

REPUBLIC OF KENYA



OFFICE OF THE AUDITOR-GENERAL

Enhancing Accountability

THE NATIONAL ASSEMBLY
PAPERS LAID

DATE: 04 MAR 2025

DAY.

Tuesday

REPORT

TABLED

BY:

Deputy chief Whip
Majority Party
Hon. Naomi Jillo

CLERK-AT
THE-TABLE:

Benson Inzofu

PARLIAMENT
OF KENYA
LIBRARY

THE AUDITOR-GENERAL

ON

MARIFANO SECONDARY SCHOOL

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

TANA RIVER COUNTY

1

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

MARIFANO SECONDARY SCHOOL**Reports and Financial Statements For the year ended 30th June 2022**

Table of Contents	Page
I. Key School Information And Management.....	3
a) Background information.....	3
II. Summary Report of Performance of the School.....	7
III. Statement Of School Management Responsibility.....	12
IV. Report Of The Independent Auditors (<i>To be attached</i>).....	13
V. Statement Of Receipts And Payments Period To 30 th June 2022.....	14
VI. Statement Of Financial Assets And Financial Liabilities As At 30 th June 2022.....	15
VII. Statement of Cash Flows for The Period Ended 30 th June 2022.....	16
VIII. Statement Of Budgeted Versus Actual Amounts for The Year Ended 30 th June 2021.....	17
IX. Significant Accounting Policies.....	21
X. Notes To The Financial Statements.....	23

MARIFANO 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 TANA RIVER County, TANA DELTA Sub-County

The school was registered in 06/2010 under registration number GP/A/8624/10 and is currently categorized as a *county* public school established, owned or operated by the Government.

The school is a day school and had 272 number of students as at 30th June 2022. It has 2(TWO) streams and 17 teachers of which 3 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	BONAYA NKONDO	Chairman	20TH NOVEMBER 2020
2	CHARLES MAINA MURIRIA	Secretary – Principal	20TH NOVEMBER 2020
3	HARRISON MABONYE	Member	20TH NOVEMBER 2020
4	SARIA NASSOR	Member	20TH NOVEMBER 2020
5	CAROLINE KODE	Member	20TH NOVEMBER 2020
6	ZABLON BARISA	Member	20TH NOVEMBER 2020
7	JUWERIA AMRAN	Member	20TH NOVEMBER 2020
8	FEISWAL AMRAN	Member – Rep CEB	20TH NOVEMBER 2020
9	JULIUS MWANGANGI	Member Rep Teachers	20TH NOVEMBER 2020
10	JOAN KOMORA EDWIN KIPSANG HENOCK ABAGANDA	3 Members – Sponsor	20TH NOVEMBER 2020
11	BONAYA MUATWA	Member – Community	20TH NOVEMBER 2020
12	BABUSA J. HIRIBAE	Member Special Needs	20TH NOVEMBER 2020
13	SAFARI JEFA	Rep Students	20TH NOVEMBER 2020

Key School Information and Management (Continued)**The function of the School Board of Management include:**

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

(a) Committees of the Board

Ref:	Name of Committee	Names of Members	Designation	Number of meetings attended during the year
1	Executive Committee	BONAYA NKONDO BONAYA MUATWA EDWIN KIPSANG CHARLES MAINA CAROLINE KODE	CHAIRPERSON VICE CHAIRPERSON MEMBER SECRETARY MEMBER	5 out of 5 5 out of 5 5 out of 5 5 out of 5 5 out of 5
2	Audit Committee	MABONYE HARRISON BONAYA KINYWI JOAN KOMORA	CHAIRPERSON MEMBER MEMBER	1 out of 1 1 out of 1 1 out of 1
3	Finance, procurement and general purposes Committee	ZABLON BARISA IMRAN JUWERIA HARRISON MABONYE	CHAIRPERSON MEMBER MEMBER	3 out of 3 3 out of 3 3 out of 3
4	Academic Committee	JULIUS MWANGANGI CAROLINE KODE SARIA OMAR BONAYA KINYWI BONAYA NKONDO	CHAIRPERSON MEMBER MEMBER MEMBER MEMBER	5 out of 5 5 out of 5 5 out of 5 5 out of 5 5 out of 5
5	Development Committee	HARRISON MABONYE MALIKA BAHOLA JOYCE MEMA EDWIN KIPSANG BONAYA NKONDO	CHAIRPERSON MEMBER MEMBER MEMBER MEMBER	6 out of 6 6 out of 6 6 out of 6 6 out of 6 6 out of 6
6	Discipline and welfare Committee	ABAGANDA HENOCK SOSO BASHANI JUWERIA SHEIKH JOAN KOMORA	CHAIRPERSON MEMBER MEMBER MEMBER	4 out of 4 4 out of 4 4 out of 4 4 out of 4

MARIFANO SECONDARY SCHOOL

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

d) School operation Management For the financial year ended 30th June 2022

The School day-to-day management was under the following persons:

Ref:	Designation	Name	TSC Number
1	Principal	CHARLES MAINA MURIRIA	361343
2	Deputy Principal	MALIKA BAHOLA	260945
3	School Bursar	JOYCE HADHYEDAH MEMA	11140267

(b) Schools contacts

Post Office Box: 40-80201
 Telephone: 0725556452
 E-mail: marifanosecondary school@yahoo.com
 Website: -
 Facebook: -
 Twitter: -

(c) School Bankers

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

Name of Bank: SCHOOL FUND ACCOUNT
 Branch: KCB BANK GARSEN
 Account Number: 1216680337

Name of Bank: OPERATION ACCOUNT
 Branch: KCB BANK GARSEN
 Account Number: 11159677

Name of Bank: TUITION ACCOUNT
 Branch: KCB BANK GARSEN
 Account Number: 1115967517

Name of Bank: P.T.A BUS ACCOUNT
 Branch: KCB BANK GARSEN
 Account Number: 112445

Name of bank: INFRASTRUCTURE
 Branch: KCB BANK GARSEN
 Account Number: 1290152489

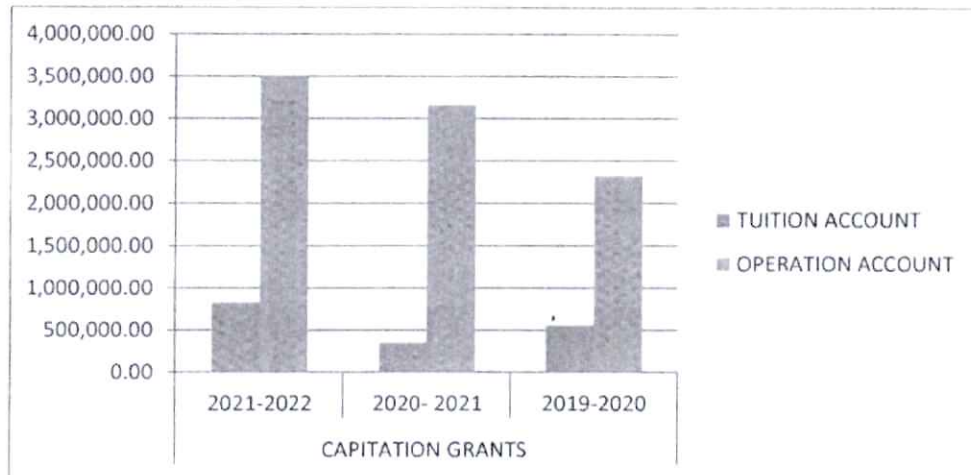
MPESA Pay Bill No. 522522 attached to KCB bank account NO.60008K.

MARIFANO SECONDARY SCHOOL

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

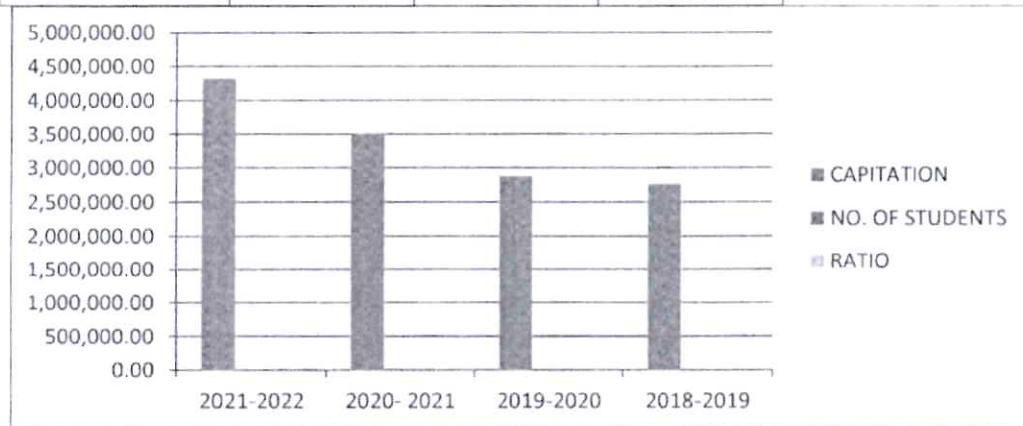
(d) Independent Auditors

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



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

DESCRIPTION	2021-2022	2020- 2021	2019-2020
CAPITATION	4,321,970.00	3,507,062.00	2,874,460.13
NO. OF STUDENTS	250	268	255
RATIO	1.17,288	1.13,086.	1.11,272



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

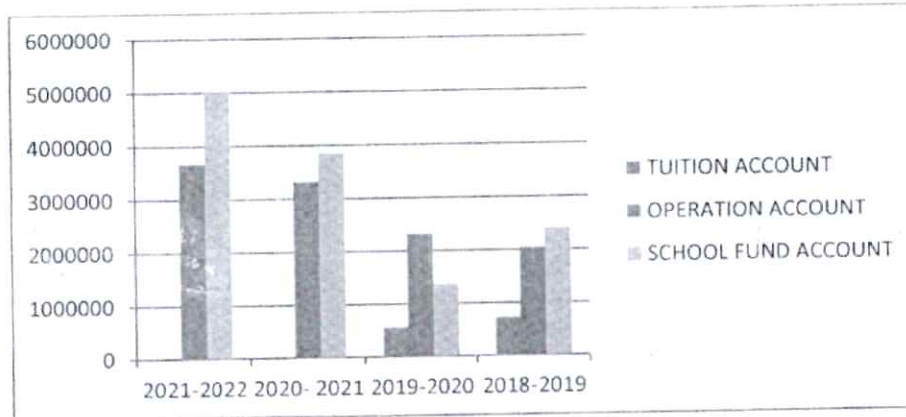
N/A

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

DESCRIPTION	2021-2022	2020- 2021	2019-2020	2018-2019
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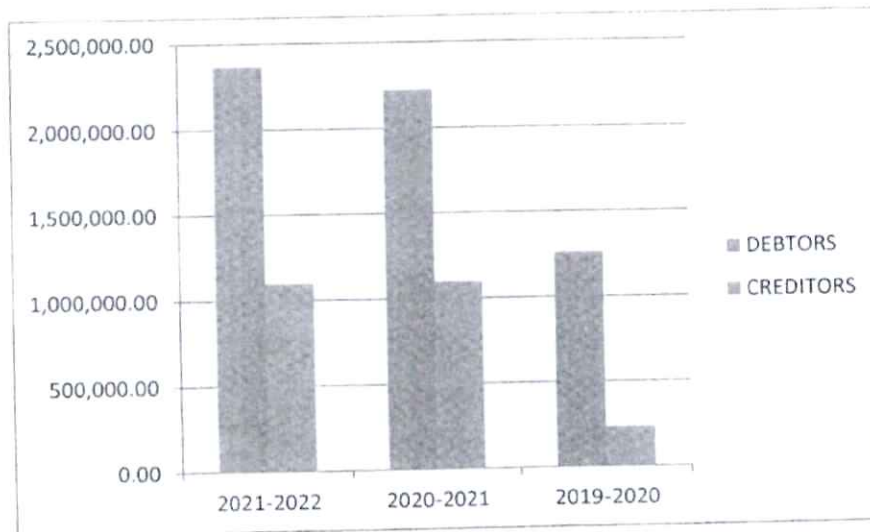
MARIFANO SECONDARY SCHOOL
Reports and Financial Statements For the year ended 30th June 2022

TUITION ACCOUNT	842,45.00	380,317.00.	560,112.00	724,750.00
OPERATION ACCOUNT	3,664,470.	3,322,026.00	2,317,744.33	2,038,038.30
SCHOOL FUND ACCOUNT	4,967,280.00	3,847,879.00	1,374,137.22	2,401,665.70
TOTAL	8,631,750.00	7,169,905.00	3,691,881.55	4,439,704.00



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

YEAR	2021-2022	2020-2021	2019-2020
DEBTORS	2,367,465.00	2,223,545.00	1,351,059.00
CREDITORS	1,096,920.00	1,096,920.00	236,750.00



MARIFANO SECONDARY SCHOOL**Reports and Financial Statements For the year ended 30th June 2022**

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

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

a) **Teacher Student ratio:**

	STUDENTS	TEACHERS	BOM TEACHERS
NO.	280	15	3
RATIO	16	1	0
POSTED TEACHERS	0	3	0
TRANSFERRED TEACHERS	0	1	0
RETIRED TEACHER	0	0	0

TEACHERS PER SUBJECT

SUBJECT	TEACHERS AVAILABLE	SHORTAGE
ENGLISH	2	1
KISWAHILI	3	0
MATHS	2	1
GEOGRAPHY	2	0
HISTORY	2	0
CRE	2	0
IRE	1	0
BIOLOGY	3	0
CHEMISTRY	3	0
PHYSICS	1	0
AGRICULTURE	1	0
BUSINESS STUDIES	1	1

b) **Mean score in KCSE**

YEAR	MEAN SCORE	GRADE	DEVIATION	ENROLMENT
2020	2.2817	D-	+VE	71
2021	2.235	D-	-VE	51
2022	2.93	D(PLAIN)	+VE	44

c) Capacity of the school:

YEAR	ENROLMENT			TOILETS			LAB
	GIRLS	BOYS	TOTAL	GIRLS	BOYS	TOTAL	
2020	106	159	265	4	10	14	1
2021	106	162	268	4	10	14	1
2022	94	156	250	4	10	14	1

Report of the Performance of the School (Summary Continued)

d) Development projects carried out by the school:

YEAR	PROJECT	AMOUNT	FINANCIER	STATUS
2020	SCHOOL FENCE	2M	CDF	COMPLETE
2021	-BUS SHED	600,000.00	RMI/MOE	COMPLETE
	-RMI CLSSROOMS	300,000.00	RMI/MOE	
	-WELL WATER INSTALLATION	200,000.00	RMI/MOE	
2022	OFFICE REPAIR OF FURNITURES	370,000	MOE GRANT	COMPLETE

[Signature]
.....
School Principal

PRINCIPAL
MARIFANO SEC. SCHOOL
P.O. Box 40-80201, GARSEN
Date: _____ Sign: _____

III. Statement Of School Management Responsibility

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

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

The Board of Management of MARIFANO 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.

[Signature]
Name: BOMAYIA KINYWU NKONDO
Designation: Chairman, School Board of Management
Date: 24/04/2024

[Signature]
Name: *[Signature]*
Designation: School Principal & Secretary to Board of Management
Date: 24/04/2024

PRINCIPAL
MARIFANO SEC. SCHOOL
P.O. Box 40-60201 PSEN
Date: _____
Sig: _____

[Signature]
Name: Justice H. Njoroge
Designation: Bursar/ Finance Officer
Date: 24/04/2024

REPUBLIC OF KENYA

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



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

REPORT OF THE AUDITOR-GENERAL ON MARIFANO SECONDARY SCHOOL FOR THE YEAR ENDED 30 JUNE, 2022 - TANA RIVER 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 intended purpose; and,
- 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.

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

The three parts of the report are aimed at addressing the statutory roles and responsibilities of the Auditor-General as provided by Article 229 of the Constitution of Kenya, 2010, 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 Marifano Secondary School-Tana River County set out on pages 14 to 30 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 budgeted versus actual amounts for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

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

Basis for Conclusion

1. Unsupported Accounts Receivable

The statement of financial assets and financial liabilities reflects accounts receivable balance of Kshs.2,457,990. as disclosed in Note 11 to the financial statements. However, supporting schedules provided for audit review amounted to Kshs.2,383,318 resulting to unreconciled variance of Kshs.74,672.

In the circumstances, the accuracy of the account's receivables balance of Kshs.2,457,990. could not be confirmed.

2. Unsupported Payables

The statement of financial assets and financial liabilities reflects payables balance of Kshs.2,091,962 as disclosed in Note 12 to the financial statements. However, the Management did not provide supporting schedules, ageing analysis of the creditors, quotations, invoices, tender opening and evaluation committee minutes, contract agreements, inspection and acceptance committee report to confirm that the goods were delivered and services rendered

In the circumstances, the accuracy and completeness of trade payables balance of Kshs.2,091,965 could not be confirmed.

3. Unsupported Cash and Cash Equivalents

The statement of financial assets and financial liabilities reflects cash and cash equivalents balance of Kshs.38,601 as disclosed in Note 8 and 9 to the financial statements. Included in this balance are cash at bank account and cash in hand account balances of Kshs.34,115 and Kshs.4,486, respectively. However, the bank balances were not supported by cash books, bank certificates and bank reconciliation statements.

In the circumstances, the accuracy, completeness and existence of bank balance of Kshs.38,601 could not be confirmed.

4. Unsupported Payments

The statement of receipts and payments reflects tuition amount of Kshs.842,145 as disclosed in Note 5 to the financial statements. However, schedules supporting the expenditure were not provided. In addition, the Management did not provide procurement plan, List of pre-qualified suppliers, Quotations, Invoices, tender opening and evaluation committee minutes, contract agreements, inspection and acceptance committee report to confirm that the goods were delivered.

In the circumstances, the regularity, accuracy and completeness of the operations and infrastructure amounting to Kshs.842,145 could not be confirmed

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

Emphasis of Matter

Budgetary Control and Performance

The statement of budgeted versus actual amounts reflects final receipts budget and actual on a comparable basis of Kshs.10,235,000 and Kshs.8,401,969 respectively, resulting to an under-funding of Kshs.1,833,031 or 18% of the budget. However, the School spent a balance of Kshs.9,414,694 against actual receipts of Kshs.8,401,969, resulting to an over-expenditure of Kshs.1,012,725 or 12% of actual receipts

The under-funding affected the planned activities and may have impacted negatively on service delivery to the public. Further the over expenditure may affect the subsequent year budget.

My opinion is not modified in respect of this matter

Other Matter

Unresolved Prior Year Matters

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

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution 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 for Audit

During the year under review, Management did not submit the financial statements to the Auditor-General by the statutory deadline of 30 September 2022. This was contrary to the Ministry of Education circular Ref MOE/DSAS/FIN/17/1/17 dated 19 August, 2021 which stated that the School's financial statements should be ready by 30 September, 2022 in compliance which Section 81 of the Public Finance Management Act, 2012 on preparation of the financial statements.

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

2. Lack of a Procurement Plan

The statement of receipts and payments reflects an amount of Kshs.8,401,969 and Kshs.9,473,894 in respect of total receipts and payments respectively. However, during the year Management did not prepare an annual procurement plan as part of the annual budget preparation process. This was contrary to Regulation 40 of the Public Procurement and Asset Disposal Regulations, 2020 which require a procuring entity to

Report of the Auditor-General on Marifano Secondary School for the year ended 30 June,2022- Tana River County

prepare a procurement plan for each financial year as part of the annual budget preparation process'.

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

Basis for Conclusion

Lack of Internal Audit Function and Audit Committee

During the year under review, the School had not constituted an audit committee and an internal audit unit as required by Regulation 166(1) and (2) of the Public Finance Management (National Government) Regulations, 2015 which states that, the internal audit unit of a National Government entity to assess effectiveness of the School through an internal performance appraisal commenting on its effectiveness in the annual report to The National Treasury.

In the circumstances, the School did not benefit from the oversight role and advice from the audit committee and the internal audit function.

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 control, 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.

Responsibility 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

Report of the Auditor-General on Marifano Secondary School for the year ended 30 June, 2022- Tana River County

Basis) and for maintaining effective internal controls as Management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error and for its assessment of the effectiveness of internal controls, risk management and overall governance.

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

Kenya, 2010, 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 of Kenya, 2010. My consideration of the internal controls would not necessarily disclose all matters in the internal controls that might be material weaknesses under the ISSAIs. A material weakness is a condition in which the design or operation of one or more of the internal controls components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

Because of its inherent limitations, internal control may not prevent or detect misstatements and instances of non-compliance. Also, projections of any evaluation of effectiveness to future periods are subject to the risk that controls may become inadequate because of changes in conditions, or that the degree of compliance with the Fund's 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 Management.
- Conclude on the appropriateness of Management's use of applicable basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Fund'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 Fund 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 Fund 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

30 December, 2024


V. Statement Of Receipts And Payments Period To 30th June 2022

Description Of Vote Head	Note	2021-2022	2020-2021
		Kshs	Kshs
Receipts			
Capitation grants for tuition	1	827,163	348,362
Capitation grants for operations	2	3,494,807	3,158,700
School fund income- parents' contributions	3	4,080,000	4,170,000
School fund income- other receipts	4	-	-
Proceeds from borrowings			
Total Receipts		8,401,969	7,677,062
Payments			
Payments for tuition	5	842,145	380,317
Payments for operations	6	3,664,470	3,322,026
Boarding and school fund payments	7	4,967,280	3,616,453
Total Payments		9,473,894	7,318,796
Surplus/Deficit		(1,071,925)	358,266


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


 Name: BONAYA KINTWUK
 NFO NKO
 Chair BOM

Date: 24/04/2024


 Name: CHARLES MAINA
 School Principal/ Secretary to
 BOM

Date: 24/04/2024
PRINCIPAL
 MARIFANO SEC. SCHOOL
 P. O. Box 40-80201. GARSEN
 Date: _____ Sign: _____



 Name: JOYCE H. MEMA
 Bursar/ Finance Officer

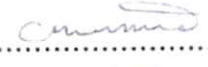
Date: 24/04/2024


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

Description	Note	2021-2022	2020-2021
		Kshs	Kshs
Financial Assets			
Cash and cash equivalents			
Bank balances	8	34,115	250,608
Cash balances	9	4,486	8,796
Short term investment	10	-	-
Total cash and cash equivalent		38,601	259,404
Account's receivables	11	2,457,990	2,314,070
Total financial assets		2,496,591	2,573,474
Financial liabilities			
Accounts payables	12	2,091,962	1,096,920
Net financial assets		404,629	1,476,554
Represented by			
Accumulated fund b/fwd 1 st july	13	1,476,554	1,118,288
Surplus/deficit for the year		(1,071,925)	358,266
Net financial position		404,629	1,476,554

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


 Name: BONATA KIRELLI NKONKO
 Chair BOM
 Date: 24/04/2024


 Name: CHARLES MAWIA
 School Principal/ Secretary to BOM
 Date: 24/04/2024


 Name: JOYCE H. MEMA
 Bursar/ Finance Officer
 Date: 24/04/2024

PRINCIPAL
 MARIFANO SEC. SCHOOL
 P. O. Box 40-80201, WARSEN
 Date: _____ Sign: _____

VIII. Statement Of Budgeted Versus Actual Amounts for The Year Ended 30th June 2021

Receipt/Expenses Item	Original Budget a Kshs	Adjustments b Kshs	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilization Difference e=c-d Kshs	% of Utilization f=d/c% Kshs
Receipts						
(1) Capitation Grant on Tuition						
Textbooks						
Exercise books	230,000.00	-	230,000.00	227,619.64	2,380.36	99.0%
Laboratory equipment	285,000.00	-	285,000.00	277,734.49	7,265.51	97.5%
Internal exams	97,000.00	-	97,000.00	92,838.76	4,161.24	95.7%
Teaching / learning materials	116,000.00	-	116,000.00	113,556.47	2,443.53	97.9%
Chalks	48,000.00	-	48,000.00	45,833.03	2,166.97	95.5%
Exams and assessment reference/library	70,000.00	-	70,000.00	69,580.21	419.79	99.4%
(2) Capitation Grant on Operations						
Personnel Emoluments	2,030,000.00	-	2,030,000.00	1,464,431.94	565,568.06	72.1%
Repairs And Maintenance	1,400,000.00	-	1,400,000.00	1,300,000.00	100,000.00	92.9%
Local Transport / Travelling	175,000.00	-	175,000.00	128,336.53	46,663.47	73.3%
Electricity And Water	630,000.00	-	630,000.00	456,608.63	173,391.37	72.5%
Medical	50,000.00	-	50,000.00	48,400.00	1,600.00	96.8%
Administration Costs	64,000.00	-	64,000.00	53,548.20	10,451.80	83.7%
Activity	60,000.00	-	60,000.00	43,481.50	16,518.50	72.5%

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

Receipt/Expenses Item	Original Budget		Adjustments		Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilization Difference e=c-d	% of Utilization f=d/c %
	a	b	Kshs	Kshs				
<i>(3) Fees Charged on Parents</i>								
Personnel Emoluments	-	-	-	-	-	-	-	-
Repairs And Maintenance	-	-	-	-	-	-	-	-
Local Transport / Travelling	-	-	-	-	-	-	-	-
Electricity And Water	-	-	-	-	-	-	-	-
Medical	-	-	-	-	-	-	-	-
Administration Costs	-	-	-	-	-	-	-	-
Activity	-	-	-	-	-	-	-	-
OSmasse	-	-	-	-	-	-	-	-
Lunch	3,384,000.00	-	-	-	3,384,000.00	4,080,000.00	(696,000.00)	120.6%
Other Income								
Rent Income	-	-	-	-	-	-	-	-
Income From Farming Activities	-	-	-	-	-	-	-	-
Insurance Compensation	-	-	-	-	-	-	-	-
Income From Posho Mill	-	-	-	-	-	-	-	-
Income From Bus Hire	213,000.00	-	-	-	213,000.00	-	-	-
Fee For Hire of Ground And Equipment	-	-	-	-	-	-	-	-
Interest Income	-	-	-	-	-	-	-	-
Income From Any Other Investment	-	-	-	-	-	-	-	-
TOTAL INCOME	10,235,000				10,235,000	8,401,969	1,833,031	82.1%
<i>(1) Expenditure For Tuition</i>								

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

Receipt/Expenses Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	c=a+b	d	e=d	f=d/c %
	Kshs	Kshs			Kshs	Kshs
Textbooks	230,000.00	-	230,000.00	227,619.64	2,380.36	99.0%
Exercise books	285,000.00	-	285,000.00	277,734.49	7,265.51	97.5%
Laboratory equipment	97,000.00	-	97,000.00	92,838.76	4,161.24	95.7%
Internal exams	116,000.00	-	116,000.00	113,556.47	2,443.53	97.9%
Teaching / learning materials	48,000.00	-	48,000.00	45,833.03	2,166.97	95.5%
Chalks	70,000.00	-	70,000.00	69,580.21	419.79	99.4%
Exams and assessment	-	-	-	-	-	-
reference/Library	-	-	-	-	-	-
Bank Charges	-	-	-	2,346.00	2,346.00	-
(2) Expenditure For Operations	2,030,000.00	-	2,030,000.00	1,993,822	36,178	98.2%
Personnel Emoluments	1,400,000.00	-	1,400,000.00	742,140	657,860	53.0%
Repairs, Maintenance & Improvements	175,000.00	-	175,000.00	174,730	270	99.8%
Local Transport / Travelling	630,000.00	-	630,000.00	621,672	8,328	98.7%
Electricity, Water and Conservancy	50,000.00	-	50,000.00	9,426	40,574	18.9%
Medical	64,000.00	-	64,000.00	63,480	520	99.2%
Administration Costs	60,000.00	-	60,000.00	59,200	800	98.7%
Activity Expenses	-	-	-	-	-	-
Gratuity	-	-	-	-	-	-
3) EXPENDITURE FOR SCHOOL FUND						

Significant Accounting Policies (Continued)

5. **Accounts Receivable**
For the purposes of these financial statements, imprests and advances to authorised public officers and/or institutions which were not surrendered or accounted for at the end of the financial year are treated as receivables. This is in recognition of the government practice where the imprest payments are recognized as expenditure when fully accounted for by the imprest or AIE holders. This is an enhancement to the cash accounting policy. Other accounts receivables are disclosed in the financial statements.
6. **Accounts Payable**
For the purposes of these financial statements, deposits and retentions held on behalf of third parties have been recognized as accounts payables. This is in recognition of the government practice of retaining a portion of contracted services and works pending fulfilment of obligations by the contractor and to hold deposits on behalf of third parties. This is an enhancement to the cash accounting policy adopted by National Government Ministries and agencies. Other liabilities including pending bills are disclosed in the financial statements. Pending bills consist of unpaid liabilities at the end of the financial year arising from contracted goods or services during the year or in past years.
7. **Non-current assets**
Non-current assets are expensed at the time of acquisition while disposal proceeds are recognized as receipts at the time of disposal. However, the acquisitions and disposals are reflected in the school fixed asset register a summary of which is provided as a memorandum to these financial statements.
8. **Budget**
The budget is developed on the same accounting basis (cash basis), the same accounts classification basis, and for the same period as the financial statements. The *school's* budget was approved by the School Board of Management. A comparison of the actual performance against the comparable budget for the financial year under review has been included in the financial statements.
9. **Comparative figures**
Where necessary comparative figures for the previous financial year have been amended or reconfigured to conform to the required changes in presentation.
10. **Subsequent events**
There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended 30th June 2022.

X. Notes To The Financial Statements

1 Capitation Grant for Tuition

Description	2021-2022	2020-2021
	Kshs	Kshs
Textbooks And Reference Materials	-	-
Exercise Books	227,619.64	95,862.69
Laboratory Equipment	277,734.49	116,968.71
Internal Exams	92,838.76	39,099.32
Teaching / Learning Materials	113,556.47	47,824.65
Chalks	45,833.03	19,302.72
Exams And Assessment	69,580.21	29,303.91
Teachers Guides	-	-
Total	827,162.60	348,362.00

2 Capitation Grant for Operations

Description	2021-2022	2020-2021
	Kshs	Kshs
Personnel Emoluments	1,464,431.94	1,906,722.37
Repairs And Maintenance	1,300,000.00	603,000.00
Local Transport / Travelling	128,336.53	268,392.87
Electricity And Water	456,608.63	109,926.84
Medical	48,400.00	11,565.01
Administration Costs	53,548.20	177,009.54
Activity	43,482.00	82,083.00
Total	3,494,807.00	3,158,700.00

3 Parents Contribution/Fees - School Fund Account

Description	2021-2022	2020-2021
	Kshs	Kshs
Personnel emoluments	-	-
Repairs and maintenance	-	-
Local transport / travelling	-	-
Electricity and water	-	-
Lunch	4,080,000.00	4,170,000.00
Administration costs	-	-
Activity	-	-
Total	4,080,000.00	4,170,000.00

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

Receipt/Expenses Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a Kshs	b Kshs	c = a+b	d	e = c-d Kshs	f = d/c % Kshs
Personnel Emoluments	-	-	-	-	-	-
R-pairs, Maintenance and Improvements	-	-	-	-	-	-
Local Transport / Travelling	-	-	-	-	-	-
Electricity, Water and Conservancy	-	-	-	-	-	-
Medical Expenses	-	-	-	-	-	-
Administration Costs	-	-	-	5,158	(5,158)	0.0%
Activity	-	-	-	-	-	-
Gratuity	-	-	-	-	-	-
Lunch Programme	4,980,000	-	4,980,000	4,962,122	3,447,926	99.6%
Boarding Equipment and Stores	-	-	-	-	-	-
Expenditure For Income Generating Activity	-	-	-	-	-	-
Insurance Costs	-	-	-	-	-	-
Other Expenses On Investments	-	-	-	-	-	-
Rent Expenses	-	-	-	-	-	-
Loan Interest Repayment	-	-	-	-	-	-
Loan Principal Repayment	-	-	-	-	-	-
Acquisition Of Assets	-	-	-	-	-	-
Totals	10,235,000.00	-	10,235,000.00	9,414,694.00	4,250,353.00	92.0%

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

- i. Xcxc
- ii. Xcxc

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.

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

Notes To The Financial Statements (Continued)

4 Other Receipts – School Fund Account

Description	2021-2022	2020-2021
	Kshs	Kshs
Fee On Boarding Equipment and Stores	-	-
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*(bursary)	-	-
Interest Income	-	-
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	2020-2021
	Kshs	Kshs
Textbooks And Reference Materials	-	-
Exercise Books	228,700.00	102,500.00
Laboratory Equipment	284,350.00	112,347.00
Internal Exams	96,400.00	55,900.00
Teaching / Learning Materials	115,840.00	55,100.00
Chalks	47,500.00	15,400.00
Exams And Assessment	67,008.00	37,210.00
Teachers Guides	-	-
Administration Costs	-	-
Bank Charges	2,346.00	1,860.00
Total	842,145.00	380,317.00

Notes To The Financial Statements (Continued)

6 Payments For Operations

Description	2021-2022	2020-2021
	Kshs	Kshs
Personnel Emoluments	1,993,822.00	2,027,900.00
Service Gratuity	-	-
Administration Cost	63,480.00	207,053.00
Repairs And Maintenance & Improvements	-	-
Local Transport / Travelling	174,730.00	185,450.00
Electricity And Water	621,672.00	116,913.00
Medical	9,426.00	12,300.00
Activity Expenses	59,200.00	87,300.00
Smasse	-	-
Insurance Cost	-	-
Bank Charges	-	-
Acquisition Of Assets	742,140.00	685,110.00
Total	3,664,470.00	3,322,026.00

Notes To The Financial Statements (Continued)

7 Boarding And School Fund Payments

Description	2021-2022	2020-2021
	Kshs	Kshs
Personnel Emoluments	-	-
Service Gratuity	-	-
Repairs And Maintenance & Improvements	-	-
Local Transport / Travelling	-	-
Electricity And Water	-	-
Medical Expenses	-	-
Administration Costs	-	-
Lunch Programme	4,962,122.00	3,616,453.00
Bank Charges	5,158.00	-
Expenses On Income Generating Activities	--	-
Insurance Cost (<i>Life Property</i>)	--	-
Acquisition Of Assets	--	-
Total	4,967,280.00	3,616,453.00

Notes To The Financial Statements (Continued)

8 Bank Accounts

Name Of Bank, Account No. & Currency	Bank Account Number	2021-2022	2020-2021
		Kshs	Kshs
Tuition Account	1115967517	4,724.00	19,706.00
Operations Account	1115967746	6,683.00	168,256.00
School Fund Account/Boarding	1216680337	22,708.00	62,646.00
Savings Account	--	--	--
Parent Association Development Account	--	--	--
Income Generating Activities Account	--	--	--
Infrastructural Account	1290152489	--	--
Total		34,115.00	250,608.00

9 Cash In Hand

Description	2021-2022	2020-2021
	Kshs	Kshs
Tuition Account	--	--
Operation Account	-	8,090.00
School Fund account	4,486.00	706.00
Total	4,486.00	8,796.00

10 Short Term Investments

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

Notes To The Financial Statements (Continued)

11 Accounts Receivable

Description	2021-2022	2020-2021
	Kshs	Kshs
Fees Arrears	2,457,990.00	2,314,070.00
Other Non-Fees Receivables	-	-
Salary Advances	-	-
Imprest	-	-
Total	2,457,990.00	2,314,070.00

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

Description	2021-2022	2020-2021
	Kshs	Kshs
Fees Arrears For Current Year	1,181,553.00	1,952,189.00
Fees Arrears For The Previous Year	914,556.00	180,924.00
Fees Arrears For Prior Periods (Over Two Years)	361,881.00	180,957.00
Total	2,457,990.00	2,314,070.00

12 Accounts Payable

Description	2021-2022	2020-2021
	Kshs	Kshs
Trade Creditors (See Ageing Below and Appendix 1)	1,096,920.00	1,096,920.00
Prepaid Fees	995,042.00	-
Retention Monies	-	-
Total	2,091,962.00	1,096,920.00

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

Description	2021-2022	2020-2021
	Kshs	Kshs
Trade Creditors for Current Year	1,096,920.00	1,096,920.00
Trade Creditors for The Previous Year	-	-
Trade Creditors for Prior Periods (Over Two Years)	-	-
Total	1,096,920.00	1,096,920.00

Notes To The Financial Statements (Continued)

13 Fund Balance Brought Forward

Description	2021-2022	2020-2021
	Kshs	Kshs
Bank Balances	250,608.00	(1,344.80)
Cash Balances	8,796.00	-
Short Term Investments	-	-
Receivables	2,314,070.00	1,351,059.00
Payables	(1,096,920.00)	(231,426.00)
Total	1,476,554.00	1,118,288.20

Other important disclosure notes

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

14 Non-current Liabilities Summary

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

15 Biological assets

Description	Numbers	2021-2022	2020-2021
		Kshs	Kshs
Cattle		--	--
Goats		--	--
Trees		--	--
Coffee Or Tea Plantation		--	--
Poultry		--	--
Total		--	--

16 Borrowings

Description	2021-2022	2020-2021
	Kshs	Kshs
a) Borrowings		
Borrowing at beginning of the year		
Borrowings during the year		
Repayments of during the year		
Balance at end of the year		

Other important disclosure notes

17 Stock/ Inventory


Description	2021-2022	2020-2021
	Kshs	Kshs
b) Inventory		
Stock/ inventory at beginning of the year	186,725.00	163,400.00
Stock/ inventory purchased during the year	3,021,600.00	1,565,425.00
Stock/ inventory issued during the year	(2,998,720.00)	(1,542,100.00)
Balance at end of the year	209,605.00	186,725.00

MARIFANO 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)


PRINCIPAL
MARIFANO SEC. SCHOOL
P.O. Box 60, BAY OF GAMBESI

Sign and Date
Principal
Date: 30/06/2022

MARIFANO 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 a Kshs	Date Contracted b Kshs	Amount Paid To- Date c Kshs	Outstanding Balance 2020/2021 d-a-c Kshs	Outstanding Balance 2021/2022 Kshs	Comments
Construction Of Buildings						
Sub-Total						
Supply Of Goods						
1.HILLHURST	270,000.00	16/06/2021	180000	75,000.00	165,000.00	
2.BLESSED SUPPLIES	100,000.00	16/06/2021	60000	40,000.00	80,000.00	
3.SALCOMME INVESTMENT	0.00	16/06/2021	0	39,500.00	39,500.00	
4.MAHEB BOOKS AND STATIONERY	0.00	16/06/2021	0	267,476.00	267,476.00	
5.HEWANI FARMERS CO-OP	265,500.00	16/06/2021	270500	24,000.00	19,000.00	
Sub-Total	635,500.00		510500	445976	570976	
Supply Of Services						
6.PEP SERVICES	161,000	16/06/2021	80,000	-	81,000.00	
Sub-Total	161000		80,000	-	81,000.00	
Grand Total	1,593,000.00		1,181,000	891,952	651,976	

MARIFANO 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 a Kshs	Date Contracted b Kshs	Amount Paid To- Date c Kshs	Outstanding Balance 2020/2021 d-a-c Kshs	Outstanding Balance 2021/2022 Kshs	Comments
Construction Of Buildings						
Sub-Total						
Supply Of Goods						
1.HILLHURST	270,000.00	16/06/2021	180000	75,000.00	165,000.00	
2.BLESSED SUPPLIES	100,000.00	16/06/2021	60000	40,000.00	80,000.00	
3.SALCOMME INVESTMENT	0.00	16/06/2021	0	39,500.00	39,500.00	
4.MAHEB BOOKS AND STATIONERY	0.00	16/06/2021	0	267,476.00	267,476.00	
5.HEWANI FARMERS CO-OP	265,500.00	16/06/2021	270500	24,000.00	19,000.00	
Sub-Total	635,500.00		510500	445976	570976	
Supply Of Services						
6.PEP SERVICES	161,000	16/06/2021	80,000	-	81,000.00	
Sub-Total	161000		80,000	-	81,000.00	
Grand Total	1,593,000.00		1,181,000	891,952	651,976	

