

REPUBLIC OF KENYA



Enhancing Accountability

 THE NATIONAL ASSEMBLY REPORT	
TERS LAID	
DATE:	03 DEC 2024
	DAY: Tuesday
TABLED BY:	Hon. Kimani Ichungwah (Leader of the Majority Party)
CLERK AT THE TABLE:	Anastacia

PARLIAMENT
OF KENYA
LIBRARY

THE AUDITOR-GENERAL

ON

UTUMISHI GIRLS ACADEMY

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

NAKURU COUNTY

30th June 2022.



UTUMISHI GIRLS ACADEMY

P. O. BOX 25-20116,

TEL: 0745190036

GILGIL.

E-mail: utumishigirls@gmail.com

Website: www.utumishi.ac.ke

Motto: GREATNESS IN HUMILITY

OFFICE OF THE AUDITOR GENERAL
P. O. Box 30084 - 00100, NAIROBI
REGISTRY

24 SEP 2024

RECEIVED

(UTUMISHI GIRLS ACADEMY)
PUBLIC SECONDARY SCHOOL

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED
30th June 2022

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

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II. KEY SCHOOL INFORMATION AND MANAGEMENT

a. Background information

Utumishi Girls Academy is domiciled in Kenya and its operations are governed under the Basic Education Act, 2013. It is located in **NAKURU** County, **GILGIL** Sub-County

The school was registered in 09/2019 under registration number **32S30000227** and is currently categorized as a **NATIONAL** public school established, owned or operated by the Government.

The school is a **boarding** school and had 414 number of students as at 30th June 2022. It has 3 streams and **14** teachers of which 6 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 JAPHET KOOME	Chairman	
2	MRS J. W. KARANJA	Secretary - Principal	
3	MR DAVID BUNEI	Member	
4	MS DOBBY EUNICE	Member	
5	MS ROSEMARY KURARU	Member	
6	MS RACHEL MUNGE	Member	
7	MR JOHN MWINZI	Member	
8	MR MAINA S GITONGA	Member	
9		Member – Rep CEB	
10	MR JOSEPH G NJUGUNA	Member Rep Teachers	
11	MR ALBERT MASESE	3 Members - Sponsor	
12	MR JOSEPH NG'ANG'A		
13	MR RICHARD NGATIA		
14		Member - Community	
15		Member Special Needs	
16	KRISTINE WANJIKU	Rep Students	

NB: Please note that the above Board of Management is an interim one constituted from 2019 during the construction and opening of the school. Nomination and vetting of the BOM members was done and list submitted for approval.

KEY SCHOOL INFORMATION AND MANAGEMENT (Continued)

The function of the School Board of Management include:

- Promote the best interests of the School and ensure its development.
- Promote quality education for all pupils in accordance with the standards set under the Basic Education Act, 2013
- Ensure and assure the provision of proper and adequate facilities for the School
- Manage the School's affairs in accordance with the rules and regulations governing occupational safety and health.
- Advise the County Education Board on the staffing needs of the School.
- Determine cases of pupils discipline and make reports to the CEB
- Prepare comprehensive termly report on all areas of its mandate and submit the report to CEB
- Administer and manage the resources of the School
- Receive, collect and account for any funds accruing to the institution in accordance with Article 226 (1) (a) of the Constitution of Kenya, Section 81 of the Public Finance Management Act, 2012 and the Fourth Schedule para 21 and 23 of the Basic Education Act, 2013.

c. Committees of the Board

Ref:	Name of Committee	Names of Members	Designation	Number of meetings attended during the year
1	Executive Committee	Mr Japhet Koome	Chairperson	1
		Ms Miriam Muli	Member	
		Mr Masese Albert	Member	
		Mrs J. Karanja	Principal(Secretary)	
2	Audit Committee			
3	Finance,procurement and general purposes Committee		Principal	2
		Mrs. J Karanja		
		Mr Ngatia Richard	Commandant ASTU	
4	Academic Committee	Magdaline Mung'ere	School Bursar	2
		Mr. Ngatia Richard	Commandant ASTU	
		Mr Njuguna Joseph	Academics HOD	
		Mrs Karanja Jecinta	Class Teacher 1R	
		Ms Kihiga Nelius	Class Teacher 1P	
5	Development Committee			
6	Discipline and welfare Committee		Principal	4
		Mrs. J Karanja		
		Mrs Githinji Ann	Acting Deputy Principal	
		Mr Ngatia Richard	Commandant ASTU	
		Ms Kihiga Nelius	Class teacher 1P	
7	Adhoc Committee (if any during the year)	Tender Committee members	Class teacher 1R	
			Chairperson	

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		Ms Magdaline Mung'ere		3
		Ms Kihiga Nelius	Secretary	
		Mrs Githinji Ann	Member	
		Mr Njuguna Joseph	Member	
		Ms Beryle Oyugi	Member	

d. School operation Management

For the financial year ended 30th June 2022 the School day-to-day management was under the following persons:

Ref:	Designation	Name	TSC Number
1	Principal	Mrs Jocelyn Karanja	298261
2	Deputy Principal (Acting)	Mrs Ann Githinji	777419
3	School Bursar	Magdaline Mung,ere	N/A

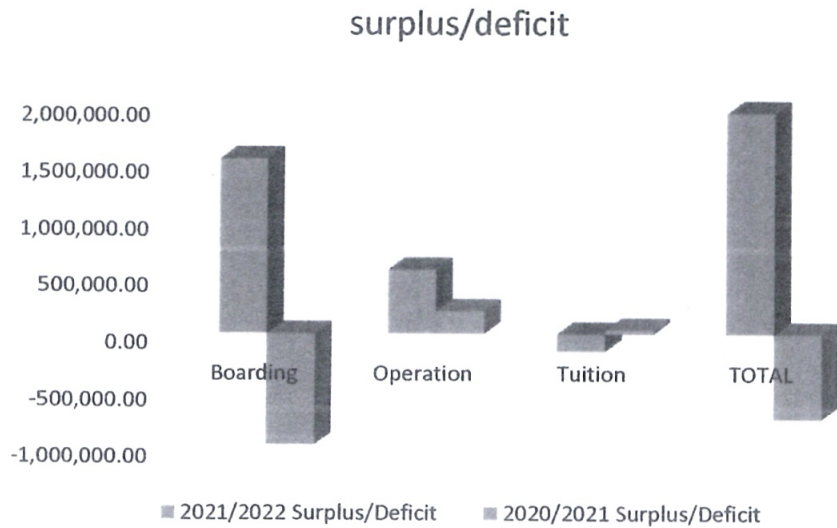
III. SUMMARY REPORT OF PERFORMANCE OF THE SCHOOL

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*

YEAR	2021/2022	2020/2021
	Surplus/Deficit	Surplus/Deficit
Boarding	1,535,553.00	(975,263.00)
Operation	561876.00	198,936.00
Tuition	(151,519.00)	38,080.00
TOTAL	1,945,910	(738,247)

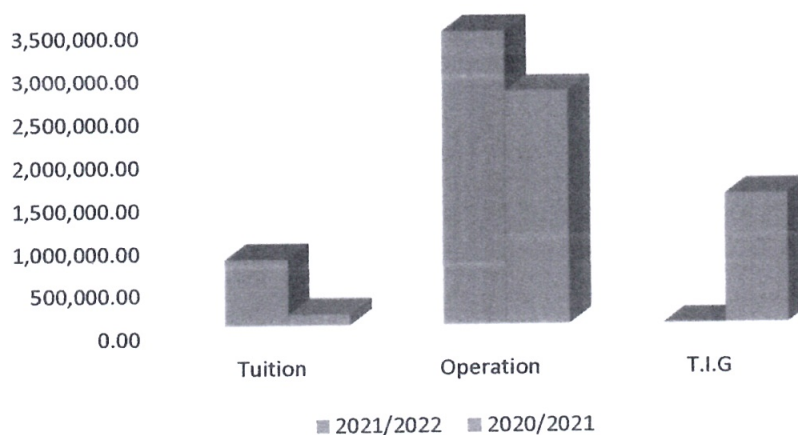


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- *Capitation grants from the Ministry of Education for the last three years*

	2021/2022	2020/2021
Tuition	775,341.60	124,663.00
Operation	3,407,054.00	2,711,721.40
T.I.G	0.00	1,500,000.00

capitation grants



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- *Ratio of capitation grant per student over the last three years*

YEAR	2021/2022	2020/2021
Grant per students	15,878.20	5,725.75
No. of students	99/251/252	99/88
Capitation grant per student ratio		

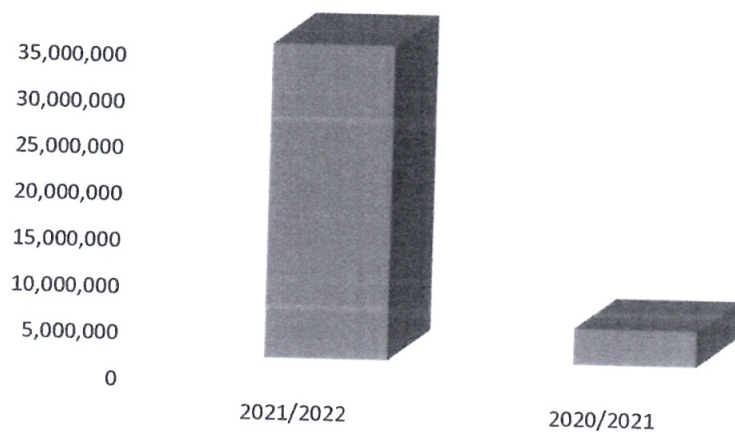
NB: no graph representation due to variation of no of student per capitation in the year 2022.

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

	2021/2022	2020/2021
School fund	33,918,659	3,878,555.00

other incomes

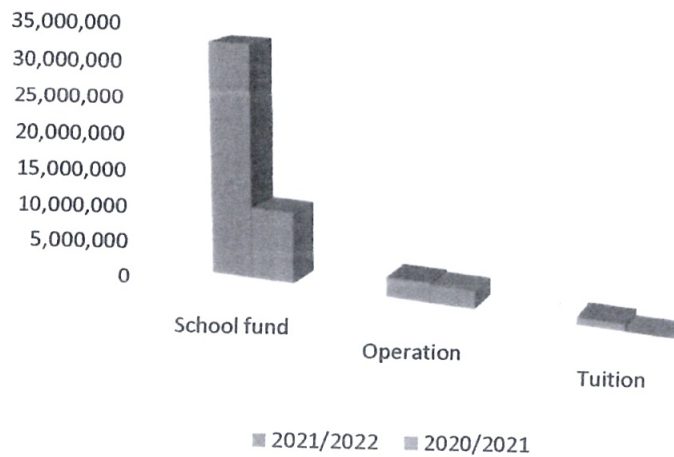


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- *three-year overview of growth in expenditure of the school*

YEAR	2021/2022	2020/2021
School fund	32,383,106	9,981,554
Operation	2,845,178	2,512,785
Tuition	926,860.00	86,583

expenditure growth

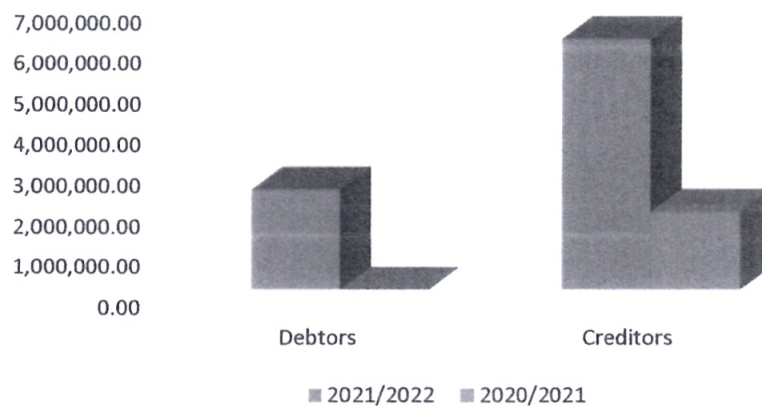


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- *Movement of debtors and creditors of the school over the last three years*

YEAR	Debtors	Creditors
2021/2022	2,479,947.00	6,171,454.00
2020/2021	0.00	1,933,917.00

movement of debtors and creditors

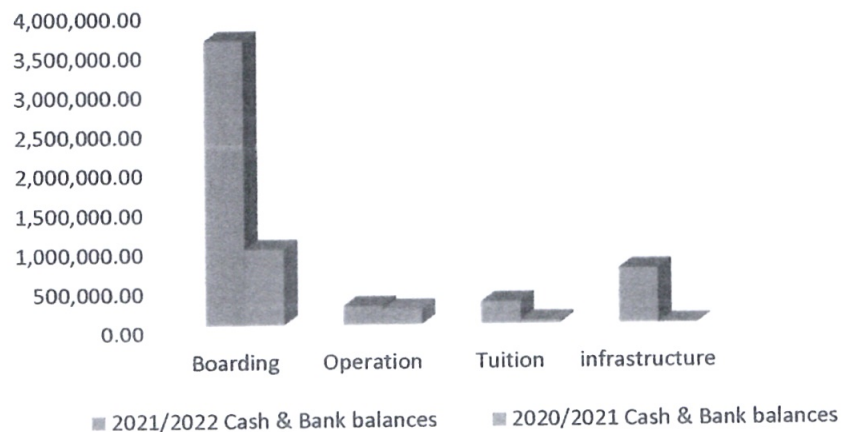


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- *Movement of cash and bank balances over the last three years*

	2021/2022	2020/2021
	Cash & Bank balances	Cash & Bank balances
Boarding	3,606,899.00	958,654.00
Operation	234,878	197,682
Tuition	279,822	39,080.00
infrastructure	689,660.00	1,664.00

movement of cash and bank



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b. Teacher Student ratio:

No of teacher to student ratio 1:30 (14teachers 414 students)

No.of teachers recruited and posted in the school in 2021 by June – 2

No. of teacher transferred/ retired in 2021 - None

No. of teachers employed by TSC by 30th June 2021 - 8

No. of teachers employed by B.O.M by 30th June 2021 - 4

No of teachers on part time basis - 2

SUBJECTS	NO. OF TEACHERS	TERMS OF EMPLOYMENT
Chemistry/Biology	2	TSC/BOM
Maths/Business	1	TSC
Maths/Physics	1	TSC
History/Kiswahili	1	TSC
CRE/Kiswahili	2	TSC/BOM
English/Literature/CRE	1	TSC
Maths/Biology	1	TSC
Geography	1	PART TIME
Computer/Maths	1	TSC
Music	1	PART TIME
Arts/English	1	B.O.M
CRE/Home science	1	B.O.M

c. Mean score in the 2021 KCSE:

No candidate has sat for KCSE exam since the school began in the year 2020

d. Number of Candidates in the 2021 KCSE:

No candidate has sat for KCSE exam since the school began in the year 2020

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e. Capacity of the school:

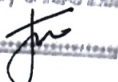
FACILITIES	NUMBER OF STUDENTS	NO OF FACILTIES
Dormitories	414	2 (1storeyed)
Dining Hall	414	1
Laboratories	414	1
Toilets	414	64
Bathrooms	414	24
Classrooms	414	11
Library	414	0
External toilets	414	8

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f. Development projects carried out by the school:

PROJECT	SOURCES OF FUNDS
BOILERS	PARENTS
LAB TABLES	M.O.E GRANTS
BVR INSTALLATION	PARENTS
CCTV INSTALLATION	PARENTS
KITCHEN STORE	PARENTS
SECURITY HOUSE AT THE GATE	PARENTS
CAR PARKING SHADE	PARENTS
PAVEMENT	PARENTS
PEGION HOLES INSTALLATION	PARENT/M.O.E GRANTS
DORMITORY	SPONSOR/PARENTS
CABINETS/SHELVES/OFFICE TABLES	PARENT/M.O.E GRANTS
WATER CONNECTIONS	M.O.E GRANTS
EXTERNAL TOILETS	SPONSOR DONATION

PRINCIPAL
UTUMISHI GIRLS' ACADEMY
P. O. Box 25 · 20116, GILGIL

Sign 23/9/24 Date: 23/9/24 Sign: 

School Principal

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

The Board of Management is of the opinion that the school's financial statements give a true and fair view of the state of the school's transactions during the financial year ended 30th June, 2022, and of the school's financial position as at that date.

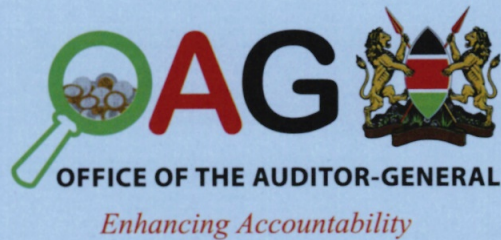
Name: JOSEPH LIMU
Designation: Chairman, School Board of Management
Sign: [Signature]
Date: 24/09/2024

Name: JOCELYN W M KARANJA
Designation: School Principal & Secretary to Board of Management
Sign: [Signature]
Date: 23/09/24

Name: Magdaline Mung'ere
Designation: Bursar/ Finance Officer
Sign: [Signature]
Date: 23-09-2024

REPUBLIC OF KENYA

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

REPORT OF THE AUDITOR-GENERAL ON UTUMISHI GIRLS ACADEMY FOR THE YEAR ENDED 30 JUNE, 2022 - NAKURU COUNTY

PREAMBLE

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

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

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

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of Utumishi Girls Academy - Nakuru County set out on pages 18 to 34, which comprise of the statement of assets and

Report of the Auditor-General on Utumishi Girls Academy for the year ended 30 June, 2022 - Nakuru County

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

In my opinion, except for the effects of the matter described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of Utumishi Girls Academy - Nakuru County as at 30 June, 2022, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Public Finance Management Act, 2012 and the Basic Education Act, 2013.

Basis for Qualified Opinion

Inaccuracy in the Statement of Budgeted Versus Actual Amounts

The statement of budgeted versus actual amounts in respect to payments for school fund and total expenditure reflect incorrect budget utilization difference as shown below:

	Budget Utilization Difference	Actual Amount	Variance
Payments	(Kshs)	(Kshs)	(Kshs)
Student ID	Nil	(45,600)	91,200
Subtotal Payments	1,211,045	1,165,445	(45,600)
Total Income	3,241,003	3,195,403	(45,600)

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

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

Emphasis of Matter

Budgetary Control and Performance

The statement of budgeted versus actual amounts reflects final receipts budget and actual on a comparable basis of Kshs.39,350,547 and Kshs.38,101,055 respectively, resulting to an over-budgeting of Kshs.1,249,492 of the budget. However, the School spent a balance of Kshs.36,155,144 against actual receipts of Kshs.38,101,055, resulting to an under-utilization of Kshs.1,945,911 or 5% of actual receipts.

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

My opinion is not modified in respect of this matter.

Other Matter

Unresolved Prior Year Matters

In the audit report of the previous year, several issues were raised under the Report on Financial Statements, Report on Lawfulness and Effectiveness in use of Public Resources, and Report on Effectiveness of Internal Controls, Risk Management and Governance. However, Management had not resolved the issues as at 30 June, 2021.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

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. Late Submission of Financial Statements for Audit

During the year under review, Management submitted the financial statements to the Auditor General on 17 February, 2023 instead of the statutory deadline of 30 September 2022. This was contrary to the Ministry of Education circular Ref.MOE/DSAS/FIN/17/1/17 dated 19 August, 2021 which stated that the School's financial statements should be ready by 30 September, 2021 in compliance which Section 81 of the Public Finance Management Act, 2012 on preparation of the financial statements.

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

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

The statement of receipts and payments reflects boarding and school fund payments of Kshs.32,383,106 as disclosed in Note 7 to the financial statements. Included in the expenditure is an amount of Kshs.353,600 transferred to Kenya Secondary School Heads Association (KESSHA). However, KESSHA is a welfare organization that draws its membership from School Principals only. The organization is not defined in the Government Finding 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.353,600 could not be confirmed.

3. Incomplete Summary of Fixed Asset Register

Annex 2 to the financial statement reflects a summary of fixed assets register. However, no monetary value was indicated under historical cost brought forward, additions, disposals and historical cost. Non-disclosure of fixed assets balances contradicts Section 81(3) of the Public Finance Management Act, 2012 which states that 'the Accounting Officers for a national government entity should prepare the financial statements in a form that complies with the relevant accounting standards prescribed and published by the Accounting Standards Board from time to time'.

In the circumstances the valuation of the fixed assets and register could not be confirmed and Management was in breach of the law.

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

As required by Section 7(1)(a) of the Public Audit Act, 2015, based on the audit procedures performed, except for the matters described in the Basis for Conclusion on Effectiveness of internal controls, risk management and governance section of my report, I confirm that, nothing else has come to my attention to cause me to believe that internal controls, risk management and overall governance were not effective.

Basis for Conclusion

1. 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 Ownership Documents

Annex 2 to the financial statement reflect a summary of fixed assets register. The register indicates that the School land size is twelve (12) acres. However, the School does not possess the land title deed. At the time of audit, the School was in possession of an allotment letter.

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

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

Responsibilities of Management and those Charged with Governance

Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Public Sector Accounting Standards (Cash Basis) and for maintaining effective internal 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 overall governance.

In preparing the financial statements, Management is responsible for assessing the School's ability to sustain its services, disclosing as applicable matters related to sustainability of services and using the applicable basis of accounting unless Management is aware of the intention to terminate the School or to cease operations.

Management is also responsible for the submission of the financial statements to the Auditor-General in accordance with the provisions of Section 47 of the Public Audit Act, 2015.

In addition to the responsibility for the preparation and presentation of the financial statements described above, Management is also responsible for ensuring that the activities, financial transactions and information reflected in the financial statements are in compliance with the authorities which govern them, and that public resources are applied in an effective way.

Those charged with governance are responsible for overseeing the School's financial reporting process, reviewing the effectiveness of how Management monitors compliance with relevant legislative and regulatory requirements, ensuring that effective processes and systems are in place to address key roles and responsibilities in relation to governance and risk management, and ensuring the adequacy and effectiveness of the control environment.

Auditor-General's Responsibilities for the Audit

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

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

Further, in planning and performing the audit of the financial statements and audit of compliance, I consider internal controls in order to give an assurance on the effectiveness of internal controls, risk management and overall governance processes and systems in accordance with the provisions of Section 7(1)(a) of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. My consideration of the internal controls would not necessarily disclose all matters in the internal controls 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 non-compliance. Also, projections of any evaluation of effectiveness to future periods are subject to the risk that controls may become inadequate because of changes in conditions, or that the degree of compliance with the policies and procedures may deteriorate.

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by Management.
- Conclude on the appropriateness of Management's use of the applicable basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the School's ability to 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 controls that are identified during the audit.

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


 FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi


19 September, 2024

PUBLIC SECONDARY SCHOOLS – UTUMISHI GIRLS ACADEMY
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VI. STATEMENT OF RECEIPTS AND PAYMENTS PERIOD TO 30TH JUNE 2022


DESCRIPTION OF VOTE HEAD	Note	2021-2022	2020-2021
		Kshs	Kshs
RECEIPTS			
Capitation grants for tuition	1	775,342	124,663
Capitation grants for operations	2	3,407,054	2,711,721
School Fund Income- Parents' Contributions	3	8,859,723	2,260,244
School Fund Income- Other receipts	4	25,058,936	6,746,047
Proceeds from borrowings			
TOTAL RECEIPTS		38,101,055	11,842,675
PAYMENTS			
Payments for Tuition	5	926,860.00	86,583
Payments for operations	6	2,845,178	2,512,785
Boarding and school fund payments	7	32,383,106	9,981,554
TOTAL PAYMENTS		36,155,144.00	12,580,922
SURPLUS/DEFICIT		1,945,911	(738,247)

The school financial statements were approved on 23-09-2024 and signed by:

Sign: 
 Name: JOSEPH KIMANI


Chair BOM

Date: 24/09/2024

Sign: 
 Name: JOCELYN W. KARANJA

School Principal/
Secretary to BOM

Date: 23/09/24

Sign: 
 Name: Magdalene Mung'ala

Bursar/
Finance Officer

Date: 23-09-2024

PUBLIC SECONDARY SCHOOLS – UTUMISHI GIRLS ACADEMY

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VII. STATEMENT OF FINANCIAL ASSETS AND FINANCIAL LIABILITIES AS AT 30TH JUNE 2022

	Note	2021-2022 Kshs	2020-2021 Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	8	4,811,258	1,196,660
Cash Balances	9	89,913.00	1,010
Short term Investment	10	-	-
Total Cash and cash equivalent		4,901,171	1,197,670
Account's receivables	11	2,479,947.00	-
TOTAL FINANCIAL ASSETS		7,381,118	1,197,670
FINANCIAL LIABILITIES			
Accounts Payables	12	6,171,454.00	1,933,917
NET FINANCIAL ASSETS		1,209,664	(736,247)
REPRESENTED BY			
Accumulated Fund b/fwd.	13	(736,246.60)	2,000
Surplus/Deficit for the year		1,945,910.80	(738,247)
NET FINANCIAL POSSITION		1,209,664	(736,247)

The School's financial statements were approved on 23/09/24 2024 and signed by:

Name: <u>JOSEPH KIMW</u> Chairman, BoM	Name: <u>JOSEPH W. M. KARANGA</u> School Principal/Secretary to BoM	Name: <u>Margaret Mung'ani</u> Bursar/Finance
Sign: <u>[Signature]</u>	Sign: <u>[Signature]</u>	Sign: <u>[Signature]</u>
Date: <u>24/09/2024</u>	Date: <u>23rd Sept 2024</u>	Date: <u>23-09-2024</u>

PUBLIC SECONDARY SCHOOLS – UTUMISHI GIRLS ACADEMY
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VIII. STATEMENT OF CASH FLOWS FOR THE PERIOD ENDED 30TH JUNE 2022

		2021-2022	2020-2021
		Kshs	Kshs
Receipts for operating income			
Capitation grants for tuition	1	775,342	124,663
Capitation grants for operations	2	3,407,054	2,711,721
School fund income- Parents contributions/ fees		31,438,712.00	2,260,244
School fund income- other receipts			6,746,047
Total receipts		35,621,108	11,842,675
Payments			
Payments for Tuition		534,600.00	86,583
Payments for operations		2,682,363.00	2,512,785
Boarding and school fund payments		28,700,644.00	8,047,637
Total payments		31,917,607.00	10,647,005
Net cash flow from operating activities		3,703,501	1,195,670
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets		0.00	0.00
Acquisition of Assets		0.00	0.00
Proceeds from investments		0.00	0.00
Purchase of investments		0.00	0.00
Net cash flows from Investing Activities		0.00	0.00
CASHFLOW FROM BORROWING ACTIVITIES			
Proceeds from borrowings/ loans		0.00	0.00
Repayment of principal borrowings		0.00	0.00
Net cash flow from financing activities		0.00	0.00
NET INCREASE IN CASH AND CASH EQUIVALENTS		3,703,501	1,195,670
Cash and cash equivalent at BEGINNING of the year		1,197,670	2,000
Cash and cash equivalent at END of the year		4,901,171	1,197,670

The above presentation of cash flow statement uses the direct method of cash flow presentation which is encouraged under IPSAS and recommended by PSASB.

IX. STATEMENT OF BUDGETED VERSUS ACTUAL AMOUNTS FOR THE YEAR ENDED 30TH JUNE 2022

Receipt/expenses Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
	Kshs	Kshs			Kshs	Kshs
RECEIPTS						
(1) CAPITATION GRANT ON TUITION						
Textbooks and reference materials	0.00	0.00	0.00	0.00	0.00	0.00%
Exercise books	374,996.00	0.00	374,996.00	0.00	374,996.00	0.00%
Laboratory equipment	520,000.00	0.00	520,000.00	511,641.00	8,359.00	98.39%
Internal exams	0.00	0.00	0.00	0.00	0.00	0%
Teaching / learning materials	270,000.00	0.00	270,000.00	263,701	6,299	97.67%
Chalks	0.00	0.00	0.00	0.00	0.00	-
Exams and assessment	0.00	0.00	0.00	0.00	0.00	0.00%
Teachers guides	0.00	0.00	0.00	0.00	0.00	0.00%
sub total	1,164,996.00	-	1,164,996.00	775,342	389,654	66.55%
(2) CAPITATION GRANT ON OPERATIONS						
Personnel emoluments	1,800,000.00	0.00	1,800,000.00	1,705,104	94,896	94.73%
Local transport / travelling	500,000.00	0.00	500,000.00	0.00	500,000.00	0.00%
Electricity and water	500,000.00	0.00	500,000.00	275,000.00	225,000.00	55.00%
Medical	80,000.00	0.00	80,000.00	50,200.00	29,800.00	62.75%
Administration costs	350,000.00	0.00	350,000.00	300,000.00	50,000.00	85.71%
Activity	0.00	0.00	0.00	0.00	0.00	0.00%
Repairs and maintenance	1,407,000.00	0.00	1,407,000.00	1,076,750.00	330,250.00	76.53%
sub total	4,637,000.00	0.00	4,637,000.00	3,407,054	1,229,946	73.48%

Receipt/expenses Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
	Kshs	Kshs			Kshs	Kshs
(3) FEES CHARGED ON PARENTS						
Personnel emoluments	2,720,246.00	0.00	2,720,246.00	2,628,622.00	91,624.00	96.63%
Repairs and maintenance	2,758,872.00	0.00	2,758,872.00	969,145.00	1,789,727.00	35.13%
Local transport / travelling	732,768.00	0.00	732,768.00	696,613.00	36,155	95.07%
Electricity and water	2,767,968.00	0.00	2,767,968.00	2,627,208.00	140,760.00	94.91%
Medical	100,688.00	0.00	100,688.00	125,219.00	-24,531.00	124.36%
Administration costs	1,596,728.00	0.00	1,596,728.00	1,477,452.00	119,276.00	92.53%
Activity	363,489.00	0.00	363,489.00	335,464.00	28,025.00	92.29%
SMASSE	0.00	0.00	0.00	0	0.00	0.00%
Sub total	11,040,759.00	0.00	11,040,759.00	8,859,723.00	2,181,036.00	80.25%
OTHER INCOME						
Fee on Boarding Equipment and Stores	12,732,471.00	-	12,732,471.00	15,647,377.00	(2,914,906.00)	122.89%
salary advance	-	-	-	40,500.00	(40,500.00)	0.00%
uniform	-	-	-	351,621.00	(351,621.00)	0.00%
id card	-	-	-	45,600.00	(45,600.00)	0.00%
bursary	-	-	-	410,566.00	(410,566.00)	0.00%
tender	-	-	-	62,000.00	(62,000.00)	0.00%
PA Fund	8,275,321.00	-	8,275,321.00	6,632,187.00	1,643,134.00	80.14%
Development fund	1,500,000.00	-	1,500,000.00	1,869,085.00	(369,085.00)	124.61%
Sub total	22,507,792.00	-	22,507,792.00	25,058,936.00	(2,551,144.00)	111.33%
TOTAL INCOME	39,350,547.00	0.00	39,350,547.00	38,101,055	1,249,492	96.82%

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Receipt/expenses Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
	Kshs	Kshs			Kshs	Kshs
(1) EXPENDITURE FOR TUITION						
Textbooks and reference materials	0.00	0.00	0.00	0.00	0.00	0.00%
Exercise books	374,996.00	0.00	374,996.00	0.00	374,996.00	0.00%
Laboratory equipment	520,000.00	0.00	520,000.00	528,790.00	-8,790.00	101.69%
Teaching / learning materials	270,000.00	0.00	270,000.00	396,600.00	-126,600.00	146.89%
Internal exams	0.00	0.00	0.00	0.00	0.00	0.00%
Chalks	0.00	0.00	0.00	0.00	0.00	0.00%
Exams and assessment	0.00	0.00	0.00	0.00	0.00	0.00%
administration	0.00	0.00	0.00	0.00	0.00	0.00%
Bank Charges	0.00	0.00	0.00	1,470.00	-1,470.00	0.00%
Sub total	1,164,996.00	-	1,164,996.00	926,860.00	238,136.00	79.56%
(2) EXPENDITURE FOR OPERATIONS						
Personnel emoluments	1,800,000.00	0.00	1,800,000.00	1,650,550.00	149,450.00	91.70%
Local transport / travelling	500,000.00	0.00	500,000.00	0.00	500,000.00	0.00%
Electricity, water and conservancy	500,000.00	0.00	500,000.00	259,747.00	240,253.00	51.95%
Medical	80,000.00	0.00	80,000.00	24,475.00	55,525.00	30.59%
Administration costs	350,000.00	0.00	350,000.00	298,700.00	51,300.00	85.34%
Activity Expenses	0.00	0.00	0.00	0.00	0.00	0.00%
Repairs, maintenance & improvements	1,407,000.00	0.00	1,407,000.00	609,000.00	798,000.00	43.28%
Bank charges	0.00	0.00	0.00	2,706.00	(2,706.00)	0.00%
Sub-total	4,637,000.00	-	4,637,000.00	2,845,178.00	1,791,822.00	61.36%

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Receipt/expenses Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
	Kshs	Kshs			Kshs	Kshs
(3) EXPENDITURE FOR SCHOOL FUND						
Personnel emoluments	2,720,246.00	0.00	2,720,246.00	1,194,454.00	1,525,792	43.91%
Repairs, maintenance and improvements	2,758,872.00	0.00	2,758,872.00	3,213,370.00	-454,498.00	116.47%
Local transport / travelling	732,768.00	0.00	732,768.00	654,074.00	78,694.00	89.26%
Electricity, water and conservancy	2,767,968.00	0.00	2,767,968.00	2,067,933.00	700,035.00	74.71%
Medical Expenses	100,688.00	0.00	100,688.00	121,542.00	-20,854.00	120.71%
Administration costs	1,596,728.00	0.00	1,596,728.00	1,444,358.00	152,370.00	90.46%
Activity	363,489.00	0.00	363,489.00	229,860.00	133,629.00	63.24%
contingencies	0.00	0.00	0.00	1,500.00	-1,500.00	0.00%
Boarding Equipment and Stores	12,732,471.00	-	12,732,471.00	12,707,158.00	25,313.00	99.80%
Bank charges	-	-	-	9,296.00	(9,296.00)	0.00%
tender	-	-	-	62,300.00	(62,300.00)	0.00%
PA Fund	8,275,321.00	-	8,275,321.00	7,959,889.00	315,432.00	0.00%
Development	1,500,000.00	-	1,500,000.00	1,869,085.00	(369,085.00)	0.00%
uniform	-	-	-	351,621.00	(351,621.00)	0.00%
student id	-	-	-	45,600.00		
salary advance	-	-	-	40,500.00	(40,500.00)	0.00%
bursary	-	-	-	410,566.00	(410,566.00)	0.00%
Sub total	33,548,551.00	0.00	33,548,551.00	32,383,106.00	1,211,045	96.53%
TOTAL EXPENDITURE	39,350,547.00	0.00	39,350,547.00	36,155,144.00	3,241,003.00	91.88%

- i. Below 90% is because the term was in progress hence the funds were not to be fully utilized as the term progressed.
- ii. Above 100% is because creditors of previous financial year had to be paid.

X. SIGNIFICANT ACCOUNTING POLICIES

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

1. Statement of compliance and basis of preparation

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

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

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

2. Recognition of receipts and payments

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

3. In-kind contributions

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

4. Cash and cash equivalents

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

SIGNIFICANT ACCOUNTING POLICIES (Continued)

5. Accounts Receivable

For the purposes of these financial statements, imprests and advances to authorised public officers and/or institutions which were not surrendered or accounted for at the end of the financial year are treated as receivables. This is in recognition of the government practice where the imprest payments are recognized as expenditure when fully accounted for by the imprest or AIE holders. This is an enhancement to the cash accounting policy. Other accounts receivables are disclosed in the financial statements.

6. Accounts Payable

For the purposes of these financial statements, deposits and retentions held on behalf of third parties have been recognized as accounts payables. This is in recognition of the government practice of retaining a portion of contracted services and works pending fulfilment of obligations by the contractor and to hold deposits on behalf of third parties. This is an enhancement to the cash accounting policy adopted by National Government Ministries and agencies. Other liabilities including pending bills are disclosed in the financial statements. Pending bills consist of unpaid liabilities at the end of the financial year arising from contracted goods or services during the year or in past years.

7. Non-current assets

Non-current assets are expensed at the time of acquisition while disposal proceeds are recognized as receipts at the time of disposal. However, the acquisitions and disposals are reflected in the school fixed asset register a summary of which is provided as a memorandum to these financial statements.

8. Budget

The budget is developed on the same accounting basis (cash basis), the same accounts classification basis, and for the same period as the financial statements. The *school's* budget was approved by the School Board of Management. A comparison of the actual performance against the comparable budget for the financial year under review has been included in the financial statements.

9. Comparative figures

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

10. Subsequent events

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended 30th June 2022.

XI. NOTES TO THE FINANCIAL STATEMENTS

1. CAPITATION GRANT FOR TUITION

	2021-2022	2020-2021
	Kshs	Kshs
Tuition	-	84
Textbooks and reference materials	-	-
Exercise books	-	-
Laboratory equipment	511,641.00	124,579.00
Internal exams	-	-
Teaching / learning materials	263,701	-
Chalks	-	-
Exams and assessment	-	-
Teachers guides	-	-
Total	775,342	124,663.00

2. CAPITATION GRANT FOR OPERATIONS

	2021-2022	2020-2021
	Kshs	Kshs
Personnel emoluments	1,705,104	740,900.00
Repairs and maintenance/MI		5,000.00
Local transport / travelling		40,000.00
Electricity and water	275,000.00	30,000.00
Medical	50,200.00	-
Administration costs	300,000.00	6,071.40
Activity		
Maintenance and improvements	1,076,750.00	347,750.00
Other voteheads		-
TIG		1,500,000.00
covid preparedness		42,000.00
Total	3,407,054	2,711,721.40

3. PARENTS CONTRIBUTION/FEES - SCHOOL FUND ACCOUNT

	2021-2022	2020-2021
	Kshs	Kshs
Personnel emoluments	2,628,622.00	584,262.00
Repairs and maintenance	969,145.00	237,583.00
Local transport / travelling	696,613.00	289,079.00
Electricity and water	2,627,208.00	633,152.00
Medical	125,219.00	50,991.00

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	2021-2022	2020-2021
	Kshs	Kshs
Administration costs	1,477,452.00	384,395.00
Activity	335,464.00	80,782.00
Total	8,859,723.00	2,260,244.00

4. OTHER RECEIPTS – SCHOOL FUND ACCOUNT

	2021-2022	2020-2021
	Kshs	Kshs
Fee on Boarding Equipment and Stores	15,647,377.00	3,535,411.00
Student ID	45,600.00	29,400.00
salary advance	40,500.00	33,000.00
uniform	351,621.00	1,847,580.00
Income from Bus Hire	-	-
tender	62,000.00	-
bursary	410,566.00	200,992.00
PA Fund	6,632,187.00	461,641.00
Development fund	1,869,085.00	638,023.00
Total	25,058,936.00	6,746,047.00

5. PAYMENTS FOR TUITION

	2021-2022	2020-2021
	Kshs	Kshs
Textbooks and reference materials		-
Exercise books		-
Laboratory equipment	528,790.00	85,000.00
Internal exams		-
Teaching / learning materials	396,600.00	-
Chalks		-
Exams and assessment		-
Teachers guides		-
Administration Costs		-
Bank Charges	1,470.00	1,583.00
Total	926,860.00	86,583.00

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6. PAYMENTS FOR OPERATIONS

	2021-2022	2020-2021
	Kshs	Kshs
Personnel emoluments	1,650,550	629,405.00
rent	-	1,400.00
Administration Cost	298,700	240.00
Repairs and maintenance & improvements	609,000	320,000.00
Local transport / travelling		37,800.00
Electricity and water	259,747	-
T.I.G		1,500,000.00
Activity Expenses		-
covid preparedness		19,570.00
bank charges	2,706	4,370.00
medical	24,475	-
TOTAL	2,845,178	2,512,785.00

7. BOARDING AND SCHOOL FUND PAYMENTS

	2021-2022	2020-2021
	Kshs	Kshs
Personnel emoluments	1,194,454	1,060,821.00
Student id	45,600	26,400.00
Repairs and maintenance & Improvements	3,213,370	535,600.00
Local transport / travelling	654,074	455,920.00
Electricity and water	2,067,933	149,170.00
Medical Expenses	121,542	11,205.00
Administration costs	1,444,358	225,930.00
contingencies	1,500	7,145.00
Bank Charges	9,296	6,458.00
advance	40,500	-
Fee on Boarding Equipment and Stores	12,707,158	5,358,255.00
Uniform	351,621	1,788,090.00
bursary	410,566	200,992.00
Activity	229,860	19,600.00
PA Fund	7,959,889	114,268.00
Development fund	1,869,085	21,700.00
tender	62,300	
TOTAL	32,383,106	9,981,554.00

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8. BANK ACCOUNTS

Name of Bank, Account No. & currency	Bank Account Number	2021-2022 Ksh.	2020-2021 Ksh.
			Kshs
Tuition Account	1268656844	279,822	39,080.00
Operations Account	1268657263	234,878	197,682
School Fund Account/Boarding	1268316512	3,606,899.00	958,234.00
Savings Account	-	-	-
Parent Ass Development account	-	-	-
Income generating act Account	-	-	-
Infrastructural Account	1281365629	689,660.00	1,664.00
Total		4,811,258	1,196,660

9. CASH IN HAND

Description	2021-2022 Kshs	2020-2021 Kshs
Tuition Account	-	-
Operation Account	90.00	590.00
School Fund account	89,823.00	420.00
Total	89,913.00	1,010.00

10. SHORT TERM INVESTMENTS

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

11. ACCOUNTS RECEIVABLE

Description	2021-2022	2020-2021
	Kshs	Kshs
Fees arrears	2,479,947.00	0.00
Other non-fees receivables	-	-
Salary advances	-	-
Imprest	-	-
Total	2,479,947.00	0.00

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

Description	2021-2022	2020-2021
	Kshs	Kshs
Fees arrears for current year	2,479,947.00	-
Fees arrears for the previous year	-	-
Fees arrears for prior periods (over two years)	-	-
	-	-
Total	2,479,947.00	-

12. ACCOUNTS PAYABLE

Description	2021-2022	2020-2021
	Kshs	Kshs
Trade creditors (See ageing below and appendix 1)	5,064,730.00	1,933,917.00
Prepaid fees	1,106,724.00	-
Retention monies	-	-
Total	6,171,454.00	1,933,917.00

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

Description	2021-2022	2020-2021
	Kshs	Kshs
Trade creditors for current year	5,064,730.00	1,933,917.00
Trade creditors for the previous year	1,933,917.00	-
Trade creditors for prior periods (over two years)	(1,933,917.00)	-
Total	5,064,730.00	1,933,917.00

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17. Stock/ Inventory

Description	2021-2022	2020-2021
	Kshs	KShs
b) Borrowings		
Stock/ inventory at beginning of the year	-	-
Stock/ inventory purchased during the year	-	-
Stock/ inventory issued during the year	-	-
Balance at end of the year	2,345,849.00	1,512,884.50

XII. 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)

XIII. ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance for 2021	Outstanding Balance 2022	Comments
	a	b	c	d=a-c		
	Kshs	Kshs	Kshs	Kshs	Kshs	
Construction of buildings						
1.						
2.						
3.						
Sub-Total						
Supply of goods/services						
4. Samaritan dealers limited	398,055.00	2021/2022	398,055.00	0	0	Hardware material
5. Rentolkil Initials	10,556.00	2021/2022	10,556.00	0	0	Rental bin emptying services
6. Tabitha Kamau	27,750.00	2021/2022	27,750.00	0	58,725.00	Milk supplies
7. Luciasail Enterprises	120,000.00	2021/2022	120,000.00	0	368,950.00	Firewood supplies
8. Trois Works	36,000.00	2021/2022	36,000.00	0	0	Executive desk and chair
9. Injine supermarket	56,195.00	2021/2022	56,195.00	0	62,955.00	Kitchen supplies
10. Sasu Suppliers	15,600.00	2021/2022	15,600.00	0	44,100.00	Onion supplies
11. Kamore auto spares	8,950.00	2021/2022	8,950.00	0	8,170.00	Vehicle Gadget
12. Aberloma	10,000.00	2021/2022	10,000.00	0	0	Milk supplies
13. Cool things ltd	37,000.00	2021/2022	37,000.00	0	0	Account software
14. Utumishi boys	68,810.00	2021/2022	68,810.00	0	0	Supply of bread and vegetables
15. KK stores	8000.00	2021/2022	8000.00	0	0	Supply of kitchen goods
16. Samaritan hardware	64,060.00	2021/2022	64,060.00	0	1,489,316.00	Hardware material
17. Cash deposit (principal)	1000.00	2021/2022	1000.00	0	0	Opening new account
18. Grasim supplies	51,880.00	2021/2022	51,880.00	0	175,140.00	Lap equipment and chemicals
19. Supreme plumbing services	0	2021/2022	0	0	32,760.00	Plumbing services
20. Dankim Gitare	0	2021/2022	0	0	199,230.00	Meat
21. Peter Mbugua Mwangi	0	2021/2022	0	0	24,520.00	Cabbages
22. Cabutick enterprise	0	2021/2022	0	0	5,650.00	Photo frames
23. Matoraja	0	2021/2022	0	0	5500.00	Charts

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Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance for 2021	Outstanding Balance 2022	Comments
24. Sabby Enterprises	0	2021/2022	0	0	87,560	Fruits
25. Muniu Bookshop	0	2021/2022	0	0	5880.00	Golden bells
26. Giltech connections	0	2021/2022	0	0	10,000.00	Cell phones
27. Furniture mart investments	0	2021/2022	0	0	307,100.00	Furniture
28. Lexin supplies and services	0	2021/2022	0	0	271,500.00	Printers & tonners
29. Greendo uniforms	0	2021/2022	0	0	29,900.00	Prefect uniforms
30. Gilanis supermarket	0	2021/2022	0	0	63,901.00	Stationery
31. James Wang'ombe	0	2021/2022	0	0	22,500.00	Welding services
32. Happy times	0	2021/2022	0	0	9,600.00	Repair of microphone & mixer
33. Trapaks constructions	0	2021/2022	0	0	44,000.00	Blueprints
34. Bookflyer Publishers	0	2021/2022	0	0	499,968.00	Textbooks
35. Orient Publishers	0	2021/2022	0	0	16,000.00	Textbooks
36. Giltech Fabricators Ltd	0	2021/2022	0	0	720,000.00	Boilers & Trolley
37. Gilfeeds Investments	0	2021/2022	0	0	11,200.00	Maize
38. Sanaa Busmix Ventures	0	2021/2022	0	0	43,250.00	Stamps
39. Prime seedlings	0	2021/2022	0	0	9,600.00	Seedlings
40. Duncan Juma	0	2021/2022	0	0	8,240.00	Painting services
41. Samaritan Investments	0	2021/2022	0	0	160,600.00	Repairs of staff houses
42. Remerge chemists	0	2021/2022	0	0	23,975.00	Medicine
43. Non-teaching staff salary and deductions	127,200.00	2021/2022	127,200.00	0	244,940.00	Salaries and deductions
44. Katts investments	520,000.00	2021/2022	520,000.00	0	0.00	Field excavation and levelling
45. Tower Sacco	167,056.00	2021/2022	167,056.00	0	0.00	2020 salary advance
46. Non-teaching staff	205,805.00	2021/2022	205,805.00	0	0.00	2020 half salary
47.						
Sub-Total						
Grand Total	1,933,917.00		1,933,917.00	0	5,064,730.00	

XIV. ANNEX 2 – SUMMARY OF FIXED ASSETS REGISTER

Asset class	Date purchased	Location	Historical Cost b/f (Kshs) 1 st July 2021	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost c/f (Kshs) 30 th June 2022
Land 1	12 ACRES	Gilgil		0	0	
Land 2	0					
Buildings and structures						
Classes	11					
Administration Block	1					
Dormitories etc	2(one storeyed)					
Multipurpose hall	1					
Motor vehicles						
Office equipment, furniture and fittings	39					
Tables						
Chairs						
etc						
ICT Equipment, and Other ICT Assets						
Computers (desk top and laptops)	47					
Printers	1					
Photocopiers	1					
Tools and apparatus						
Textbooks	2020					
Other Machinery and Equipment	0					

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Asset class	Date purchased	Location	Historical Cost b/f (Kshs) 1st July 2021	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost c/f (Kshs) 30th June 2022
Heritage and cultural assets	0					
Intangible assets- soft ware	2					
Total						