

REPUBLIC OF KENYA



*Enhancing Accountability*

**REPORT**

DATE: 26 FEB 2025

DAY:

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OF KENYA  
LIBRARY

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OF  
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THE-TABLE:

Hon. Samuel  
Chepkang'a  
M. Mado

**THE AUDITOR-GENERAL**

**ON**

**UTANGWA GIRLS SECONDARY SCHOOL**

**FOR THE YEAR ENDED  
30 JUNE, 2023**

**MAKUENI COUNTY**

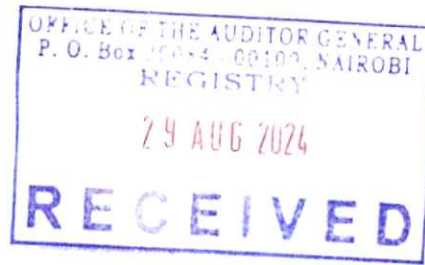


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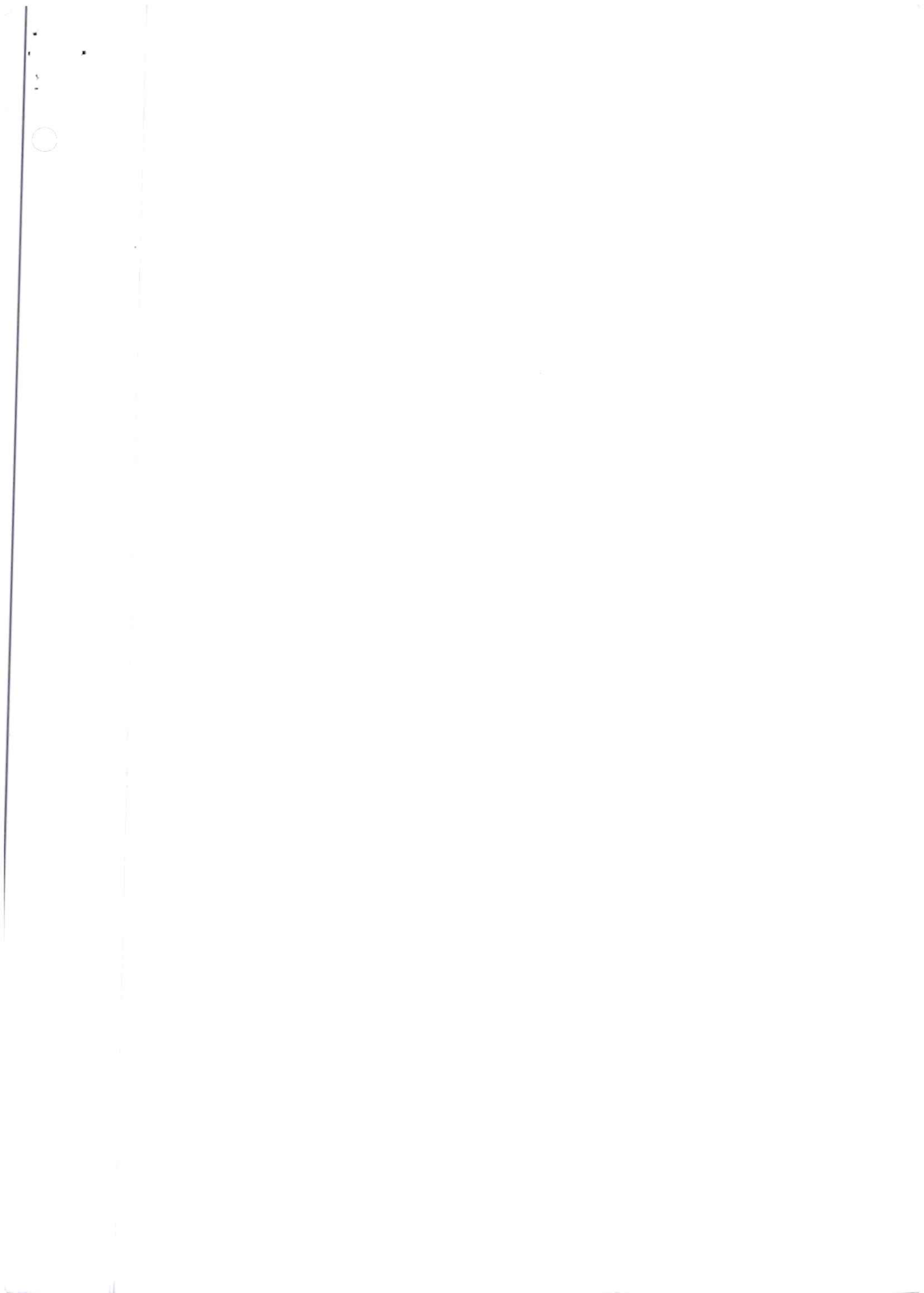
Revised 30<sup>th</sup> June 2023.



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*UTANGWA GIRLS*  
**SECONDARY SCHOOL**  
**ANNUAL REPORT AND FINANCIAL STATEMENTS**  
**FOR THE FINANCIAL YEAR ENDED**  
**30<sup>TH</sup> JUNE 2023**

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**Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2023**

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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	

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**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 Makueni County, Mbooni Sub-County.

The school was registered in 2007 under registration number 17S300000184 and is currently categorized as a *County* public school established, owned or operated by the Government.

The school is a boarding school and had 427 number of students as at 30<sup>th</sup> June 2023. It has 8 streams and 18 teachers of which 4 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	Mr Joshua Kioka	Chairman	30th june 2022
2	Mrs Marietta mulinge	Secretary- Principal	30th june 2022
3	Mr Sammy Wambua	Member	30th june 2022
4	Mr japheth kasyoki	Member	30th june 2022
5	Mr Albanus komu	Member	30th june 2022
6	Mrs Pitness Ndengwa	Member	30th june 2022
7	Mrs Odillah Ngui	Member	30th june 2022
8	Mrs Odillah Ngui	Member – Rep CEB	30th june 2022
9	Mrs Milcah Mutena	Member Rep Teachers	30th june 2022
10	Mrs Dorcas s. kioko	3 Members - Sponsor	30th june 2022
11	Mrs Eunice Wanza Muasya	Member - Community	30th june 2022
12	Mrs lawrence Yuta	Member Special Needs	30th june 2022
13	Sharon mwende	Rep Students	30th june 2022

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PUBLIC SECONDARY SCHOOL  
PO BOX 229 KIKIMA -MBOONI**

**Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2023**

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**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 paragraph 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. Mrs Marietta Mulinge 2. Mr David Matheka 3. Mrs Odillah Ngui 4. Mr Joshua Kioko	<b>Principal/Bom</b> <b>Pa chair person</b> <b>member</b> <b>BOM chairman</b>	2 out of 3 <b>2 out of 3</b> <b>2 out of 3</b> <b>1 out of 3</b>
2	Audit Committee	1. Mr Albanus Mwanzia 2. Mr Lawrence Yuta 3. Mrs Maritta	Chair person Member Member	0 out of 3 0 out of 3 0 out of 3

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		Mulinge 4. Mr Benson Muiva	Bursar	0 out of 3
3	Finance, procurement and general purposes Committee	1. Mr Japheth Muthembwa 2. Mrs Rither Muia 3. Mr Benson Muiva 4. Mrs Milcah Wambua	Chair person secretary bursar member	0 out of 3 0 out of 3 0 out of 3 0 out of 3
4	Academic Committee	1. Mrs Pitness Ndengwa 2. Mrs Rither Muia 3. Mrs Milcah Wambua 4. Mrs Odillah Ngui	Chairperson Secretary Member Member	1 out of 3 1 out of 3 1 out of 3 1 out of 3
5	Development Committee	1. Mr Sammy Wambua 2. Mrs Rither Muia 3. Mrs Milcah	Chairperson Secretary Member	0 out of 3 0 out of 3 0 out of 3

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		Wambua 4. Mrs Pitness Ndengwa	member	0 out of 3
6	Discipline and welfare Committee	1. Mrs Rither Muia 2. Mr Sammy Wambua 3. Mrs Pityness Ndengwa	Chairperson  Member  Member	0 out of 3  0 out of 3  0 out of 3
7	Adhoc Committee (if any during the year)			

**Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2023**

**(d) School operation Management**

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

Ref:	Designation	Name	Identification
1	Principal	Mrs Marietta Mulinge	TSC No. 356732
2	Deputy Principal	Mrs Rither Muia	TSC No. 364045
3	School Bursar	Mr Benson Muiva	Id number 26977356

**(e) Schools contacts**

Post Office Box: 229  
Telephone: 0712925387  
E-mail: utangwagirlsschool@gmail.com  
Website: -----  
Facebook: -----  
Twitter: -----

**(f) School Bankers**

Provide details of the school bankers.

Name of Bank: KCB  
Branch: Machakos  
Account number : 1126402311 ( lunch)

Name of Bank: KCB  
Branch :Wote  
Account number : 1108818846 (operation )

Name of Bank: KCB  
Branch :Wote  
Account Number : 1108819583 (tuition)

Name of Bank KCB  
Branch Kikima  
Account Number : 1265800391(rmi )

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Name of Bank: KCB  
Branch Kikima.  
Account Number :11270274449 (bus )

**(g) Independent Auditors**

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

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**4. 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*

ACCOUNTS / YEAR	2022/2023	2021/2022	2020/2021	2019/2020	
SURPLUS /DEFICIT	1,110,716	723,271	424,775	53,527	
TOTAL	1,110,716	723,271	424,775	53,527	

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

ACCOUNTS / YEAR	2022/2023	2021/2022	2020/2021	2019/2020
TUITION	1,156,426.00	1,384,379	547,416	850,982
OPERATION	5,091,186.00	6,051,923	2,571,222	4,444,128
TOTAL	6,247,622.00	7,436,339	3,118,638	5,295,110
CAPITATION				

-

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

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ACCOUNTS / YEAR	2022/2023	2021/2022	2020/2021	2019/2020
SCHOOL FUND	1,390,200.00	5,468,957	2,571,222	4,444,128
TOTAL CAPITATION	1,390,200.00	6,705,302	3,118,638	5,295,110

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

ACCOUNTS / YEAR	2022/2023	2021/2022	2020/2021	2019/2020
TUITION	1,199,209.00	1,818,250	576,426	1,486,416
OPERATION	4,907,800.00	6,017,732	3,363,935	5,907,099
SCHOOL FUND	19,613,541.00	29,035,026	6,928,397	16,387,455
TOTALS	25,720,550.00	36,871,184	10,868,758	17,873,871

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

ACCOUNTS / YEAR	2022/2023	2021/2022	2020/2021	2019/2020
DEBTORS	2,071,516.00	2,673,059	590,442	2,399,502
CREDITORS	5,673,281.00	6,665,670	3,755,143	4,278,949
CURRENT RATIO	1:36	1:2.5	1:6.36	1:56

).

**b) Teacher Student ratio:**

TEACHERS	RECRUITED	TRANSFERED	RETIRED	TSC	BOM	TOTALS
NO. OF TEACHERS			1	12	4	17

SUBJECT	TSC	BOM	STUDENTS
COMPULSORY/SELECTIVE			
MATHS (COMPULSORY)	4	1	427
ENGLISH (COMPULSORY)	1	1	427
KISWAHILI (COMPULSORY)	2	0	427
BIOLOGY	1	1	362
PHYSICS	1	1	291
CHEMISTRY (COMPULSORY)	4	0	427
HISTORY	1	1	330
GEOGRAPHY	2	0	310
CRE	0	2	393
BUSINESS STUDY	1	0	263
AGRICULTURE	2	1	263
HOME SCIENCE	1	0	259

NO. OF STUDENTS	CURRENT	RATIO
421	1:24	

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**Mean score in the 2022KCSE:**

YEAR	ENTRY	A	A-	B+	B	B-	C+	c	C-	D+	D	D-	E	Mean score
2020	84	0	0	0	4	4	9	18	25	14	8	2	0	5.333
2021	104	0	0	0	2	7	13	16	23	23	16	4	0	5.038
2022	87	0	0	0	1	1	5	14	21	28	17	0	0	4.644
2023	78		1	0	1	8	9	14	21	20	4	0	0	5.4872

**e) Number of Candidates in the 2023 KCSE:**

YEAR	ENTRY	A	A-	B+	B	B-	C+	c	C-	D+	D	D-	E	Mean score
2020	84	0	0	0	4	4	9	18	25	14	8	2	0	5.333
2021	104	0	0	0	2	7	13	16	23	23	16	4	0	5.038
2022	87	0	0	0	1	1	5	14	21	28	17	0	0	4.644
2023	78		1	0	1	8	9	14	21	20	4	0	0	4.4872

YEAR	Transition to higher learning entry
2020	35
2021	37
2022	21
2023	33

**Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2023**

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**d) Capacity of the school:**

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4 DORMITORIES	430
1 DINNING HALL	450
1 LABORATORY	50
1 PLAYGROUND	430
8 CLASSROOMS	430
ADMINSTRATION BLOCK	430
TEACHERS QUORTORS	2

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

Year	Projects	Source of funds	Status	Initial Cost (Kshs)	Amount Spent (Kshs)	Expected completion time
2020	Dinning hall	MOE/ Parents contribution	Ongoing	15,000,000.00	5,000,000.00	2021
2021	Dinning hall	MOE/ Parents contribution	Ongoing	15,000,000.00	6,000,000.00	2021/2022
2022	2 storey classrooms	MOE/ Parents	Ongoing	9,500,000.00	5,785,000.00	2024
2023	2 storey classrooms	MOE/ Parents	Ongoing	9,500,000.00	1,500,000.00	2024/2025

*Mrs Marietta Mulinge*  
**School Principal**

**Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2023**

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**Statement of School Management Responsibility**

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

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

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

The Board of Management is of the opinion that the school's financial statements give a true and fair view of the state of the school's transactions during the financial year ended 30<sup>th</sup> June, 2023, and of the school's financial position as at that date.

sign.....

**Name: REV. JOSHUA KIOKO**

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

**Date:** 26/1/2024

sign.....

**Name: MRS. MARIETTA N. MULINGE**

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

**Date:** 26/1/2024

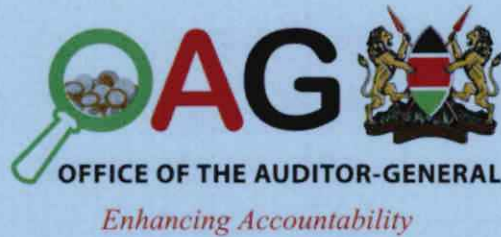


sign.....

**Name: MR BENSON MUIVA**

# REPUBLIC OF KENYA

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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 UTANGWA GIRLS SECONDARY SCHOOL FOR THE YEAR ENDED 30 JUNE, 2023 - MAKUENI COUNTY**

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### **PREAMBLE**

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

- A. Report on the Financial Statements that considers whether the financial statements are fairly presented in accordance with the applicable financial reporting framework, accounting standards and the relevant laws and regulations that have a direct effect on the financial statements.
- B. Report on Lawfulness and Effectiveness in Use of Public Resources which considers compliance with applicable laws, regulations, policies, gazette notices, circulars, guidelines and manuals and whether public resources are applied in a prudent, efficient, economic, transparent and accountable manner to ensure Government achieves value for money and that such funds are applied for 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 Utangwa Girls Secondary School – Makueni County set out on pages 1 to 27, which comprise of the statement of

financial assets and financial liabilities as at 30 June, 2023, and the statement of receipts and payments, statement of cash flows and statement of budgeted versus and 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 Utangwa Girls Secondary School – Makueni 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 Basic Education Act, 2013.

### **Basis for Qualified Opinion**

#### **1. Inaccuracies in the Statement of Budgeted Versus Actual Amounts**

- i. The statement of budgeted versus actual amounts reflects final budget and actual on comparable basis totals for expenditure for tuition of Kshs.1,512,000 and Kshs.1,199,209 while the computed amounts are Kshs.1,992,000 and Kshs.1,200,209 respectively resulting unexplained variances of Kshs.480,000 and Kshs.1000 respectively.
- ii. The statement of budgeted versus actual amounts omitted final budget and actual on comparable basis for total expenditures. Additionally, the column of utilization differences is also omitted contrary to the IPSAS template.

In the circumstances, the accuracy and completeness of the statement of budgeted versus actual amounts cannot be confirmed.

#### **2. Variance in Payables**

The statement of assets and liabilities reflects accounts payables of Kshs.4,316,959 as disclosed in Note 14 to the financial statements. However Note 14 reflects trade creditors of Kshs.3,969,561 which differs with Kshs.4,316,959 in Annex 1 to the financial statements resulting unexplained variance of Kshs.347,398.

In the circumstances, the accuracy of the payables balance of Kshs.4,316,959 could not be confirmed.

#### **3. Unsupported Payments**

The statement of receipts and payments reflects Boarding and school fund payments of Kshs.20,024,468. Included in the amount are payments totalling Kshs.525,000 which did

not have supporting documents such as receipts, delivery notes, local purchase order and local service orders.

In the circumstances, the accuracy and completeness of payments of Kshs.525,000 could not be confirmed.

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

### **Key Audit Matters**

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

### **Other Matter**

#### **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, 2023.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES.

### **Conclusion**

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

### **Basis for Conclusion**

#### **1. Irregular Cash procurement of Goods, Works and Services**

The statement of receipts and payments reflects total payments of Kshs.26,140,637 which includes Boarding and school fund payments of Kshs.20,024,468. Included in the

Boarding and school fund are cash payments totaling Kshs. 1,171,160 for supply of goods and services which were not supported with stores records. This is contrary to Regulation 93(1) of the Public Procurement and Assets Disposals Regulations, 2020 which states that where the accounting officer finds it necessary to use low value procurement method, that accounting officer may only delegate that function to the head of procurement function to procure the goods, works or services from a reputable outlet or provider through direct shopping or using credit cards or direct funds transfer to that outlet. Regulation, 93 (3) requires that the goods procured shall be taken on charge by the officer responsible for the stores after the user department has confirmed the quantity and quality of the goods, works or services, before they are issued to the respective user department. The school therefore did not adhere to the regulations on low value procurements.

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

## **2. Irregular Extension of the Tenure of the Board Chairman**

During the year under review, it was observed that the chairman of the Board of Management served for more than two terms since he has been sitting in the board as chairman since 2015. The Basic Education Act, 2013 provides for that members shall serve for a term of three years and shall be eligible for re-appointment for one further term of three years.

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

## **3. 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.

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

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

## **Basis for Conclusion**

### **1. Lack of Internal Audit Function and Audit Committee**

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

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

### **2. Lack of Land Ownership Documents**

Annex 2 to the financial statements reflects summary of fixed assets register with total values of Kshs.43,640,000 which includes land valued at Kshs.1,600,000. Review of the records show that the School occupies land owned by the AIC. However, the School did not provide land ownership documents or records to show transfer of ownership for audit review.

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

### **3. Incomplete Fixed Assets Register**

Annex 2 to the financial statements reflects a summary of fixed assets register with total historical values of Kshs.223,060,000. However, the assets register provided for audit review lacked mandatory information for both existing and acquired assets including dates of acquisition, persons responsible, assets' location, assets' values net of depreciation and amortization and current market values.

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

## **Responsibilities of Management and those Charged with Governance**

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the International Public Sector Accounting Standards (Cash Basis) and for maintaining effective internal control as Management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error and for its assessment of the effectiveness of internal controls, risk management and governance.

In preparing the financial statements, Management is responsible for assessing the School's ability to sustain services, disclosing, as applicable, matters related to sustainability of services and using the applicable basis of accounting unless Management is aware of the intention to terminate the School or to cease its 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 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 judgement and maintain professional skepticism throughout the audit. I also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by Management.
- Conclude on the appropriateness of Management's use of applicable basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the School's ability to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the School to cease to sustain its services.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the School to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

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

I also provide Management with a statement that I have complied with relevant ethical requirements regarding independence and communicate with them all relationships and other matters that may reasonably be thought to bear on my independence and where applicable, related safeguards.

  
FCPA Nancy Gathungu, CBS  
AUDITOR-GENERAL

Nairobi

22 November, 2024

**UTANGWA GIRLS SECONDARY SCHOOL  
PUBLIC SECONDARY SCHOOL  
PO BOX 229 KIKIMA-MBOONI**

**Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2023**

**Statement Of Receipts and Payments For the Year Ended 30<sup>th</sup> June 2023**

Description Of Vote Head	Note	2022-2023 FY	2021-2022FY
		Kshs	Kshs
<b>Receipts</b>			
Government grants for tuition	1	1,156,426.00	1,384,379.00
Government grants for operations	2	5,091,186.00	6,051,923.00
Government Grants for infrastructure	3		
School fund income- parents' contributions	4	21,003,741.00	24,518,016.00
Miscellaneous incomes	5		
<b>Total Receipts</b>		<b>27,251,353.00</b>	<b>31,954,318.00</b>
<b>Payments</b>			
Tuition	6	1,199,209.00	1,336,235.00
Operations	7	4,916,960.00	6,017,732.00
Infrastructure	8		
Boarding and school fund	9	20,024,468.00	23,877,080.00
<b>Total Payments</b>		<b>26,140,637.00</b>	<b>31,231,047.00</b>
<b>Surplus/Deficit</b>		<b>1,110,716.00</b>	<b>723,271.00</b>

The school financial statements were approved on 26<sup>th</sup>jan 2024 and signed by:

sign.....  
 ....  
 Name: REV. JOSHUA  
 KIOKO

Chair BOM

Date: 26/1/2024

sign.....  
 ....  
 Name: MRS MARIETTA  
 MULINGE  
 School Principal/ Secretary to  
 BOM

Date: 26/1/2024

sign.....  
 ....  
 Name: MR BENSON MUIVA

Bursar/ Finance Officer

Date: 26/1/2024



**UTANGWA GIRLS SECONDARY SCHOOL  
PUBLIC SECONDARY SCHOOL  
PO BOX 229 KIKIMA -MBOONI**

**Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2023**

**5. Statement of Assets and Liabilities As At 30<sup>th</sup> June 2023**

Description	Note	2022/2023 FY	2022/2023 FY
		Kshs	Kshs
<b>Financial Assets</b>			
<b>Cash and cash equivalents</b>			
Bank balances	10	2,324,692.00	1,200,956.00
Cash balances	11	380.00	13,400.00
Short term investments	12		
<b>Total cash and cash equivalent</b>		<b>2,325,072.00</b>	<b>1,214,356.00</b>
Account's receivables	13	2,071,516.00	2,673,059.00
<b>Total financial assets</b>		<b>4,396,588.00</b>	<b>3,887,415.00</b>
<b>Financial liabilities</b>			
Accounts payables	14	(4,316,959.00)	(5,477,760.00)
<b>Net financial assets</b>		<b>79,629.00</b>	<b>(1,590,345.00)</b>
<b>Represented by</b>			
Accumulated fund b/fwd	15	(1,590,345.00)	(2,313,616.00)
Surplus/deficit for the year		1,110,716.00	723,271.00
<b>Net financial position</b>		<b>79,629.00</b>	<b>(1,590,345.00)</b>

The school's financial statements were approved on 26<sup>th</sup> jan 2024 and signed by:

Name: REV. JOSHUA  
KIOKO

Chair BOM


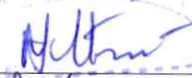

Name: MRS MARIETTA  
MULINGE  
School Principal/ Secretary to  
BOM

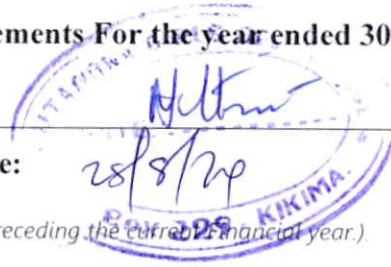


Name: MR BENSON MUIVA  
Bursar/ Finance Officer

UTANGWA GIRLS SECONDARY SCHOOL  
PUBLIC SECONDARY SCHOOL  
PO BOX 229 KIKIMA -MBOONI

Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2023

    
Date: 28/8/23      Date: 28/8/23      Date: 28/8/23



(Comparative FY refers to the financial year preceding the current financial year.)

**Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2023**

**6. Statement of Cash Flows for the Year Ended 30<sup>th</sup> June 2023**

Description	Note	Insert Current 2023	2022
		Kshs	Kshs
<b>Cash from Operating Activities</b>			
<b>Receipts</b>			
Government grants for tuition	1	1,156,426.00	1,384,379.00
Government grants for operations	2	5,091,186.00	6,051,923.00
School fund income- parents contributions/ fees	4	21,003,741.00	24,518,016.00
Other income			
<b>Total receipts</b>		<b>27,251,353.00</b>	<b>31,954,318.00</b>
<b>Payments</b>			
Cash outflows for tuition	6	1,199,209.00	1,336,235.00
Cash outflows for operations	7	4,916,960.00	6,017,732.00
Cash outflows Boarding/lunch and school fund payments	8	20,024,468.00	23,877,080.00
<b>Total payments</b>		<b>26,140,637.00</b>	<b>31,231,047.00</b>
<b>Net cash inflow/outflow from operating activities</b>		<b>1,110,716.00</b>	<b>723,271.00</b>
<b>Cash flow from investing activities</b>			
Acquisition of assets			
Proceeds from sale of Assets			
Proceeds from investments			
Purchase of investments			
<b>Net cash inflow/outflows from investing activities</b>			
<b>Cashflow from Financing activities</b>			
Proceeds from borrowings/ loans			
Repayment of principal borrowings			
<b>Net cash inflow/outflow from financing activities</b>			
<b>Net increase/decrease in cash and cash equivalents</b>		<b>1,110,716.00</b>	<b>723,271.00</b>
Cash and cash equivalent at beginning of the FY		1,214,356.00	491,085.00
<b>Cash and cash equivalent at end of the FY</b>		<b>2,325,072.00</b>	<b>1,214,356.00</b>

Note: Cash and Cash Equivalent is the summation of Note 10, 11 and 12

**UTANGWA GIRLS SECONDARY SCHOOL  
PUBLIC SECONDARY SCHOOL  
PO BOX 229 KIKIMA -MBOONI**

**Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2023**

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The school's financial statements were approved on 26<sup>th</sup> January 2024 and signed by:

sign.....  
Name: **REV. JOSHUA KIOKO**  
Chair BOM  
Date: 26/1/2024

sign.....  
Name: **MRS MARIETTA MULINGE**  
School Principal/ Secretary to BOM  
Date: 26/1/2024



sign.....  
Name: **MR BENSON MUIVA**  
Bursar/ Finance Officer  
Date: 26/1/2024

Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2023

7. Statement Of Budgeted Versus Actual Amounts for The Year Ended 30<sup>th</sup> 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	133,656.00		133,656.00	0	0%
Exercise Books	504,000.00		504,000.00	468,306.00	92.9%
Laboratory Equipment	294,000.00		294,000.00	421,873.00	143.5%
Internal Exams	75,000.00		75,000.00	90,000.00	120%
Teaching / Learning Materials	505,344.00.00		505,344.00	176,246.00	76.50%
Exams And Assessment					
<b>Total</b>	<b>1,512,000.00</b>		<b>1,512,000.00</b>	<b>1,156,426.00</b>	<b>76.50%</b>
<i>(2) Capitation Grant on Operations</i>					
Other vote heads	3,920,700.00		3,920,700.00	3,101,186.00	79%
Repairs And Maintenance	2,100,000.00		2,100,000.00	1,990,000.00	95%
Local Transport / Travelling					
Electricity And Water					
Medical					
Administration Costs					
Activity					

Annual Report and Financial Statements For the year ended 30<sup>th</sup> 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
Gratuity					
<b>Totals</b>	<b>6,020,700.00</b>		<b>6,020,700.00</b>	<b>5,091,186.00</b>	<b>85%</b>
<b>3) FDSE for infrastructure</b>					
Maintenance & Improvement MoE					
M&I parents' contribution					
Economic Stimulus Programs					
Transition Infrastructure Grants					
Administration Block					
<b>(4) Fees Charged on Parents</b>					
Personnel Emoluments	1,860,600.00	0	1,860,600.00	1,823,252.00	108.50%
Repairs And Maintenance	1,860,600.00	0	1,860,600.00	1,595,108.00	86%
Local Transport / Travelling	2,193,000.00	0	2,193,000.00	2,100,752.00	96%
Electricity And Water	2,058,000.00	0	2,058,000.00	1,709,604.00	83%
Imprest				15,000.00	
Administration Costs	1,591,700.00	0	1,591,700.00	1,469,486.00	92%
Activity	163,000.00	0	163,000.00	132,860.00	82%
Arrears	2,044,568		2,044,568	2,044,568	100%
Fee On Boarding Equipment and Stores	11,293,800.00	0	11,293,800.00	10,113,111.00	89.50%
<b>Totals</b>	<b>23,065,268.00</b>	<b>0</b>	<b>23,065,268.00</b>	<b>21,003,741.00</b>	<b>90%</b>

**UTANGWA GIRLS SECONDARY SCHOOL  
PUBLIC SECONDARY SCHOOL  
PO BOX 229 KIKIMA -MBOONI**

**Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2023**

Receipt/Expenses Item	Original Budget		Adjustments		Final Budget		Actual On Comparable Basis		% Of Utilization	
	A Kshs	B Kshs	B Kshs	c=a+b Kshs	D Kshs	e=d/c %	D Kshs	e=d/c %		
<b>5) Miscellaneous Income</b>										
Loans / Borrowing	0	0	0	0	0	0	0	0	0	0
Rent income	0	0	0	0	0	0	0	0	0	0
Income From Farming Activities	0	0	0	0	0	0	0	0	0	0
Insurance Compensation	0	0	0	0	0	0	0	0	0	0
Income From Posho Mill	0	0	0	0	0	0	0	0	0	0
Income From Bus Hire	0	0	0	0	0	0	0	0	0	0
Fee For Hire of Ground and Equipment	0	0	0	0	0	0	0	0	0	0
Interest Income	0	0	0	0	0	0	0	0	0	0
Income From Any Other Investment	0	0	0	0	0	0	0	0	0	0
<b>Total Income</b>	<b>30,597,968.00</b>	<b>0</b>	<b>0</b>	<b>30,597,968.00</b>	<b>27,251,353.00</b>	<b>90%</b>				
<b>(6) Expenditure For Tuition</b>										
Textbooks										
Reference Materials	133,656.00	0	0	133,656.00	0	0%				
Exercise Books	504,000.00	0	0	504,000.00	134,500.00	26.7%				
Laboratory Equipment	294,000.00	0	0	294,000.00	235,726.00	80.2%				
Internal Exams	75,000.00	0	0	75,000.00	71,330.00	95.1%				
Teaching / Learning Materials	505,344.00	0	0	505,344.00	278,653.00	55.2%				
Sundry creditors	480,000.00	0	0	480,000.00	480,000.00	100%				

Annual Report and Financial Statements For the year ended 30<sup>th</sup> 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
Exams And Assessment	0	0	0	0	05
Teachers Guides	0	0	0	0	0%
Administration Costs	0	0	0	0	0%
Bank Charges	0	0	0	0	0%
<b>Totas</b>	<b>1,512,000.00</b>	<b>0</b>	<b>1,512,000.00</b>	<b>1,199,209.00</b>	<b>79%</b>
<i>(7) Expenditure For Operations</i>					
Other voteheads	3,920,700.00		3,920,700.00	2,917,800.00	74%
Repairs, Maintenance & Improvements	2,100,000.00		2,100,000.00	1,999,160.00	95%
Local Transport / Travelling					
Electricity, Water and Conservancy					
Medical					
Administration Costs					
Activity Expenses					
Gratuity					
SMASSE					
<b>Total</b>	<b>6,020,700.00</b>		<b>6,020,700.00</b>	<b>4,916,960.00</b>	<b>82%</b>
<i>(8) Expenditure For infrastructure</i>					
Construction of classrooms					
Construction of LAB					
Construction of DORMS					

**Annual Report and Financial Statements For the year ended 30<sup>th</sup> 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
Purchase of furniture					
Purchase of equipment					
Purchase of machinery					
<i>(9) Expenditure For school fund/lunch/boarding</i>					
Personnel Emoluments	1,860,600.00		1,860,600.00	1,616,250.00	87
Repairs, Maintenance and Improvements	1,860,600		1,860,600.00	1,312,820.00	87
Local Transport / Travelling	1,693,000.00		1,693,000.00	1,562,420.00	92
Electricity, Water and Conservancy	2,058,000.00		2,058,000.00	1,170,085.00	175%
Sundry creditors	3,442,170.00		3,442,170.00	3,442,170.00	100%
Administration Costs	1,791,700.00		1,791,700.00	1,820,851.00	102%
Activity	693,000.00		693,000.00	212,620.00	31%
Gratuity					
Lunch Programme					
Boarding Equipment and Stores	11,293,800.00		11,293,800.00	8,872,252.00	78%
Expenditure For Income Generating Activity					
Insurance Costs					
Other Expenses On Investments					

**Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2023**

Receipt/Expenses Item	Original Budget	Adjustments	Final Budget	Actual On Comparable Basis	% Of Utilization
	A	B	e=a+b	D	e=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs
Rent Expenses					
Imprest	0	0	0	15,000	0%
Loan Interest Repayment					
Loan Principal Repayment					
Acquisition Of Assets					
<b>Totals</b>	<b>24,692,870.00</b>		<b>24,692,870.00</b>	<b>20,024,468.00</b>	<b>81%</b>

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

- i. Moe under funding for free fdse*
- ii. Poor fees payment by parents*

**Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2023**

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**8. 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 the *school*, and all values are rounded to the nearest Kenya Shilling (Kshs). The accounting policies adopted have been consistently applied to all the years presented.

**2. Recognition of receipts and payments**

The *school* recognises all receipts from the various sources when the event occurs, and the related cash has actually been received by the *school*. In addition, the *school* recognises all expenses when the event occurs, and the related cash has actually been paid out by the *school*. Income arising from school fees is recognised when the event occurs whether cash is received or not. Expenditure arising from operations is recognised when the event occurs irrespective of receipt of cash.

**3. In-kind contributions**

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

**Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2023**

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**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.

**Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2023**

**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. The *school's* budget was approved by the School Board of Management. A comparison of the actual performance against the comparable budget for the financial year under review has been included in the financial statements.

**9. Comparative figures**

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

**10. Subsequent events**

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended 30<sup>th</sup> June 2023

**UTANGWA GIRLS SECONDARY SCHOOL  
PUBLIC SECONDARY SCHOOL  
PO BOX 229 KIKIMA -MBOONI**

**Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2023**

**9. Notes To The Financial Statements**

**1 Government Grants for Tuition**

Description	2022/2023	2021/2022
	Kshs	Kshs
Reference Materials		70,000.00
Exercise Books	468,306.75	306,128.00
Laboratory Equipment	421,873.00	446,357.00
Internal Exams	90,000.00	88,000.00
Teaching / Learning Materials	176,246.25	425,750.00
stationaries		88,376.00
<b>Total</b>	<b>1,156,426.00</b>	<b>1,384,379.00</b>

**2 Government Grants for Operations**

Description	2022/2023	2021/2022
	Kshs	Kshs
Other vote heads	3,071,114.00	2,509,473.00
Medical	3,072.00	60,000.00
Maintance and improvements	1,990,000.00	3,342,450
Activity	27,000.00	140,000.00
Other Vote Heads (specify)*		
<b>Total</b>	<b>5,091,186.00</b>	<b>6,051,923.00</b>

**3 Government Grants for infrastructure**

Description	2022/2023	2021/2022
	Kshs	Kshs
Maintenance &Improvement		
Transition infrastructure grants		
Administration Block		
Economic stimulus grants		
Other (specify)(NGCDF and County govt.		

**UTANGWA GIRLS SECONDARY SCHOOL  
PUBLIC SECONDARY SCHOOL  
PO BOX 229 KIKIMA -MBOONI**

**Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2023**

Description	2022/2023	2021/2022
	Kshs	Kshs
<b>Total</b>		

**4 School Fund Income -Parents Contribution/Fees**

Description	2022/2023 FY	2021/2022 FY
	Kshs	Kshs
Personnel emoluments	1,823,252.00	1,101,546.00
Repairs and maintenance	1,595,108.00	2,798,313.00
Local transport / travelling	2,100,752.00	2,482,658.00
Electricity and water	1,709,604.00	2,740,496.00
Fees arrears	2,044,568.00	1,283,235.00
Administration costs	1,469,486.00	1,302,893.00
Activity	132,860.00	38,545.00
Fee on Boarding Equipment and stores	10,113,111.00	12,752,330.00
Imprest	15,000.00	18,000.00
Others (specify)		
<b>Total</b>	<b>21,003,741.00</b>	<b>24,518,016.00</b>

**5 Miscellaneous Incomes**

Description	2022/2023 FY	2021/2022 FY
	Kshs	Kshs
Rent Income		
Income From Farming Activities		
Insurance Compensation		
Income From PoshoMill		
Income From Bus Hire		
Fee For Hire of Ground and Equipment		
Income From Grants and Donations*		
Interest Income		
Dividends Income		
Loans/Borrowings*		

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Other Income ( <i>specify</i> )*		
<b>Total</b>		

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**Notes to the Financial Statements (continued)**

**6 Tuition**

<b>Description</b>	<b>2022/2023 FY</b>	<b>2021/2022 FY</b>
	<b>Kshs</b>	<b>Kshs</b>
Exercise Books	134,500.00	306,128.00
Textbooks		
Reference materials		70,000.00
Laboratory Equipment	234,726.00	446,357.00
Teaching / Learning Materials	278,653.00	425,750.00
Exams And Assessment	71,330.00	88,000.00
Teachers Guides		
Bank Charges		
Sundry creditors	480,000.00	
<b>Total</b>	<b>1,199,209.00</b>	<b>1,336,235.00</b>

**7 Operations**

<b>Description</b>	<b>2022/2023FY</b>	<b>2021/2022FY</b>
	<b>Kshs</b>	<b>Kshs</b>
Personnel Emoluments	1,164,340.00	1,637,310.00
Service Gratuity		
Administration Cost	1,258,800.00	780,722.00
Local Transport / Travelling	150,000.00	200,000.00
Electricity And Water	312,960.00	7,250.00
Medical		
Activity Expenses	31,700.00	
Insurance Cost		
Repairs and improvements	1,999,160.00	3,392,450
<b>Total</b>	<b>4,916,960.00</b>	<b>6,017,732.00</b>

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**Notes to the Financial Statements (continued)**

**8 Infrastructure**

Description	2022/2023	2021/2022
	Kshs	Kshs
Construction of classrooms		
Construction of laboratory		
Construction of dormitory		
Purchase of furniture		
Purchase of equipment		
Purchase of apparatus		
Drilling of boreholes		
Others (specify)		
<b>Total</b>		

**9 Boarding And School Fund**

Description	2022/2023	2021/2022
	Kshs	Kshs
Personnel Emoluments	1,616,250.00	1,379,260.00
Service Gratuity		
Repairs And Maintenance & Improvements	1,312,820.00	3,524,630.00
Local Transport / Travelling	1,562,420.00	2,675,290.00
Electricity And Water	1,170,085.00	2,316,356.00
Sundry creditors	3,442,170.00	1,067,195.00
Administration Costs	1,820,851.00	1,069,205.00
Lunch Programme		
Activity fee	212,620.00	3,200.00
Fee On Boarding Equipment and Stores	8,872,252.00	11,841,844.00
imprest Expenses	15,000.00	
Insurance Cost ( <i>Life Property</i> )		
Loan Principal Repayment		
Loan Interest Repayment		
Acquisition Of Assets		
PA expenses		

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Others (specify)		
<b>Total</b>	<b>20,024,468.00</b>	<b>23,877,080.00</b>

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**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	active		5,571.00	48,354.00
Operations Account	active		260,670.00	64,264.00
School Fund Account/Boarding	Active		16,452.00	66,450.00
Savings Account	Active		2,039,907.00	1,010,636.00
Parent Association Development Account				
Income Generating Activities Account				
Infrastructural Account	active		2,092.00	11,252.00
<b>Total</b>			<b>2,324,692.00</b>	<b>1,200,956.00</b>

**11 Cash In Hand**

Description	2022/2023	2021/2022
	Kshs	Kshs
Notes and Coins	380.00	13,400.00
<b>Total</b>		

**12 Short Term Investments**

Description	2022/2023	2021/2022
	Kshs	Kshs
Cooperative Shares		
Treasury Bills		
Fixed Deposit accounts		
Other Investments		
<b>Total</b>		

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**Notes to the Financial Statements (continued)**

**13 Accounts Receivable**

Description	2022/2023	2021/2022
	Kshs	Kshs
Fees Arrears	2,071,516.00	2,673,059.00
<b>Other Non-Fees Receivables</b>		
Salary Advances (list/schedule attached)		
Imprest (list/schedule attached)		
Rent arrears(list/schedule attached)		
<b>Total</b>	<b>2,071,516.00</b>	<b>2,673,059.00</b>

**13 b Ageing Analysis of Accounts Receivable**

Description	2022/2023		2021/2022	
	Kshs		Kshs	
	Current 2022/2023	% of the total	Comparative 2021/2022	% of the total
Less than 1 year	2,071,516.00	%	2,673,059.00	%
Between 1- 2 years		%		%
Between 2-3 years		%		%
Over 3 years		%		%
<b>Total (should tie to note 13 a)</b>	<b>2,071,516.00</b>	<b>%</b>	<b>2,673,059.00</b>	<b>%</b>

**14 Accounts Payable**

Description	2022/2023 FY	2021/2022 FY
	Kshs	Kshs
Trade Creditors (See Ageing Below and Appendix 1)	3,969,561.00	5,477,760.00
Prepaid Fees	91,488.00	
Retention Monies		
Unpaid salaries june 2023	255,910.00	
Caution money		
Other payables ( <i>specify</i> )		
<b>Total</b>	<b>4,316,959.00</b>	<b>5,477,760.00</b>

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**Notes to the Financial Statements (continued)**

**14a. Ageing Analysis of Accounts Payable**

Description	2022/2023 FY		2021/2022 FY	
	Kshs		Kshs	
	Current FY	% of the total	Comparative FY	% of the total
Less than 1 year	3,703,281.00	65%	5,477,760.00	%
Between 1- 2 years	613,678.00	35%		%
Between 2-3 years		%		%
Over 3 years		%		%
<b>Total (should tie to note 14)</b>	<b>4,316,959.00</b>	<b>100%</b>	<b>5,477,760.00</b>	<b>%</b>

**15 Fund Balance Brought Forward**

Description	2022/2023 FY	2021/2022FY
	Kshs	Kshs
Bank Balances	2,324,692.00	1,200,956.00
Cash Balances	380.00	13,400
Short Term Investments	0	0
Receivables	<b>2,071,516.00</b>	2,673,059
Payables	<b>(4,316,959.00)</b>	(5,477,760)
<b>Total</b>	<b>79,629.00</b>	<b>(1,590,345.00)</b>

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**Other important disclosure notes**

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

**16 Non-current Liabilities Summary**

Description	2022/2023 FY	2021/2022 FY
	Kshs	Kshs
Bank Loans		
Outstanding Leases		
Hire Purchase		
Gratuity And Leave Provision		
Others (specify)		
<b>Total</b>		

**17 Biological assets**

Description	Numbers	2022/2023 FY	2021/2022 FY
		Kshs	Kshs
Cattle			
Goats			
Trees			
Coffee Or Tea Plantation			
Poultry			
Others (specify)			
<b>Total</b>			

**18 Borrowings**

Description	Kshs	Kshs
Borrowings at beginning of the year		
Borrowings during the year		
Repayments during the year		
<b>Balance at the end of the year</b>		

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**Other important disclosure notes**

**19 Stock/ Inventory**

Description	2022/2023 FY	2021/2022 FY
	Kshs	Kshs
Food stuffs	688,235.00	164,500.00
Lab consumables		
Farm produce	-	-
Medication	-	-
Construction Materials		
Others (specify)		
	<b>688,235.00</b>	<b>164,500.00</b>

**20 Progress On Follow Up Of Auditor Recommendations**

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

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

-----  
Sign and Date  
Principal

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**10. 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 FY Kshs	Comments
<b>Construction Of Buildings</b>						
1. KYANGANGA INVESTMENTS	500,000	June 2022		500,000.00		
2. NTHUKUL TRADERS LTD	3,785,400	June 2022	1,868,500	1,916,900.00		
3. ELIZABETH MUSAU	14,660	June 2022		14,660.00		
4. KIKIMA WATER PROJECT	25,200	June 2022		25,200.00		
5. MBUM A ELECTRICALS	16,000	June 2022		16,000.00		
<b>Sub-Total</b>				<b>2,472,760.00</b>		
<b>Supply Of Goods</b>						
6. NTHUKUL TRADERS LTD	701,848.00	June 2022		701,848.00		
7. KENBLEST	248,850	June 2022		248,850.00		
8. MULAU ENTERPRISES	250,000	June 2022		250,000.00		
9. PETER KIMOTE	190,000	June 2022		190,000.00		
10. MBUYU BUSINESS SOLUTIONS	638,000	June 2022	184,499	453,501.00		

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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 FY	Comments
11.						
12.						
13.						
14.						
15.						
16.						
17.						
18.						
19.						
-Sub-Total						
Grand Total	7,726,280		2,052,999	4,316,959.00		

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

Asset Class	Historical Cost b/f (Kshs) 1 <sup>st</sup> July 2022	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost c/f (Kshs) 30 <sup>th</sup> June 2023
Land	1,600,000.00			1,600,000.00
Buildings And Structures	106,000,000.00			106,000,000.00
Motor Vehicles				
Office Equipment, Furniture And Fittings	2,500,000.00			2,500,000.00

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Asset Class	Historical Cost b/f (Kshs) 1 <sup>st</sup> July 2022	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost c/f (Kshs) 30 <sup>th</sup> June 2023
Textbooks	600,000.00	105,000.00		705,000.00
ICT Equipment	450,000.00			450,000.00
Tools And Apparatus	50,000.00	225,000.00		275,000.00
Other Machinery And Equipment	111,200,000	330,000		111,530,000
Heritage And Cultural Assets				
Intangible Assets- Soft Ware				
<b>Total</b>	<b>222,400,000</b>	<b>660,000</b>		<b>223,060,000</b>

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

1300	KAMUTI ESTHER WAYUA	Form 4 G	-2118
1310	KALULU ESTHER MUTHOKI	Form 3 H	-28125
1315	MAITHYA CHRISTINE NDANU	Form 4 H	-390
1318	KIIO ELIZABETH NDUNGWA	Form 4 H	-60855
total			-91488

**UTANGWA GIRLS HIGH SCHOOL  
BALANCES - JUNE 30th 2023**

Adm No	Name	class	Balance
1252	SAVALI FAITH	f3	4,550.00
1265	PETER WINFRED	f4	45,475.00

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1266	WAMBUA ANN f4	39,220.00
1270	NELLY MUMBE MUTIE f4	1,465.00
1286	MUTHOKA M. MUENI f3	18,245.00
1289	MBITHI ANITA MBITHE f3	10,300.00
1290	FAITH NDANU MUTUA f4	2,995.00
1292	KITHUVA JACKLINE MBATHA f3	6,995.00
1293	MUNYAO FAITH MUSANGI f4	3,680.00
1294	ANJERE ALICE ANINDO f4	45.00
1296	AHAI JANET MUSIMBI f4	1,545.00
1297	MBARANI SHALIN MUSIMBI f3	4,145.00
1301	MUSYOKA BENEDETTA KAKUVI f3	56,800.00
1305	KAMENE FAITH NEHEMA f3	14,995.00
1307	JOSEPH ESTHER MWELU f3	5,995.00
1308	KAMENGELE JOYCE NDILA f3	10,617.00
1309	MUASYA PURITY MWONGELI f3	7,350.00
1311	KIMINZA ELIZABETH MUTHEU f3	995.00
1312	KYALO FAITH WAVINYA f3	4,695.00
1313	NTHENGE STEPHANY MUTHEU f3	3,040.00
1314	SAMMY LILIAN KATHEU f3	4,700.00
1316	MULWA FAITH MUMBE	7,287.00
1319	MATHEI LUCY NTHENYA	2,545.00
1322	KIOKO DAMARIS KATHEU	2,045.00
1323	PENNINGTON KATUNGE KIMEU	3,495.00
1325	SHANNY NASAMBU	5,040.00
1326	MUSEMBI GLADYS KAVINDU	16,255.00
1328	MAKAU THERESIA NDUMI	4,540.00
1329	MAWEU MONICAH NDUMI	3,045.00

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1332	FAITH MUMBUA KIMANTHI	10,695.00
1333	MERCY KAMENE MWANIA	66,775.00
1334	KIOKO EVERLYN MUTINDI	64,617.00
1338	MWANZIA FAITH SYOMBUA	6,090.00
1339	KYALO CONSOLATA MUMO	1,140.00
1340	KIIO PRISCA WAYUA	11,650.00
1342	MUENDO DEBORAH WAENI	1,000.00
1343	IRENE NDUNGE MUTUNGA	15,375.00
1344	MWENDE GLORIA	36,545.00
1346	NZIOKA GLADISE MINOO	36,190.00
1347	MBINDA ROSE KAVINI	36,545.00
1348	KABIBI SHAMIM BARAKA	79,547.00
1349	NDONYE ESTHER NZISA	4,695.00
1350	MBINYA LILIAN WAYUA	1,570.00
1351	KYALO MUTHINA	25,365.00
1353	MUSEMBI MERCY SYOMBUA	10,275.00
1354	MWAU MAUREEN MINOO	10,375.00
1355	MAUNDU NAHUM NDUNGULU	26,775.00
1356	KALENDI MIRRIAM	1,275.00
1357	MUTHAMA MARY MUENI	6,540.00
1358	HARRISON SHANTEL MWIKALI	145.00
1359	NDUMA MBENEKA GRACE	9,295.00
1360	KIOKO VIRGINIA MUMO	20,970.00
1361	MUTUKU MERCY KATHINA	21,000.00
1363	RUTH MUKII MUSYOKA	10,075.00
1365	MWADUDU ASINA MESELEMANI	36,545.00
1366	GACERI LIZ NJOKI	3,545.00

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1367	KIPKONGA RABECA JEROTICH	708.00
1368	MUTINDA JULIET MUSYAWA	8,075.00
1370	MUIA MIRRIAM KASALU	8,345.00
1371	KYALO ANN SYOMBUA	65,115.00
1372	MASAI SHARON MINOO	26,075.00
1373	MURIUKI MARYISHA KENDI	1,140.00
1375	SYDNEY WANJALA	5,140.00
1376	KAVUUSYA JUDY MUMBUA	4,995.00
1377	JUMA ZALIATA CHAUSIKU	4,975.00
1379	MUENDO ANNASTACIA MUNINI	7,595.00
1380	ESTHER MUMO MWIKALI	29,360.00
1381	MUTUNGA PAMELA KAMENE	5.00
1382	JOAN LAUZI JANJI	7,550.00
1385	MUTYANDILE HELLEN	950.00
1386	SOMBA IRENE MWIKALI	88,005.00
1389	CECILIA NDUKU MUTISYA	3,775.00
1390	MWANAJUMA MOHAMED	9,375.00
1394	ALKANA JULIET NDINDA	8,050.00
1397	MAKUMBI BRENDA MULAU	4,948.00
1399	KIOKO VERONICAH NDUKU	8,545.00
1400	FAITH CYNTHIA MUTHEU	12,545.00
1401	KIOKO WINFRED WAVINYA	9,850.00
1402	MASILA MERCY MUTHEU	742.00
1405	MULINGE MOUREEN NDUNGE	4,940.00
1407	KITHUKU MOUREEN MWENDE	1,995.00
1412	MWAWU JACINTA MUTHINA	1,540.00
1413	MULI JUDITH NDUNGE	350.00

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1414	MUTINDA WINFRED MINOO	55.00
1415	KAMULA GLORIA KATHINI	14,995.00
1416	NZUKI GRACE MUTHEU	1,995.00
1417	MULEI ANNA WANZA	7,190.00
1418	WINFRED NZILANI KAVIKU	8,100.00
1419	DAVID ANGELA MWIKALI	2,695.00
1421	KAWELU PURITY KANINI	1,850.00
1422	KAVINDU IRENE MUSENGYA	5.00
1423	ONGWAE PRISCAH KEMUNTO	22,250.00
1424	LUCY MWIKALI NTHAMBA	14,995.00
1427	FAITH MUTHEU	15,050.00
1428	MWANGANGI MOUREEN MBITHE	5,750.00
1429	MUTUKU VIVIAN MINOO	2,495.00
1430	KIYUNZU STACY MINAYWA	2,995.00
1432	YVONNE MWENDE MBATHA	45.00
1433	MULI MITCHEL NDUNGE	17,250.00
1434	MUNYOKI VERONICA KATUNGE	510.00
1435	BETTY MBEKE	2,410.00
1436	MUTETI MUEKE	2,995.00
1437	MUTUKU JACINTA KAMANTHE	995.00
1438	JOHN SHARON MBETE	380.00
1439	MWONGELA PHILANGLE MINOO	4,995.00
1440	SYLVIA NDANU MUIA	5,045.00
1441	NDEMO QUEEN KEMUNTO	8,335.00
1443	JACKLINE MWENDE MUTHAMA	23,850.00
1444	JOYCE MUENI KITONYI	4,995.00
1445	NDINDA IRENE NZILANI	6,450.00

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1446	MALONZA ESTHER MUTHEU	995.00
1447	KIOKO BRIGIT MUNINI	1,545.00
1449	MULWA VERONICA NDUKU	695.00
1450	KYALO JENIFFER MUMBE	10,995.00
1451	MUIA SHELMITH NZEMBI	2,250.00
1455	MWOLOLO AGATHA MAWIA	3,050.00
1456	FAITH NDINDA MUEMA	4,150.00
1457	NDUMU LILIAN MUMBUA	4,450.00
1458	MUTUNGA SHEIRA NDUKU	2,745.00
1460	KADENGE SERA SIDI	16,545.00
1461	MUSYOKA LINET NDANU	2,040.00
1463	MUTUKU MOUREEN KAMANTHE	555.00
1464	MUTISO JACKLINE SYOMBUA	810.00
1465	MUENI MERCY	3,550.00
1466	KIOKO MERCY KANINI	4,995.00
1467	MUTINDA VENUS MUTIO	5,100.00
1470	KITONGA FIDELIMA	8,850.00
1471	MWONGELA MUTHEU TRIZAH	16,800.00
1473	KYENDE FAITH NDUNGE	10,390.00
1474	NJAU VALERIA NGINA	9,950.00
1475	GRACE MWENDE MUIVA	6,495.00
1476	SERAH WAVINYA MUSYOKA	6,220.00
1479	MWETHYA VERONICA	8,495.00
1480	MUNYAO MOREEN SYOMBUA	12,995.00
1482	MUTUNGI DORCAS MBULA	550.00
1483	MULI FRANCISCA MBITHE	11,670.00
1484	MUASYA WANZA DIANA	2,050.00

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1497	MARIA MUTHEU	2,995.00
1498	FAITH MUENI MULI	8,950.00
1499	KIOKO NATASHA MUTHEU	27,350.00
1500	MWONGELI CAROL MUTHEU	4,060.00
1506	MUTUA PURITY MINOO	19,190.00
1507	ANTONINA ATIENO ODERO	3,665.00
1512	GRACE NINI MULANGU	4,140.00
1513	KIOKO NDANU MARY	6,495.00
1514	MUOKI CYNTHIA NTHULE	5,045.00
1516	WAMBUA VIRGINIA NTHENYA	5,545.00
1517	NYALITA E. NDANU	970.00
1519	FAITH MUTHEU	2,000.00
1521	MUTETI MERCY MUNEE	8,495.00
1522	FLORENCE NDUKU KASEVA	6,350.00
1527	MUNYAO FAITH NGINA	1,995.00
1528	MBINDA JUDITH MBULA	3,795.00
1531	MERCY NDANGWA	1,995.00
1532	ANNASTACIA MUENI	4,495.00
1533	MUASA MIRRIAM MUTHEU	4,000.00
1535	MUEMA IRENE NDUKU f1	1,995.00
1537	MUENI SARAH f1	155.00
1538	MUTHAMA DEBORAH NDANU f1	8,245.00
1539	MUNINI JACKLINE SYOMBUA f1	4,000.00
1542	MUTINDA MERCY MWENDE f1	9,545.00
1543	MWANZA JOY KALEKYE f1	4,000.00
1545	KIMANTHI PURITY NDUKU f1	3,995.00
1548	ALI HALIMA HAJI ALI f1	4,900.00

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1550	NZYOKI BEATRICE PILITA f1	1,995.00
1551	MUSEMBI MERCY MWONGELI f1	8,245.00
1552	KYALO JACKLINE NDINDA f1	10,495.00
1553	KYALO MARY MUTHIO f1	9,755.00
1554	MUIA STACY NDUMI f1	6,995.00
1555	SAVALI SHARON MINOO f1	795.00
1557	MUTHOKA ESTHER MWENDE f1	6,295.00
1559	NZUKI IRENE MUSENGY'A f1	6,655.00
1560	KOTI PURITY MUTHEU NZEMBI f1	8,995.00
1561	PIUS THERESIA MUENI f1	6,955.00
1563	NYAMASYO GLADYS MUENI f1	8,995.00
1565	ESICHE EVERLYNE MWIKALI f1	6,795.00
1566	MAITHYA JUSTINA MWENDE f1	10,895.00
1567	MUEMA MARY MUENI f1	3,995.00
1568	MUSEMBI ROSE MWELU f1	3,995.00
1569	MUNYAO YVONNE MUTHEU f1	7,000.00
1570	MUIA DORIS NDUNGE f1	4,995.00
1571	FAITH KANINI MUTHESYA f1	250.00
1572	GRACE MUMO KANINI f1	2,000.00
1574	MUENDO ALICE MUTHEU f1	4,995.00
1575	IMMACULATE MUENI f1	6,995.00
1576	KELI MIRRIAM MWIKALI f1	2,995.00
1577	JUDITH NDANU f1	4,995.00
1579	MUSYOKI MERCY MUTHEU f1	8,995.00
1580	MUTUA CECILIA MUTINDI f1	4,020.00
1581	MULI FAITH MUMO f1	6,095.00
1582	NAOMI ANDREW f1	4,000.00

**UTANGWA GIRLS SECONDARY SCHOOL  
PUBLIC SECONDARY SCHOOL  
PO BOX 229 KIKIMA -MBOONI**

**Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2023**

1583	MWANZIA ESTHER MUMO f1	5,995.00
1584	NTHEKETHA STACY NDANU f1	9,455.00
1585	MUTHINI BRIDGIT MBINYA f1	4,000.00
1587	MITCHELIE MWIKALI f1	2,000.00
1588	MULI LUCY NDANU f1	10,365.00
1589	JULIANA MWENDE KISILU f1	21,295.00
1590	KELI SUSAN NTHAMBI f1	13,945.00
1591	MUTUKU JOSEPHINE MWIKALI f1	4,000.00
1592	MUTINDA FAITH MUTANU f1	3,995.00
1593	JACKLINE KAMANTHE MBINGO f1	5,545.00
1594	MUMO FAITH MUTHEU f1	7,445.00
1595	MUTHOKA MERCY MWELU f1	8,895.00
1596	MUMBUA JULIET WAVINYA f1	4,995.00
1598	KYALO JACKLINE MWENDE f1	4,995.00
1600	MUTHOKA SHARON MUTHEU f1	1,445.00
1601	MUTUKU LUCY MUSENGY'A f1	6,745.00
1602	NZIVO PHILOMENA MBITHE f1	3,995.00
1603	MULINGE BRENDA MUTINDA f1	4,745.00
1604	GRACE MWIKALI f1	8,295.00
1605	KELI CYNTHIA KANINI f1	4,995.00
1608	MUTUNGA ANNE KATUMI f1	8,795.00
1610	FAITH NZILANI MUSILA f1	5,495.00
1611	JACK DORCAS MUNYIVA f1	6,995.00
1612	HASSAN FRIDAH NDANU f1	3,995.00
1613	MBULA GLORIA MUMBE f1	8,995.00
1615	KYUNUVE EMILY MWENDE f1	7,695.00
1616	SILA SHARON SYOMBUA 1	2,995.00

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1617	SILA GLORIA MUTHOKI f1	6,995.00
1618	NAOMI MBESA KITUMBI f1	8,745.00
1619	MUTISYA PRISCA WAVINYA f1	9,945.00
1620	IVITA JACINTA MWONGELI f1	995.00
1622	MILLICENT MUTANU f1	6,895.00
1623	MUTUA EMMACULATE MWENDE f1	7,295.00
1624	WAYUA A. MUTIO	8,995.00
1625	MUTUKU JACINTA SYOMBUA f1	2,530.00
1637	REHEMA MOLLEL f1	10,445.00
Total		2,071,516.00

**UTANGWA GIRLS SECONDARY SCHOOL**  
**P.O. BOX 229 – 90125 KIKIMA**

**SCHOOL ASSETS REGISTER 2022- 2023**

**1. ICT EQUIPMENT**

ITEM	NO.	AMOUNT	LOCATION	SERIAL NO.	WHO HAS IT
1. Photo printer machine	1	240,000	Secretary's office		Secretary
2. Computers	5	170,000	Secretary's office Senior master's office Deputy principal's office Bursar's office		Secretary Senior master Deputy principal Bursar
3. Printer	1	<u>40,000</u>	Guidance & counselling Secretary's office		HOD guidance & counseling Secretary
	TOTAL	<u>450,000</u>			

**2. OFFICE EQUIPMENT, FIXTURES AND FITTINGS**

ITEM	NO.	AMOUNT
1. Cabinets	2	100,000
2. Cupboards	3	150,000
3. Tables	6	120,000
4. TVs	1	100,000

**Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2023**

5. Teachers lockers/chairs	18	80,000
6. Dining hall tables	44	176,000
7. Dining hall benches	88	176,000
8. Office ceiling	-	120,000
9. Office tiles	-	250,000
10. Students lockers		1,000,000
11. Office chairs	30	128,000
12. Laboratory fittings	-	<u>100,000</u>
	<b>TOTAL</b>	<b><u>2,500,000</u></b>

**3. BUILDINGS AND STRUCTURES**

ITEM	NO.	AMOUNT
1. Dining hall	1	10,000,000
2. Tuition block	2	10,000,000
3. Dormitories	4	12,000,000
4. Laboratory	1	1,000,000
5. Teachers quarters	1	2,000,000
6. Administration block	1	2,500,000
7. Students toilets	32	1,500,000
8. Teachers toilets	6	500,000
9. School gate	1	<u>500,000</u>
	<b>TOTAL</b>	<b><u>40,000,000</u></b>