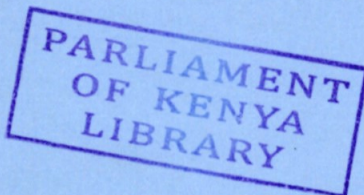


REPUBLIC OF KENYA



 THE NATIONAL ASSEMBLY PAPERS LAID	
DATE: 24 JUN 2026	
DAY: WEDNESDAY	
TABLED BY:	HON. OWEN BATA AND DEPUTY LEADER OF MAJORITY
CLERK-AT THE-TABLE:	RUTH NGWYO



REPORT

OF

THE AUDITOR-GENERAL

ON

UTHIRU GIRLS HIGH SCHOOL

FOR THE YEAR ENDED
30 JUNE, 2025

KIAMBU COUNTY



UTHIRU GIRLS HIGH SCHOOL

ANNUAL REPORT AND FINANCIAL STATEMENTS

**FOR THE FINANCIAL YEAR ENDED
30TH JUNE 2025**

**Transitional Financial Statements Prepared under the
International Public Sector Accounting Standards (IPSAS)**

**UTHIRU GIRLS HIGH SCHOOL
REPORT AND ANNUAL STATEMENT
FOR THE YEAR ENDEND JUNE 30TH 2025**

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**UTHIRU GIRLS HIGH SCHOOL
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1. Acronyms and Definition of Key Terms

A. Acronyms.

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
TSC	Teachers Service Commission
SMASSE	Strengthening Of Mathematics And Science In Secondary Education

B. Definition of key terms

Comparative Year-Means the prior period

**UTHIRU GIRLS HIGH SCHOOL
REPORT AND ANNUAL STATEMENT
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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 Kiambu County, Kabete Sub-County.

The school was re-registered in 09/2017 under registration number 22S00300307 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 963 students as at 30th June 2025. It has 5 streams form 1, 2, &3 and form 4 has 4 streams. The number of teachers employed by the Ministry is 46 and those employed by the School Board of Management are 1.

(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:

Name of Board Member		Designation	Date of appointment
1	David Kamari	Chairman	25/3/2022
2	Mrs. Faith Gakii Muchiri	Secretary/Principal	25/3/2022
3	Mr. Martin Muiruri	Member	25/3/2022
4	Mrs. Rosemary Ngige	Member	25/3/2022
5	Felix Wamagata	PA Chair	25/3/2022
6	Joseph Githenji	Member-Rep CEB	25/3/2022
7	Mrs. Petronilla Mugiro	Member – Rep Teachers	25/3/2022
8	David Kamari Jane Marete	3 Members – Sponsor	25/3/2022
9	Victoria Wanjiku Muchene	Co-opted Member	25/3/2022
10	Elizabeth Wanjiku	Co-opted Member	25/3/2022

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.

**UTHIRU GIRLS HIGH SCHOOL
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- 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

No.	Committee	Members	Chair/Vice Secretary	Attendance
1	Executive Committee	1. David Kamari 2. Rosemary Ngige 3. Felix Wamagata 4. Mrs. Faith Muchiri 5. Mr. Martin Muiruri	Chair Vice PA Chair Secretary Member	ALL 4 OUT OF 4
2	Finance, Procurement and General Purposes Committee	1. David Kamari 2. Mrs. Faith Muchiri 3. Felix Wamagata 4. Mr. Martin Muiruri 5. Rosemary Ngige	Chair Secretary PA Chair Member	NONE
3	Academic Committee	1. Joseph Githenji 2. Felix Wamagata 3. Dr. Edward Githinji 4. Mrs. Rosemary Ngige 5. Mrs. Faith Muchiri 6. Mrs. Jane Muthoni 7. Mrs. P. Mugiro	Chair PA Chair Secretary	ALL 2 OUT OF 2
4	Development Committee	1. Mr. Martin Muiruri 2. Mr. D. Mugo 3. Mr. M. Kinyanjui 4. Ms. Jane Marete 5. Mrs. Faith Muchiri 6. Mrs. Jane Muthoni	Chair	ALL 1 OUT OF 1
5	Discipline and Welfare Committee	1. Mr. David Kamari 2. Felix Wamagata 3. Ms. Victoria 4. Mrs. Faith Muchiri 5. Mrs. Jane Muthoni		NONE

**UTHIRU GIRLS HIGH SCHOOL
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(d) School operation Management

For the financial year ended 30th June 2025 the School day-to-day management was under the following persons:

Sl. No.	Position	Name	Identification No.
1	Principal	Faith Gakii	TSC No. 304859
2	Deputy Principal	Jane Muthoni Robert	TSC No. 387108
3	School Bursar	Elishiba Ngigi	ID No.9948354

(e) Schools contacts

Post Office Box: 29034-00625 KANGEMI
Telephone: 0714855126, 01124706383
E-mail: uthiruschool@yahoo.com/uthiruschool091@gmail.com

(f) School Bankers

The following school operated 5 Number of Bank Accounts in the following Banks

- Name of Bank:** KCB – SCHOOL FUND ACCOUNT
Branch: SARIT CENTRE
Account Number: 1106918827
- Name of Bank:** KCB – SCHOOL FUND ACCOUNT
Branch: SARIT CENTRE
Account Number: 1105348369
- Name of Bank:** EQUITY– OPERATION ACCOUNT
Branch: KIKUYU
Account Number: 0570291947804
- Name of Bank:** EQUITY – TUITION ACCOUNT
Branch: KIKUYU
Account Number: 0570291736833
- Name of Bank:** EQUITY – INFRASTRUCTURE ACCOUNT
Branch: KIKUYU
Account Number: 0570274461606
- MPESA PAYBILL No.522123 Account Number 88441K (KCB Account)**

**UTHIRU GIRLS HIGH SCHOOL
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FOR THE YEAR ENDEND JUNE 30TH 2025**

(g) Independent Auditors

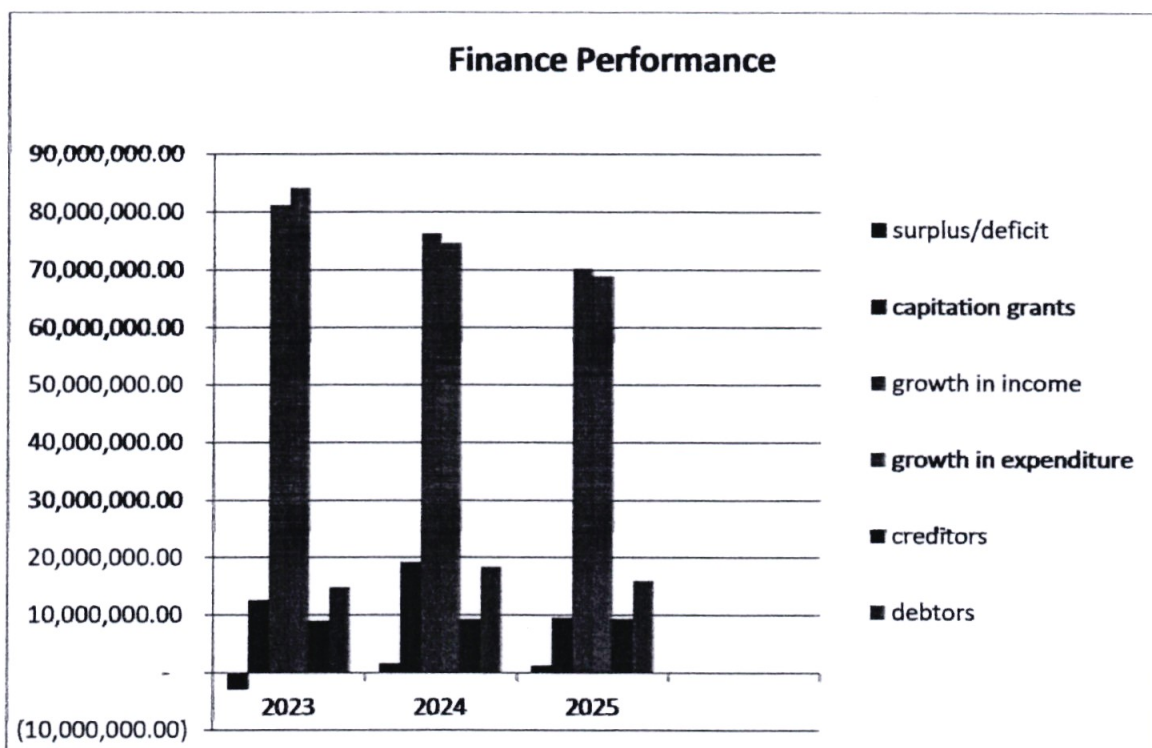
Office of the Auditor General
Anniversary Towers, University Way
P.O. Box 30084
GPO 00100
Nairobi, Kenya

**UTHIRU GIRLS HIGH SCHOOL
REPORT AND ANNUAL STATEMENT
FOR THE YEAR ENDEND JUNE 30TH 2025**

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:



b) Teacher Student ratio:

The teacher student ratio was 1:22 and 1 employed by BOM. The following teachers per subject were as follows; English-7, Kiswahili-5, Maths-7, Chemistry-4, Biology-3, Physics-2, History-2, Geography-2, Agriculture-2, Business Studies-3, CRE-4, French-1, Computer Studies-1 and Home Science-2.

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c) Mean score in 2022-2024 KCSE:

S/No	Candidatu re	A	A-	B +	B	B-	C+	C	C-	D+	D	D -	E	Mean	Dev.
2024	181	0	0	3	7	18	22	37	50	25	19	0	0	5.635	+0.006
2023	208	0	0	3	4	13	29	60	54	35	8	2	0	5.629	+0.273
2022	199	0	0	1	2	12	40	51	59	39	15	0	0	5.35	-0.076

d) Number of Candidates in 2022-2024 KCSE:

S/No.	Candidature
2024	181
2023	208
2022	199

e) Capacity of the school:

The number of students in the school was 963 with 5 dormitories, 1 dining hall 4laboratories and 85 toilets. There is a shortage of dormitories and dining hall.

**ÚTHIRU GIRLS HIGH SCHOOL
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f) Development projects carried out by the school:

Project	Start Date	End Date	Initial Cost (Ksh)	Amount Spent (Ksh)	Expected completion Date
NONE					

PRINCIPAL

ÚTHIRU GIRLS' HIGH SCHOOL

P O Box,29034 KANGEMI

Tel: 0714 856 126

Sign 

School Principal

**UTHIRU GIRLS HIGH SCHOOL
REPORT AND ANNUAL STATEMENT
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4. Statement of School Management Responsibility

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

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

The Board of Management of Uthiru 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, 2025, and of the school's financial position as at that date.

Name: DAVID KAMARI

Designation: Chairman, School Board of Management

Date: 07/04/2026

Sign:



Name: MRS. FAITH MUCHIRI

Designation: School Principal & Secretary to Board of Management

Date: 07/04/2026

Sign:

PRINCIPAL
UTHIRU GIRLS' HIGH SCHOOL
P O Box 29034 KANGEMI
Tel: 0714 855 126

Name: ELISHIBA W. NGIGI

Designation: Bursar/ Finance Officer

Date: 07/04/2026

Sign:



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 UTHIRU GIRLS HIGH SCHOOL FOR THE YEAR ENDED 30 JUNE, 2025 – KIAMBU 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 the 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; and,
- 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, risk management environment and internal controls, developed and implemented by those charged with governance for orderly, efficient and effective operations of the entity.

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

The three parts of the report are aimed at addressing the statutory roles and responsibilities of the Auditor-General as provided by Article 229 of the Constitution, 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 transitional IPSAS financial statements of Uthiru Girls High School set out on pages 1 to 22, which comprise of the statement of assets and

liabilities as at 30 June, 2025, and the statement of financial performance, statement of cash flows and statement of comparison of budget 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 effects of the matter described in the Basis for Qualified Opinion section of my report, the transitional IPSAS financial statements present fairly, in all material respects, the financial position of Uthiru Girls High School at 30 June, 2025 and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards Accrual Basis including the transitional provisions permitted under IPSAS 33 and comply with the Public Finance Management Act, 2012, Basic Education Act, 2013 and The National Treasury and Economic Planning Circular No. 3 of 14 April, 2025.

Basis for Qualified Opinion

Non-disclosure of Retention Monies

The statement of assets and liabilities reflects accounts payables balance of Kshs.11,541,136 as disclosed in Note 14 to the financial statements. However, this balance excludes an amount of Kshs.456,180 being retention money that was paid to a contractor engaged under contract number: UGHS/T/APRIL/2023/03 for proposed construction of a boundary wall, gate and guard house at the School.

Further, there was no designated bank account for the retention monies withheld from contractors.

In the circumstances, the accuracy and completeness of the accounts payables balance of Kshs.11,541,136 could not be confirmed.

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

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. Except for the effects of the matter

described in the Basis for Qualified Opinion, I have determined that there are no other key audit matters to communicate in my report.

Other Matter

1. Significant Exemptions by PSASB in the Financial Reporting Template

The financial statements have been prepared using the FY 2024/25 reporting template issued by the Public Sector Accounting Standards Board (PSASB). As communicated by PSASB on 25 February, 2026, the template was designed to facilitate a phased transition to accrual-based IPSAS for public secondary schools and, therefore, does not include certain statements and disclosures required under the full IPSAS transition. These omissions include the Opening Statement of Financial Position, the Statement of Changes in Net Assets/Equity, detailed disclosures of transitional provisions under IPSAS 33, and a reconciliation of budgeted amounts to actual accrual amounts. The absence of these elements arises from limitations inherent in the prescribed template and does not constitute non-compliance on the part of the School.

2. Unresolved Prior Year Matters

In the prior years' audit reports, several issues were raised under the Report on the Financial Statements, Report on Lawfulness and Effectiveness in the Use of Public Resources, and Report on Effectiveness of Internal Controls, Risk Management and Governance. Review of the status during audit of the School in 2024/2025 revealed that the following five (5) issues remained unresolved:

No.	Financial Year	Audit Issue
1	2023/2024	Overdrawn Accounts and Netting off of Bank Balance
2	2023/2024	Long Outstanding Receivables
3	2023/2024	Under Funding of Capitation Grants
4	2023/2024	Unapproved Fees on Parents Association Support Program
5	2023/2024	Failure to open a Bank Account for Other Receipts (Miscellaneous Incomes)

Other Information

Management is responsible for the Other Information set out on page iii to x which comprise of Key School Information and Management, Summary Report of Performance of The School and Statement of School Management Responsibility. The Other Information does not include the financial statements and my audit report thereon.

In connection with my audit of the School's financial statements, my responsibility is to read the Other Information and in doing so, consider whether the Other Information is materially inconsistent with the financial statements or my knowledge obtained in the audit

or otherwise appears to be materially misstated. If, based on the work I have performed, I conclude that there is a material misstatement of this Other Information and I am required to report that fact. I have nothing to report in this regard.

My opinion on the financial statements does not cover the Other Information and accordingly, I do not express an audit opinion or any form of assurance conclusion thereon.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN THE USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution, based on the audit procedures performed, except for the effect of the matters described in the Basis for Conclusion on Lawfulness and Effectiveness in the 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. Failure to Transfer Infrastructure Funds from the Operations Bank Account

The statement of financial performance reflects operations grants amount of Kshs.7,254,729 as disclosed in Note 2 to the financial statements from the Ministry of Education credited in the operations bank account. Included in the amount is Kshs.2,876,750 in respect of infrastructure grants which were to be transferred to infrastructure bank account for maintenance and improvement of the School's facilities. However, only Kshs.1,821,000 was transferred to infrastructure account, leaving a balance of Kshs.1,055,750 as at 30 June, 2025. Further, the total amount of Kshs.1,821,000 was not transferred within fifteen (15) days upon receipt. This was contrary to the Ministry of Education Circular Ref. No: MOE.HQS/3/13/3 dated 16 June, 2021 which directed that infrastructure grants as well as maintenance and improvement funds should be transferred to the school infrastructure account fifteen (15) days upon receipt of the funds in the operations account.

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

2. Lack of a Functional Procurement Unit

The School did not have an established procurement function managed by qualified procurement professional as required under Section 47(2) of the Public Procurement and Asset Disposal Act, 2015 and Regulation 33 of the Public Procurement and Asset Disposal Regulations, 2020. Procurement activities were undertaken by individuals lacking the requisite qualifications.

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

3. Non-Compliance with Staffing Requirements of Persons with Disabilities

The School had a total of thirty (30) Board of Management staff comprising of twenty-one (21) non-teaching staff and ten (9) teaching staff. However, analysis of the Board of Management Staff payroll data for the period under review for teaching and non-teaching staff revealed that none of the staff members was identified as persons with disabilities. This was contrary to Section B.23(1) of Human Resource Policies and Procedures Manual for the Public Service, 2016 and Section 4(f) of the Persons with Disabilities Act, 2025 which requires every national government entity to promote the inclusion and integration of persons with disabilities in the public service and put in place measures to ensure that at least five per centum (5%) of the employment positions are filled by persons with disabilities.

In the circumstances, Management was in breach of the law

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

The statement of financial performance for the year ended 30 June, 2025 reflects boarding and school fund payments amount of Kshs.52,319,043 as disclosed in the Note 9 to the financial statements. Included in the expenditure is an amount of Kshs.1,944,400.00 transferred to Kenya Secondary Schools Heads Association (KESSHA). However, KESSHA is a welfare organization that draws its membership from School Principals only. The organization is not defined in Government Funding system and there is no assurance that it has implemented effective, efficient, and transparent financial management and internal control systems to manage the funds transferred by Schools.

In the circumstances, value for money transferred to KESSHA amounting to Kshs. 1,944,400 could not be confirmed.

5. Non-Deduction of Capacity Building Levy

The statement of financial performance reflects boarding and school fund amount of Kshs.52,319,043 as disclosed in Note 9 to the financial statements which includes procurement contracts signed with the School's suppliers. Review of payments for goods and services revealed that there was no deduction of the public procurement capacity building levy of 0.03% on the contracts, contrary to paragraph 3(1) of the Public Procurement Capacity Building Levy Order, 2023 issued by the Public Procurement Regulatory Authority which requires the supplier to pay them a levy of 0.03% of the value of all signed contracts exclusive of applicable taxes.

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

6. Unapproved Fees on Parents Association Support Programme

The statement of financial performance reflects school fund income - parents' contributions amount of Kshs.47,430,938 as disclosed in Note 4 to the financial statements. Audit review revealed that the School charged an amount of Kshs.2,500 per student in harambee money to support its development programme which had not been approved by the Ministry of Education through the County Education Board. This was contrary to Government Circular No. MOE.HQS/3/13/3 dated 16 June, 2021 on guidelines on implementation of Free Day and Secondary Education programme which stipulates that a parent will only pay for boarding related costs as reflected in the boarding fee structure and lunch for the day scholars.

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

7. Board of Management Operating after Expiry of Term

The School Board of Management was appointed on 25 March, 2022 for a term of three (3) years and, therefore expired on 25 March, 2025. However, a review of board documents provided for audit revealed that the same BOM held an Executive Committee meeting was held on 23 May, 2025 despite the expiry. No evidence of reappointment was availed for review. This was contrary to Section 3 of the Fourth Schedule of the Basic Education Act, 2013 on tenure of Board of Management members that states that unless the appointment of the chairperson or a member of the Board of Management is earlier terminated under this Act, a person appointed as chairperson or as a member shall hold office for a term of three (3) years from the date of appointment and shall be eligible for reappointment for one further term of a period not exceeding three years.

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

8. Failure to Open a Separate Bank Account for Income Generating Activities

The statement of financial performance and as indicated in Note 5 to the financial statements reflects an amount of Kshs.5,855,984 relating to miscellaneous receipts. However, review of documentation availed during the audit revealed that revenue generated from the farm, rental payments and tender fees amounting to Kshs.716,865 was banked in the school fund account. This was contrary to paragraph 3.4.5 of Circular No. MOE. HQS/3/10/18 Vol III/ (33) dated 7 March, 2024 of the Guidelines on Implementation of Free Day Secondary Education for the year 2024 which requires Schools with income generating activities to open separate bank accounts for the same.

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

9. Late Submission of Financial Statements to the Auditor-General

The financial statements for the year under review were submitted on 22 October, 2025 instead of the recommended date of 31 August, 2025. This was contrary to The National Treasury Circular No. AG.3/88 Vol.VII (41) dated 4 December, 2024 which required the submission of the financial statements to the Auditor-General by 31 August, 2025.

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

10. Failure to Prepare School Improvement Plan

During the year under review, Management did not have an Approved School Improvement Plan, contrary to Section 2.2 of the Ministry of Education Operation Manual for utilization of learner capitation grant and other school funds, which requires Schools to identify in every three-year School improvement planning cycle, one priority area in each of the four key areas which include curriculum implementation, foundational literacy and numeracy outcomes, an enabling environment for learning and parental involvement and community engagement for implementation.

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

The audit was conducted in accordance with ISSAI 3000 and ISSAI 4000. The standards require that I comply with ethical requirements and plan and perform the audit to obtain assurance about whether the activities, financial transactions and information reflected in the financial statements comply in all material respects, with the authorities that govern them. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

As required by Section 7(1)(a) of the Public Audit Act, 2015, based on the audit procedures performed, except for the effect of 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. Lack of an Internal Audit Reviews and Audit Committee

During the year under review, the School had not constituted an audit committee and there were no internal audit reviews as required by Regulation 166(1) and (2) of the Public Finance Management (National Government) Regulations, 2015 which states that, the

internal audit unit of a National Government entity to assess effectiveness of the School through an internal performance appraisal commenting on its effectiveness in the annual report to The National Treasury.

In the circumstances, the existence of an effective oversight mechanisms could not be confirmed.

2. Inadequate Integrated Financial Management System

Interviews with Management revealed that the School implemented the current integrated financial management system in May, 2024 for recording student fee receipts. However, the system is limited in functionality and does not support other key operational areas such as accounting and finance, procurement and human resource management. As a result, the institution operates manually for most its core processes.

In the circumstances, the adequacy and effectiveness of internal controls surrounding management of financial and non-financial day could not be confirmed.

3. Human Resource Management Weaknesses

Review of personnel records revealed that the School had twenty-nine (29) non-teaching staff during the year under review. However, review of the personnel records revealed that twenty (20) personnel files lacked appointment letters, while others had appointment letters without clearly defined terms of service. Ten (10) files lacked mandatory documents such as copies of identification cards, curriculum vitae and academic certificates whereas two (2) number of staff were re-designated or assigned different duties without documented appraisal or assessment of competencies.

In the circumstances, the effectiveness of internal controls surrounding management of human resource function could not be confirmed.

4. Discrepancy of Student Enrollment Data

Examination of documents provided for audit revealed that there were discrepancies between the data in the National Education Management Information System (NEMIS) and School records relating to the enrolment of students.

During the financial year 2024/2025, the NEMIS reported an average of eight hundred and forty six (846) students while the enrolment record provided by the School Management indicated an average of eight hundred and sixty seven (867) students resulting to an unexplained variance of twenty one (21) students.

In the circumstances, effectiveness of internal controls surrounding the management of School students' data could not be confirmed.

5. Long Outstanding Receivables

The statement of assets and liabilities reflects accounts receivables balance of Kshs.16,083,038 in respect of fees arrears as disclosed in Note 13 to the financial statements. Included in the balance, is accounts receivables balance of Kshs.9,260,871 which had been outstanding for more than two (2) years. In addition, there was no policy on the impairment of long outstanding fees arrears casting doubt on full recoverability of the accounts receivables balance.

In the circumstances, the existence of effective mechanisms for debt management could not be confirmed.

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

Responsibilities of Management and those Charged with Governance

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

In preparing the financial statements, Management is responsible for assessing the School's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless Management is aware of the intention 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 comply 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

Report of the Auditor-General on Uthiru Girls High School for the year ended 30 June, 2025 – Kiambu County

governance and risk management, and ensuring the adequacy and effectiveness of the control environment.

Auditor-General's Responsibilities for the Audit

My responsibility is to conduct an audit of the financial statements in accordance with Article 229(4) of the Constitution, Section 35 of the Public Audit Act, 2015 and the International Standards of Supreme Audit Institutions (ISSAIs). The standards require that, in conducting the audit, I obtain reasonable assurance about whether the financial statements as a whole are free from material misstatements, whether due to fraud or error and to issue an auditor's report that includes my opinion in accordance with Section 48 of the Public Audit Act, 2015. 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 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 conducting the audit, Article 229(6) of the Constitution also requires that I express a conclusion on whether or not 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 addition, I consider the entity's control environment 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.

Further, I am required to submit the audit report in accordance with Article 229(7) of the Constitution.

Detailed description of my responsibilities for the audit is located at the Office of the Auditor-General's website at: <https://www.oagkenya.go.ke/auditor-generals-responsibilities-for-audit/>. This description forms part of my auditor's report.


FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

06 May, 2026

**UTHIRU GIRLS HIGH SCHOOL
REPORT AND ANNUAL STATEMENT
FOR THE YEAR ENDEND JUNE 30TH 2025**

6. Statement of Financial Performance For the Year Ended 30th June 2025

Description Of Vote Head	Note	2024-2025 Kshs.	2023-2024 Kshs.
Receipts			
Government grants for tuition	1	2,347,363	2,244,325
Government grants for operations	2	7,254,729	12,457,997
Government Grants for infrastructure	3	7,404,500	3,606,395
School fund income- parents' contributions	4	47,430,938	53,569,064
Miscellaneous receipt	5	5,855,984	3,517,870
Total Receipts		70,293,514	75,395,651
Payments			
Tuition	6	2,665,747	2,269,233
Operations	7	12,283,163	11,628,714
Infrastructure	8	1,703,093	11,664,619
Boarding and school fund	9	52,319,043	48,180,455
Total Payments		68,971,046	73,743,021
Surplus/Deficit		1,322,468	1,652,630

The school financial statements were approved on 07/04/2026 and signed by:

Sign: 

Name: DAVID KAMARI

Chair BOM

Date:07/04/2026

PRINCIPAL
UTHIRU GIRLS' HIGH SCHOOL
KANGEMI
Tel: 0714 855 126

Name:MRS.FAITH MUCHIRI
School Principal/ Secretary to BOM

Date:07/04/2026

Sign: 

Name:ELISHIBA. NGIGI

Bursar/ Finance Officer

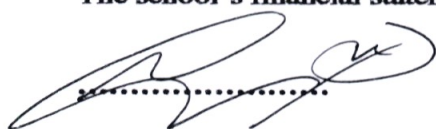
Date:07/04/2026

**UTHIRU GIRLS HIGH SCHOOL
REPORT AND ANNUAL STATEMENT
FOR THE YEAR ENDEND JUNE 30TH 2025**

7. Statement of Assets and Liabilities As At 30th June 2025

Description	2025	2024-2025	2024-2025
	KES	KES	KES
Financial Assets			
Cash and Cash Equivalents			
Bank balances	10	8,687,282	4,735,490
Cash balances	11	101,396	6,586
Short term investments	12	-	
Total Cash and Cash Equivalent		8,788,678	4,742,076
Account's receivables	13	16,083,038	18,512,160
Total Financial Assets		24,871,716	23,254,236
Financial Liabilities			
Accounts payables	14	11,541,136	11,246,124
Net Financial Assets		13,330,580	12,008,112
Represented by:			
Accumulated fund b/fwd	15	12,008,112	10,355,482
Surplus/deficit for the year		1,322,468	1,652,630
Net Financial Position		13,330,580	12,008,112

The school's financial statements were approved on 07 /04/2026 and signed by:



Name: DAVID KAMARI
Chair BOM

Date:07/04/2026

PRINCIPAL
UTHIRU GIRLS' HIGH SCHOOL
P.O. Box 28084 KANGEMI
Tel: 0734 855 126

**Name: MRS. FAITH
MUCHIRI**
School Principal/
Secretary to BOM

Date:07/04/2026



Name: ELISHIBA W. NGIGI
Bursar/
Finance Officer

Date:07/04/2026

**UTHIRU GIRLS HIGH SCHOOL
REPORT AND ANNUAL STATEMENT
FOR THE YEAR ENDEND JUNE 30TH 2025**

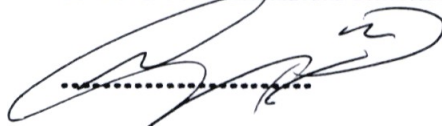
8. Statement of Cash Flows for the Year Ended 30th June 2025

	Note	2024-2025 Kshs.	2023-2024 Kshs.
Cash from Operating Activities			
Receipts			
Government grants for tuition		2,347,363	2,244,325
Government grants for operations		8,509,936	12,491,497
Government grants for infrastructure		7,404,500	3,606,395
School fund income- parents contributions/ fees		50,096,626	49,899,164
Other income		5,855,982	3,517,870
Total receipts		74,214,407	71,759,251
Payments			
Cash outflows for tuition		1,947,047	1,530,033
Cash outflows for operations		13,825,329	10,954,290
Cash outflows Boarding/lunch and school fund payments		52,840,337	50,966,412
Total payments		68,612,713	63,450,735
Net cash inflow/outflow from operating activities		5,601,694	8,308,516
Cash flow from investing activities			
Acquisition of assets		(1,555,093)	(10,677,847)
Net cash inflow/outflows from investing activities		(1,555,093)	(10,677,847)
Net Increase/Decrease in Cash and Cash Equivalents		4,046,601	(2,369,331)
Cash and cash equivalent at beginning of the FY		4,742,076	7,111,407
Cash and Cash Equivalent at end of the FY		8,788,677	4,742,076

Note: Cash and Cash Equivalent is the summation of Note 10 and 11.

(The above presentation of cash flow statement uses the direct method of cash flow presentation which is encouraged under IPSAS. Schools should therefore adopt the direct method of cash flow as recommended by PSASB).

The school's financial statements were approved on 07/04/2026 and signed by:



Name: DAVID KAMARI
Chair BOM

Date:07/04/2026

PRINCIPAL
UTHIRU GIRLS' HIGH SCHOOL
P.O. Box 29034 KANGEMI
Tel: 0724 855 126

Name:MRS. FAITH MUCHIRI
School Principal/
Secretary to BOM

Date:07/04/2026



Name:ELISHIBA W. NGIGI
Bursar/
Finance Officer

Date:07/04/2026

**UTHIRU GIRLS HIGH SCHOOL
REPORT AND ANNUAL STATEMENT
FOR THE YEAR ENDEND JUNE 30TH 2025**

9. Statement Of Budgeted Versus Actual Amounts for The Year Ended 30th June 2025

Revenue Budget Particulars	Original Budget Rs.	Adjusted Budget Rs.	Final Budget Rs.	Actual on Comparable Basis Rs.	% of Utilisation = ac/B
RECEIPTS					
(1) Capitation Grant on Tuition					
Teaching / Learning Materials	3,356,640		3,356,640	2,347,363	70%
(2) Capitation Grant on Operations					
Personnel Emoluments	6,337,269		6,337,269	1,869,811	30%
Repairs And Maintenance	466,600		466,600	0	0%
Local Transport / Travelling	1,903,500		1,903,500	0	0%
Electricity And Water	1,903,500		1,903,500	1,854,560	97%
Medical	856,780		856,780	856,780	100%
Administration Costs	2,629,524		2,629,524	2,109,512	80%
Activity	1,215,000		1,215,000	564,065	46%
3) FDSE for infrastructure					
Maintenance & Improvement MoE	7,404,500		7,404,500	7,404,500	100%
(4) Fees Charged on Parents					
Personnel Emoluments	2,612,250		2,612,250	3,052,971	117%
Repairs And Maintenance	2,612,250		2,612,250	1,784,694	68%
LT&T	2,612,250		2,612,250	2,922,687	112%
Electricity and Water	1,903,500		1,903,500	2,671,551	140%
Administration Costs	2,612,250		2,612,250	2,896,865	111%
Activity	897,250		897,250	544,073	61%
PA	2,729,593		2,729,593	2,599,697	95%

**UTHIRU GIRLS HIGH SCHOOL
REPORT AND ANNUAL STATEMENT
FOR THE YEAR ENDEND JUNE 30TH 2025**

Revenue/Expense Item	Original Budget a Kshs	Adjusted means b Kshs	Final Budget c Kshs	Actual on Comparable Basis d Kshs	% of Utilization e = d/c %
Medical	758,840		758,840	9,750	1.3%
Fee On Boarding Equipment and Stores	28,661,850		28,661,850	30,948,652	108%
5) Miscellaneous Income					
Rent income	263,290		263,290	263,290	100%
KCSE Exam	21,600		21,600	21,600	100%
Camp	1,631,800		1,631,800	1,631,800	100%
Uniform	1,637,325		1,637,325	1,637,325	100%
Farm	243,575		243,575	243,575	100%
Passport	81,051		81,051	81,051	100%
Student ID	14,400		14,400	14,400	100%
Development fund	1,579,877		1,579,877	1,579,877	100%
Home Science	173,065		173,065	173,065	100%
Tender	210,000		210,000	210,000	100%
Total Income	77,329,579		77,329,579	70,293,514	91%
PAYMENTS					
(6) Expenditure For Tuition					
Teaching / Learning Materials	3,356,640		3,356,640	2,665,747	79%
(7) Expenditure For Operations					
Personnel Emoluments	6,337,269		6,337,269	6,337,269	100%
Repairs, Maintenance & Improvements	466,600		466,600	466,600	100%
Local Transport / Travelling	1,903,500		1,903,500	238,319	13%
Electricity, Water and	1,903,500		1,903,500	1,119,646	59%

**UTHIRU GIRLS HIGH SCHOOL
REPORT AND ANNUAL STATEMENT
FOR THE YEAR ENDEND JUNE 30TH 2025**

Reported Expense	Original Budget Kshs	Adjusted Budget Kshs	Actual on Comparable Basis Kshs	% of Utilization E=d/c%	
Conservancy					
Medical	856,780		856,780	30,000 4%	
Administration Costs	2,629,524		2,629,524	2,649,679 101%	
Activity	1,215,000		1,215,000	1,441,650 119%	
(8) Expenditure For infrastructure					
MIF	7,404,500		7,404,500	1,703,093 23%	
(9) Expenditure For school fund					
Personnel Emoluments	2,612,250		2,612,250	1,548,115 59%	
Repairs, Maintenance and Improvements	2,612,250		2,612,250	2,602,206 100%	
Local Transport / Travelling	2,612,250		2,612,250	2,462,299 94%	
Electricity, Water and Conservancy	1,903,500		1,903,500	4,365,698 229%	
Administration Costs	2,612,250		2,612,250	4,027,695 154%	
Activity	897,250		897,250	897,250 100%	
BES	28,661,850		28,661,850	30,927,303 108%	
PA	2,729,593		2,729,593	2,729,593 100%	
Rent Expenses	263,290		263,290	20,600 8%	
KCSE Exam	21,600		21,600	21,600 100%	
Camp	1,631,800		1,631,800	78,153 5%	
Uniform	1,637,325		1,637,325	1,593,180 97%	
Farm	243,575		243,575	45,120 19%	
Passport	81,051		81,051	29,400 36%	
Student Id	14,400		14,400		0%
Development fund	1,579,877		1,579,877		0%

**UTHIRU GIRLS HIGH SCHOOL
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FOR THE YEAR ENDEND JUNE 30TH 2025**

Receipt/Expense Item	Original Budget a Kobo	Adjustment b Kobo	Final Budget c=a+b Kobo	Actual on Comparable Basis d Kobo	% of Utilization E=d/c%
Home science	173,065		173,065	84,380	49%
Tender	210,000		210,000	127,610	61%
Medical	758,840		758,840	758,840	100%
Total	77,329,329		77,329,329	68,971,045	89%

**UTHIRU GIRLS HIGH SCHOOL
REPORT AND ANNUAL STATEMENT
FOR THE YEAR ENDEND JUNE 30TH 2025**

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

2. Recognition of receipts and payments

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

3. In-kind contributions

In-kind contributions are donations that are made to the school in the form of actual goods and/or services rather than in money or cash terms. These donations may include vehicles, equipment or personnel services. Where the financial value received for in-kind contributions can be reliably determined, the school includes such value in the statement of receipts and payments both

as a receipt and as a payment in equal and opposite amounts; otherwise, the contribution is not recorded.

4. Cash and cash equivalents

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

5. Accounts Receivable

For the purposes of these financial statements, 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 30th June 2025.

**UTHIRU GIRLS HIGH SCHOOL
REPORT AND ANNUAL STATEMENT
FOR THE YEAR ENDEND JUNE 30TH 2025**

11. Notes To The Financial Statements

1 Government Grants for Tuition

Description	2024-2025 Ksh	2023-2024 Ksh
Teaching / Learning Materials	2,347,363	2,244,325
Total	2,347,363	2,244,325

2 Government Grants for Operations

Description	2024-2025 Ksh	2023-2024 Ksh
Personnel Emoluments	1,869,811	1,958,782
Repairs And Maintenance		3,527,867
Electricity And Water	1,854,560	1,958,781
Medical	856,780	733,125
Administration Costs	2,109,512	1,978,012
Activity	564,065	724,990
CBC Classrooms		1,576,440
Total	7,254,729	12,457,997

3 Government Grants for infrastructure

Description	2024-2025 Ksh	2023-2024 Ksh
Maintenance & Improvement	7,404,500	3,606,395
Total	7,404,500	3,606,395

4 School Fund Income - Parents Contribution/Fees

Description	2024-2025 Ksh	2023-2024 Ksh
Personnel emoluments	3,052,971	4,283,831
Repairs and maintenance	1,784,694	2,790,033
Local transport / travelling	2,922,687	3,367,321
Electricity and water	2,671,550	3,043,440
Medical	9,750	0
Administration costs	2,896,865	2,997,823
Activity	544,073	243,608
Fee on Boarding Equipment and stores	30,948,651	34,502,501
PA	2,599,697	2,340,507
Total	47,430,938	53,569,064

**UTHIRU GIRLS HIGH SCHOOL
REPORT AND ANNUAL STATEMENT
FOR THE YEAR ENDEND JUNE 30TH 2025**

Notes to the Financial Statements (continued)

5 Miscellaneous Receipts

Description	2024-2025 KShs	2023-2024 KShs
Uniform	1,637,325	1,324,375
Passport	81,051	27,000
Student ID	14,400	96,850
Farm	243,575	165,625
Rent	263,290	253,300
Camp	1,631,800	533,000
Development	1,579,877	1,000,585
Home Science	173,065	102,935
KCSE Exams	21,600	12,200
Tender	210,000	2,000
Total	5,855,984	3,517,870

6 Tuition

Description	2024-2025 KShs	2023-2024 KShs
Exercise Books	919,200	945,100
Laboratory Equipment	797,761	392,063
Teaching / Learning Materials	686,961	914,725
Exams And Assessment	15,000	16,000
Bank Charges	4,625	1,345
Reference materials	242,200	
Total	2,665,747	2,269,233

7 Operations

Description	2024-2025 KShs	2023-2024 KShs
Personnel Emoluments	6,337,269	5,328,814
Administration Cost	2,629,524	1,031,955
Repairs and Maintenance & Improvements	466,600	3,901,542
Electricity And Water	1,119,646	831,224
Activity Expenses	1,441,650	526,000
Bank Charges	20,155	9,179
LT&T	238,319	0
Medical	30,000	0
Total	12,283,163	11,628,714

**UTHIRU GIRLS HIGH SCHOOL
REPORT AND ANNUAL STATEMENT
FOR THE YEAR ENDEND JUNE 30TH 2025**

Notes to the Financial Statements (continued)

8. Payment for Infrastructure

Description	2024-2025 Kshs	2023-2024 Kshs
Construction of classrooms	0	2,026,889
Master plan	100,000	200,000
Construction of boundary wall	456,180	9,433,600
Bank Charges	1,763	4,130
Landscaping	20,000	0
Dorm repairs	760,150	0
Dining hall ventilators	242,000	0
Administration block painting	48,000	0
Amalgamation process	75,000	0
Total	1,703,093	11,664,619

9 Boarding and School Fund

Description	2024-2025 Kshs	2023-2024 Kshs
Passport	29,400	18,200
P.A	2,729,593	2,722,993
Home Science	84,380	74,708
BES	30,927,303	27,036,775
Tenders	127,610	15,000
RMI	2,602,206	1,641,331
Activity	897,250	658,390
LT&T	2,462,299	2,567,267
Administration Cost	3,948,881	3,818,199
E.W.C	4,365,698	3,654,495
Uniform	1,593,180	1,013,920
Rent	20,600	9,600
Camp	78,153	74,500
KCSE Exam	21,600	17,700
Student ID	0	84,050
Personal Emoluments	1,548,115	4,584,220
School Farm	45,120	132,900
Bank Charges	78,814	56,207
Medical	758,840	

**UTHIRU GIRLS HIGH SCHOOL
REPORT AND ANNUAL STATEMENT
FOR THE YEAR ENDEND JUNE 30TH 2025**

Total	52,319,043	48,180,455
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**UTHIRU GIRLS HIGH SCHOOL
REPORT AND ANNUAL STATEMENT
FOR THE YEAR ENDEND JUNE 30TH 2025**

Notes to the Financial Statements (continued)

10 Bank Accounts

Account Name & Currency	Status (Active/Dormant)	Bank Account Number	2024-2025 Kshs	2023-2024 Kshs
Tuition Account	Active	0570291947804	1,158,868	758,553
Operations Account	Active	0570291736833	5,293	2,726,511
School Fund Account/Boardin g	Active	1106918827	(9,435)	(1,544,877)
Savings Account	Active	1105348369	2,833,749	2,645,904
Infrastructural Account	Active	0570274461606	4,698,806	149,399
Total			8,687,282	4,735,490

11 Cash In Hand

	2024-2025 Kshs	2023-2024 Kshs
School Fund Account	101,396	6,586
Total	101,396	6,586

12 Short Term Investments

13 Accounts Receivable

	2024-2025 Kshs	2023-2024 Kshs
Fees Arrears	15,975,538	18,435,660
Other Non-Fees Receivables		
Salary Advances (list/schedule attached)	107,500	76,500
Total	16,083,038	18,512,160

**UTHIRU GIRLS HIGH SCHOOL
REPORT AND ANNUAL STATEMENT
FOR THE YEAR ENDEND JUNE 30TH 2025**

13(b) Ageing Analysis of Accounts Receivable

Description	2024-2025 Kshs		2023-2024 Kshs	
	Current FY	% of the total	Comparative FY	% of the total
Fees arrears for the current year	5,159,270	32%	9,174,789	50%
Fees arrears for the previous year	1,555,397	10%	1,100,083	6%
Fees arrears between 2 to 3 years	1,100,083	7%	353,487	2%
Fees arrears for prior periods over 3 years	8,160,788	51%	7,807,301	42%
Total (should tie to note 13 a)	15,975,538	100%	18,435,660	100%

14 A

Accounts Payable

Description	2024-2025 Kshs	2023-2024 Kshs
Trade Creditors (See Ageing Below and Appendix 1)	9,432,971	9,319,790
Prepaid Fees	812,871	650,705
Caution money	1,142,278	1,142,278
Pocket Money	130,551	133,351
Welfare contributions	22,465	
Total	11,541,136	11,246,124

14a. Ageing Analysis of Accounts Payable

Description	2024-2025 Kshs		2023-2024 Kshs	
	Current FY	% of the total	Comparative FY	% of the total
Trade creditors for the current year	6,594,949	70%	9,319,790	100%
Trade creditors for the previous year	2,838,022	30%	-	
Trade creditors for prior periods over 2 years			-	
Total (should tie to note 14)	9,432,971	100%	9,319,790	100%

**UTHIRU GIRLS HIGH SCHOOL
REPORT AND ANNUAL STATEMENT
FOR THE YEAR ENDEND JUNE 30TH 2025**

15 Fund Balance Brought Forward

Description	2024-2025	2023-2024
Bank Balances	8,687,283	4,735,490
Cash Balances	101,396	6,586
Receivables	16,083,038	18,512,160
Payables	(11,541,136)	(11,246,124)
Total	13,330,581	12,008,112

NOTE: prior for receivables & payables were wrongly captured only Note 15 and adjusted.

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

17 Biological assets

Description	2024-2025	2023-2024
Pigs		175,000
Total		175,000

Notes to the Financial Statements (continued)

18 Borrowings

19 Stock/ Inventory

**UTHIRU GIRLS HIGH SCHOOL
REPORT AND ANNUAL STATEMENT
FOR THE YEAR ENDEND JUNE 30TH 2025**

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 comment	Status (Resolved / Not Resolved)	Timeframe (Put a date when you expect the issue to be resolved)
OAG/AUD/ UTHIRU HIGH/ 2024-2025	1. Overdrawn Accounts and netting off of Bank Balance. The statement of financial assets and financial liabilities reflects bank balance of Ksh .4, 735,490 as disclosed in note 10 to the financial statements. Included in the bank balance are 5 bank accounts with an overdraft balance of Kshs. 1,544,877 which was offset against bank balances contrary to section 28(4) of the public Finance Management Act, 2012, which states that "An accounting officer for a national government entity shall not cause a bank account of an entity be overdrawn. In the circumstance, the accuracy ,completeness and existence of the bank balance of ksh.4,735,490 could not be confirmed.	We will ensure funds are available before issuing any cheques for payment.	resolved	
OAG/AUD/ UTHIRU HIGH/ 2024-2025	2. Long Outstanding Receivables The statement of financial assets and liabilities reflects	Issue of long outstanding debts, the school management through	resolved	

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Ref No.	Issue / Observations from Auditor	Management comments	Status (Resolved / Not Resolved)	Timeframe (Put a date when you expect the issue to be resolved)
	accounts receivables balances of Ksh. 18,512,160 in respect of fees arrears and salary advances disclosed in note 13 to the financial statements. Included in the balance are receivables amounting to Ksh. 7,807,301 which had been outstanding for more than 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 circumstance ,the accuracy and full recoverability of the outstanding receivables balance of Ksh.7,807,301	administration and class representatives will ensure the fees is paid on time through fees reminders.		
OAG/AUD/ UTHIRU HIGH/2024-2025	3. Uder Funding of capitation. The statement of receipts and payments reflects capitations grants for tuition and capitation grants for operation amounts to Ksh.2,244,325 and Ksh. 12,457,997 respectively as disclosed in notes 1 an 2.During the financial NEMIS reported a total	The principal will make a follow up on the matter with the Ministry Of Education.	Not resolved	

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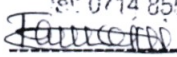
Ref No	Issue / Observations from Auditor	Management Comments	Status (Resolved / Not Resolved)	Time frame (if a time when you expect the issue to be resolved)
	number of 742 students while enrolment 1,023. Resulting to a variance. The school was underfunded by 4,104,060. This affected service delivery to schools.			
OAG/AUD/ UTHIRU HIGH/2024-2025	4. Unapproved Fees on Parents Association Support Program. The statement of receipts and payments reflects school fund income of Kshs.53,569,064 as disclosed in note 4 that includes PA amounts to 5,165,272 which revealed amounts of Kshs.5,000 per student was not approved by the Ministry Of Education. In the circumstances the management was in breach of law.	In the future the management will seek approval from the Ministry Of Education	Not resolved	
OAG/AUD/ UTHIRU HIGH/2024-2025	5. Lack of a procurement plan. During the year the management did not prepare an annual procurement plan as part of the annual budget preparation plan process. This was contrary to regulation 40 of the Public Procurement and Asset Disposal Regulations, 2020. In the circumstance, management was in breach of the law.	The school management will ensure procurement plan is in place before making any procurement.	Not resolved	

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Ref. No.	Issue / Observation from Auditor	Management comments	Status (Resolved / Not Resolved)	Timeframe (Put a date when you expect the issue to be resolved)
OAG/AUD/ UTHIRU HIGH/2024-2025	6.Failure to open a bank Account for other receipts.(Miscellaneous Incomes).The statement of receipts and payments reflects receipts of Kshs.76,303,489.The school received rental income of Kshs.253,300,income from farming activities of Kshs.165,625 and camp Kshs.533,300 all totalling to kshs.952,225.The school did not open a separate account for these streams of revenue as required by the Ministry Of Education. In the circumstance the management was in breach of law.	The new Board Of Management will be advised on the matter.	Not resolved	
OAG/AUD/ UTHIRU HIGH/2024-2025	7. Textbook Management. During the financial year under review, the Ministry of Education distributed textbooks to public secondary schools through (KICD).Records revealed that the Institute distributed 6,454 to the school. However it was noted that among the books 775 were excess while 4,424 were less. The inventory also was not updated. In the circumstances, Management was in breach of the law.	The school will ensure to have well-kept records of all textbooks and other instruction materials and an updated list.	resolved	

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Ref No.	Issue / Observations from Auditor	Management comments	Status (Resolved / Not Resolved)	Time-frame (Put a date when you expect the issue to be resolved)
OAG/AUD/ UTHIRU HIGH/2024-2025	8. Lack of fixed Assets Register. Annex 2 to the financial statements reflects summary of fixed assets register balance of Kshs. 1,380,575,000 in respect of fixed assets which includes land with a balance of Kshs. 660,000 and motor vehicle with a balance of Kshs. 4,874,625. However the management did not prepare a fixed asset register. No valuation record for land and other assets was provided for audit. The land registration was registered under the name of the Board of Governors of Uthiru Secondary school which is different from Uthiru Girls High School. In the circumstances the ownership of the land and actual value of the land and buildings could not be confirmed.	The management will consult the Ministry Of Education for funding to have all fixed assets tagged and recorded to the fixed asset register.	Not resolved	
		The management will liase with the Ministry Of Land to have the title deeds rectified.	resolved	

PRINCIPAL
UTHIRU GIRLS' HIGH SCHOOL
P O Box 29034 KANGEMI
Tel: 0714 855 126


Sign and Date: 7/04/2026
Principal

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12. Annexes

Annex I - Analysis of Pending Accounts Payable

Supplier Of Goods Or Services	Original Amount	Date	Amount Paid To	Outstanding Balance Current FY	Outstanding Balance Comparative FY	Comments
	a	b	c	d=a-c		
	Kshs	Kshs	Kshs	Kshs	Kshs	
Supply Of Goods & services						
1. Readmore bookshop	143,400	19/07/2024 16/08/2024		143,400		
2. Expan enterprises	36,000	14/08/2024		36,000		
3. Nation Media	6,300	19/07/2024		6,300		
4. Kanha lab supplies	600,000	28/10/2024		600,000		
5. Julius khayati	48,000	5/6/2025		48,000		
6. Geoffrey Gitau Wachira	91,245	5/6/2025		91,245		
7. Ahadi Presbyterian	19,770	9/6/2025		19,770		
8. Checkmas Traders	247,815	14/08/2024		247,815		
9. Peninah Wanjiku	60,000	18/6/2025		60,000		
10. Matsan chem Enter.	118,700	9/6/2025		118,700		
11. Mamukong simau	130,000	1/5/2025		130,000		
12. Heho farm produce	757,600	14/08/2024		757,600		
13. Glafra investment	209,550	14/08/2024		209,550		
14. Fragitu enterprise	60,000	14/08/2024		60,000		
15. George kinyanjui	450,000	14/08/2024		450,000		
16. Workins enterprise	284,980	14/08/2024		284,980		
17. Mukawa general store	574,300	14/08/2024		574,300		
18. Njeki ventures	58,880	14/08/2024		58,880		
19. DPL festive	594,228.50	14/08/2024		594,228.50		
20. Lumu cleaning h.c	37,500	15/06/2024		37,500		
21. Medexpress pharmacy	391,890	25/5/2025		391,890		
22. John Njunge	32,000	26/6/2025		32,000		
23. Forthright supplies	80,000	28/5/2025		80,000		
24. Sarjay garments	28,550	26/5/2025		28,550		
25. Nininyams enterprises	791,000	14/08/2024		791,000		
26. Kahuho green farm	1,274,290	14/08/2024		1,274,290		

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Supplier Of Goods Or Services	Original Amount	Date Contracted	Amount Paid To Date	Outstanding Balance Current FY	Outstanding Balance Comparative FY	Comments
27.Pagi Enterprises	10,100	20/6/2025		10,100		
28.Precious Gift Supplies	58,560	10/6/2025		58,560		
29. Megaway works Ent.	27,200	14/08/2024		27,200		
30.Rupplewind Ltd	56,260	04/10/2024		56,260		
31.Jeikei Quality Traders	173,820	6/5/2025		173,820		
32.Link Cottages	45,900	26/08/2024		45,900		
33.KESSHA	15,000	16/6/2025		15,000		
34.Westwind Enterprises	467,350	26/11/2024		467,350		
35.Gewawa Fabricators	58,000	30/6/2025		58,000		
36. Harris Gachoya	100,000	15/6/2023		100,000		
37.Peacemeal services ltd	217,500	19/4/2025		217,500		
38.Chartech Stitch Services	4,258	29/6/2025		4,258		
39.Ripe Magic	112,300	5/4/2025		112,300		
40.Penjumu Enterprises	12,700	23/5/2025		12,700		
41.Eliud Njuguna	130,000	12/6/2025		130,000		
42.Gratom Babz Service	60,000	20/6/2025		60,000		
43.Cummins Ltd	30,624	24/6/2025		30,624		
44.George Kinyanjui	285,000	18/5/2025		285,000		
45.Joseph Kinyanjui	75,000	23/5/2024		75,000		
46.Heartland Kenya Ltd	185,100	19/9/2024		185,100		
47.Shademwa Investment	182,300	22/4/2025		182,300		
Grand Total	9,432,971			9,432,971		

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Annex 2 – Summary of Fixed Assets Register

Asset Class	Historical Cost b/f (Kshs) 1st July 2024	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost c/f (Kshs) 30th June 2025
Land	600,000,000			660,000,000
Buildings and Structures	725,000,000	9,433,600		734,433,600
Motor Vehicles	5,571,000			5,571,000
Office Equipment, Furniture and Fittings	22,498,000	920,000		23,418,000
Textbooks	9,224,000	2,059,000		11,283,000
ICT Equipment	6,716,000	1,720,800		8,436,800
Tools and Apparatus	3,000,000			3,000,000
Other Machinery And Equipment	8,566,000	459,000		9,025,000
Total	1,380,575,000	14,592,400		1,395,167,400