

REPUBLIC OF KENYA



Enhancing Accountability

REPORT

PARLIAMENT
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LIBRARY

OF

THE AUDITOR-GENERAL

ON

TUMUTUMU GIRLS HIGH SCHOOL

FOR THE YEAR ENDED
30 JUNE, 2023

THE NATIONAL ASSEMBLY
PAPERS LAID

DATE: 11 MAR 2025

DAY

Tuesday

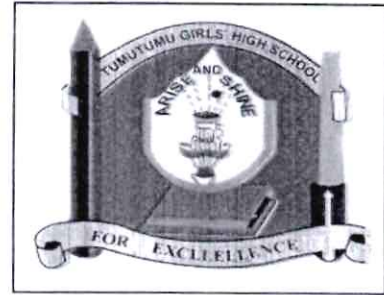
NYERI COUNTY

BY:

Hon. Owen Baya, MP
Deputy Majority Leader

CLERK-AT
THE-TABLE:

Getrude chebet



TUMUTUMU GIRLS HIGH SCHOOL
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED
30TH JUNE 2023

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

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1. Acronyms and Glossary of Terms

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 and its operations are governed under the Basic Education Act, 2013. It is in **Nyeri County, Mathira West Sub-County**.

The school was registered on 9th October 2021 under registration number 19 S 0030 0092 and is currently categorized as an *Extra County* public school established, owned or operated by the Government.

The school is a boarding school and had 1421 number of students as at 30th June 2023. It has 7 streams and 60 teachers of which 5 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	Duncan Ndegwa	Chairman	5th March,2022
2	Jane Mwangi	Secretary - Principal	15th February,2023
3	Amos Waitara	Member -Chair PA	6th April 2023
4	Pius Munene	Member	5th March,2022
5	Caroline Nderi	Member	5th March,2022
6	Eng Ndege	Member	5th March,2022
7	Johnson Nyaga	Member	5th March,2022
8	Annah Nyakairu Njui	Member – Rep CEB	5th March,2022
9	Samuel Mathenge	Member Rep Teachers	5th March,2022
10	Julia Wacuka	Member	5th March,2022
11	Francisco Kabira	Member	5th March,2022
12	David Wandeto	Member	5th March,2022
13	Jane Mungai	Member	5th March,2022
14	Rev Peterson Maina	3 Members - Sponsor	5th March,2022
15	Dorcas Rigathi	Member - Community	5th March,2022
16	Jasphat Maina	Member Special Needs	5th March,2022
17	Andauka Michelle	Rep Students	5th March,2022

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

Ref:	Name of Committee	Names of Members	Designation	Number of meetings attended during the year
1	Executive Committee	1.Duncan Ndegwa 2.Jane Mwangi 3.Amos Waitara 4.Carol Nderi 5.Rev. Peterson Maina	Chair BOM -Chairman Chief Principal Chair PA Member Sponsor	3 out of 4 4 out of 4 2 out of 4 4 out of 4 3 out of 4
2	Audit Committee	1.David Wandeto 2. Julia Wacuka 3. Jane Mwangi 4. Duncan Ndegwa 5.Rev.Peterson Maina	Member-Chair Committee Member Chief Principal Chair BOM Sponsor	1 out of 1 0 out of 1 0 out of 1 0 out of 1 1 out of 1
3	Finance,procurement and general purposes Committee	1. Pst.Dorcas Rigathi 2. Eng. Ndege 3. Jane Mwangi 4. Duncan Ndegwa 5.Johnson Nyaga	Member-Chair Committee Member Chief Principal Chair BOM Member	0 out of 1 0 out of 1 0 out of 1 1 out of 1 1 out of 1

4	Discipline Committee	1. Amos Waitara 2. Francisco Kabira 3. Jane Mwangi 4. Duncan Ndegwa 5. Annah Njui	Member-Chair Committee Member Chief Principal Chair Bom Member	NIL
5	Human Right & Student Welfare/Academic Committee	1. Dr. Carol Nderi 2. Francisco Kabira 3. Jane Mwangi 4. Duncan Ndegwa 5. Annah Njui 6. Amos Waitara 7. Johnson Kibira 8. Samuel Mathenge	Member-Chair Committee Member Chief Principal Chair BOM Member Chair PA Member Dean	NIL

(d) School operation Management

For the financial year ended 30th June 2023 the School day-to-day management was under the following persons:

Ref:	Designation	Name	Identification
1	Principal	Jane Mwangi(Miss)	TSC No.324767
2	Deputy Principal	Grace Gitome(Mrs.)	TSC No.272131
3	Deputy Principal	Anne Kogi Kaminju(Mrs.)	TSC No.374197
4	School Bursar	Anne Karanja(Mrs.)	ICPAK No. 25017
5	Dean	Samuel Mathenge(Mr.)	TSC No. 524492

(e) Schools contacts

Post Office Box: 197-101010 Karatina
Telephone: 0799-313-672
E-mail: tumutumugirls3920@ymail.com
Website: www.tumutumugirls.sc.ke

(f) School Bankers

1. Name of Bank: KCB - SCH FUND
Branch: KARATINA
Account Number: 1105572978

and

Lipa karo na KCB- attached to School Fund Account
Paybill: 522123
Account: 33709k

2. Name of Bank: KCB - OPERATION
Branch: KARATINA
Account Number: 1105575349
3. Name of Bank: KCB- TUITION ACCOUNT
Branch: KARATINA

- Account Number: 1105575071
4. Name of Bank: KCB- INFRASTRUCTURE
- Branch: KARATINA
Account Number: 1270896458
5. Name of Bank: KCB- SAVING ACCOUNT
- Branch: KARATINA
Account Number: 1109419538
6. Name of Bank: KCB- FARM ACCOUNT
- Branch: KARATINA
Account Number: 1105201279
7. Name of Bank: COOPERATIVE- CDF ACCOUNT
- Branch: KARATINA
Account Number: 6271120370
8. Name of Bank: EQUITY – SCHOOL CANTEEN
- Branch: KARATINA
Account Number: 0040279055956

(g) Independent Auditors

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

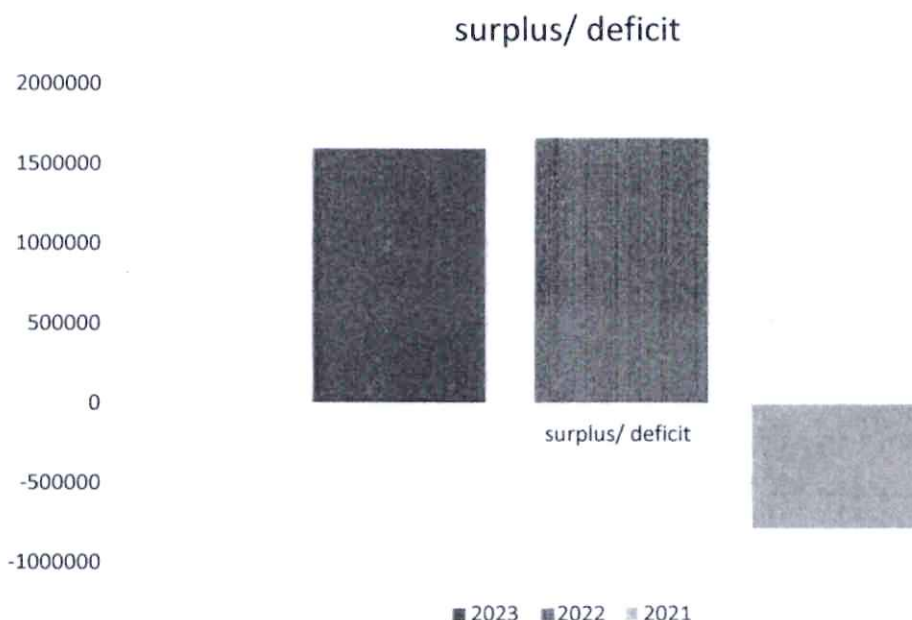
3. Summary Report of Performance of The School

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 a comparison of the same for the last three years

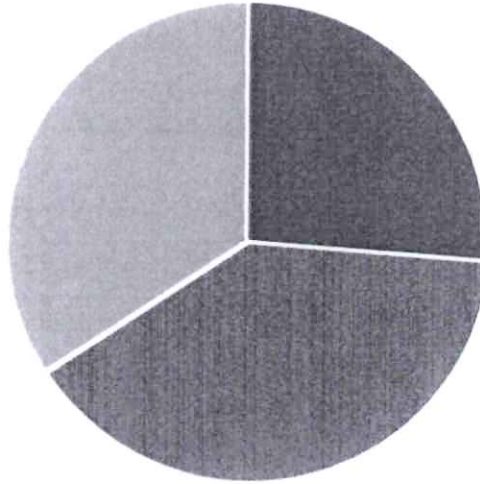
	2022-2023	2021-2022	2021
Surplus/Deficit	1,598,141	1,665,391	(790,806)



- *Capitation grants from the Ministry of Education for the last three years*

	<i>2022-2023</i>	<i>2021-2022</i>	<i>2021</i>
<i>Capitation grants</i>	<i>19,936,469</i>	<i>23,040,885</i>	<i>14,887,596</i>
<i>(For both operations & tuition)</i>			

Capitation grants



■ 2021 ■ 2021-2022 ■ 2022-2023

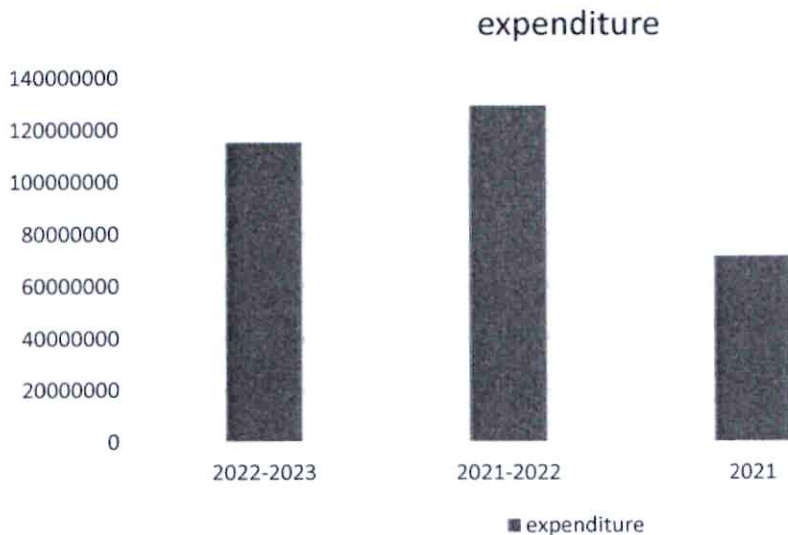
- A three-year overview of growth in income of the school

Accounts	2022-2023	2021-2022	2021
<i>School fund account-parent contribution</i>	73,908,444	74,274,289	12,947,912
<i>School fund account- others</i>	18,981,431	32,589,727	35,151,542
Total	92,889,875	106,864,016	48,099,454



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

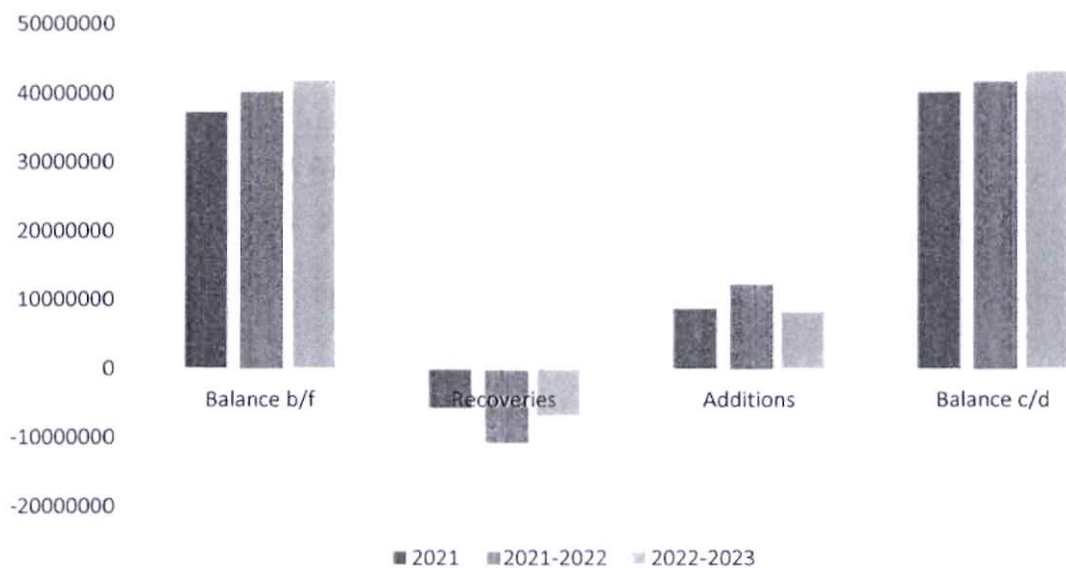
Accounts	2022-2023	2021-2022	2021
<i>Tuition account</i>	3,784,615	4,262,849	1,830,921
<i>Operation account</i>	15,256,942	22,939,197	14,379,652
<i>Infrastructure Account</i>	3,445,895	5,782,360	46,555,497
<i>School Fund Account</i>	92,893,751	98,462,287	6,628,209
Total	115,381,203	131,446,693	69,391,279



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

	<i>Balance b/f</i>	<i>Recoveries</i>	<i>Additions</i>	<i>Balance c/d</i>
2021	28,885,642	(5,738,585)	8,742,036	31,889,093
2021-2022	31,889,093	(2,414,808)	12,454,219	41,928,504
2022-2023	41,928,504	(6,897,505)	8,264,918	43,295,917

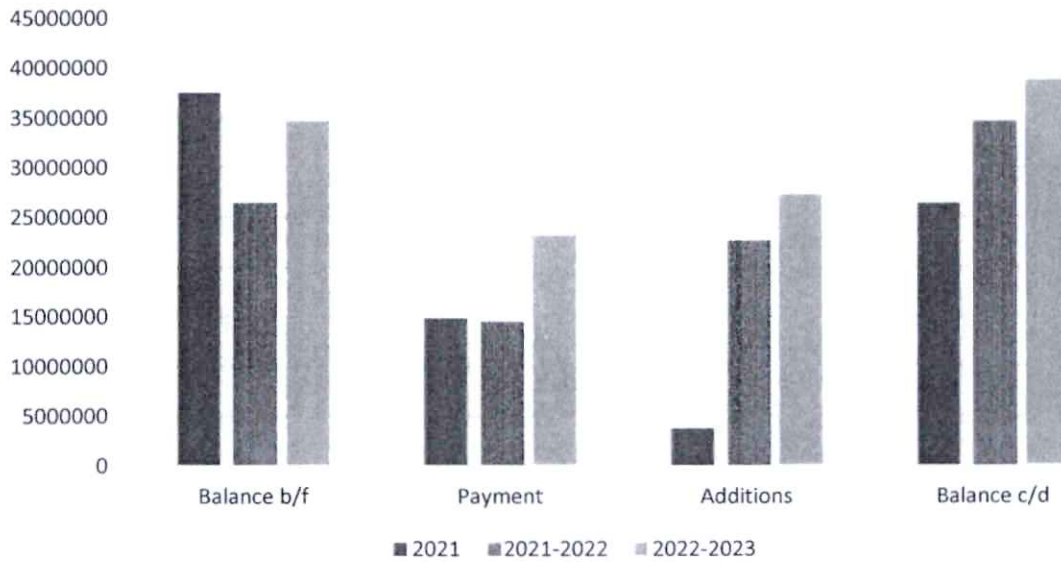
Debtors Movement



- *Movement of creditors of the school over the last three years*

-	<i>Balance b/f</i>	<i>Payment</i>	<i>Additions</i>	<i>Balance c/d</i>
2021	28,955,419	(6,212,273)	10,105,133	32,848,279
2021-2022	32,848,279	(20,849,466)	29,429,941	41,428,754
2022-2023	41,428,754	(30,029,941)	30,309,279	41,708,092

Creditors movement



b) **Teacher Student ratio:**

Number of teachers for each subject

<i>Subject</i>	<i>Teachers per subject</i>	<i>Teachers recruited/posted during the period</i>	<i>Teachers retired during the period</i>	<i>Teachers transferred during the period</i>
<i>English/lit</i>	8	1	1	
<i>Kiswahili</i>	6	3		
<i>Mathematics</i>	8	2		
<i>Physics</i>	5	1		
<i>Home science</i>	1			
<i>Music</i>	1			
<i>Computer</i>	1			
<i>Chemistry</i>	5	2		
<i>Biology</i>	6	2		
<i>Agriculture</i>	3	1		
<i>Business studies</i>	4	1		
<i>Christian Religious Education</i>	6	2		
<i>Geography</i>	4	1		
<i>History</i>	5	3		

Teachers employed by BOM are 4 in number as listed below.

- *Math / Physics* - 2
- *Chem/ bio* - 1
- *History/CRE* - 1

Priority number of needs

<i>Subject</i>	<i>No of Shortage of teacher</i>
<i>Music /</i>	<i>2</i>
<i>Chemistry /Biology</i>	<i>2</i>
<i>Maths/ Physics</i>	<i>2</i>
<i>Home science /-</i>	<i>1</i>
<i>Biology/ Agriculture</i>	<i>1</i>
<i>English/Literature</i>	<i>1</i>
<i>History/CRE</i>	<i>1</i>
<i>Total</i>	<i>10</i>

c) Mean score in the 2022 KCSE:

- *KCSE Mean Score for the last three years.*

<i>Year</i>	<i>2022</i>	<i>2021</i>	<i>2020</i>
<i>Mean Score</i>	6.0165	6.499	6.9189

Development 2022/2021 -0.183

- *Number of students that have transitioned to institutions of higher learning*

<i>Year/Institution</i>	<i>2022</i>	<i>2021</i>
<i>University</i>	131	180
<i>percentage</i>	36%	49%
<i>TVET</i>	233	184
<i>Percentage</i>	64%	51%

d) Number of Candidates in the 2022 KCSE:

<i>Year</i>	<i>2022</i>	<i>2021</i>	<i>2020</i>
<i>Entry</i>	364	364	259

e) Capacity of the school:

<i>No of students in the school</i>	<i>1421</i>	<i>Capacity</i>	<i>Remarks</i>
<i>Dormitories</i>	<i>10</i>	<i>1000</i>	<i>Not enough</i>
<i>Dining Hall</i>	<i>1</i>	<i>400</i>	<i>''</i>
<i>Laboratories</i>	<i>4</i>	<i>1000</i>	<i>''</i>
<i>Toilets</i>	<i>63</i>	<i>1200</i>	<i>''</i>
<i>School Hall</i>	<i>1</i>	<i>1400</i>	<i>Adequate</i>
<i>Sanatorium</i>	<i>1</i>	<i>1300</i>	<i>Inadequate</i>
<i>Kitchen</i>	<i>1</i>	<i>800</i>	<i>''</i>
<i>Library</i>	<i>1</i>	<i>50</i>	<i>''</i>
<i>Classroom</i>	<i>27</i>	<i>1200</i>	<i>''</i>
<i>Home science lab</i>	<i>1</i>	<i>50</i>	<i>''</i>
<i>Music Lab</i>	<i>1</i>	<i>50</i>	<i>''</i>
<i>Computer Lab</i>	<i>1</i>	<i>25</i>	<i>''</i>

f) Development projects carried out by the school:

Projects	Source of funds	Status	Initial Cost (Kshs)	Amount Spent (Kshs)	Expected completion time
Storey Laboratory and Classrooms	MOE	86% Complete	24,000,000	20,720,240	2024


Jane Mwangi (Miss.)
School Chief Principal
07/10/24



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

The Board of Management of *Tumutumu Girls High 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, 2023, and of the school's financial position as at that date.



.....
Name: Duncan Ndegwa (Mr.)

Designation: Chairman, School Board of Management

Date: 08th OCT. 2024



.....
Name: Jane Mwangi (Miss)

Designation: School Chief Principal & Secretary to Board of Management

Date: 07/10/24





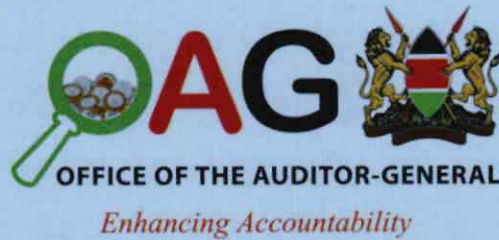
.....
Name: Anne Karanja (Mrs.)

Designation: Bursar/ Finance Officer

Date: 7/10/2024

REPUBLIC OF KENYA

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



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

REPORT OF THE AUDITOR-GENERAL ON TUMUTUMU GIRLS HIGH SCHOOL FOR THE YEAR ENDED 30 JUNE, 2023 - NYERI COUNTY

PREAMBLE

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

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

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

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of Tumutumu Girls High School - Nyeri County set out on pages 1 to 19, which comprise of the statement of assets and liabilities as at 30 June, 2023, and the statement of receipts and payments, statement of

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

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of Tumutumu Girls High School - Nyeri County as at 30 June, 2023 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 Education Act, 2013.

Basis for Qualified Opinion

1. Inaccuracies in the Financial Statements

- (i) The statements of receipts and payments for the year ended 30 June, 2023 reflects comparative balances for miscellaneous incomes amount of Kshs.32,589,727 as disclosed in Note 5 to the financial statements which varies with the audited balances from the previous year amount of Kshs.33,174,990.
- (ii) The statement of assets and liabilities reflects financial assets balance amounting to Kshs.50,132,435 which includes cash and cash equivalents balance of Kshs.6,836,578. However, the sum of bank balances and cash balances totalled to Kshs.6,836,518.
- (iii) The statement of assets and liabilities reflects comparative balances for financial assets of Kshs.47,068,038 which varies with the audited balances from the previous year balance of Kshs.47,166,883.
- (iv) The statements of cashflows for the year ended 30 June, 2023 reflected cash and cash equivalents balance at the beginning of the year of Kshs.2,238,379 which is at variance with the closing balances for the audited balances the previous year of Kshs.5,238,379. Further, the cash and cash equivalents at the end of the financial year were presented as Kshs.6,836,578 which is at variance with the actual total balance of Kshs.6,836,518. In addition, the comparative balances for other income and total payments were reflected as Kshs.32,589,727 and Kshs.31,446,693 respectively which did not agree to the audited balances from the previous year.
- (v) The statement of budgeted versus actual amounts does not agree to approved budget and the trial balance.
- (vi) The comparative balances in respect of income from farming activities - school fund and canteen as disclosed in Note 5 to the financial statements do not agree to the audited balances from the previous year 2022.
- (vii) The comparative balances in respect of fee on boarding equipment and stores, sundry creditors and the total boarding and school fund did not agree to the audited balances from the previous year.

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

2. Long Outstanding Receivables

The statement of assets and liabilities and Note 12 to the financial statements reflects accounts receivables balance of Kshs.43,295,917. Included in the balance are fee arrears amounting to Kshs.43,070,917 out of which Kshs.29,474,285 had been outstanding for more than three (3) 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 long outstanding receivables balance of Kshs.29,474,285 could not be confirmed.

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

Key Audit Matters

Key audit matters are those matters that, in my professional judgement, 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 and based on the audit procedures performed, except for the matter(s) 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. Unconfirmed Students Enrollment Data

The statement of receipts and payments reflects capitation grants for tuition and operations totalling Kshs.19,936,469. Comparison of data from National Education Management and information System (NEMIS) with records from the School revealed that during the financial year/period 2022/2023, NEMIS reflected one thousand, four hundred and seventy-five (1,475) students while records from the School had one thousand, three hundred and four (1,304) students, resulting to an underfunding of the School by an amount of Kshs.2,236,273. 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, under-funding of the School may have affected service delivery to the students.

2. 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.

3. Inadequate Basic Infrastructure in the Institution

Review of the state of facilities in the School revealed that most of the facilities and infrastructure are dilapidated with Management citing inadequacy of funding to carry out maintenance or upgrade the existing infrastructure. The problem has further been worsened by the 100% transition from Primary Schools to Secondary School. In addition, the School is the only extra-county school in the Sub-County and required to admit sixty percent (60%) of the students from the Sub-County which has led to increase in the fee arrears and subsequently reduced funding to the School.

In the circumstances, Management is not able to meet the mandatory provisions provided in Regulation 50(1) of the Basic Education Regulations and provide a suitable environment for both the learners and the staff.

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

Basis for Conclusion

1. Frequency of Board Meetings and Board Committees

During the financial year 2022/2023, the audit committee, the Development Committee and the Finance, Procurement and General-Purpose Committee held only one (1)

meeting with the rest of the committees not able to hold at least three (3) meetings a year as required by the Basic Education Act.

In the circumstances, the effectiveness of the committees and the Board of Management as the governance body for the School could not be confirmed.

2. Lack of Ownership Documents

Review of ownership documents revealed that the School does not have a title deed for the main land of undetermined value that it sits on. Although there is a title for the adjacent parcel of 12 acres which hosts the school farm, it was noted that, the lease is still registered under the sponsor and has not been transferred to the School.

In the circumstances, the ownership of the land by the School could not be confirmed.

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

Responsibilities of Management and those Charged with Governance

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

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 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 control in order to give an assurance on the effectiveness of internal controls, risk management and governance processes and systems in accordance with the provisions of Section 7(1)(a) of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. My consideration of the internal 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 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 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 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 to communicate with them all relationships and other matters that may reasonably be thought to bear on my independence and where applicable, related safeguards.


FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

19 September, 2024

6. Statement Of Receipts and Payments For the Year Ended 30th June 2023

Description of Vote Head	Note	2022/2023	2021/2022
		Kshs	Kshs
Receipts			
Government grants for tuition	1	3,700,674	4,354,335
Government grants for operations	2	16,235,795	18,686,550
Government Grants for infrastructure	3	4,153,000	6,398,250
School fund income- parents' contributions	4	73,908,444	74,274,289
Miscellaneous incomes	5	18,981,431	32,589,727
Total Receipts		116,979,344	133,112,084
Payments			
Tuition	6	3,784,615	4,262,849
Operations	7	15,256,942	22,939,197
Infrastructure	8	3,445,895	5,782,360
Boarding and school fund	9	92,893,751	98,462,287
Total Payments		115,381,203	131,446,693
Surplus/Deficit		1,598,141	1,665,391

The school financial statements were approved on _____ 2024 and signed by:

.....
Name: Duncan Ndegwa Name: Jane Mwangi Name: Anne Karanja
Chair BOM School Chief Principal/
Secretary to BOM Bursar/ Finance Officer
Date: 08th 08-2024 Date: 01/10/24 Date: 7/10/2024



7. Statement of Assets and Liabilities As At 30th June 2023

Description	Note	2022/2023 Kshs	2021/2022 Kshs
Financial Assets			
Cash and cash equivalents			
Bank balances	10	6,791,203	5,238,379
Cash balances	11	45,315	
Total cash and cash equivalent		6,836,578	5,238,379
Account's receivables	13	43,295,917	41,928,504
Total financial assets		50,132,435	47,068,038
Financial liabilities			
Accounts payables	14	(41,708,092)	(41,428,754)
Net financial assets		8,424,343	5,738,129
Represented by			
Accumulated fund b/fwd	15	5,738,129	2,613,832
Surplus/deficit for the year		1,598,141	1,665,391
Less increase/add decrease in payables		(279,338)	(8,580,505)
Add increase in receivables		1,367,413	10,039,411
Net financial position		8,424,343	5,738,129

The school's financial statements were approved on _____ 2024 and signed by:



Name: Duncan Ndegwa


Chair BOM

Date: 08th Oct. 2024



Name: Jane Mwangi
School Principal/ Secretary to
BOM

Date: 07/10/24



Name: Anne Karanja

Bursar/ Finance Officer

Date: 7/10/2024



8. Statement of Cash Flows for the Year Ended 30th June 2023

Description	Note	2022/2023	2021/2022
		Kshs	Kshs
Cash from Operating Activities			
Receipts			
Government grants for tuition		3,700,674	4,354,335
Government grants for operations		16,235,795	18,686,550
Government grants for infrastructure		4,153,000	6,398,250
School fund income- parents contributions/ fees		73,908,444	74,274,289
Other income		18,981,431	32,589,727
Total receipts		116,979,344	133,112,084
Payments			
Cash outflows for tuition		3,784,615	4,262,849
Cash outflows for operations		15,256,942	22,939,197
Cash outflows Boarding/lunch and school fund payments		92,893,751	98,462,287
Cash outflows for infrastructure		3,445,895	5,782,360
Total payments		(115,381,203)	(31,446,693)
Net cash inflow/outflow from operating activities		1,598,141	1,665,391
Net increase/decrease in cash and cash equivalents		1,598,141	1,665,391
Cash and cash equivalent at beginning of the FY		2,238,379	3,572,988
Cash and cash equivalent at end of the FY		6,836,578	5,238,379


.....

Name: Duncan Ndegwa

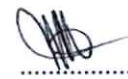
Chair BOM

Date: 08th 09. 2024


.....

Name: Jane Mwangi
School Chief Principal/ Secretary
to BOM

Date: 07/10/24


.....

Name: Anne karanja

Bursar/ Finance Officer

Date: 7/10/2024



9. Statement Of Budgeted Versus Actual Amounts for The Year Ended 30th June 2023

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					
<i>(1) Capitation Grant on Tuition</i>					
Reference Materials	-	-			
Exercise Books	3,000,000		3,000,000	400,000	13
Laboratory Equipment	2,000,000		2,000,000	703,114	35
Internal Exams	200,000		200,000	-	
Teaching / Learning Materials	3,000,000		3,000,000	2,597,560	87
Exams and Assessment	300,000		300,000		
<i>(2) Capitation Grant on Operations</i>					
Personnel Emoluments	6,882,840		6,882,840	3,257,078	47
Repairs and Maintenance	7,500,000		7,500,000	5,382,000	72
Local Transport / Travelling	3,000,000		3,000,000	1,782,761	59
Electricity and Water	3,000,000		3,000,000	900,000	30
Medical	3,600,000		3,600,000	284,900	8
Administration Costs	4,500,000		4,500,000	3,859,544	86
Activity	2,250,000		2,250,000	769,512	34
Gratuity	-		-	-	

TUMUTUMU GIRLS HIGH SCHOOL)
Annual Report and Financial Statements For the year ended 30th June 2023

Receipt/Expenses Item	Original Budget	Adjustments	Final Budget	Actual On	% Of Utilization
	a Kshs	b Kshs	c=a+b Kshs	d Kshs	e=d/c % Kshs
3) FDSE for infrastructure					
Maintenance & Improvement MoE	7,367,000	-	7,367,000	4,153,000	56
M&I parents' contribution	-	-	-	-	
Economic Stimulus Programs	-	-	-	-	
Transition Infrastructure Grants	-	-	-	-	
Administration Block	-	-	-	-	
(4) Fees Charged on Parents					
Personnel Emoluments	11,157,508		11,157,508	10,025,261	89
Repairs and Maintenance	3,792,100		3,792,100	3,462,825	91
Local Transport / Travelling	3,046,500		3,046,500	2,737,889	89
Electricity and Water	4,062,267		4,062,267	3,636,568	89
Medical	9,750		9,750	5,860	60
Administration Costs	5,698,270		5,698,270	5,183,842	91
Activity	660,320		660,320	614,440	93
SMASSE					
Fee on Boarding Equipment and Stores	45,557,805		45,557,805	41,421,854	90
5) Miscellaneous Income					
Tender form				207,000	
Rent income				158,100	
Income from Farming Activities & canteen				4,778,676	
Salary advance				15,000	

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
Club deposit				18,650	
Pocket money deposit				18,500	
Prepayment				7,470,838	
Arrears				6,819,905	
Bursary				6,314,672	
Total Income	120,584,360		120,584,360	116,979,344	
<i>(6) Expenditure for Tuition</i>					
Textbooks	-		-		
Reference Materials	-		-		
Exercise Books	2,000,000		2,000,000	400,000	20
Laboratory Equipment	1,000,000		1,000,000	959,905	96
Internal Exams	200,000		200,000	-	
Teaching / Learning Materials	2,000,000		2,000,000	309,900	15
Chalks					
Exams and Assessment					
Sundry creditors				2,112,200	
Administration Costs					
Bank Charges				2610	
<i>(7) Expenditure for Operations</i>					
Personnel Emoluments	6,882,840		6,882,840	1,224,919	18
Repairs, Maintenance & Improvements	6,834,615		6,834,615	5,382,000	78

(TUMUTUMU GIRLS HIGH SCHOOL)
Annual Report and Financial Statements For the year ended 30th June 2023

Receipt/Expenses Item	Original Budget	Adjustments	Final Budget	Actual On Comparable Basis	% Of Utilization
	a Kshs	b Kshs	c=a+b Kshs	d Kshs	e=d/c % Kshs
Local Transport / Travelling	2,000,000		2,000,000	1,782,751	89
Electricity, Water and Conservancy	1,000,000		1,000,000	900,000	90
Medical	600,000		600,000		
Administration Costs	4,500,000		4,500,000	3,859,664	86
Activity Expenses	500,000		500,000	375,280	75
Gratuity			-		
Sundry creditor				1,732,328	
(8) Expenditure For infrastructure					
Construction of classrooms	5,000,000		5,000,000	2,690,325	53
Construction of LAB	2,367,000		2,367,000	755,570	32
Construction of DORMS					
Purchase of furniture					
Purchase of equipment					
Purchase of machinery					
(9) Expenditure For school fund/lunch/boarding					
Personnel Emoluments	15,000,000		15,000,000	14,453,507	96
Repairs, Maintenance and Improvements	3,792,100		3,792,100	2,657,808	70
Local Transport / Travelling	4,000,000		4,000,000	3,874,110	96
Electricity, Water and Conservancy	6,000,000		6,000,000	4,524,705	75

TUMUTUMU GIRLS HIGH SCHOOL
Annual Report and Financial Statements For the year ended 30th June 2023

Receipt/Expenses Item	Original Budget a Kshs	Adjustments b Kshs	Final Budget c=a+b Kshs	Actual On Comparable Basis d Kshs	% Of Utilization e=d/c % Kshs
Medical Expenses	100,000		100,000	78,968	79
Administration Costs	3,000,000		3,000,000	2,808,468	94
Activity	2,000,000		2,000,000	1,980,345	99
Sale of tender forms	50,000		50,000	42,000	84
Lunch Programme					
Boarding Equipment and Stores	45,557,805		45,557,805	24,909,547	55
Expenditure for Income Generating Activity	6,200,000		6,200,000	6,125,917	98
Pocket money withdrawal				24,500	
Withdrawal from club deposit				6000	
Prepayment				6,152,428	
Salary advance				32,000	
Bursary				6,314,672	
Bank Charges	10,000				
Loan Interest Repayment					
Loan Principal Repayment					
Sundry creditors				18,908,776	
Acquisition of Assets					
Totals	120,584,360		120,584,360	115,381,203	

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, 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 Tumutumu Girls High School, and all values are rounded off 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

Tumutumu Girls High School recognises all receipts from the various sources when the event occurs, and the related cash has actually been received by Tumutumu Girls High School. In addition, Tumutumu Girls High School recognises all expenses when the event occurs, and the related cash has actually been paid out by Tumutumu Girls High 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 Tumutumu Girls High 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, Tumutumu Girls High 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, 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. 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. Tumutumu Girls High School 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 2023

11. Notes To The Financial Statements

1 Government Grants for Tuition

Description	2022/2023	2021/2022
	Kshs	Kshs
Exercise Books	400,000	2,144,456
Laboratory Equipment	703,114	149,999
Teaching / Learning Materials	2,597,560	2,057,830
Bank charges		2050
Total	3,700,674	4,354,335

2 Government Grants for Operations

Description	2022/2023	2021/2022
	Kshs	Kshs
Personnel Emoluments	3,257,078	8,648,305
Repairs and Maintenance	5,382,000	6,399,500
Local Transport / Travelling	1,782,761	518,257
Electricity and Water	900,000	325,460
Medical	284,900	285,000
Administration Costs	3,859,544	1,960,028
Activity	769,512	550,000
Total	16,235,795	18,686,550

3 Government Grants for infrastructure

Description	2022/2023	2021/2022
	Kshs	Kshs
Maintenance & Improvement	4,153,000	6,398,250
Total	4,153,000	6,398,250

4 School Fund Income - Parents Contribution/Fees

Description	2022/2023	2021/2022
	Kshs	Kshs
Personnel emoluments	10,025,261	11,745,480
Repairs and maintenance	3,462,825	4,102,449
Local transport / travelling	2,737,889	2,043,833
Electricity and water	3,636,568	5,537,596
Medical	5,860	28,590
Administration costs	5,183,842	4,908,137
Activity	614,440	1,032,575
Fee on Boarding Equipment and stores	41,421,854	41,099,298
Arrears	6,819,905	-
Total	73,908,444	70,497,958

5 Miscellaneous Incomes

Description	2022/2023	2021/2022
	Kshs	Kshs
Rent Income	158,100	29,850
Income from Farming Activities-Sch fund	233,145	2,633,175
Income from Farming Activities-Sch Farm	1,630,277	
Prepayment	7,470,838	11,464,130
Club deposit	18,650	
Salary advance recovered	15,000	
Pocket money	18,500	19,500
Income from tender forms	207,000	127,000
Bursary	6,314,672	7,425,105
Recovery from Salary-nhif, paye ,nssf, saccos		3,642,502
Other vote heads-operation		3,272,761
Arrears		2,414,808
canteen	2,915,249	1,560,894
Total	18,981,431	32,589,727

Notes to the Financial Statements (continued)

6 Tuition

Description	2022/2023	2021/2022
	Kshs	Kshs
Exercise Books	400,000	1,459,989
Laboratory Equipment	959,905	150,000
Teaching / Learning Materials	309,900	1,350,811
Bank Charges	2,610	2050
<i>Sundry creditors</i>	2,112,200	1,299,999
Total	3,784,615	4,262,849

7 Operations

Description	2022/2023	2021/2022
	Kshs	Kshs
Personnel Emoluments	1,224,919	7,397,665
Administration Cost	3,859,664	1,754,403
Repairs and Maintenance & Improvements	5,382,000	6,398,250
Local Transport / Travelling	1,782,751	2,120,428
Electricity and Water	900,000	1,221,775
Medical	-	44,370
Activity Expenses	375,280	550,000
Sundry creditors	1,732,328	449,845
Total	15,256,942	22,939,197

Notes to the Financial Statements (continued)

8 Infrastructure

Description	2022/2023	2021/2022
	Kshs	Kshs
Construction of classrooms	2,690,325	5,782,360
Construction of laboratory	755,570	-
Total	3,445,895	5,782,360

9 Boarding and School Fund

Description	2022/2023	2021/2022
	Kshs	Kshs
Personnel Emoluments	14,453,507	10,529,698
Activity	1,980,345	1,712,724
Repairs and Maintenance & Improvements	2,657,808	5,771,563
Local Transport / Travelling	3,874,110	3,627,952
Electricity and Water	4,524,705	7,183,474
Medical Expenses	78,968	53,490
Administration Costs	2,808,468	6,881,714
Tender Expenses	42,000	75,571
Expenses on Income Generating Activities**	6,125,917	4,349,534
Fee on Boarding Equipment and Stores	24,909,547	34,755,002
Bursary	6,314,672	7,425,105
Salary advance	32,000	21,000
prepayment	6,152,428	5,485,093
Pocket money withdrawal	24,500	40,140
Club withdrawal	6,000	
Sundry creditors	18,908,776	8,552,989
Total	92,893,751	96,465,049

Notes to the Financial Statements (continued)

10 Bank Accounts

Account Name & Currency	Status	Bank Account Number	2022/2023	2021/2022
	Active/Dormant		Kshs	Kshs
Tuition Account		1105575071	47,636	131,577
Operations Account		1105575349	984,355	5,501
School Fund Account/Boarding		1105572978	1,525,225	1,709,446
Canteen Account		0040279055956	663,268	348,901.
Income Generating Activities Account-farm		1105201279	57,023	236,362
Infrastructural Account		1270896458	3,513,698	2,806,592
Total			6,791,205	5,238,379

11 Cash In Hand

Description	2022/2023	2021/2022
	Kshs	Kshs
Notes and Coins- Sch fund	43,815	-
Sch farm	1,500	-
Total	45,315	-

Notes to the Financial Statements (continued)

12 Accounts Receivable

Description	2022/2023	2021/2022
	Kshs	Kshs
Fees Arrears	43,070,917	41,850,904
Other Non-Fees Receivables		
Salary Advances (list/schedule attached)	133,500	21,000
Rent arrears (list/schedule attached)	91,500	56,600
Total	43,295,917	41,928,504

13 b Ageing Analysis of Accounts Receivable

Description	2022/2023		2021/2022	
	Kshs		Kshs	
	Current FY	% of the total	Comparative FY	% of the total
Less than 1 year	8,039,918	19%	12,376,619	30%
Between 1- 2 years	5,556,714	13%	-	%
Over 3 years	29,474,285	68%	29,474,285	70%
Total (should tie to note 13 a)	43,070,917	100%	41,850,904	100%

13 Accounts Payable

Description	2022/2023	2021/2022
	Kshs	Kshs
Trade Creditors (See Ageing Below and Appendix 1)	38,725,802	34,709,027
Sch fund		98,845
Prepaid Fees	2,982,290	5,979,037
Retention Monies	-	641,845
Total	41,708,092	41,428,754

Notes to the Financial Statements (continued)

14a. Ageing Analysis of Accounts Payable

Description	2022/2023		2021/2022	
	Kshs		Kshs	
	Current FY	% of the total	Comparative FY	% of the total
Less than 1 year	27,326,989	71%	22,710,214	65%
Over 3 years	11,398,813	29%	11,998,813	35%
Total (should tie to note 14)	38,725,802	100%	34,709,027	100%

14 Fund Balance Brought Forward

Description	2022/2023	2021/2022
	Kshs	Kshs
Bank Balances	5,238,379	3,216,180
Cash Balances	-	356,808
Receivables	41,928,504	31,889,093
Payables	(41,428,754)	(32,848,249)
Total	5,738,129	2,613,832

Other important disclosure notes

15 Biological assets

Description	Numbers	Insert Current 2022-	Insert Comparative
		2023	2021-2022
		Kshs	Kshs
Pigs	-	-	18
Cattle	16	3,200,000.00	21
Trees	2000	2,000,000.00	Est. 1000
Poultry	300	180,000.00	302
Rabbit	32	32,000.00	13
Total		5,412,000.00	

16 Stock/ Inventory

Description	2022-2023	2021-2022
	Kshs	Kshs
Balance at the beginning	-	973,658
Food stuffs	3,062,298	56,688,191
Lab consumables	654,034	-
Farm produce	128,350	-
Medication	95,310	-
Stationary	3,567,249	-
Stock issued during the year	-	(48,199,310)
	7,507,241	9,462,539

17 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 *07/10/24*
Chief Principal



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12. Annexes

Annex I - Analysis of Pending Accounts Payable

Supplier Of Goods Or Services	Original Amount A Kshs	Date Contracted b Kshs	Amount Paid To-Date C Kshs	Outstanding Balance Current 2022/2023 d=a-c Kshs	Outstanding Balance Comparative 2022-2023 Kshs	Comments
i. Supply of Goods						
a. TUITION ACCOUNT						
1. DAJOHN ENTERPRISES		YEAR 2022-2023		691,800.00		
2. NOWAI OFFICE		OCT-JUNE 2023		117,095.00		
3. KNIGHT BOOK CENTRE		YEAR 2022-2023		1,785,468.00		
Sub-Total				2,594,363.00		
b. OPERATION ACCOUNT						
4. JOY SPARKS CLEANING AND GENERAL		YEAR 2022-2023		117,500.00		
5. ELISHA ENTERPRISES		YEAR 2022-2023		153,000.00		
6. CENTRIFUGAL TECH LTD		JULY 2022		291,625.00		
7. RIMKA SUPPLIERS ENTERPRISES		MAY 2023		510,000.00		
8. .2NK INVESTMENT SACCO LTD		YEAR 2023		229,260.00		
9. WEAVERBIRD GARMENT MANUFACTURER LTD		JULY 2022		180,423.00		

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Supplier Of Goods Or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance Current 2022/2023	Outstanding Balance Comparative 2022-2023	Comments
Sub-Total(c)				1,437,065.00		
c. SCHOOL FUND ACCOUNT						
10. ABC MASKY STORES		JULY-JUNE 2023		2,745,157.00		
11. WAEUNYA MILKBAR AND FARMERS CHOICE		FEB-JUNE 2023		186,030.00		
12. HIARI SOLUTION LTD		MARCH-APRIL 2023		69,000.00		
13. JOWANDA ENTERPRISES		MARCH 2023		261,900.00		
14. ICHAMARA CEREALS		JULY-JUNE 2023		2,551,500.00		
15. WAMUGWERU SMART BUTCHERY		JULY-JUNE 2023		1,956,225.00		
16. WARWICK ENTERPRISES LTD		JAN-MAY 2023		1,911,250.00		
17. KIMATHI BOOK SELLERS AND STATIONERS		JANUARY 2023		988,000.00		
18. ANVICS ENTERPRISES		MAY 2023		23,500.00		
19. WAMO TECH SERVICES		JANUARY 2023		28,000.00		
20. SOFIA MARK ENTERPRISES		JAN-JUNE 2023		261,190.00		
21. LOGIK SUPPLIERRS		DEC-MAY 2023		1,017,951.14		
22. PHORMAX ENTERPRISES		JULY-JUNE 2023		348,800.00		
23. LUMBI TRADERS AND SUPPLIERS		JAN-JUNE 2023		624,245.00		
24. QUALITY RAW FOOD		JULY-JUNE 2023		1,805,000.00		

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Supplier Of Goods Or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance Current 2022/2023	Outstanding Balance Comparative 2022-2023	Comments
25. BIG THUMB TECHNOLOGIES		FEB-JUNE 2023		297,800.00		
26. AGRISAID LTD AND GENERAL SUPPLIERS		JAN-FEB 2023		1,373,170.00		
27. MEDIA WASH TRADERS		APRIL-JUNE 2023		151,800.00		
31.JUMBO FEEDS		JULY-JUNE 2023		1,423,800.00		
32.PRIME HOOD SUPPLY		6/5/2023		44,900.00		
33.DEORA ENTERPRISES		JULY-JUNE 2023		1,063,763.00		
34.WATARE ENTERPRISES		FEB-JUNE 2023		427,230.00		
35.JALU GENERAL SUPPLIERS		JULY-JUNE 2023		1,309,580.00		
36.JANKA ELECTRICALS AND HARDWARE		JULY-JUNE 2023		651,620.00		
37.BOSARIKA FARM		JULY-JUNE 2023		521,362.00		
Sub-total(d)				22,042,773.114		
ii. Supply of Services						
d. SCHOOL OPERATION ACCOUNT						
38. PETER MAIN AAUTO GARAGE		MARCH-MAY 2023		409,838.00		
Sub-total(e)				409,838.00		
e. SCHOOL FUND ACCOUNT						
39. LUMU CLEANING AND HEALTH SERVICES		MARCH 2023	367,250.00			

Supplier Of Goods Or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance Current 2022/2023	Outstanding Balance Comparative 2022-2023	Comments
40. ALEX NGATIA		FEB-MAY 2023	79,420.00			
41. WILSON NGAHU		APRIL -JUNE 2023	126,150.00			
Sub-total (f)			572,820.00			
g. SCHOOL FARM						
42. KIKOPEY ENTERPRISES		JAN-JUNE 2023		105,130.00		
43. OMEGA VET		JAN-JUNE 2023		165,000.00		
Sub-total(g)				270,130.00		
Total (a+b+c+d+e+f+g)				27,326,989.14		
H. OLD DEBTS (2019-BELOW)						
44. JALU GENERAL SUPPLIERS	214,280.00	2019-BELOW		214,280.00		
45. SPLENDID MERCHANTS	1,530,000	2019-BELOW	500,000.00	1,030,000.00		
46. ROSMA COUNTY TRADERS	117,909.00	"		117,909.00		
47. WEAVERBIRD GARMENT MAN LTD	3,343,414.00	"		3,343,414.00		
48. BURETTE TECHNOLOGY	1,768,320.00	"		1,768,320.00		
49. JUDY MUGWERU	1,802,000.00	"		1,802,000.00		
50. OMEGA VET SERVICES	1,420,330.00	"		1,420,330.00		
51. LANES ENTERPRISES	286,780.00	"		286,780.00		
52. BILL SOLAR ENGINEERING	431,300.00	"		431,300.00		

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Supplier Of Goods Or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance Current 2022/2023	Outstanding Balance Comparative 2022-2023	Comments
53. ZAKA CAPITAL	532,480.00	"		532,480.00		
Sub-total(h)	11,898,813.00			11,398,813.00		
Grand- Total				38,725,802.14		

Annex 2 – Summary of Fixed Assets Register

Asset Class	Historical Cost b/f (Kshs) 1 st July 2023	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost c/f (Kshs) 30 th June 2023
Land	****			****
Buildings and Structures	Est. 400,590,000			Est. 400,590,000
Motor Vehicles	Est. 15,600,000			Est. 15,600,000
Office Equipment, Furniture and Fittings	Est. 8,979,500			Est. 8,979,500
Textbooks	Est. 16,795,515			Est. 16,795,515
ICT Equipment	Est. 1,511,000			Est. 1,511,000
Tools and Apparatus	****			****
Other Machinery and Equipment	Est. 47,500,000			Est. 47,500,000
Heritage and Cultural Assets	Est. 600,000			Est. 600,000
Intangible Assets- Soft Ware	Est. 750,000			Est. 750,000
Total				

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