

REPUBLIC OF KENYA



REPORT



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

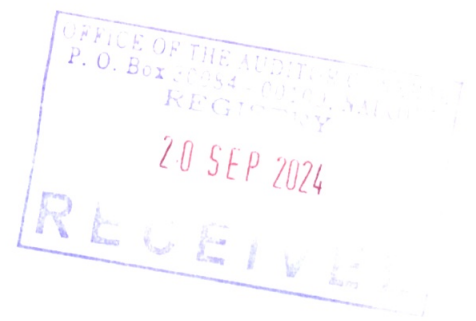
THE AUDITOR-GENERAL

ON

**THE SACRED HEART, MUKUMU GIRLS'
HIGH SCHOOL**

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

KAKAMEGA COUNTY

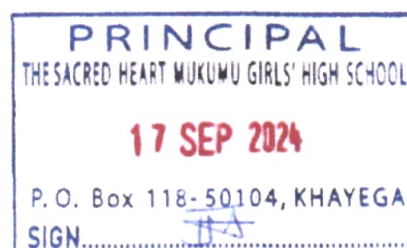


**THE SACRED HEART, MUKUMU GIRLS' HIGH SCHOOL
PUBLIC SECONDARY SCHOOL**

ANNUAL REPORT AND FINANCIAL STATEMENTS

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

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



The Sacred Heart Mukumu Girls' High School
Public secondary School
Annual Reports and Financial Statements For the year ended 30th June, 2022.

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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 **Kakamega County, Kakamega East Sub-County**

The school was re-registered in 2019 under registration number 37S3000553 and is currently categorized as an *Extra County* public school established, owned and operated by the Government

The school is a Boarding Girls' school and had 2,002 number of students as at 30th June 2022. It has 8 streams and 92 teachers of which 43 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	Mrs. Winfred Lichuma	Chairperson - Sponsor	24/04/2022
2	Dr. Josephat Witaba Kwasira	Vice Chairman - Special Interest	24/04/2022
3	Mrs. Fridah Ndolo	Secretary - Principal	24/04/2022
4	Prof. Valence Adema Palapala	Member -Parents/ Community	24/04/2022
5	Mrs. Janet Amaya	Member -Parents/ Community	24/04/2022
6	Dr. Omondi Okeda James	Member -Parents/ Community	24/04/2022
7	Mr. Antonina Mulamula	Member -Parents/ Community	24/04/2022
8	Dr. Elijah Museve	Member -Parents/ Community	24/04/2022
9	Mr. Micah O. Abura	PA Chairman	24/04/2022
10	Ms. Hellen Ayisi	Member - Sponsor	24/04/2022
11	Mr. Duncan Mukhwana	Member -Parents/ Community	24/04/2022
12	Mrs. Cecil Segero Alukhava	Member - Sponsor	24/04/2022
13	Ms. Emily Kadenyi	Member - Rep. CEB	24/04/2022
14	Dr. Woyengo Vincent	Member - SNE	24/04/2022
15	Ms. Juliana Brenda Mujema	Member - Rep. Teachers	24/04/2022
16	Martha Sudi	Rep Students	24/04/2022

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KEY SCHOOL INFORMATION AND MANAGEMENT. (Continued)

The function of the School Board of Management include:

- i. Promote the best interests of the School and ensure its development.
- ii. Promote quality education for all pupils in accordance with the standards set under the Basic Education Act, 2013
- iii. Ensure and assure the provision of proper and adequate facilities for the School
- iv. Manage the School's affairs in accordance with the rules and regulations governing occupational Safety and health.
- v. Advise the County Education Board on the staffing needs of the School.
- vi. Determine cases of pupils discipline and make reports to the CEB
- vii. Prepare comprehensive termly report on all areas of its mandate and submit the report to CEB
- viii. Administer and manage the resources of the School
- ix. 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

The school Board of Management established various committees' members as stipulated below:

Ref:	Name of Committee	Names of Members	Designation	Number of meetings attended during the year
1	Executive Committee	Mrs. Winfred Lichuma	Chairman	6 out of 5
		Mrs. Fridah Ndolo	Secretary	
		Mr. Micah O. Abura	PA Chairman	
		Mrs. Janet Amaya	Member	
		Dr. Eliiah Museve	Member	
2	Finance, procurement & general purposes Committee	Dr. Eliiah Museve	Chairman	3 out of 3
		Mrs. Fridah Ndolo	Secretary	
		Dr. Omondi Okeda James	Member	
		Ms. Emily Kadenvi	Member	
		Dr. Josephat Witaba Kwasira	Member	
3	Audit committee	Dr. Omondi Okeda James	Chairman	3 out of 3
		Prof. Valence Adema Palapala	Secretary	
		Ms. Emily Kadenvi	Member	
		Mr. Duncan Mukhwana	Member	
		Dr. Wovengo Vincent	Member	
4	Academic Committee	Mrs. Cecil Segero Alukha	Chairperson	3 out of 3
		Ms. Hellen Ayisi	Secretary	
		Mr. Duncan Mukhwana	Member	
		Prof. Vallarie Adema Palapal	Member	
		Mrs. Antonina Mulamula	Member	
		Ms. Bibiana Mujema	Member	
		Mr. Japheth Onyango	Ex-Official	
		Mr. Fredrick Odera	Ex-Official	
		Fr. Paul Murunga	Ex-Official	
		Deputy Principal Administration	Ex-Official	

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KEY SCHOOL INFORMATION AND MANAGEMENT. (Continued)

5	Discipline	Dr. Josephat Kwasira	Chairperson	3 out of 3
		Mr. Micah Abura	Member	
		Mrs. Fridah Ndolo	Secretary	
		Ms. Emily Kadenyi	Member	
		Fr. Paul Murunga	Ex-Officia	
		Deputy Principal Administration	Ex-Official	

(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	Sr. Jane Mmbone Amukoye	337369
2	Deputy Principal	Mr. Fredrick Odera	374610
3	Deputy Principal	Mrs. Alice Rupiah	377061
4	School Bursar	Mr. Erastus Makotsi	24106

(e) Schools contacts

Post Office Box: 118 - 50104
 Khayega Telephone: 0735957055
 Email: mukghs@yahoo.com
 Website: mukumugirls.ac.ke

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KEY SCHOOL INFORMATION AND MANAGEMENT. (Continued)

School Bankers

The school operated 12 number of bank accounts in the following banks as indicated below:-

S/No.	Account Name	Account Number	Bank	Branch
1	Tuition	1106964896	KCB	Kakamega
2	Operation	1101510471	KCB	Kakamega
3	Operation	1101794585	KCB	Kakamega
4	School Fund	1101795409	KCB	Kakamega
5	Infrastructure	1174743646	KCB	Kakamega
6	PTA Saving	1102989932	KCB	Kakamega
7	Fees Collection	05002999738539	Equity	Kakamega
8	Fees Collection	01129098192900	Co-op	Kakamega
9	Fees Collection	1137952377	KCB	Kakamega
10	Personal Emol	1174743018	KCB	Kakamega
11	Farm	1102990051	KCB	Kakamega
12	IGA	1234879689	KCB	Kakamega

13. MPESA Pay Bill No.522533 A/C 7600337/Adm no. of student

(g) Independent Auditors

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

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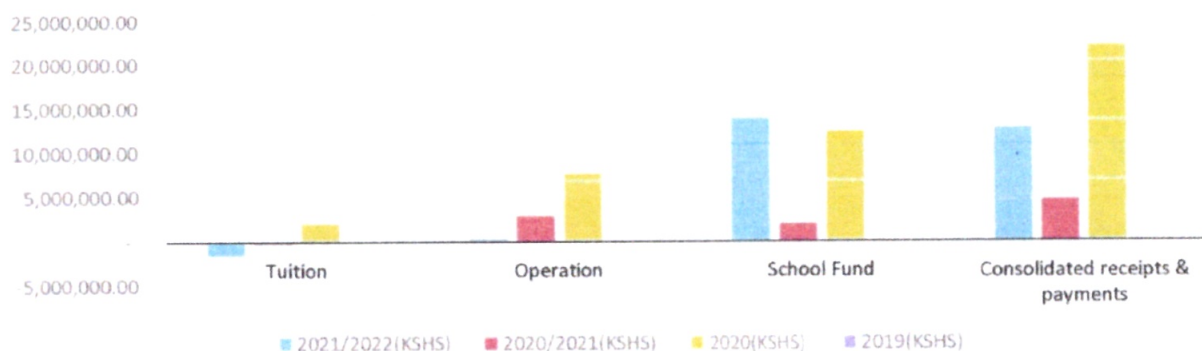
I. SUMMARY REPORT OF PERFORMANCE OF THE SCHOOL

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

a) Financial performance:

i) SURPLUS/DEFICIT FOR THE YEAR AND COMPRISON OF THE SAME FOR THE LAST FOURS YEARS				
ACCOUNTS	2021/2022(KSHS)	2020/2021(KSHS)	2020(KSHS)	2019(KSHS)
Tuition	- 1,473,091.10	- 223,824.00	2,007,940.00	4,242.00
Operation	325,116.06	2,869,474.90	7,628,758.90	7271816.80
School Fund	13,888,820.50	1,966,028.35	12,278,498.30	2207347.55
Consolidated receipts & payments	12,740,845.46	4,611,679.25	21,915,197.20	9,483,406.35
Increase/Decrease	- 8,129,166.21	17,303,517.95	- 12,431,790.85	

Trend Over the Last Three Years



The school registered surplus in consolidated receipts and payment statement for the last four financial year, except the year 2020 where the surplus was high. The result also includes incorporated fees balances with income received. in the financial year 2021/2022 the surplus increased compared with the previous year 2020/2021 due to change of financial year where in the year 2020/2021 covered a period of six months while 2021/2022 covered a period of 12 months.

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SUMMARY REPORT OF PERFORMANCE OF THE SCHOOL (Continued)

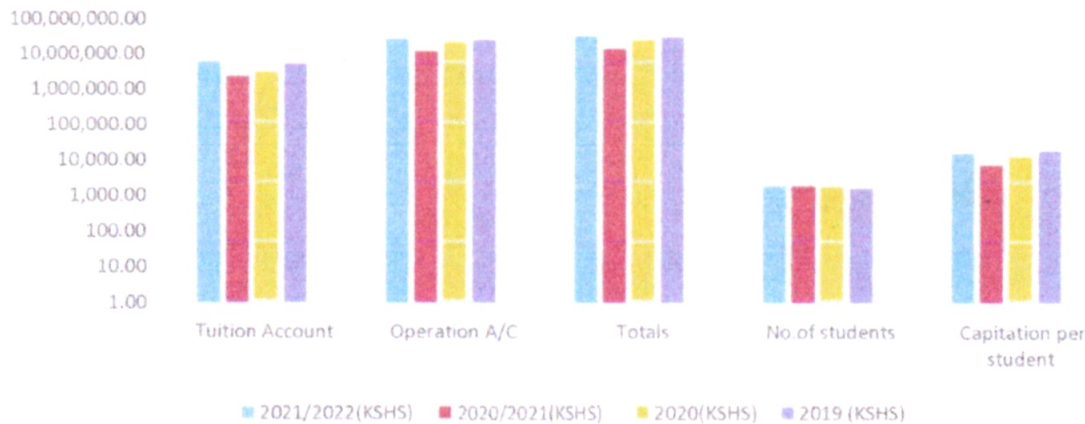
- Capitation grants from the Ministry of Education for the last three years.
- Ratio of capitation grant per student over the last three year

F.D.S.E CAPITATION

CAPITATION GRANTS FROM THE MINISTRY OF EDUCATION FOR THE LAST THREE YEARS

Account	2021/2022(KSHS)	2020/2021(KSHS)	2020(KSHS)	2019 (KSHS)
Tuition Account	6,044,645.80	2,206,637.50	2,931,710.00	5,157,183.00
Operation A/C	26,437,710.25	11,649,391.50	20,045,046.00	24,387,536.70
Totals	32,482,356.05	13,856,029.00	22,976,756.00	29,544,719.70
No.of students	2,002	1,893	1,788	1,630
Capitation per student	16,224.95	7,319.61	12,850.53	18,125.59
Increase/Decrease	18,626,327.05	- 9,120,727.00	- 6,567,963.70	

CAPITATION GRANTS FROM THE MOE FOR THE LAST THREE YEARS



There was a decrease in capitationin from the year 2019 up to year 2020/2021 but starts increasing in the year 2021/2022. In the financial year 2021/2022 capitation increases as compared to the year 2020/2021 since capitation was received for six months in the year 2020/2021 and 12 months in the year 2021/2022.

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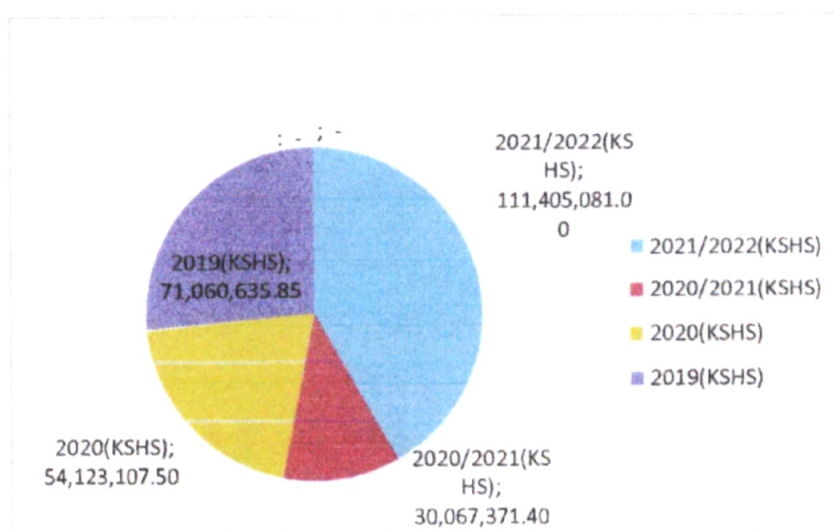
SUMMARY REPORT OF PERFORMANCE OF THE SCHOOL (Continued)

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

OVERVIEW OF NET GROWTH OF OTHER INCOME(S)

ACCOUNTS	2021/2022(KSHS)	2020/2021(KSHS)	2020(KSHS)	2019(KSHS)
Other income	111,405,081.00	30,067,371.40	54,123,107.50	71,060,635.85
Totals	111,405,081.00	30,067,371.40	54,123,107.50	71,060,635.85

TREND OVER THE LAST THREE YEARS OF SCHOOL FEES RECEIVED



The school had several sources of income i.e. income generating activity (Bakery, bus hire, house rent and school fees from parents).

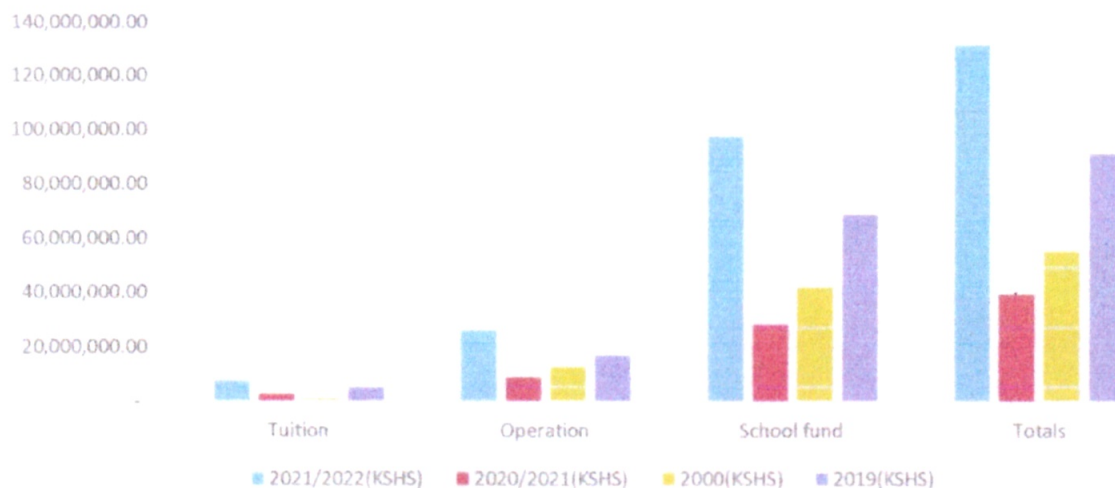
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SUMMARY REPORT OF PERFORMANCE OF THE SCHOOL (Continued)

OVERVIEW OF NET GROWTH OF OTHER EXPENDITURE(S)

ACCOUNTS	2021/2022(KSHS)	2020/2021(KSHS)	2000(KSHS)	2019(KSHS)
Tuition	7,517,736.90	2,430,461.50	923,770.00	5,152,941.00
Operation	26,112,594.19	8,779,916.60	12,416,287.00	17,115,719.90
School fund	97,516,260.50	28,101,343.05	41,844,666.30	68,851,288.30
Totals	131,146,591.59	39,311,721.15	55,184,723.30	91,119,949.20
Increase/decrease	91,834,870.44	- 15,873,002.15	- 35,935,225.90	

TREND OVER THE LAST THREE YEARS



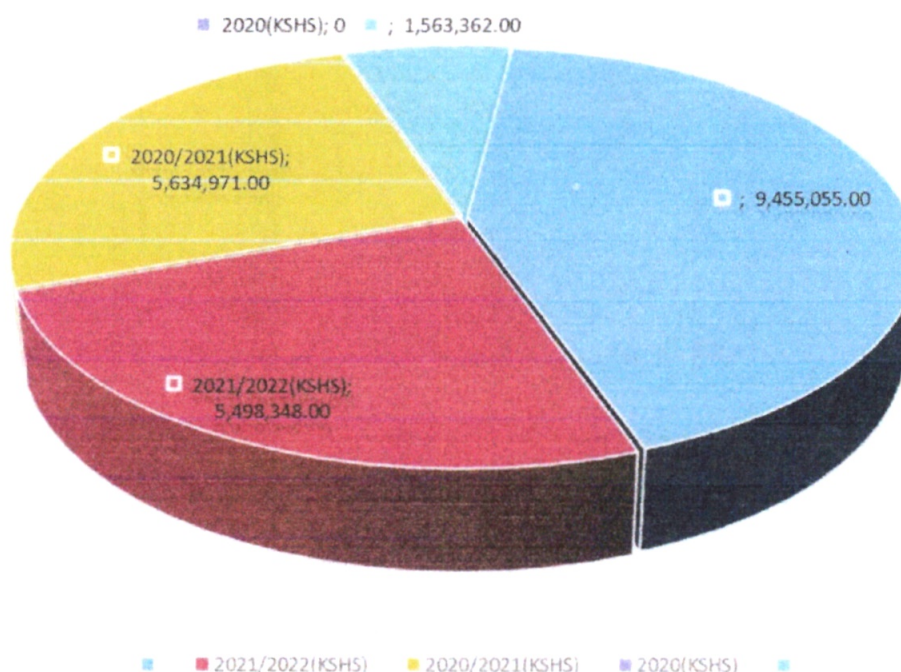
There was a decrease in expenditure from the year 2019 up to the year 2020/2021. In the year 2020 expenditure reduced due to Covid 19, and then in the year 2021 expenditure reduced further due to change financial year covering six months as result of IPSAS guidelines.

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SUMMARY REPORT OF PERFORMANCE OF THE SCHOOL (Continued)

MOVEMENT OF DEBTORS OF THE SCHOOL				
ACCOUNTS	2021/2022(KSHS)	2020/2021(KSHS)	2020(KSHS)	2019(KSHS)
School fund account- fees arrears per year	9,455,055.00	5,498,348.00	5,634,971.00	1,563,362.00
Totals	9,455,055.00	5,498,348.00	5,634,971.00	1,563,362.00
Decrease/Increase	- 3,956,707.00	136,623.00	4,071,609.00	

TREND OF DEBTORS OVER THE LAST THREE YEARS



The above balances is fees arrears per year excluding accumulation, collection of fees balance had become a challenge it keeps increasing every year other than the year 2021 where the period was reduced to six months due to introduction of IPSAS template.

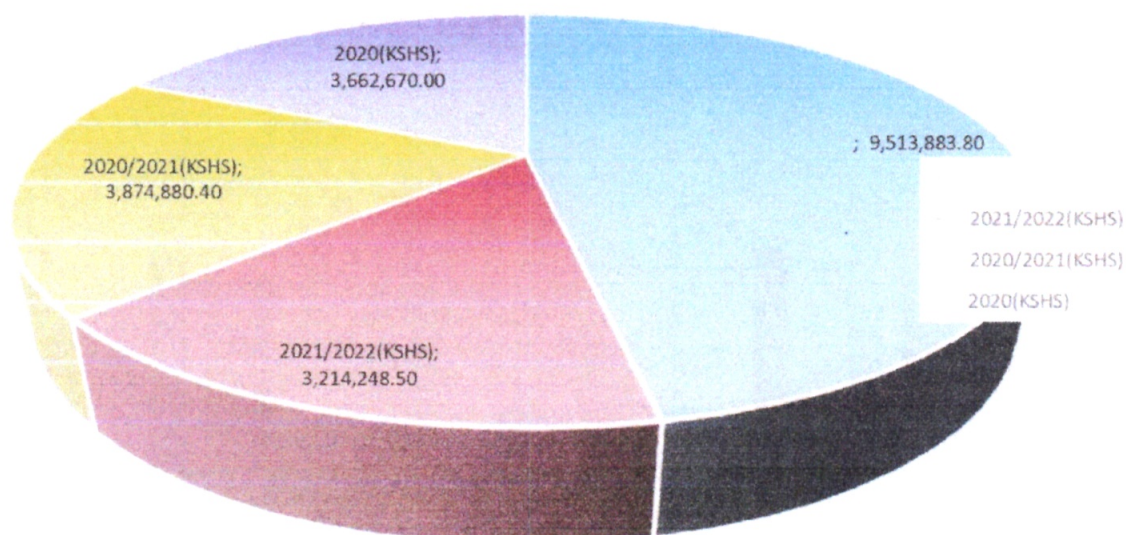
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SUMMARY REPORT OF PERFORMANCE OF THE SCHOOL (Continued)

MOVEMENT OF CREDITORS OF THE SCHOOL

ACCOUNTS	2021/2022(KSHS)	2020/2021(KSHS)	2020(KSHS)	2019(KSHS)
School fund account-prepaid fees	9,513,883.80	3,214,248.50	3,874,880.40	3,662,670.00
School fund account-Creditors	447,790.00	-	2,041,000.00	-
Totals	9,513,883.80	3,214,248.50	3,874,880.40	3,662,670.00
Decrease/Increase	- 6,299,635.30	660,631.90	- 212,210.40	

TREND OF CREDITOR OVER THE LAST THREE YEARS



Due to the effect of fees balance, we were not able to pay trade creditors for the financial year 2021/2022. As school management we decided to formulate some policies to curb that norm.

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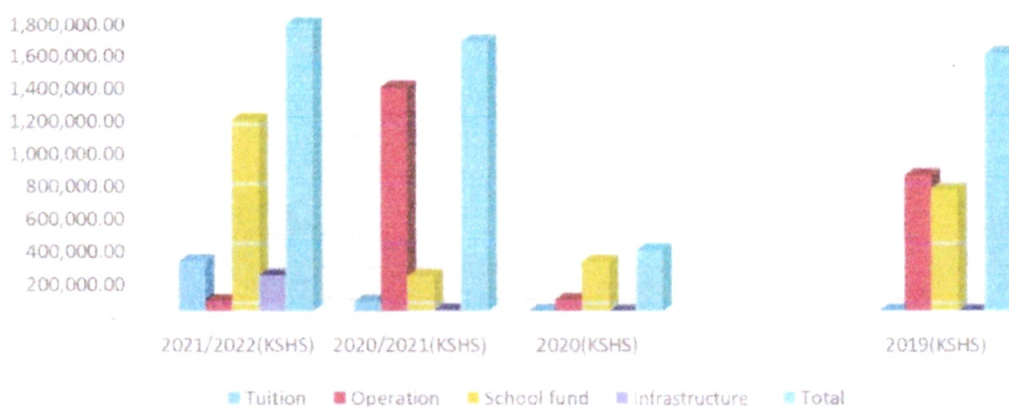
SUMMARY REPORT OF PERFORMANCE OF THE SCHOOL (Continued)

- 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.

MOVEMENT OF CASH AND BANK BALANCES				
ACCOUNT	2021/2022(KSHS)	2020/2021(KSHS)	2020(KSHS)	2019(KSHS)
Tuition	306,232.00	59,323.10	3,147.10	3,139.50
Operation	63,592.36	1,369,176.30	70,225.00	828,131.70
School fund	1,170,656.45	214,325.45	300,776.00	744,218.55
Infrastructure	219,807.25	8,912.55	-	-
Total	1,760,288.06	1,651,737.40	374,148.10	1,575,489.75
Increase/ Decrease	108,550.66	1,277,589.30	- 1,201,341.65	

MOVEMENT OF CASH AND BANK BALANCES.



The year 2019, 2021 and 2022 recorded high cash and bank balances more than one million as compared to the year 2020. The year 2020 was affected by the covid - 19

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SUMMARY REPORT OF PERFORMANCE OF THE SCHOOL (Continued)

Teacher Student ratio:

Teachers' student Ratio: 1:40 (excluding BOM teachers)

<i>Teachers Recruited/Posted</i>	<i>Transfers/Retired</i>	<i>Employed by TSC</i>	BOM Teachers
4	1	49	43

Teachers per subjects

<i>S No</i>	<i>SUBJECT</i>	<i>REQUIRED CBE</i>	<i>CURRENT CBE</i>	<i>DEFICIT CBE</i>
1	ENGLISH	10	5	5
2	KISWAHILI	10	3	7
3	MATHEMATICS	10	5	5
4	CHEMISTRY	8	5	3
5	BIOLOGY	8	6	2
6	PHYSIC	5	3	2
7	GEOGRAPHY	5	2	3
8	HISTORY	6	5	1
9	CRE	6	3	3
10	B/STUDIES	7	2	5
11	GERMAN	1	1	0
12	FRENCH	1	1	0
13	MUSIC	1	1	0
14	ART & DESIGN	1	1	0
15	HOME SCIENCE	3	2	1
16	COMPUTER	4	2	2
17	AGRIC	6	2	4
	TOTALS	92	49	43

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SUMMARY REPORT OF PERFORMANCE OF THE SCHOOL (Continued)

c) Mean score in the 2022- 2019 KCSE:

Below is the performance of the school over the last three years, the number of students that have since Transitioned to institutions of higher learning, Mean score, comment on improvement and the school's set score.

KCSE Performances					
<i>Year</i>	<i>Entry</i>	<i>Mean Score</i>	<i>Target Mean</i>	<i>Transitioned to institutions of higher learning</i>	<i>REMARKS</i>
2022	464	7.22	9.20	301	<i>The school managed a positive Dev of +0.2985 due to more intense academic programs; more contact hours with the students.</i>
2021	395	6.9215	9.20	235	<i>The school registered a negative Dev of -0.7243 thus we missed our target and the previous year's mean dropped thus more intense academic programs; more contact hours with the students is required.</i>
2020	367	7.6458	8.20	290	<i>The school registered positive deviation of 0.5045 as a result of positive discipline from students, intense academic programs and positive support from parents.</i>

d) Number of Candidates in the 2022 - 2019 KCSE:

Tabulated below the number of candidates sat for KCSE over the last three years.

Year	No. of Candidates
2022	464
2021	395
2019	367

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SUMMARY REPORT OF PERFORMANCE OF THE SCHOOL (Continued)

e) Capacity of the school

The number of students in the school vis a vie the facilities like the dormitories, the dining hall, the laboratories, toilets and other amenities, As been summarized as follows;

S/NO	Facility	Number	Remarks
1	Administration block	1	Enough
2	Science Laboratories	6	Not Enough
3	Stores	9	Enough
4	Computer Laboratory	1	Not Enough
5	Classrooms	38	Not Enough
6	Dormitories	11	Not Enough
7	Staffroom	1	Enough
8	Bathrooms	161	Enough
9	Toilets	201	Enough
10	Grinding room	1	Enough
11	Slaughtering room	1	Enough
12	French room	1	Not Enough
13	ART room	1	Not Enough
14	Music room	1	Not Enough
15	German room	1	Not Enough
16	Power house	1	Enough
17	Elevated plastic water tank	16	Not Enough
18	Plastic water tank	11	Not Enough
19	Borehole	1	Not Enough
20	Benches (metallic outside)	95	Not Enough
21	Reception Chair	2	Not Enough
22	Dining Hall	1	Not Enough
23	Sick bay	1	Not Enough
24	Departmental Offices	26	Enough
25	Library	1	Not Enough
26	Kitchen	1	Enough
27	Teachers Houses	11	Not Enough
28	Bakery	1	Enough
29	White board	31	
30	Steel Ladder	3	
31	Weighing scale	3	
32	Kitchen tables	10	
33	Stainless energy	13	
34	Fire extinguishers	34	
35	Kitchen tea urn	9	
36	Food trolley	5	
37	Fans	19	
38	Firewood proofer	1	

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Physical Facilities against 2,008 students

SUMMARY REPORT OF PERFORMANCE OF THE SCHOOL (Continued)

39	Electric proofer	1	
40	Electric oven	1	
41	Firewood oven	1	
42	Mixer bakery	2	
43	Table dining hall & departments	100	
44	Staff chairs	170	
45	Staff desks	170	
46	Blue room chairs	40	
47	Students chairs	2040	
48	Students desks	2040	
49	Benches dining hall	130	
50	Television	5	
51	Sewing machine home science	24	
52	Cookers (home science)	10	
53	13 kg Gas cylinders	6	
54	Freezer kitchen	2	
55	Fridge	2	
56	Water dispenser	3	
57	Printers	8	
58	Photocopiers	2	
59	Lawn mower	1	
60	Water pump	2	
61	Generator	1	
62	Laptops	8	
63	computers in laboratory	26	
64	Photo printing machine	2	
65	School vehicles	3	
66	Projectors	4	
67	Vegetable chopper	1	
68	Bread slicer	1	
69	Brush cutter	1	
70	Double dickers	2200	
71	Cowshed	1	<i>Enough</i>
72	Pigsty	1	<i>Enough</i>

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SUMMARY REPORT OF PERFORMANCE OF THE SCHOOL (Continued)

Development projects carried out by the school:

The school carried out two development projects in the year as shown in a tabular format below:-

<i>Project</i>	<i>Status</i>	<i>Amount - kshs</i>	<i>Fund Source</i>
Completion of 3 Storeyed building (15 classrooms & a library)	100%	29,675,056.00	MOE - M&I & Parents M&I

Sign
School Principal



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III. STATEMENT OF SCHOOL MANAGEMENT RESPONSIBILITY

Section 81 (I) 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 (III) requires the financial statements so prepared to be in a form that complies with relevant accounting standards as prescribed by the Public Sector Accounting Standards Board of Kenya from time to time.

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

The Board of Management of The Sacred Heart Mukumu Girls 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: FR. VINCENT MUKOKIHO

Designation: Chairman, School Board of Management

Sign: [Signature]

Date: 12.9.2024

Name: SR JANE AMUKOYE

Designation: School Principal & Secretary to Board of Management

Sign: [Signature]

Date: 17/9/2024

Name: ERASTUS NAKOTI MUKOTA

Designation: Bursar/Finance Officer

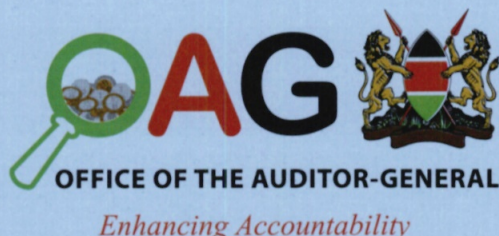
Sign: [Signature]

Date: 17/9/24



REPUBLIC OF KENYA

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

REPORT OF THE AUDITOR-GENERAL ON THE SACRED HEART MUKUMU GIRLS' HIGH SCHOOL FOR THE YEAR ENDED 30 JUNE, 2022 - KAKAMEGA COUNTY

PREAMBLE

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

- A. Report on the Financial Statements that considers whether the financial statements are fairly presented in accordance with the applicable financial reporting framework, accounting standards and the relevant laws and regulations that have a direct effect on the financial statements.
- B. Report on Lawfulness and Effectiveness in Use of Public Resources which considers compliance with applicable laws, regulations, policies, gazette notices, circulars, guidelines and manuals and whether public resources are applied in a prudent, efficient, economic, transparent and accountable manner to ensure the Government achieves value for money and that such funds are applied for the intended purpose.
- C. Report on 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 The Sacred Heart Mukumu Girls' High School - Kakamega County set out on pages 20 to 37, 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 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 Sacred Heart Mukumu Girls' High School - Kakamega 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. Inaccuracies in Capitation Grants

The statement of receipts and payments reflects capitation grants for tuition and operations amounts of Kshs.6,043,246 and Kshs.40,103,060 as disclosed in Notes 1 and 2 to the financial statements respectively. Review of the NEMIS capitation disbursements made to the School against the amount receipted by the School revealed an amount of Kshs.29,466,975 whereas the NEMIS capitation reflects an amount of Kshs.46,146,306, resulting to an unexplained variance of Kshs.16,679,331.

In the circumstances, the accuracy and completeness of capitation grants for tuition and operations of Kshs.6,043,246 and Kshs.40,103,060 could not be confirmed.

2. Inaccuracies in the School Fund Income - Parents' Contribution

The statement of receipts and payments reflects school fund income parents' contribution of Kshs.105,215,790 as disclosed in Note 3 to the financial statements. Review of the supporting schedule and student's enrollment data revealed an amount of Kshs.110,327,255 resulting to an unexplained variance of Kshs.5,111,465.

In circumstances, the accuracy and completeness of school fund income - parents' contribution of Kshs.105,215,790 could not be confirmed.

3. Unsupported School Fund Income - Other Receipts

The statement of receipts and payments reflects miscellaneous income of Kshs.6,865,138 as disclosed in Note 4 to the financial statements. However, no schedule was provided for audit to show the date of receipt and the amount. Further, the School did not maintain cashbooks for various streams of income and therefore the accuracy of miscellaneous income could not be confirmed.

In the circumstances, the accuracy and completeness of school fund income other receipts of Kshs.6,865,138 could not be confirmed.

4. Unsupported Payments for Tuition

The statement of receipts and payments reflects payment for tuitions of Kshs.7,516,337 as disclosed in Note 5 of the financial statements. However, examination of payment vouchers amounting to Kshs.7,516,337 revealed that Management made payments without proper support documents such as requisitions, local purchase orders, delivery notes, inspection reports, goods received notes, certificate of payments.

In the circumstances, the regularity, accuracy and completeness of the payments for tuition of Kshs.7,516,337 could not be confirmed.

5. Unsupported Payments for Operations

The statement of receipts and payments reflects payment for operations of Kshs.26,112,468 as disclosed in Note 6 of the financial statements. However, examination of payment vouchers amounting to Kshs.26,112,468 revealed that Management made payments without proper support documents such as requisitions, local purchase orders, delivery notes, inspection reports, goods received notes, certificate of payments.

In circumstances, the accuracy and completeness of payment for operations of Kshs.26,112,468 could not be confirmed.

6. Unsupported Personnel Emoluments Payments

The statement of receipts and payments reflects payments for operations and boarding and School fund payments of Kshs.26,112,468 and Kshs.109,648,100 as disclosed in Notes 6 and 7 respectively, to the financial statements. However, supporting documentation including, supporting schedules and payment vouchers were not provided for audit review. Further, included in Kshs.26,112,468 and Kshs.109,648,100 are payments of Kshs.9,969,897 and Kshs.12,454,110, all totalling Kshs.22,424,007 in respect to personnel emoluments. However, review of the supporting documents including payrolls revealed that a total of Kshs.20,347,201 was spent on personnel emoluments resulting to an unexplained and unreconciled variance of Kshs.2,076,806.

In the circumstances, the accuracy and completeness of the operation and boarding and School fund payments of Kshs.26,112,468 and Kshs.109,648,100 could not be confirmed.

7. Unsupported Cash and Cash Equivalents Balance

The statement of financial assets and financial liabilities reflects cash and cash equivalents balance of Kshs.18,440,518 as disclosed in Note 8 and 9 to the financial statements. Included in this balance were 12 bank accounts with a bank balance

Kshs.18,432,581 and a cash balance of Kshs.7,937. However, the bank balances were not supported by cash books, bank certificates and bank reconciliation statements.

In the circumstances, the accuracy, completeness, existence of bank balance of Kshs.18,440,518 could not be confirmed.

8. Accounts Receivable

8.1 Variances in Account Receivables

The statement of financial assets and financial liabilities reflects a Nil accounts receivables balance while Note 11 to the financial statement reflects an amount of Kshs.34,796,529. However, the ledger balance and issued invoices reflects a Nil balance, resulting to an unexplained variance of Kshs.34,796,529.

In the circumstances, the accuracy and completeness of the accounts receivables balance of Kshs.34,796,529 could not be confirmed.

8.2 Unsupported Accounts Receivables

The statement of financial assets and financial liabilities reflects accounts receivables Nil while Note 11 to the financial statements reflects Kshs.34,796,529. However, the supporting schedules, detailed aging analysis and issued invoices were not provided for audit review.

In the circumstances, the accuracy of the accounts receivables balance of Kshs.34,796,529 could not be confirmed.

8.3 Long Outstanding Receivables

The statement of financial assets and financial liabilities reflects accounts receivables Nil while Note 11 to the financial statements reflects Kshs.34,796,529. Included in the balance are receivables amounting to Kshs.24,075,707 that has remained outstanding for more than two (2) years. However, there was no policy on the impairment of long outstanding fees arrears casting doubt on the fair statement of the accounts receivables balance.

In the circumstances, the accuracy and full recoverability of the outstanding receivables balance of Kshs.34,796,529 could not be confirmed.

9. Unsupported Accounts Payables

The statement of financial assets and liabilities reflects Nil accounts payables balance while Annex 1 reflects account payable of Kshs.447,790. However, the balance varies with Kshs.447,790 reflected in the ledger resulting to an unexplained or an unreconciled variance of Kshs.447,790.

In the circumstances, the accuracy and completeness of trade payables balance of Kshs.447,790 could not be confirmed.

10. Inaccuracy of the Inventory Balance

The financial statements reflect a Nil balance in respect to inventory. However, the stock take report, stock reconciliation and stock movement schedule were not provided for audit.

In the circumstances, the accuracy of inventory balance could not be confirmed.

The audit was conducted in accordance with the International Standards for Supreme Audit Institutions (ISSAIs). I am independent of The Sacred Heart Mukumu Girls' High School Management in accordance with ISSAI 130 on the Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of financial statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my 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.167,635,289 and Kshs.158,227,234 respectively resulting to an under-funding of Kshs.9,408,055 or 6% of the budget. However, the School spent a balance of Kshs.143,276,905 against actual receipts of Kshs.158,227,234 resulting to an under absorption of Kshs.14,950,329 or 10% of actual receipts.

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

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, 2021.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

As required by Article 229(6) of the Constitution, based on the audit procedures performed, except for the matters described in the Basis for Conclusion on Lawfulness and Effectiveness in Use of Public Resources section of my report, I confirm that, nothing

else has come to my attention to cause me to believe that public resources have not been applied lawfully and in an effective way.

Basis for Conclusion

1. Late Submission of Annual Report and Financial Statements

During the year under review, the School Management did not submit the financial statements to the Auditor-General by the statutory date of 30 September, 2022. The financial statements were submitted on 14 May, 2024. 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, 2021 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. Non-Compliance with the Public Sector Accounting Standards Board Reporting Framework

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

- i. The statement of budget verses actual amount in the financial statement is not titled.
- ii. The amounts and balances in the financial statements and notes are not rounded off to the nearest shilling.

In the circumstances, Management was in breach of the PSASB guidelines. Further, lack relevant information may affect users' reliance on the financial statements for decision making.

3. Unconfirmed Students Enrolment Data

The statement of receipts and payments reflects capitation grants for tuition and capitation grants for operations totalling Kshs.46,146,306. Comparison of data from National Education Management and information System (NEMIS) with records from the County Director of Education revealed that during the financial year 2021/2022, NEMIS reflected one thousand eight hundred and ninety-five (1,895) students while records from the County Director of Education had two thousand and two (2,002) students resulting to an underfunding of the School by an amount of Kshs.3,258,035. This was contrary to the Ministry of Education Circular MOE.HQS/3/13/3 dated 16 June, 2021 on implementation of Free Day Secondary Education (FDSE) which requires all learners be registered in NEMIS and the principals to ensure their records are accurate.

In the circumstances, underfunding of the School may have affected service delivery to the students.

4. Failure to Transfer of Infrastructure Funds from Operations Bank Account

The statement of receipts and payments reflects operations grants of Kshs.40,103,060 as disclosed in Note 2 to the financial statements from the Ministry of Education credited in the operations bank account statements from the Ministry of Education credited in the operations bank account. Included in the amount is Kshs.9,177,000 in respect of infrastructure grants which were to be transferred to infrastructure bank account for maintenance and improvement of the School's facilities. However, only Kshs.8,633,000 was transferred to infrastructure account, leaving a balance of Kshs.544,000 as at 30 June, 2022. Further, the transfer of Kshs.8,633,000 was done four (4) months from the date of receipt. This was contrary to the Ministry of Education Circular Ref. No: MOE.HQS/3/13/3 dated 16 June, 2021 which directed that infrastructure grants as well as maintenance and improvement funds should be transferred to the School infrastructure account fifteen (15) days upon receipt of the funds in the operations account.

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

5. Unapproved Fees on Parents Association Support Programme

The statement of receipts and payments reflects School fund income - parents' contributions of Kshs.105,215,790 as disclosed in Note 3 to the financial statements which includes PA support program amount of Kshs.22,716,000. Examination of the records revealed that the School charged an amount of Kshs.12,000 per student to support the programme which had not been approved by the Ministry of Education through the County Education Board. This was contrary to Government Circular No. MOE.HQS/3/13/3 dated 16 June, 2021 on guidelines on implementation of Free Day and Secondary Education programme which stipulates that parent will only pay for school uniforms, boarding related costs as reflected in the boarding fees structure and lunch for the day scholars.

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

6. Irregularities in Human Resource Management

The statement of receipts and payments reflects payment for operation and boarding and school fund payments of Kshs.26,112,468 and Kshs.109,648,100 as disclosed in Notes 6 and 7 to the financial statements. Included in the amounts are Kshs.9,969,897 and Kshs.12,454,110 all totalling to Kshs.22,424,007 spent on personnel emoluments. Review of payment vouchers and records revealed the following anomalies in relation to the personnel emoluments.

6.1 Irregular Employment/Recruitment of BoM Teachers

The School recruited twenty-five (25) BoM teachers during the year under review. However, supporting documents detailing the recruitment process including but not limited to the advertisement, application register, long list, short list and interview minutes have not been presented for audit. This was contrary to Section 7(c) of the Employment Act, 2007 which states that "employment policy or practice" includes any policy or

practice relating to recruitment procedures, advertising and selection criteria, appointments and the appointment process, job classification and grading, remuneration, employment benefits and terms and conditions of employment, job assignments, the working environment and facilities, training and development, performance evaluation systems, promotion, transfer, demotion, termination of employment on disciplinary measures.

6.2 Staffing Beyond the Approved Establishment

The School had 53 Non-Teaching Staff and 40 Board of Management Teachers and 49 Teachers Service Commission Teachers, totalling to 89 Teaching Staff as at July, 2022. The 53 Non-Teaching staff were in excess by 16 contrary to the Ministry of Education Circular Ref: MOE.HQS/3/13/3 dated 19 October, 2017. Further the Board of Management did not rationalize the recruitment of Non-Teaching Staff contrary to Section 8.0 of the Guidelines for the Implementation of Free Secondary education for the year 2021-2022, Ref: MOE.HQS/3/13/3 dated 16 June, 2021. The 89 Teaching Staff were in excess by eleven (11) contrary to the Curriculum Based Establishment for the year which required a total of 78 teachers.

6.3 The Payments Below the Minimum Wage Bill

The School had thirteen (13) employees who were being paid below the Government minimum wage bill of Kshs.12,522 contrary to the Labour Institutions Regulation of Wages Order of 2018 This is contrary to the Labour Institutions Regulation of Wages Order of 2018 which states that the basic minimum monthly wage be Kshs.12,522 per month.

6.4 Non-Approval of Terms and Conditions of Service for Board of Management Staff

Review of payroll and supporting documentation revealed that the board had not approved the terms and conditions of service for semi-professional non-teaching staff contrary to Regulation 19 of the Basic Education Regulations, 2015 which states that the Board of Management may appoint suitable semi-professional and subordinate staff, on such terms and conditions as shall be determined by the Board.

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

7. Lack of Procurement Plan

The statement of receipts and payments reflects an amount of Kshs.158,227,234 and Kshs.143,276,905 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.

8. Weakness in Procurement of Goods and Services

The statement of receipts and payments reflects total payments of Kshs.143,276,905. Review of payment vouchers and supporting documentation revealed the following procurement anomalies;

- i. The School did not have a procurement function contrary to Regulation 33(1)(2) of the Public Procurement and Assets Disposal Regulations, 2020 which states, a procuring entity shall establish a procurement function in accordance with Section 47 of the Act. The procurement function shall be handled by the procurement professionals whose qualification and experience are recognized in Kenya;
- ii. The payment vouchers were not supported with professional opinions. This is contrary to Section 84 and Section 80 of the Public Procurement and Asset Disposal Act, 2015 which states the head of the procurement function of a procuring entity shall, alongside the report to the evaluation committee as secretariat comments, review the tender evaluation report and provide a signed professional opinion to the accounting officer on the procurement or asset disposal proceedings; and
- iii. Goods received and issued were not supported with counter requisition and issue voucher to confirm the user department. This is contrary to provisions of Regulation 168 of the Public Procurement and Asset Disposal Regulations, 2020 which states that an Accounting Officer of a procuring entity shall ensure proper management and distribution of inventory, stores and assets by ensuring that they are received and taken on charge.

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

9. Failure to Prepare and Maintain Fixed Assets Register

Annex 2 to the financial statements reflects summary of fixed assets schedule balance of Kshs.431,772,112. The fixed assets include land Kshs.145,500,000, building and structures Kshs.263,184,612, motor vehicle Kshs.5,625,000, office equipment, furniture and fitting Kshs.2,562,500, ICT equipment and other assets Kshs.4,500,000, tools and apparatus Kshs.1,025,000, textbooks Kshs.6,250,000, other machinery and equipment Kshs.2,500,000 and heritage and cultural assets Kshs.625,000. However, no valuation was done on all the fixed assets. Further, Management did not maintain a fixed asset register in the format prescribed and the assets were not coded or tagged for ease of identification and tracking of the assets contrary to Section 79 of the Public Finance Management Act, 2012 which states that requires public officers to ensure that adequate arrangements are made for the proper use, custody, safeguarding and maintenance of public property.

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

10. Failure to Prepare a School Improvement Plan

During the year period 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.

The audit was conducted in accordance with ISSAI 4000. The standard requires that I comply with ethical requirements and plan and perform the audit to obtain assurance about whether the activities, financial transactions and information reflected in the financial statements comply in all material respects, with the authorities that govern them. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

REPORT ON THE EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

As required by Section 7(1)(a) of the Public Audit Act, 2015 and based on the audit procedures performed, except for the matters described in the Basis for Conclusion on the effectiveness of internal controls, risk management and governance, 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

1. School Buses Registered Under Civilian Plates

Records provided for audit indicates that the School had three (3) school buses registered with civilian number plates instead of the blue number plates.

In the circumstances, the School buses are exposed to the risk of misuse.

2. Lack of a Risk Management Plan

Records provided for audit revealed that the Management had not established a risk management policy. This is contrary to Regulation 165(1)(a) of the Public Finance Management (National Government) Regulations, 2015 which states that the Accounting Officer shall ensure that a National Government entity develops risk management strategies, which include fraud prevention mechanisms.

In the circumstances, the effectiveness of the School's risk management could not be confirmed.

3. Lack of Information Technology Controls

The following Information Technology (IT) control weaknesses were noted:

- i. The School does not have an approved policy on Information Communication Technology (ICT) including policies on IT continuity plan, and therefore critical data/information may not be recovered in case a disaster occurs;
- ii. The School does not have IT strategic or steering committees which could result in non-implementation of IT governance, as part of enterprise governance;
- iii. The School lacked security policy, an indication that there is no clear direction to maintain information security and to safeguard its assets; and
- iv. The School does not have IT strategic plan which could result in IT goals not contributing to the departments strategic objectives, related costs and risks.

In addition, without a sound and approved framework, users do not have any rules and procedures to follow in order to minimize risk of errors, fraud and the loss of data confidentiality, integrity and availability.

In the circumstances, the School is exposed to financial losses and falsification of records.

4. Lack of Inventory Control Documents

Information and explanation provided for audit revealed that the School did not undertake stock takes during the year under review and keep stock take reports. Further, stock reconciliation reports and stock movement schedule including stores ledges were not provided for audit. This is contrary to Regulation 139(1)(b) of the Public Finance Management (National Government) Regulations, 2015 which states that the Accounting Officer of a National Government entity shall take full responsibility and ensure that proper control systems exist for assets and that movement and conditions of assets can be tracked.

In the circumstances, the School's stocks are at risk of being misappropriated.

The audit was conducted in accordance with ISSAI 2315 and ISSAI 2330. The standards require that I plan and perform the audit to obtain assurance about whether effective processes and systems of internal controls, risk management and overall governance were operating effectively, in all material respects. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

Responsibilities of Management and those Charged with Governance

Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Public Sector Accounting Standards- Accrual Basis and for maintaining effective internal controls as Management determines is necessary to enable the preparation of financial statements that are free from material

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

In preparing the financial statements, Management is responsible for assessing the School's ability to 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 governance and risk management, and ensuring the adequacy and effectiveness of the control environment.

Auditor-General's Responsibilities for the Audit

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

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

Further, in planning and performing the audit of the financial statements and audit of compliance, I consider internal controls in order to give an assurance on the effectiveness

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

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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management.
- Conclude on the appropriateness of the Management's use of the applicable basis of accounting and based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the School's ability to 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's 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's 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 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, SBS
AUDITOR-GENERAL

Nairobi

19 September, 2024

THE SACRED HEART MUKUMU GIRLS HIGH SCHOOL
PUBLIC SECONDARY SCHOOL
ANNUAL REPORTS AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH JUNE 2022

I. STATEMENT OF RECEIPTS AND PAYMENTS

DESCRIPTION OF VOTE HEAD	Note	2021 - 2022	2020 - 2021
		Kshs	Kshs
RECEIPTS			
Capitation grants for tuition	1	6,043,246	2,206,638
Capitation grants for operations	2	40,103,060	12,272,391
School Fund Income- Parents' Contributions	3	105,215,790	25,607,987
School Fund Income- Other receipts	4	6,865,138	2,246,300
Proceeds from borrowings		-	-
TOTAL RECEIPTS		158,227,234	42,333,316
PAYMENTS			
Payments for Tuition	5	7,516,337	2,430,462
Payments for operations	6	26,112,468	9,397,081
Boarding and school fund payments	7	109,648,100	27,392,811
TOTAL PAYMENTS		143,276,905	39,220,354
SURPLUS/DEFICIT		14,950,329	3,112,962

The school financial statements were approved on and signed by:

Name: FR. VINCENT MUKUNDU
 Designation: Chairman, School Board of Management
 Sign: [Signature]
 Date: 17/09/2024

Name: [Signature]
 Designation: School Principal & Secretary to Board of Management
 Sign: [Signature]
 Date: 17/09/2024

Name: [Signature]
 Designation: Bursar/Finance Officer
 Sign: [Signature]
 Date: 17/09/2024



THE SACRED HEART MUKUMU GIRLS HIGH SCHOOL
PUBLIC SECONDARY SCHOOL
ANNUAL REPORTS AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH JUNE 2022

II. STATEMENT OF FINANCIAL ASSETS AND LIABILITIES

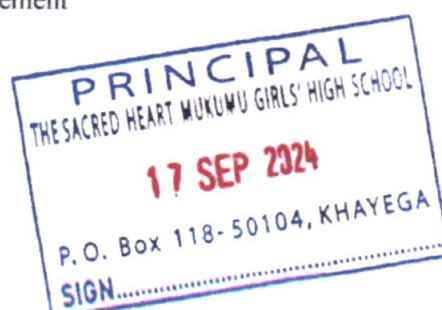
	Note	2021 - 2022 Kshs	2020 - 2021 Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	8	18,432,581	3,490,189
Cash Balances	9	7,937	-
Short term Investment	10	-	-
Total Cash and Cash Equivalents		18,440,518	3,490,189
 Account's receivables	 11	 -	 -
TOTAL FINANCIAL ASSETS		18,440,518	3,490,189
FINANCIAL LIABILITIES			
Accounts Payable	12	-	-
NET FINANCIAL SSETS		18,440,518	3,490,189
REPRESENTED BY			
Fund balance b/fwd 1st July...	13	3,490,189	377,227
Surplus/Defict for the year		14,950,329	3,112,962
NET FINANCIAL POSITION		18,440,518	3,490,189

0 0

The school financial statements were approved on and signed by:

Name: FR. VINCENT MUKOKUTO
 Designation: Chairman, School Board of Management
 Sign: [Signature]
 Date: 17-9-2024

Name: SR. JANE AMUKOYE
 Designation: School Principal & Secretary to Board of Management
 Sign: [Signature]
 Date: 17/9/2024



THE SACRED HEART MUKUMU GIRLS HIGH SCHOOL
PUBLIC SECONDARY SCHOOL
ANNUAL REPORTS AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH JUNE 2022

Name: ERASTOS MAKOTSI MUKENDO
Designation: Bursar/Finance Officer
Sign: [Signature]
Date: 17/9/24

**THE SACRED HEART MUKUMU GIRLS HIGH SCHOOL
PUBLIC SECONDARY SCHOOL
ANNUAL REPORTS AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH JUNE 2022**

STATEMENT OF CASH FLOW

		2021 - 2022 Kshs	2020 - 2021 Kshs
Receipts from operating activities			
Capitation grants for tuition	1	6,043,246	2,206,638
Capitation grants for operations	2	40,103,060	12,272,391
School fund income- Parents contributions/ fees	3	105,215,790	25,607,987
School fund income- other receipts	4	6,865,138	2,246,300
Total receipts		158,227,234	42,333,316
Payments			
Payments for Tuition	5	7,516,337	2,430,462
Payments for operations	6	26,112,468	9,397,081
Boarding and school fund payments	7	109,648,100	27,392,811
	8	143,276,905	39,220,354
Net cash flow from operating activities	9	14,950,329	3,112,962
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets		-	-
Acquisition of Assets		-	-
Proceeds from investments		-	-
Net cash flows from Investing Activities		-	-
NET CASHFLOW FROM BORROWING ACTIVITIES			
		14,950,329	
Proceeds from borrowings/ loans			
Repayment of principal borrowings			
Net cash flows from Investing Activities			
NET INCREASE IN CASH AND CASH EQUIVALENT		14,950,329	3,112,962
Cash and cash equivalent at BEGINNING of the year	10	3,490,189	377,227
Cash and cash equivalent at END of the year		18,440,518	3,490,189

The school financial statements were approved on and signed by:

Name: FR. VINCENT MUKOKIBO
 Designation: Chairman, School Board of Management
 Sign: [Signature]
 Date: 17-9-2024

THE SACRED HEART MUKUMU GIRLS HIGH SCHOOL
PUBLIC SECONDARY SCHOOL
ANNUAL REPORTS AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH JUNE 2022

Name: SR. JANE AMUKOTE

Designation: School Principal & Secretary to Board of Management

Sign: [Signature]

Date: 17/9/2024

Name: ERASTUS MAKOTI MIHES

Designation: Bursar/Finance Officer

Sign: [Signature]

Date: 17/9/24



THE SACRED HEART MUKUMU GIRLS HIGH SCHOOL
PUBLIC SECONDARY SCHOOL
ANNUAL REPORTS AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH JUNE 2022

Receipt/Expense Item	Original Budget	Adjustments		Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	Opening Balance (C/Bk) and AIA	b Previous years Outstanding Disbursements				
RECEIPTS				c=a+b	d	e=c-d	f=d/c %
(1) CAPITATION GRANT ON TUITION							
Teaching / learning materials	13,675,992.00			13,675,992.00	6,043,245.80	7,632,746.20	44.2%
(2) CAPITATION GRANT ON OPERATIONS							
Personnel emoluments	13,401,824.00			13,401,824.00	9,145,264.10	4,256,559.90	68.2%
Repairs and maintenance	16,372,500.00			16,372,500.00	9,600,000.00	6,772,500.00	58.6%
Local transport / travelling	2,902,014.00			2,902,014.00	854,404.92	2,047,609.08	29.4%
Electricity and water	6,586,444.00			6,586,444.00	4,484,262.28	2,102,181.72	68.1%
Administration costs	2,881,764.90			2,881,764.90	1,985,178.96	896,585.94	68.9%
Infrastructure					13,665,350.00		
Medical and insurance					368,600.00		
Activity	4,344,750.00			4,344,750.00	-	4,344,750.00	0.0%
(3) FEES CHARGED ON PARENTS							
Personnel emoluments	14,242,450.00			14,242,450.00	11,903,680.00	2,338,770.00	83.6%
Repairs and maintenance	6,895,000.00			6,895,000.00	5,554,295.00	1,340,705.00	80.6%
Local transport / travelling	3,604,250.00			3,604,250.00	2,180,820.00	1,423,430.00	60.5%
Electricity and water	13,615,000.00			13,615,000.00	11,115,502.00	2,499,498.00	81.6%
Administration costs	5,323,750.00			5,323,750.00	4,897,614.00	426,136.00	92.0%
Activity	1,550,000.00			1,550,000.00	1,239,785.00	310,215.00	80.0%
Fee on Boarding Equipment and Stores	62,239,550.00			62,239,550.00	68,324,094.00	(6,084,544.00)	109.8%

THE SACRED HEART MUKUMU GIRLS HIGH SCHOOL
PUBLIC SECONDARY SCHOOL
ANNUAL REPORTS AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH JUNE 2022

OTHER INCOME							
Rent income				169,700.00	-	0.0%	
Income from farming activities				1,180,418.00		0.0%	
Income from Bus Hire				192,000.00		0.0%	
Bakery				5,209,020.00		0.0%	
Tender				114,000.00			
TOTAL INCOME	167,635,288.90		167,635,288.90	158,227,234.06	30,307,142.84	94.4%	
(1) EXPENDITURE FOR TUITION							
Teaching / learning materials	13,675,992.00		13,675,992.00	7,516,336.90	6,159,655.10	55%	
(2) EXPENDITURE FOR OPERATION							
Personnel emoluments	13,401,824.00		13,401,824.00	9,969,896.69	3,431,927.31	74.4%	
Repairs and maintenance	16,372,500.00		16,372,500.00	-	16,372,500.00	0.0%	
Local transport / travelling	2,902,014.00		2,902,014.00	1,306,848.20	1,595,165.80	45.0%	
Electricity and water	6,586,444.00		6,586,444.00	730,316.00	5,856,128.00	11.1%	
Administration costs	2,881,764.90		2,881,764.90	652,887.00	2,228,877.90	22.7%	
Activity				13,452,520.30			
Medical and insurance				-			
Activity	4,344,750.00		4,344,750.00	-	4,344,750.00	0.0%	
(3) EXPENDITURE FOR SCHOOL FUND							
Personnel emoluments	14,242,450.00		14,242,450.00	12,454,110.45	1,788,339.55	87.4%	
Repairs and maintenance	6,895,000.00		6,895,000.00	7,749,487.00	(854,487.00)	112.4%	
Local transport / travelling	3,604,250.00		3,604,250.00	3,582,590.00	21,660.00	99.4%	
Electricity and water	13,615,000.00		13,615,000.00	11,448,824.00	2,166,176.00	84.1%	

THE SACRED HEART MUKUMU GIRLS' HIGH SCHOOL
PUBLIC SECONDARY SCHOOL
ANNUAL REPORTS AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH JUNE 2022

Administration costs	5,323,750.00			5,323,750.00	4,307,476.35	1,016,273.65	80.9%
Activity	1,550,000.00			1,550,000.00	723,400.00	826,600.00	46.7%
Expenses on Boarding Equipment and Stores	62,239,550.00			62,239,550.00	60,599,882.20	1,639,667.80	97.4%
Medical					1,720,915.00	(1,720,915.00)	0.0%
Gratuity					930,280.30	(930,280.30)	0.0%
Expenses on income generating activities					6,131,135.00	(6,131,135.00)	0.0%
TOTAL	167,635,288.90			167,635,288.90	143,276,905.39	37,810,903.81	85.5%

PRINCIPAL
THE SACRED HEART MUKUMU GIRLS' HIGH SCHOOL
17 SEP 2024
P.O. Box 118-50104, KHAYEGA
SIGN.....

**THE SACRED HEART MUKUMU GIRLS HIGH SCHOOL
PUBLIC SECONDARY SCHOOL
ANNUAL REPORTS AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH JUNE 2022**

IX. SIGNIFICANT ACCOUNTING POLICIES

The principal accounting policies adopted in the preparation of these financial statements are set out below:

1. Statement of compliance and basis of preparation

The financial statements have been prepared in accordance with and comply with International Public Sector Accounting Standards (IPSAS) with particular emphasis on Cash Basis Financial Reporting under the Cash Basis of Accounting and applicable government legislations and regulations. The financial statements comply with and conform to the form of presentation prescribed by the Public Sector Accounting Standards Board of Kenya.

This cash basis of accounting has been supplemented with accounting for; a) receivables that include imprest, salary advances and other receivables and b) payables that include deposits and retentions and payables from operations.

The financial statements are presented in Kenya Shillings, which is the functional and reporting currency of the *school*, and all values are rounded to the nearest Kenya Shilling (Kshs). The accounting policies adopted have been consistently applied to all the years presented.

2. Recognition of receipts and payments

The *school* recognises all receipts from the various sources when the event occurs, and the related cash has actually been received by the *school*. In addition, the *school* recognises all expenses when the event occurs, and the related cash has actually been paid out by the *school*.

3. In-kind contributions

In-kind contributions are donations that are made to the *school* in the form of actual goods and/or services rather than in money or cash terms. These donations may include vehicles, equipment or personnel services. Where the financial value received for in-kind contributions can be reliably determined, the *school* includes such value in the statement of receipts and payments both as a receipt and as a payment in equal and opposite amounts; otherwise, the contribution is not recorded.

4. Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and cash at bank, short-term deposits on call and highly liquid investments with an original maturity of three months or less, which are readily convertible to known amounts of cash and are subject to insignificant risk of changes in value. Bank account balances include amounts held at various financial institutions at the end of the financial year.

THE SACRED HEART MUKUMU GIRLS HIGH SCHOOL
PUBLIC SECONDARY SCHOOL
ANNUAL REPORTS AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH JUNE 2022
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.

THE SACRED HEART MUKUMU GIRLS HIGH SCHOOL
PUBLIC SECONDARY SCHOOL
ANNUAL REPORTS AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH JUNE 2022

I. NOTES TO THE FINANCIAL STATEMENTS

1 CAPITATION GRANT FOR TUITION

	2021-2022	2020-2021
	Kshs	Kshs
Teaching / learning materials	6,043,245.80	2,206,637.50
Total	6,043,245.80	2,206,637.50

2 CAPITATION GRANT FOR OPERATIONS

	2021-2022	2020-2021
	Kshs	Kshs
Personnel emoluments	9,145,264.10	3,135,285.50
Maintenance and Improvement	9,600,000.00	5,375,000.00
Local transport / travelling	854,404.92	627,804.00
Electricity and water	4,484,262.28	1,687,861.60
Administration costs	1,985,178.96	823,440.00
Medical and insurance	368,600.00	
Infrastructure	13,665,350.00	623,000.00
Total	40,103,060.26	12,272,391.10

3 PARENTS CONTRIBUTION/FEES - SCHOOL FUND ACCOUNT

	2021-2022	2020-2021
	Kshs	Kshs
Personnel emoluments	11,903,680.00	2,351,203.00
Fee on Boarding Equipment and Stores	68,324,094.00	18,023,194.40
Maintenance and Improvement	5,554,295.00	997,840.00
Local transport / travelling	2,180,820.00	834,850.00
Electricity and water	11,115,502.00	2,386,500.00
Administration costs	4,897,614.00	872,200.00
Activity	1,239,785.00	142,200.00
Total	105,215,790.00	25,607,987.40

THE SACRED HEART MUKUMU GIRLS HIGH SCHOOL
PUBLIC SECONDARY SCHOOL
ANNUAL REPORTS AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH JUNE 2022

4 OTHER RECEIPTS – SCHOOL FUND ACCOUNT

	2021-2022	2020-2021
	Kshs	Kshs
Rent income	169,700.00	129,900.00
Income from farming activities	1,180,418.00	43,860.00
Income from bakery	5,209,020.00	2,035,540.00
Tender	114,000.00	
Income from Bus Hire	192,000.00	37,000.00
Total	6,865,138.00	2,246,300.00

5 PAYMENTS FOR TUITION

	2021-2022	2020-2021
	Kshs	Kshs
Teaching / learning materials	7,516,336.90	2,430,461.50
Total	7,516,336.90	2,430,461.50

6 PAYMENTS FOR OPERATIONS

	2021-2022	2020-2021
	Kshs	Kshs
Personnel emoluments	9,969,896.69	2,833,530.00
Service Gratuity		207,599.00
Administration Cost	652,887.00	779,119.00
Maintenance and Improvement		2,827,035.00
Local transport / travelling	1,306,848.20	418,180.00
Electricity and water	730,316.00	894,762.00
Infrastructure	13,452,520.30	617,165.00
Medical/Insurance Cost		819,691.00
TOTAL	26,112,468.19	9,397,081.00

THE SACRED HEART MUKUMU GIRLS HIGH SCHOOL
PUBLIC SECONDARY SCHOOL
ANNUAL REPORTS AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH JUNE 2022

7 BOARDING AND SCHOOL FUND PAYMENTS

	2021-2022	2020-2021
	Kshs	Kshs
Personnel emoluments	12,454,110.45	5,369,010.00
Maintenance & Improvements	7,749,487.00	1,347,600.00
Local transport / travelling	3,582,590.00	350,515.00
Electricity and water	11,448,824.00	1,957,260.50
Administration costs	4,307,476.35	601,250.00
Service gratuity	930,280.30	330,000.00
Expenses on Income Generating Activities	6,131,135.00	919,126.00
Expenses on Boarding Equipment and Stores	60,599,882.20	16,301,309.85
Activity Expenses	723,400.00	4,870.00
Medical /Insurance Expenses	1,720,915.00	211,870.00
TOTAL	109,648,100.30	27,392,811.35

8 BANK ACCOUNTS

Name of Bank, Account No. & currency	Account Number	2021-2022	2020-2021
		Kshs	Kshs
Tuition Account		306,232.00	59,323.10
Operations Account		57,464.25	1,369,176.30
School Fund Account/Boarding		1,170,656.45	214,325.45
Current Account-696		1,720,000.00	
Savings Account Equity -539		2,837,720.10	34,483.05
Savings Account coop -900		324,673.13	68,614.68
Savings Account kcb-377		7,992,551.60	225,331.65
Savings Account IGA- 689		659,849.68	20,634.68
Savings Account Farm-051		14,540.95	14,540.95
Savings Account-392		668,849.05	29,634.05
Savings Account--018		1,419,623.00	1,419,623.00
Savings Account-471		1,040,613.20	25,589.75
Infrastructural Account		219,807.25	8,912.55
Total		18,432,580.66	3,490,189.21

**THE SACRED HEART MUKUMU GIRLS HIGH SCHOOL
PUBLIC SECONDARY SCHOOL
ANNUAL REPORTS AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH JUNE 2022**

9 CASH IN HAND

Description	2021-2022	2020-2021
	Kshs	Kshs
Tuition Account	-	-
Operation Account	6,128.11	-
School Fund account	-	-
Infrastructural Account	1,809.00	-
Total	7,937.11	-

10 SHORT TERM INVESTMENTS

Description	2021-2022	2020-2021
	Kshs	Kshs
Cooperative shares	-	-
Treasury Bills	-	-
Fixed deposit	-	-
Equity stock	-	-
Other investments	-	-
Total	-	-

11 ACCOUNTS RECEIVABLE

Description	2021-2022	2020-2021
	Kshs	Kshs
Fees arrears	-	-
Refunds	-	-
KUCCUPS	-	-
Salary advances	-	-
Imprest	-	-
Total	-	-

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

Description	2021-2022	2020-2021
	Kshs	Kshs
Fees arrears for current year	8,895,270.00	-
Fees arrears for the previous year	1,825,552.30	5,498,348.00
Fees arrears for prior periods (over two years)	24,075,707.00	24,075,707.00
Total	34,796,529.30	29,574,055.00

THE SACRED HEART MUKUMU GIRLS HIGH SCHOOL
PUBLIC SECONDARY SCHOOL
ANNUAL REPORTS AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH JUNE 2022

12 ACCOUNTS PAYABLE

Description	2021-2022	2020-2021
	Kshs	Kshs
Trade creditors (See ageing below and appendix 1)	-	-
Prepaid fees	-	-
Advance	-	-
Total	-	-

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

Description	2021-2022	2020-2021
	Kshs	Kshs
Trade creditors for current year	-	-
Trade creditors for the previous year	-	-
Trade creditors for prior periods (over two years)	-	-
Total	-	-

13 FUND BALANCE BROUGHT FORWARD

Description	2021-2022	2020-2021
	Kshs	Kshs
Bank balances	3,490,189.21	3,490,189.21
Cash balances	-	-
Short Term Investments	-	-
Receivables	-	-
Payables	-	-
Total	3,490,189.21	3,490,189.21

Other important disclosure notes

14 Non-current Liabilities Summary

Description	2020-2021	2019-2020
	Kshs	Kshs
Bank loan(s)	-	-
Outstanding Leases	-	-
Hire purchase	-	-
Gratuity and leave provision	-	-
Total	-	-

THE SACRED HEART MUKUMU GIRLS HIGH SCHOOL
PUBLIC SECONDARY SCHOOL
ANNUAL REPORTS AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH JUNE 2022

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	-	-

17 1 Stock/ Inventory

Description	2021-2022	2020-2021
	KShs	KShs
Stock/Inventory		
Stock/ inventory at beginning of the year	-	-
Stock/ inventory purchased during the year	-	-
Stock/ inventory issued during the year	-	-
Balance at end of the year	-	-

THE SACRED HEART MUKUMU GIRLS HIGH SCHOOL
PUBLIC SECONDARY SCHOOL
ANNUAL REPORTS AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH JUNE 2022

TRIAL BALANCE AS AT 30TH JUNE 2022

		DR	CR
		Ksh	Ksh
Cash and Cash equivalents			
	Bank Balances	18,432,581	
	Cash Balances	7,937	
	Short term investments	-	
	Receivables	-	
Payments			
	Payments for Tuition	7,516,337	
	Payments for operations	26,112,468	
	Boarding and school fund payments	109,648,100	
Receipts			
	Capitation grants for tuition		6,043,246
	Capitation grants for operations		40,103,060
	School Fund Income- Parents' Contributions		105,215,790
	School Fund Income- Other receipts		6,865,138
	Proceeds from borrowings		
Prior Year Adjustment			
	Fund Balance b/f		3,490,189
	Payables		-
TOTAL		161,717,423	161,717,423

The school financial statements were approved on and signed by:

Name: FR. VINCENT MUKOKITU
Designation: Chairman, School Board of Management
Sign: [Signature]
Date: 17-9-2024

Name: SR JANE AMUKOYE
Designation: School Principal & Secretary to Board of Management
Sign: [Signature]
Date: 17/9/2024

Name: ERASTUS MAKOTI NIHEBO
Designation: Bursar/Finance Officer
Sign: [Signature]
Date: 17/9/24



THE SACRED HEART MUKUMU GIRLS HIGH SCHOOL
PUBLIC SECONDARY SCHOOL
ANNUAL 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/Observation from Auditor	Management Comments	Status: (Resolved/Not Resolved)	Timeframe: Put a date when you expect the issue to be resolved)

.....
SIGN AND DATE
PRINCIPAL

PRINCIPAL
 THE SACRED HEART MUKUMU GIRLS' HIGH SCHOOL
17 SEP 2024
 P. O. Box 118- 50104, KHAYEGA
 SIGN.....

THE SACRED HEART MUKUMU GIRLS HIGH SCHOOL
PUBLIC SECONDARY SCHOOL
ANNUAL REPORTS AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH JUNE 2022

Annex I- Analysis of Pending Accounts Payable					
Supplier of Goods/Services	Original Amount a	Date Contracted b	Amount paid To Date c	Outstanding Balance 2022 d=a-c	Comments
	Kshs.	Kshs.	Kshs.	Kshs.	
Construction of Buildings					
1	-	-	-	-	
2	-	-	-	-	
3	-	-	-	-	
Sub - Total					
Supply of Goods					
4. Lab. Chemicals	447,790.00	March. 2022	-	447,790.00	The amount was paid in the financial year 2022/2023
5	-	-	-	-	
6	-	-	-	-	
Sub - Total					
Supply of Services					
7	-	-	-	-	
8	-	-	-	-	
9	-	-	-	-	
Sub - Total					
Grand Total					

PRINCIPAL
THE SACRED HEART MUKUMU GIRLS' HIGH SCHOOL
17 SEP 2024
P. O. Box 118-50104, KHAYEGA
SIGN.....*HS*.....

THE SACRED HEART MUKUMU GIRLS HIGH SCHOOL
PUBLIC SECONDARY SCHOOL
ANNUAL REPORTS AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH JUNE 2022

Annex 2- Summary of Fixed Assets Register							
S/NO	Asset class	Date purchas	Location	Historical Cost b/f (Kshs) 1st July 2021	Additions during the year (Kshs)	Dispo sals durin g the year	Historical Cost c/f (Kshs) 30th June, 2022
1	Land 1	1958	Khayega	60,000,000.00	-	-	65,000,000.00
2	Land 2	1990		75,500,000.00			80,500,000.00
3	Building and Structures	1958	in school	141,960,000.00	11,477,062.11	-	263,184,612.11
4	Motor vehicles	1997	in school	7,031,250.00	-	-	5,625,000.00
5	Office Equip.,furn & fittings	1990	in school	2,882,812.00	-	-	2,562,500.00
6	ICT Equip. & other assets	1997	in school	5,850,000.00	-	-	4,500,000.00
7	Tools & appratus	1984	in school	1,050,625.00	-	-	1,025,000.00
8	textbooks	2016	in school	7,031,250.00	-	-	6,250,000.00
9	Other machinery & Equip.	2009	in school	2,812,500.00	-	-	2,500,000.00
10	Heritage & cultural assets	2017	in school	640,625.00	-	-	625,000.00
	TOTAL			304,759,062.00	11,477,062.11		431,772,112.11

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