

REPUBLIC OF KENYA



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REPORT

THE NATIONAL ASSEMBLY PAPERS LAID		DATE: 04 MAR 2025	TABLED BY:
OF		DAY:	CLERK-AT-THE-TABLE:

THE AUDITOR-GENERAL

ON

MAZERAS GIRLS MEMORIAL SECONDARY SCHOOL

FOR THE YEAR ENDED 30 JUNE, 2022

KWALE COUNTY

THE NATIONAL ASSEMBLY PAPERS LAID		DATE: 04 MAR 2025	DAY: Tuesday
TABLED BY: Deputy chief whip Majority Party Hon. Naomi Gallo		CLERK-AT-THE-TABLE: Benson Irazoju	



MAZERAS GIRLS MEMORIAL SECONDARY SCHOOL

ANNUAL REPORT AND FINANCIAL STATEMENTS

**FOR THE FINANCIAL YEAR ENDED
30TH JUNE 2022**

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

MAZERAS GIRLS MEMORIAL SECONDARY SCHOOL
Annual Report and Financial Statements For the year ended 30th June 2022

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Annual Report and Financial Statements For the year ended 30th June 2022

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1. Acronyms and Glossary of Terms

list of all applicable acronyms and glossary

BOM	Board of Management
CEB	County Education Board
IPSAS	International Public Sector Accounting Standards
KCSE	Kenya Certificate of Secondary Education
PFM	Public Finance Management
PSASB	Public Sector Accounting Standards Board
FY	Financial Year
FDSE	Free Day Secondary Education

2. Key School Information and Management

(a) Background information

The school is domiciled in Kenya its operations are governed under the basic education act 2023. It is located in Kwale County, Samburu Sub – County.

The school was re-registered in 2019 under registration number 0283000030 and is currently categorized as extra county school established, owned and operated by the government. The school is a boarding school for girls and has 1,154 number of students as at 30th June 2022.

It has 6 streams and has a total of 29 teachers on duty against the curriculum-based establishment (CBC) of 49 teachers leaving school with a shortage of 20 teachers.

(b) School Board of Management - Board Members

The School Board of Management established under Section 55 of the Basic Education Act, 2013; and is composed of the following members:

Ref.	Name of Board Member	Designation	Date of appointment
1	Ms. Evangeline Talu	Chairman-Sponsor	23/08/2019
2	Ms. Beatrice Misigo	Secretary -Principal	14/01/2019
3	Mr. Michael Mwendar	Member-Special needs' Rep	23/08/2019
4	Mr. Samuel Mngongo	Member - Sponsor	23/08/2019
5	Mr. Nelson Mwanzanje	Member -Parents' Rep	23/08/2022
6	Mr. Joseph Chaka	Member-Parents'Rep	23/08/2019
7	Md. Teckla Mwaro	Member-Parents'Rep	23/08/2019
8	Md. Mwanyoha Ndegwa	Member - Rep CEB	23/08/2019
9	Mr. Joseph Muyaga	Member- Teachers'Rep	23/08/2019
10	Mr. Phillip Chirima	Member-Parents'Rep	23/08/2019
11	Mr. Dickson Kenga	Member – Special needs	23/08/2019
12	Mr. Abel Mtunji	P.A Chairman	23/08/2019
13	Md. Sylvia Chidodo	Member -Special needs	23/08/2019
14	Mr. Kennedy Tembo	C.E.B Representative	23/08/2019
15	Mr. Timothy Mwanza	Member-Parents'Rep	23/08/2019
16	Mr. Josphat Mnyazi	Member-Parents'Rep	23/08/2019

The functions of the School Board of Management are to:

- 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

Names of the various committees of the Board established by the Board and the names of the committee members.

Ref.	Name of Committee	Names of Members	Designation	Number of meetings attended during the year.
1.	Executive committee	Evangeline Talu Beatrice misigo Michael mwendar Abel mtunji Samuel mngongo	Chairman Secretary Member PA chair Member	4 Meetings
2.	Audit committee	Sylvia chododo Samuel mngongo Nelson mwanzanje	Chairperson Member Member	1 Meetings

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3.	Academic committee	Michael mwendar Joseph muyaga Slvester musyoki Evans wafula Beatrice Misigo	Chairperson Member Member Member Principal	2 meetings
4.	Finance, procurement and general purpose - committee	Teclar mwaro Josphat kuri Beatrice Misigo Lornah ambasa	Chairperson Member Principal Member	2 meetings
5.	Discipline Committee	Teclar mwaro Joseph chaka Joseph Muyaga Purity Murugi	Chairman Member Secretary D/principal	4 Meetings
6.	Human Rights and Students Welfare Committee	Dickson Kenga Timothy Mwanza Evangeline Talu Beatrice Misigo Philip Chirima	Chairperson Member Member Member Member	4 Meetings

(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	Identification
1	Principal	Ms. Beatrice Misigo	TSC No.231140
2	Deputy Principal	Ms. Purity Murugi	TSC No.442817
3	School Bursar	Mr. Jindwa Chama	I.D No. 1187746

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(e) Schools contacts

Post Office Box: 86 – 80114 – Mazaras

Telephone: 0701622305

E-mail : mazarasgirls@yahoo.com

(f) School Bankers The following school operated number of bank accounts in the following banks;

Bank	Branch	Account Name	Account Number
Kenya Commercial Bank	Mariakani	Boarding	1169729193
Kenya Commercial Bank	Mariakani	Infrastructure	1215204695
National Bank of Kenya	Nkrumah Road	Tuition	101025007534200
National Bank of Kenya	Nkrumah Road	Operations	01025007534201
Kenya Commercial Bank	Mariakani	Bus Savings	1106364449
Kenya Commercial Bank	Mariakani	Gratuity Savings	1215206364

PAYBILL BUSINESS NO. 522123. ACCOUNT NO. 68641k

(g) Independent Auditors

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

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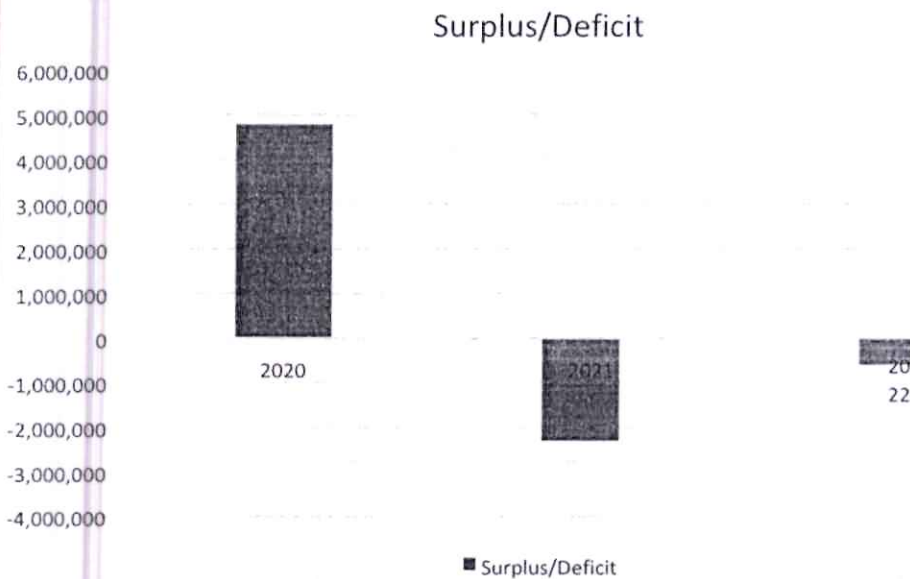
3. Summary Report of Performance of the School

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

a) Financial performance:

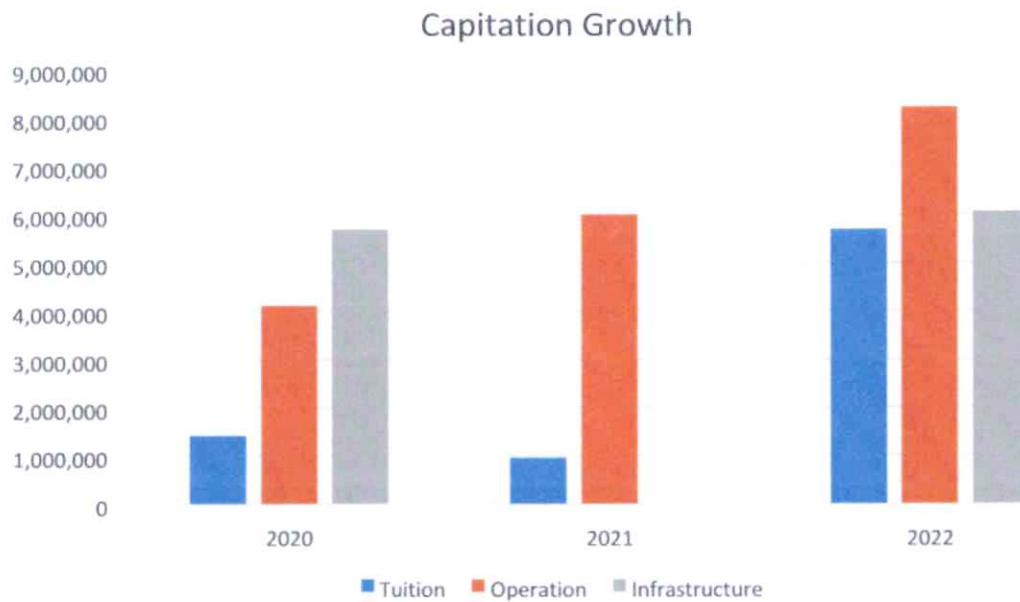
Surplus/ Deficit for the year and comparison

Description	2021/2022	2020/2021	2019/2020
Surplus/Deficit	(260,335)	(2,914,987)	4,791,215



Capitation growth from Ministry of Education

Description	2021/2022	2020/2021	2019/2020
Government Grant for Tuition	3,112,583	956,206	1,408,710
Government grants for operation	8,245,373	5,995,513	4,120,274
Government grants for infrastructure	5,689,629		6,060,000



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Other Income

Description	2021/2022	2020/2021	2019/2020
Miscellaneous Income	0	80,000	0

Expenditure of the School

Description	2021/2022	2020/2021	2019/2020
Expenditure	68,014,674	24,885,501	31,782,805

Movement of Debtors and Creditors

Description	2021/2022	2020/2021	2019/2020
Accounts Receivables	43,772,788	41,866,162	38,873,394
Accounts Payables	15,499,144	13,600,518	12,320,547

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b) Teacher Student ratio:

1	Teacher to students' ratio	1:24
2	Number of Teachers Recruited and post to the school within the year	6
3	Number of Teachers Transferred during the year	5
4	Number of Teachers retired during the year	0
5	Number of Teachers Employed by TSC	29
6	No. of teachers employed by BOM	20
7	Subjects Allocation	
	i. Maths	7
	ii. English	3
	iii. Kiswahili	2
	iv. Chemisty	8
	v. Biology	5
	vi. Physics	2
	vii. Business Studies	2
	viii. Geography.	3
	ix. C. R. E	2
	x. History	2
	xiii. Agriculture	2

c) Mean score in the 2022 KCSE:

Year	No. of candidates	Mean score	Index	Students who transitioned to higher learning institutions
2019	128	4.2891	-0.5192	116
2020	122	4.8083	+0.5192	115
2021	160	4.6835	-0.1248	154

d) Capacity of the School

Facilities	Capacity	Current Users	Remarks
Classrooms	22 Classrooms	1,154 Students	
Laboratories	2 Labs	70 Students per laboratory	New lab required
Girls Toilets	48	1,154 Girls	
Gents' toilets	1 cube	29 Gents	1 cube required
Ladies' toilets	1 cube	16 Ladies	1 cube required
Lockers and chairs	1,154 Pairs	1,154 Students	Minor repairs required

Development projects carried out by the school:

Projects	Source of funds	Status	Initial Cost (Kshs)	Amount Spent (Kshs)	Expected completion date
2 Dormitories	M and I	Completed	8,500,000	6,302,600.00	completed



.....
 School Principal

4. 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 Mazeras girls memorial 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.

.....


Name: Evangeline Talu

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

.....


Name: Ms. Faith Waithaka

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

.....


Name: Mr. Jindwa chama

Designation: Bursar/ Finance Officer **Date:**

REPUBLIC OF KENYA

Phone: +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 MAZERAS GIRLS MEMORIAL SECONDARY SCHOOL FOR THE YEAR ENDED 30 JUNE, 2022 - KWALE COUNTY

PREAMBLE

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

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

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

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of Mazeras Girls Memorial Secondary School – Kwale County set out on pages 1 to 24, which comprise of the

Report of the Auditor-General on Mazeras Girls Memorial Secondary School for the year ended 30 June, 2022 - Kwale County

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

In my opinion, except for the effect of the 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 Mazeras Girls Memorial Secondary School - Kwale County as at 30 June, 2022, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Public Finance Management Act, 2012 and the Basic Education Act, 2013.

Basis for Qualified Opinion

1. Failure to Provide a Trial Balance

The statement of receipts and payment reflects total revenue and payments totalling to Kshs.67,754,339 and Kshs.68,014,674 respectively. However, the trial balance in support of the financial statements balances was not provided for audit.

In the circumstances, the basis of the financial statements' balances could not be confirmed.

2. Inaccuracies in Capitation Grants

The statement of receipts and payments reflects capitation grants for operations and infrastructure of Kshs.8,245,374 and Kshs.5,689,629 respectively as disclosed in Note 2 and Note 3 to the financial statements totalling Kshs.13,935,003. However, review of the bank statements and National Education Management Information System (NEMIS) disbursements revealed that the School received an amount of Kshs.13,567,578 resulting to an unexplained and unreconciled variance of Kshs.367,425.

In the circumstances, the accuracy and completeness of capitation grants for operations and infrastructure totalling Kshs.13,935,003 could not be confirmed.

3. Unsupported Boarding and School Fund Payments

The statement of receipts and payments reflects boarding and school fund payments totalling Kshs.50,482,026 and as disclosed in Note 9 to the financial statements. However, review of sampled payments vouchers revealed that a payment voucher No.12 of Kshs.282,000 made in respect to supply of laptops on 28 July, 2021 was not supported by the requisition, procurement records, invoice, electronic tax register (ETR) or the inspection and acceptance report. Similarly, a payment voucher No. 13 of Kshs.406,000

for supply of locks and chairs was not supported with procurement records, invoice, ETR or the inspection report.

In the circumstances, the regularity, accuracy and completeness of boarding and school fund expenditure amounting to Kshs.50,482,026 could not be confirmed.

4. Unaccounted for School Fund Income

The statement of receipts and payments reflects school fund income – parent contribution of Kshs.50,706,753. However, payment vouchers provided for audit in support of the expenditure totalled to Kshs.45,973,663, resulting to a variance of Kshs.4,733,090 which was not accounted for.

In the circumstances, the accuracy and completeness of school fund income totaling Kshs.50,706,753 could not be confirmed.

5. Long Outstanding Receivables

The statement of assets and liabilities reflects accounts receivables balance of Kshs.43,772,788 in respect of fees arrears as disclosed in Note 13 to the financial statements. However, included in the balance are receivables amounting to Kshs.34,905,153 which had been outstanding for more than two (2) years.

In the circumstances, the full recoverability of the outstanding receivables balance of Kshs.43,772,788 could not be confirmed.

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

Emphasis of Matter

Budgetary Control and Performance

The statement of budgeted versus actual amounts reflects final receipts budget and actual on a comparable basis of Kshs.70,000,000 and Kshs.67,754,339 respectively, resulting to an under-funding of Kshs.2,245,661 or 3% of the budget. However, the School spent a balance of Kshs.68,014,674 against actual receipts of Kshs.67,754,339, resulting to an over-utilization of Kshs.260,335. The basis for the expenditure above actual received amount was not provided.

My opinion is not modified in respect of this matter.

Key Audit Matters

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

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution, based on the procedures performed, except for the 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, the School Management did not submit the financial statements to the Auditor-General by the statutory date 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 with 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. Inaccurate School Data on the Education Management Information System

During the year under audit, it was observed that the number of students listed as enrolled in the records was one thousand, two hundred and eighty-one (1,281), whereas the count of students registered on the National Education Management Information System (NEMIS) was one thousand, two hundred and twenty-five (1,225), indicating a variance of fifty-six (56) unregistered students.

In the circumstances, the accuracy and effectiveness of the School information management system could not be verified.

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

The statement of receipts and payments reflects boarding and school fund payments of Kshs.50,482,026 as disclosed in Note 9 to the financial statements. Included in the expenditure is an amount of Kshs.425,000 transferred to Kenya Secondary Schools Heads Association (KESSHA). However, KESSHA is a welfare organization that draws

its membership from School Principals only. The organization is not defined in Government Funding system and there is no assurance that it has implemented effective, efficient, and transparent financial management and internal control systems to manage the funds transferred by schools.

In the circumstances, legality and value for money on amount transferred to KESSHA totalling Kshs.425,000 could not be confirmed.

4. Failure to Prepare School Improvement Plan

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

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

5. Lack of Procurement Plan

The statement of receipts and payments reflects amounts of Kshs.67,754,339 and Kshs.68,014,674 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 states that 'a procuring entity prepare a procurement plan for each financial year as part of the annual budget preparation process'.

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

6. Long Outstanding Payables

The statement of financial assets and financial liabilities and as disclosed in Note 14 to the financial statements reflects payables balance of Kshs.15,499,144. However, included in the balance are trade payables balance of Kshs.297,778 which had been outstanding for more than two (2) years. This was contrary to Section 53(8) of the Public Procurement and Asset Disposal Act, 2015 which states that 'an Accounting Officer shall not commence any procurement proceedings until satisfied that sufficient funds to meet the obligations of the resulting contracts are reflected in approved budget estimates.

In the circumstances, the School Management was in breach of the law and there is risk loss of public funds through litigations, interests and penalties.

The audit was conducted in accordance with ISSAI 4000. The standard requires that I comply with ethical requirements and plan and perform the audit to obtain assurance

about whether the activities, financial transactions and information reflected in the financial statements comply, in all material respects, with the authorities that govern them. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

REPORT ON 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 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

1. Inadequate Information and Communication Technology (ICT) Infrastructure and Integrated ICT Systems

Review of the ICT Environment for the School revealed that the ICT department was not fully equipped with systems that could protect its data from cyber-attacks including malware and phishing attacks. Further, the following insufficiencies and weaknesses were noted during the audit;

- i. The Institution did not have an IT strategic and steering committee to steer it through governance of any IT challenges.
- ii. Lack of an approved IT strategic plan without which it was not possible to establish the departments IT goals, strategic objectives and related costs and risks.
- iii. Lack of an IT business continuity plan hence undefined roles and responsibilities in the department with no proper reporting channels.
- iv. The Institution did not have a backup system and backed up its data on google drive contrary to Government regulations. This was also posed a threat to the systems in case of any cyber-attacks since the Institution does not have control of google drive since there was no Service Level Agreement signed with a service provider.

In the circumstances, the School was prone to cyber-attacks and loss of information.

2. 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; 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.

3. Lack of Land Ownership Documents

Annex 2 to the financial statements reflects summary of fixed assets register which includes a parcel of land whose value was not disclosed. The was land donated by a Church vide an allotment letter drafted by the Church dated 8 June, 2012. However, land ownership documents were not provided for audit.

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

The audit was conducted in accordance with ISSAI 2315 and ISSAI 2330. The standards require that I plan and perform the audit to obtain assurance about whether effective processes and systems of internal 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.

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 control, risk management and overall governance.

In preparing the financial statements, Management is responsible for assessing the School's ability to continue to sustain 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 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 control 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 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 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 the applicable basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the School's ability to continue to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the School to cease to continue to sustain its services.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the School to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

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

I also provide Management with a statement that I have complied with relevant ethical requirements regarding independence and 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

17 September, 2024


Report of the Auditor-General on Mazaras Girls Memorial Secondary School for the year ended 30 June, 2022 - Kwale County

MAZERAS GIRLS MEMORIAL SECONDARY SCHOOL
Annual Report and Financial Statements For the year ended 30th June 2022

6. Statement of Receipts and Payments for the Year Ended 30th June 2022

Description Of Vote Head	Note	2021/2022	2020/2021
		Kshs	Kshs
Receipts			
Government grants for tuition	1	3,112,583	956,206
Government grants for operations	2	8,245,374	5,995,513
Government Grants for infrastructure	3	5,689,629	-
School fund income- parents' contributions	4	50,706,753	14,938,795
Miscellaneous incomes	5		80,000
Total Receipts		67,754,339	21,970,514
Payments			
Tuition	6	3,115,759	956,206
Operations	7	8,106,190	5,371,437
Infrastructure	8	6,310,699	-
Boarding and school fund	9	50,482,026	18,557,858
Total Payments		68,014,674	24,885,501
Surplus/Deficit		(260,335)	(2,914,987)

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


.....

Name: Ms. Evangeline Talu

Chair BOM

Date:


.....

Name: Ms. Faith Waithaka
School Principal/ Secretary to
BOM

Date:


.....

Name: Mr. Jindwa Chama

Bursar/ Finance Officer




Date:

MAZERAS GIRLS MEMORIAL SECONDARY SCHOOL
Annual Report and Financial Statements For the year ended 30th June 2022

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

Description	Note	2021/2022	2020/2021
		KSh	KSh
Financial Assets			
Cash and cash equivalents			
Bank balances	10	781,418	1,044,668
Cash balances	11	7,999	5,085
Short term investments	12	-	-
Total cash and cash equivalent		781,418	1,049,753
Account's receivables	13	43,772,788	41,866,162
Total financial assets		44,554,206	42,915,915
Financial liabilities			
Accounts payables	14	15,499,144	13,600,518
Net financial assets		29,055,062	29,315,397
Represented by			
Accumulated fund b/fwd.	15	29,315,397	32,230,384
Surplus/deficit for the year		(260,335)	(2,914,987)
Net financial position		29,055,062	29,315,397
			-

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

		
Name: Evangeline Talu	Name: Faith Waithaka	Name: Jindwa Chama
Chair BOM	School Principal/ Secretary to BOM	Bursar/ Finance Officer
Date:	Date:	Date:

MAZERAS GIRLS MEMORIAL SECONDARY SCHOOL
Annual Report and Financial Statements For the year ended 30th June 2022

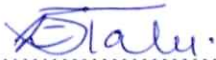
8. Statement of Cash Flows for the Year Ended 30th June 2022

Description	Note	2021/2022	2020/2021
		Kshs	Kshs
Cash from Operating Activities			
Receipts			
Government grants for tuition		3,112,583	956,206
Government grants for operations		8,245,374	5,995,513
Government grants for infrastructure		5,689,629	-
School fund income- parents contributions/ fees		50,706,753	14,938,795
Other incomes			80,000
Total receipts		67,754,339	21,970,514
Payments			
Cash outflows for tuition		3,115,759	956,206
Cash outflows for operations		14,416,889	5,371,437
Cash outflows Boarding/lunch and school fund payments		50,482,026	18,557,858
Total payments		68,014,674	24,885,501
Net cash inflow/outflow from operating activities		(260,335)	(2,914,987)
Cash flow from investing activities			
Proceeds from sale of Assets		-	-
Proceeds from investments		-	-
Purchase of investments		-	-
Total receipts			
Payments from investing activities			
Acquisition of Assets		-	-
Net cash flows from investing activities		-	-
Cash flow from Financing activities			
Proceeds from borrowings/ loans		-	-
Repayment of principal borrowings		-	-
Net cash inflow/outflow from financing activities		-	-

MAZERAS GIRLS MEMORIAL SECONDARY SCHOOL
Annual Report and Financial Statements For the year ended 30th June 2022

Net increase/decrease in cash and cash equivalents		(260,335)	(2,914,987)
Cash and cash equivalent at beginning of the FY		1,049,753	3,964,740
Cash and cash equivalent at end of the FY		789,418	1,049,753

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



Name: Evangeline Talu

Chair BOM

Date:



Name: Faith Waithaka
 School Principal/ Secretary to
 BOM

Date:



Name: Jindwa Chama

Bursar/ Finance Officer

Date:

MAZERAS GIRLS MEMORIAL SECONDARY SCHOOL
Annual Report and Financial Statements For the year ended 30th June 2022

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

Receipt/Expenses Item	Original Budget	Adjustments	Final Budget	Actual On Comparable Basis	% Of Utilization
	a	b	c=a+b	d	e=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs
Receipts					
(1) Capitation Grant on Tuition					
Reference Materials	-	-			
Exercise Books	692,400	(692,400)	-	-	0%
Laboratory Equipment	1,788,700	(1,132,541)	465,810	465,810	100%
Internal Exams	481,218	(481,218)	-	-	0%
Teaching / Learning Materials	1,154,000	1,173,618	2,327,618	2,646,773	113%
Exams And Assessment					
(2) Capitation Grant on Operations					
Personnel Emoluments	5,770,000	-	5,770,000	5,401,029	93%
Local Transport / Travelling	1,846,400	-	1,846,400	647,250	35%
Electricity And Water	923,200	-	923,200	647,250	70%
Medical	577,000	-	577,000	221,800	38%
Administration Costs	2,308,000	-	2,308,000	1,328,044	57%
Activity	1,731,000	-	1,731,000	-	0%

MAZERAS GIRLS MEMORIAL SECONDARY SCHOOL
Annual Report and Financial Statements For the year ended 30th June 2022

Gratuity	-		-	-

Receipt/Expenses Item	Original Budget	Adjustments	Final Budget	Actual On Comparable Basis	% Of Utilization
	a	b	c=a+b	d	e=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs
3) FDSE for infrastructure					
Maintenance & Improvement MOE	5,770,000	-	5,770,000	5,689,629	99%
M&I parents' contribution					
(4) Fees Charged on Parents					
Personnel Emoluments	8,851,180	-	8,851,180	11,282,466	106%
Local Transport / Travelling	1,154,000	-	1,154,000	1,559,780	91%
Electricity And Water	1,731,000	477,453	2,208,453	3,592,933	163%
Administration Costs	1,731,000	-	1,731,000	2,306,078	133%
Activity	577,000	-	577,000	770,036	133%
Fee On Boarding Equipment and Stores/Lunch	30,505,902	-	30,505,902	28,447,668	93%
Maintenance & Improvement	2,308,000	(477,453)	1,830,547	1,830,547	100%
5) Miscellaneous Income					
Income From Farming Activities					
Income From Bus Hire	100,000		100,000	80,000	80%
Fee For Hire of Ground and Equipment					

MAZERAS GIRLS MEMORIAL SECONDARY SCHOOL
Annual Report and Financial Statements For the year ended 30th June 2022

Interest Income					
Income From Any Other Investment					
Total Income	70,000,000		70,000,000	67,754,339	97%
(6) Expenditure For Tuition					
Textbooks					

Reference Materials					
Exercise Books	692,400	324,759	1,017,159	1,017,160	100%
Laboratory Equipment	1,788,700		1,788,700	1,010,425	56%
Internal Exams	481,218	(324,759)	156,459	-	0%
Teaching / Learning Materials	1,154,000	-	1,154,000	1,087,335	94%
Chalks				-	-
Exams And Assessment					
(7) Expenditure For Operations					
Personnel Emoluments	5,770,000		5,770,000	3,348,863	58%
Local Transport / Travelling	1,846,400		1,846,400	408,218	22%
Electricity, Water and Conservancy	923,200		923,200	561,980	61%
Medical	577,000		577,000	-	0%
Administration Costs	2,308,000		2,308,000	1,358,920	59%
Activity Expenses	1,731,000		1,731,000	1,482,070	86%
(8) Expenditure For infrastructure					

MAZERAS GIRLS MEMORIAL SECONDARY SCHOOL
Annual Report and Financial Statements For the year ended 30th June 2022

Construction of 2 no. of dormitories	5,770,000		5,770,000	6,306,649	109%
(9) Expenditure For school fund/lunch/boarding					
Personnel Emoluments	8,851,180	(2,233,559)	5,617,621	2,243,621	118%
Repairs, Maintenance and Improvements	2,308,000	2,233,559	4,541,559	3,972,765	87%
Local Transport / Travelling	1,154,000	-	1,154,000	594,075	51%
Electricity, Water and Conservancy	1,731,000	(354,443)	1,376,557	1,376,557	100%
Administration Costs	1,731,000		1,731,000	1,784,144	103%
Activity fees	577,000	(358,600)	577,000	218,400	37%
Boarding Equipment and Stores/Lunch	30,505,902	713,043	31,218,945	32,124,395	100%
Expenditure For Income Generating Activity- Bus hire	100,000		100,000	120,110	120%
Insurance Costs					
Rent Expenses					
Totals	70,000,000		70,000,000	68,014,674	97%

- i. Over expenditure was caused by change of market prices in the economy.
- ii. Some students were left out by the NEMIS because of age and failure to be release by their former schools.
- iii. The school experienced water shortage during the months of September

10. 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 school fees from parents, impress, 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. Income arising from school fees is recognised when the event occurs whether cash is received or not. Expenditure arising from operations is recognised when the event occurs irrespective of receipt of cash.

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.

5. Accounts Receivable

For the purposes of these financial statements, impress 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. Accounts receivables also include school fees billed to parents for services rendered but not paid. 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. Payables also include expenditure incurred for the purchase of goods, works and services that has been rendered and not settled. This is an enhancement to the cash accounting policy adopted for public secondary schools. Other liabilities are disclosed in the financial statements.

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.

11. Notes to the Financial Statements

1 Government Grants for Tuition

Description	2021/2022	2020/2021
	Kshs	Kshs
Reference Materials	-	-
Exercise Books	-	441,317
Laboratory Equipment	465,810	261,314
Internal Exams		
Teaching / Learning Materials	2,646,773	253,575
Chalk		
Total	3,112,583	956,206

2 Government Grants for Operations

Description	2021/2022	2020/2021
	Kshs	Kshs
Personnel Emoluments	5,401,029	2,024,684
Repairs And Maintenance	-	2,537,579
Local Transport / Travelling	647,250	441,000
Electricity And Water	647,250	441,000
Medical	221,800	
Administration Costs	1,328,045	441,000
Activity		
Miscellaneous		110,250
Total	8,245,374	5,995,513

3. Government Grants for infrastructure

Description	2021/2022	2020/2021
	Kshs	Kshs
Maintenance & Improvement	5,689,629	-
Transition infrastructure grants	-	-
Total	5,689,629	-

4 School Fund Income - Parents Contribution/Fees

Description	2021/2022	2020/2021
	Kshs	Kshs
Personnel emoluments	11,282,466	932,313
Repairs and maintenance	1,830,547	616,387
Local transport / travelling	1,559,780	24,765
Electricity and water	3,592,933	1,058,362
B.O.M Salaries	-	-
Administration costs	2,306,078	995,128
Activity	770,036	80,718
Fee on Boarding Equipment and stores	29,364,913	11,231,122
Total	50,706,753	14,938,795

5 Miscellaneous Incomes

Description	2021/2022	2020/2021
	Kshs	Kshs
Rent Income	-	-
Income From Farming Activities	-	-
Insurance Compensation	-	-

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Income From Posho Mill	-	-
Interest Income	-	-
Income From Bus Hire	-	80,000
Fee For Hire of Ground and Equipment	-	-
Income From Grants and Donations	-	-
Tender fees	-	-
KNEC fees for repeaters	-	-
Students IDs	-	-
Total		80,000

6 Tuition payments

Description	2021/2022	2020/2021
	Kshs	Kshs
Exercise Books	1,017,160	435,000
Textbooks	-	-
Reference materials	-	-
Laboratory Equipment	1,010,425	350,452
Teaching / Learning Materials	1,087,335	120,700
Exams And Assessment	-	50,054
Internal Exams	-	-
Teachers Guides	-	-
Bank Charges	840	-
chalk	-	-
Others	-	-
Total	3,115,759	956,206

7 Operations payments

Description	2021/2022	2020/2021
	Kshs	Kshs
Personnel Emoluments	3,348,863	2,077,064
Service Gratuity	-	-
Administration Cost	1,358,920	184,130
Repairs And Maintenance & Improvements	-	2,194,491
Local Transport / Travelling	408,218	85,500
Electricity And Water	561,980	329,769
Bom teachers	945,089	357,000
Activity Expenses	1,482,070	143,483
Insurance Cost	-	3,294,373
Bank charges	1,050	-
Others (specify)	-	-
Total	8,106,190	5,371,437

8 Infrastructure

Description	2021/2022	2020/2021
	Kshs	Kshs
Construction of Classrooms	-	-
Construction of dormitory	6,306,649	-
Construction of Kitchen/Dinning Hall	-	-
Purchase of furniture	-	-
Purchase of equipment	-	-
Purchase of apparatus	-	-
Drilling of boreholes	-	-
Bank charges	4,050	-
Total	6,310,699	-

9 Boarding and School Fund

Description	2021/2022	2020/2021
	Kshs	Kshs
Personnel Emoluments	2,243,622	5,991,777
Repairs And Maintenance & Improvements	3,972,765	513,560
Local Transport / Travelling	594,075	292,500
Electricity And Water	1,376,557	688,900
Medical Expenses	-	-
Insurance Cost	297,778	-
Administration Costs	1,784,144	1,508,648
BOM teachers' salary	3,774,000	-
Expenses On Income Generating Activity	120,110	595,456
Bus hire		
Fee On Boarding Equipment, Stores and Lunch	36,100,575	8,890,317
Activity fees	218,400	76,700
Total	50,482,026	18,557,858

10 Bank Accounts

Account Name & Currency	Status	Bank Account Number	2021/2022	2020/2021
	Active/Dormant		Kshs	Kshs
Tuition Account	Active	01025007534200	6,889	10,465
Operations Account	Active	01025007534201	145,862	5,631
School Fund Account/Boarding	Active	1169729193	381,322	160,137
Bus Savings Account	Dormant	1106364449	58,176	58,176
Gratuity Savings Account	Dormant	1215206364	58,935	58,935
Infrastructural Account	Active	1272008584	130,254	751,324
Total			781,418	1,044,668

11 Cash In Hand

Description	2021/2022	2020/2021
	Kshs	Kshs
Notes and Coins		
Operations	-	3,092
School fund /Boarding account	7,999	1,993
Total	7,999	5,085

12 Short Term Investments

Description	2021/2022	<i>Insert Comparative FY</i>
	Kshs	Kshs
Total	-	-

13 Accounts Receivable

Description	2021/2022	2020/2021
	Kshs	Kshs
Fees Arrears	43,772,788	41,866,162
Other Non-Fees Receivables		
Salary Advances (list/schedule attached)	-	-
Rent arrears (list/schedule attached)	-	-
Total	43,772,788	41,866,162

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Annual Report and Financial Statements For the year ended 30th June 2022

13 b Ageing Analysis of Accounts Receivable

Description	2021/2022		2020/2021	
	Kshs		Kshs	
		% of the total		% of the total
Less than 1 year	6,185,788	13.21%	7,157,171	2%
Between 1- 2 years	2,681,847	1%	835,658	0.4%
Between 2-3 years	4,365,892	9%	4,365,892	11%
Over 3 years	30,539,261	71.74%	29,507,441	83%
Total (should tie to note 13 a)	43,772,788	100%	41,866,162	100%

14 Accounts Payable

Description	2021/2022	2020/2021
	Kshs	Kshs
Trade Creditors (See Ageing Below and Appendix 1)	15,201,366	9,713,128
Prepaid Fees	297,778	3,887,390
Retention Monies	-	-
Unpaid salaries and statutory deductions	-	-
Caution money	-	-
Total	15,499,144	13,600,518

14b. Ageing Analysis of Accounts Payable

Description	2021/2022		2020/2021	
	Kshs		Kshs	
	Current FY	% of the total	Comparative FY	% of the total
Less than 1 year	13,351,808	88%	6,394,765	40%
Between 1- 2 years	1,849,558	11.90%	7,205,753	60.40%
Between 2-3 years	297,778	-	-	-
Over 3 years	-	-	-	-
Total (should tie to note 14)	15,499,144	100%	13,600,518	100%

15 Fund Balance Brought Forward

Description	202/2022	2020/2021
	Kshs	Kshs
Bank Balances	1,044,668	491,929
Cash Balances	5,085	9,315
Short Term Investments	-	-
Receivables	41,866,162	41,128,753
Payables	(13,600,518)	(9,399,613)
Total	29,315,397	32,230,384

Other important disclosure notes

IPSAS Cash Standard 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.

16 Non-current Liabilities Summary

Description	2021/2022	2020/2021
	Kshs	Kshs
Bank Loans	-	-
Outstanding Leases	-	-
Hire Purchase	-	-
Gratuity And Leave Provision	-	-
Others (specify)	-	-
Total	-	-

17 Biological assets

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

18 Borrowings

Description	Kshs	Kshs
Borrowings at beginning of the year	-	-
Borrowings during the year	-	-
Repayments during the year	-	-

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Annual Report and Financial Statements For the year ended 30th June 2022

Balance at the end of the year	-	-
--------------------------------	---	---

Other important disclosure notes

19 Stock/ Inventory

Description	2021/2022	2020/2021
	Kshs	Kshs
Food stuffs	28,447,668	14,447,668
Lab consumables	3,147,316	1,147,316
Farm produce	-	-
Medication	-	-
Construction Materials	-	-
	31,594,984	15,594,984

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20. Progress on Follow up of Auditor Recommendations

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

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



----- Sign

and Date
Principal

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SCHOOL

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12. Annexes

Annex I - Analysis of Pending Accounts Payable

Supplier Of Goods Or Services	Original Amount	Date Contracted	Amount Paid To Date	Outstanding Balance 2021/2022	Outstanding Balance Comparative 2020/2021	Comments
Construction Of Buildings						
Supply Of Goods						
3. Suncity butchery	778,080			778,080	778,080	To be paid
4. Promise grocery	454,360			454,360	454,360	To be paid
5. Copy cat	188,975			188,975		To be paid
6. Gentrade general supplier	648,500			648,500		To be paid
7. Celcom investments	84,000			84,000		To be paid
8. Dzek enterprises	355,000			355,000	355,000	To be paid
9. Ndanamort Gen supplies					415,920	To be paid
10. Tsetsetse enterprises					13,800	To be paid
11. Virgin clean	25,920			25,920		To be paid
12. Muki hardware					126,576	

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13. Bamumin butchery				200,000	
14. Tawakal wholesalers	3,480,000		3,480,000	5,480,010	To be paid
15. Rabai general stores	4,835,304		4,835,304		To be paid
16. Teacher at large				310,400	
17. Lizam enterprises				740,543	
18. Sans software	225,000		225,000		To be paid
19. Jakalu				457,680	
20. Beu solar	100,000		100,000		To be paid
21. Ventures	751,900		751,900		To be paid
22. Nisha printers	146,460		146,460	179,359	To be paid
23. Jona pestcon				21,700	
24. Romze enterprises	1,389,291		1,389,291		To be paid
25. Bunny limited	200,000		200,000		To be paid
26. Grand lab	1,836,354		1,836,354	179,700	To be paid
			15,499,144	9,713,128	To be paid

MAZERAS GIRLS MEMORIAL SECONDARY
SCHOOL

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Annex 2 – Summary of Fixed Assets Register

Asset Class	Historical Cost/(Kshs) 1 st July 2022	Additions during the Year (Kshs)	Disposals during the Year (Kshs)	Historical Cost/(Kshs) 30 th June 2022
Land 1 (L.R.NO.1001/2	7,549,000			
Buildings And Structures	47,500,000			47,500,000
Motor vehicle	6,200,000			6,200,000
Generator	1,334,000			1,334,000
Printers	280,000			280,000
Double deckers	9,300,000			9,300,000
Sewing machines	732,200			732,200
Copy printer	250,000			250,000
Staff quarters	7,000,000			7,000,000
Laboratories	7,000,000			7,000,000
Computers (P. AWRD)	500,000			500,000
Printers	280,000			280,000
Text Books	3,104,150			3,104,150
Tents	474,000			474,000
Projectors	108,000			108,000
Total	84,062,350			84,062,350