Fee on Boarding Equipment and Stores	43,527,197.65	15,568,597.00
Personnel emoluments	11,767,338.00	3,705,860.00
Repairs , maintenance and improvement	3,946,538.00	977,080.35
Local transport / travelling	3,729,096.75	1,114,596.00
Electricity , water and conservancy	9,352,957.50	3,085,414.00
Medical and insurance	232,534.00	-
Administration costs	6,421,625.42	1,814,087.00
Activity	1,467,672.00	376,092.00
<b>Total</b>	<b>80,444,959.32</b>	<b>26,641,726.35</b>

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**4. OTHER RECEIPTS – SCHOOL FUND ACCOUNT**

	2021/22	2022/23
	Ksh	Ksh
Tender fees	80,000.00	
Rental income (operations and school fund)	501,550.00	178,050.00
cup/plate	373,930.00	
Students id card	189,840.00	
Uniform	1,656,547.00	
KNEC marking Centre	7,331,225.00	6,350,643.95
Bakery project	5,316,200.00	2,027,400.00
School farm	287,270.00	126,360.00
PA development fund	10,668,321.00	-
Magazine	127,674.00	389,094.00
Income from grants and donations*		-
Dividends income	-	-
<b>Total</b>	<b>26,532,557.00</b>	<b>9,071,547.95</b>

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

*(Expenses on income generating activities\*\* should  
include all costs relating to the school earnings on other*

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*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).*

**5. PAYMENTS FOR TUITION**

	2021/22	2020/21
	KSh	KSh
Text books	-	-
Exercise books	-	-
Laboratory equipment's and apparatus	-	-
Teaching/learning materials	4,040,567.00	1,617,130.00
chalks	-	-
Examination and assessment	-	-
Reference books	-	-
Bank charges	2,100.00	1,020.39
<b>Total</b>	<b>4,042,667.00</b>	<b>1,618,150.39</b>

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6. PAYMENTS FOR OPERATION	2022	2021
	2022	2021
Personal Emoluments	5,770,229.00	1,966,488.00
Service Gratuity	-	-
Administration Cost	2,473,776.80	1,034,154.72
Maintenance and improvement funds	6,261,596.45	3,570,095.00
Local transport / travelling	1,737,169.00	578,858.00
Electricity , water and conservancy	1,163,297.30	275,663.00
Medical and insurance	-	19,115.00
Activity Expenses	-	5,000.00
SMASSE	-	-
Insurance Cost	-	-
Bank Charges	600.00	120.00
Acquisition of Assets	-	-
<b>TOTAL</b>	<b>17,406,668.55</b>	<b>7,449,493.72</b>

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**7. SCHOOL FUND PAYMENTS.**

	2021/22	2020/21
	Ksh	Ksh
<b>Activity</b>	128,814.00	
Tender expenses	75,200.00	
Uniform/cup/ plate	231,840.00	
Students id card	80,960.00	
M. gazine	270,000.00	
Personnel emoluments	9,214,193.00	4,827,228.00
Uniform	1,642,940.00	
Repairs and maintenance & Improvements	-	-
Local transport / travelling	3,118,878.00	953,356.00
Electricity, water and conservancy	8,518,722.78	2,080,881.40
Medical Expenses	120,419.00	
Administration costs	6,061,036.65	949,036.69
KNEC marking Centre expenses	8,200,882.00	5,013,353.00
Bakery expenses	5,644,098.00	1,289,199.00
Fee on Boarding Equipment and Stores	43,502,853.00	19,641,427.80
School farm expenses	62,570.00	89,640.00
CA development project	8,910.00	
Acquisition of Assets		-
<b>TOTAL</b>	<b>86,882,316.43</b>	<b>34,844,121.89</b>

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**8. BANK ACCOUNTS**

8. BANK ACCOUNTS		
Tuition Account	157,932.51	459,140.11
Operations Account	159,767.63	1,205,953.33
School Fund Account/Boarding-co-op	590,430.43	88,006.43
School Fund Account/Boarding-kcb	1,500,440.45	476,794.78
Investment /savings account	295,267.42	2,347,637.00
Infrastructure Account	4,605,936.55	78,947.00
PA/Dev. Account	8,821,838.00	-
<b>Total</b>	<b>16,131,612.99</b>	<b>4,656,478.65</b>

**9. CASH IN HAND**

9. CASH IN HAND		
Description		
Tuition Account		-
Operation Account	1,113.00	1,794.00
School Fund account	5,736.00	119,984.00
<b>Total</b>	<b>6,849.00</b>	<b>121,778.00</b>

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**10. SHORT TERM INVESTMENTS**

Description	30 <sup>th</sup> June 2022	
	Ken	Ken
Cooperative shares	-	-
Treasury Bills	-	-
Fixed deposit	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

**11. ACCOUNTS RECEIVABLE**

Description	30 <sup>th</sup> June 2022	
	Ken	Ken
Fees arrears	10,585,474.00	7,824,192.00
Rent arrears	63,000.00	68,800.00
Suspense account-MR.Ngari Kinyua (former bursar-unaccounted money orders in the year 2018)	938,738.00	938,738.00
<b>Total</b>	<b>11,587,212.00</b>	<b>8,831,730.00</b>

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

Description	30 <sup>th</sup> June 2022	
	Ken	Ken
Fees arrears for current year	4,217,566.00	1,684,547.00
Fees arrears for the previous year	1,684,547.00	2,757,302.00
Fees arrears for prior periods (over two years)	4,683,361.00	3,382,343.00
<b>Total</b>	<b>10,585,474.00</b>	<b>7,824,192.00</b>

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**12. ACCOUNTS PAYABLE**

Description	30/06/2021	30/06/2022
	(KSh)	(KSh)
Trade creditors (See ageing below and appendix 1)	1,344,662.00	7,430,704.80
Prepaid fees	4,679,867.00	3,096,465.00
Pocket money		
Retention monies/caution money		
<b>Total</b>	<b>6,024,529.00</b>	<b>10,527,169.80</b>

Description	30/06/2021	30/06/2022
	(KSh)	(KSh)
Trade creditors for current year	875,080.00	6,930,882.80
Trade creditors for the previous year	-	30,240.00
Trade creditors for prior periods (over two years)	469,582.00	469,582.00
<b>Total</b>	<b>1,344,662.00</b>	<b>7,430,704.80</b>

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**13. FUND BALANCE BROUGHT FORWARD**

Description		
Bank balances	4,656,478.65	1,372,940.00
Cash balances	121,778.00	1,439.00
Short Term Investments	-	-
Receivables	8,831,730.00	9,689,785.00
Payables	(10,527,169.80)	(9,583,315.00)
<b>Total</b>	<b>3,082,816.85</b>	<b>1,480,849.00</b>

**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		
Bank loan(s)	-	-
Outstanding Leases	-	-
Hire purchase	-	-
Gratuity and leave provision	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

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**15. Biological assets**

Description	July 2021	June 2022
	(KSh)	(KSh)
Mango Trees	220	260
Other Trees	1400	1500
Banana plants	250	325
Orange Trees	20	50
Pigs	20	29
Fish	-	100
<b>Total</b>	<b>1910</b>	<b>2264</b>

**16. Borrowings**

Description	July 2021	June 2022
	(KSh)	(KSh)
<b>a) Borrowings</b>		
Borrowing at beginning of the year	-	-
Borrowings during the year	-	-
Repayments of during the year	-	-
<b>Balance at end of the year</b>	<b>-</b>	<b>-</b>

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**17. Stock/ Inventory**

Description	2022	2021
	KSh	KSh
<b>Stock/Inventory</b>		
Stock/ inventory at beginning of the year	1,512,938.00	1,339,965.00
Stock/ inventory purchased during the year	-	-
Stock/ inventory issued during the year	-	-
<b>Balance at end of the year</b>	<b>2,363,866.50</b>	<b>1,512,938.00</b>

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**1 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.


-----  
Sign and Date  
Principal

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**Annex 1 - Analysis of Pending Accounts Payable**

<b>Construction Of Buildings</b>							
1.							
<b>Sub-Total</b>							
<b>Supply Of Goods</b>							
1. JOSSNAD ENTERPRICES	40,600.00	26/05/2022	40,600.00				
2. NITUNEENA NEW FARM	99,000.00	25/6/2022	99,000.00				
3. JOCAJO ENTERPRISES	691,200.00	17/5/2022					
<b>Sub-Total</b>	<b>830,800.00</b>		<b>830,800.00</b>				
<b>Supply Of Services</b>							
4. PINPOINT HYGIENE SERVICES	44,280.00	30/6/2022	44,280.00				
5. Paye	469,582.00	2018	469,582.00				
<b>Sub-Total</b>	<b>513,862.00</b>		<b>513,862.00</b>				
<b>Grand Total</b>	<b>1,344,662.00</b>		<b>1,344,662.00</b>				

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**Annex 2 – Summary of Fixed Assets Register**

	61 Acres	61 Acres
Land 1 (TITLE DEED NO LR 11163)		61 Acres
Land 2	-	-
Buildings And Structures	154	147
Motor Vehicles	2	2
Office Equipment, Furniture And Fittings	1500	1,350
ICT Equipment, And Other ICT Assets	180	178
Tools And Apparatus	28,600	28,517
Textbooks	28,200	28,094
Other Machinery And Boarding Equipment	16600	16,399
Heritage And Cultural Assets	62	62
Intangible Assets- Soft Ware	3	3
<b>Total</b>		

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

# MACHAKOS GIRLS' HIGH SCHOOL

P.O. BOX 13, MACHAKOS

Email: machakosgirls09@gmail.com



MOBILE: 020-8071919

Website: www.machakosgirls.co.ke

## RENT ARREARS AS AT JUNE 2022

S/N	VOTE HEAD	AMOUNT KSHS
1	MR MWANIKI	2,200.00
2	MR MULUSYA	4,900.00
3	MR OKEYO	2,200.00
4	MR MANWA	2,200.00
5	MR MUNYAO	2,200.00
6	MRA AMBANI	7,800.00
7	MRS SAMUEL	19,200.00
8	MR DINGILI	2,200.00
9	MRS ELIZABETH KIOKO	17,900.00
10	MS JAEL	2,200.00
	<b>Total</b>	<b>63,000.00</b>



**OS GIRLS' HIGH SCHOOL**  
**BOX 13 Tel:0208071919**

**MACHAKOS**

**BALANCE PER VOTE AS AT 30TH JUNE 2022**

FORM	UNIFORM	R.M.I	PEMMOL	L.T.T	ADM	MEDICAL	ACTIVITY	E.W.C	BES	PA/DEV	TOTAL
1BLUE	0	0	0	0	1,505	100	400	2,590	12,465	22,615	39,675
1GREY	0	0	0	0	0	0	0	0	22,560	34,182	56,742
1ORANGE	0	0	0	0	0	0	0	135	30,095	38,559	68,789
1purple	0	0	0	0	0	0	0	0	21,700	27,057	48,757
1RED	0	0	0	0	0	0	0	0	4,930	35,044	39,974
1WHITE	0	0	112	1,036	1,727	100	400	2,725	35,230	38,618	79,948
1YELLOW	0	0	0	0	0	0	0	0	16,800	24,424	41,224
2BLUE	0	2,000	8,946	3,108	5,181	300	1,200	7,770	76,302	67,200	172,007
2GREY	0	2,000	6,564	2,072	3,454	200	1,145	7,770	55,748	55,056	134,009
2ORANGE	0	0	1,658	1,954	3,454	200	800	7,150	61,712	46,508	123,436
2purple	0	1,000	3,282	1,036	1,727	100	400	2,590	41,433	57,533	109,101
2RED	0	1,000	5,164	2,072	3,454	200	800	8,180	92,888	77,075	190,833
2WHITE	0	4,000	13,128	5,101	10,362	600	2,400	15,540	145,393	114,302	310,826
2YELLOW	0	1,000	3,282	1,036	1,872	200	800	5,180	44,270	57,843	115,483
3BLUE	2,900	1,000	6,163	2,072	3,454	200	800	5,180	55,039	85,301	162,109
3GREY	8,700	3,000	9,846	3,108	5,181	300	1,200	7,770	72,263	67,113	178,481
3ORANGE	8,700	3,000	9,846	3,108	5,726	400	1,600	10,360	92,273	92,844	227,857
3purple	5,800	2,000	6,564	2,289	6,228	400	1,600	10,360	113,705	97,333	246,279
3RED	2,900	1,000	5,013	2,072	3,454	200	800	5,180	67,258	86,191	174,068
3WHITE	11,600	4,000	13,128	4,144	6,908	400	1,600	12,629	95,522	92,340	242,271
3YELLOW	2,900	1,000	3,282	1,036	1,727	100	400	3,718	55,426	90,750	160,339
4BLUE	0	1,000	3,282	1,036	1,727	100	400	3,573	83,179	76,453	170,750
4GREY	0	1,000	3,282	1,036	1,727	100	400	4,369	67,350	93,851	173,115
4purple	0	5,000	16,410	5,180	8,635	500	2,022	15,540	105,396	68,710	227,393
4RED	0	4,000	13,128	4,144	6,908	400	1,600	10,360	90,743	92,651	223,934
4WHITE	0	3,000	9,846	3,108	5,181	300	1,200	8,182	92,687	68,240	191,744
4YELLOW	0	7,000	22,974	7,252	12,089	700	2,800	19,364	142,032	94,211	308,422
	<b>43,500</b>	<b>47,000</b>	<b>164,900</b>	<b>57,000</b>	<b>101,681</b>	<b>6,100</b>	<b>24,767</b>	<b>176,215</b>	<b>1,794,399</b>	<b>1,802,004</b>	<b>4,217,566</b>