

REPUBLIC OF KENYA



OFFICE OF THE AUDITOR-GENERAL
Enhancing Accountability

THE NATIONAL ASSEMBLY
PAPERS LAID

DATE: 29 JUL 2026

DAY.

WEDNESDAY

TABLED

Hon. ROBERT PUKOSE

CLERK-AT
THE-TABLE:

J. Lemorelle

PARLIAMENT
OF KENYA
LIBRARY

REPORT

OF

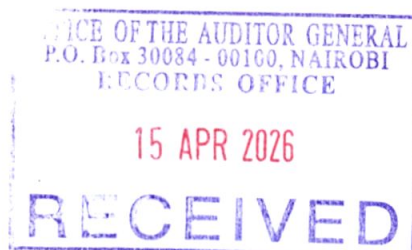
THE AUDITOR-GENERAL

ON

HURUMA GIRLS HIGH SCHOOL

**FOR THE YEAR ENDED
30 JUNE, 2021**

NAIROBI CITY COUNTY



**HURUMA GIRLS' HIGH SCHOOL
PUBLIC SECONDARY SCHOOL**

ANNUAL REPORT AND FINANCIAL STATEMENTS

**FOR THE FINANCIAL PERIOD ENDED
30TH JUNE 2021**

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

HURUMA GIRLS' HIGH SCHOOL
PUBLIC SECONDARY SCHOOL
Annual Report and Financial Statements
For the period ended 30th June 2021

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PUBLIC SECONDARY SCHOOLS - (HURUMA GIRLS' HIGH SCHOOL)
Reports and Financial Statements
For the period ended 30th June 2021

I. KEY SCHOOL INFORMATION AND MANAGEMENT

[Customise the details in this section to suit your School]

(a) Background information

The school is domiciled in Kenya and its operations are governed under the Basic Education Act, 2013. It is located in**NAIROBI**.. County, ...**MAKADARA**..... Sub-County

The school was registered in **1964** under registration number **47S30000299** and is currently categorized as an.....**Extra County**..... (*National, Extra County, county and Sub County*) public school established, owned or operated by the Government.

The school is a day/boarding school and had **654** number of students as at *30th June 2021*. It has **4 STREAMS**. and ...**33**..... teachers of which**4**..... teachers are employed by the School Board Of Management.

(b) School Board of Management - Board Members

The School Board of Management established under Section 55 of the Basic Education Act, 2013; is composed of the following members:

Ref:	Name of Board Member	Designation	Date of appointment
1	Eng. Paul Maema	Chairman	2nd May 2019
2	Grace Macharia	Secretary - Principal	7th September 2020
3	Mark Otundo	Member	2nd May 2019
4	Lawrence Mutua	Member	2nd May 2019
5	Beatrice Mainga	Member	2nd May 2019
6	John Oduor	Member	2nd May 2019
7	Arleen Njeri	Member	2nd May 2019
8	Bernard Chege	Member	2nd May 2019
9	Ruth Rhombo	Member – Rep CEB	2nd May 2019
10	Rebecca Mwangi	Member Rep Teachers	2nd May 2019
11	Sr. Magdalene Musau	3 Members - Sponsor	2nd May 2019
12	Catherine Kisasa	Member –Sponsor	2nd May 2019
13.	Phyllis Engefu	Member - Community	2nd May 2019
14	Rev. Evans Agalomba	Member Special Needs	2nd May 2019
15	Blandyne Esther	Rep Students	January 2021

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

Provide the names of the various committees of the Board established by the Board and the names of the committee members:

Ref:	Name of Committee	Names of Members	Designation	Number of meetings attended during the year
1	Executive Committee	Eng. Paul Maema Sr. Magdalene Musau Mrs. Grace Macharia Mr. Mark Otundo Mr. Lawrence Mutua	BoM chair BoM V. Chair Secretary/ Principal PA Chair PA Treasurer	3 1 3 3 3
2	Audit Committee	1. Aileen Njeri - 2. Ruth Rhombo 3. Evans Agalomba 4. Deputy Principal	Chair Member Member Member	1 1 1 1
3	Finance, procurement and general purposes Committee	Sr. Magdalene Principal Eng. Paul Maema Lawrence Mutua - Mark Otundo Aileen Njeri	- Chair Secretary Member Member Member Member	1 2 2 2 2 1
4	Academic Committee	Mark Otundo - Principal - Beatrice Maingi Ruth A. Rhombo Rebecca Mwangi	Chair Secretary Member Member Member	2 2 2 1 2

HURUMA GIRLS' HIGH SCHOOL
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5	Development Committee	Sr. Magdalene Principal Eng. Paul Maema Lawrence Mutua – Mark Otundo Aileen Njeri	Chair Secretary Member Member Member Member	1 3 3 3 3 1
6	Discipline and welfare Committee	Bernard Chege – Principal – Sr. Magdalene Mark Otundo Rebecca Mwangi Deputy Principal	Chair Secretary Member Member Member Member	2 2 1 2 2 2
7	Adhoc Committee (if any during the year)	N/A	N/a	N/A

(d) School operation Management

For the financial period ended 30th June 2021 the School day-to-day management was under the following persons:

Ref:	Designation	Name	TSC Number
1	Principal	GRACE MACHARIA	372010
2	Deputy Principal	INGRID MORAGWA	307685
3	School Bursar	MARGARET NJERU	N/A

KEY SCHOOL INFORMATION AND MANAGEMENT (Continued)

(e) Schools contacts

Post Office Box: ...**49068-00100 NAIROBI**.....
Telephone:**0741934287**.....
E-mail: ...**hurumagirls@yahoo.com**.....
Website: <https://www.hurumagirlsnairobi.co.ke>

(f) School Bankers

The following school operated**5**..... number of bank accounts in the following banks:
(Ensure all accounts including CDF accounts are included)

1. Name of Bank:**EQUITY BANK**.....(**SCHOOL FUND ACC**).
Branch:**DONHOLM BRANCH**.....
Account Number:**0820293168314**.....
2. Name of Bank: **KENYA COMMERCIAL BANK** ...(**SCHOOL FUND ACC**)
Branch:**JOGOO ROAD BRANCH**...
Account Number:**1102626414**.....
3. Name of Bank:**EQUITY BANK**.....(**INFRASTRUCTURE ACC**).
Branch:**DONHOLM BRANCH**.....
Account Number:**0820280552663**.....
4. Name of Bank: **KENYA COMMERCIAL BANK** (**OPERATION ACC**)
Branch:**JOGOO ROAD BRANCH**...
Account Number:**1103533924**.....
5. Name of Bank: **ABSA BANK, (TUITION)**
Branch:**QUEENSWAY BRANCH**...
Account Number:**0941656110**.....

(Ensure all bank accounts operated by the school are disclosed and that all Pay Bill Numbers are also disclosed)

(g) Independent Auditors

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

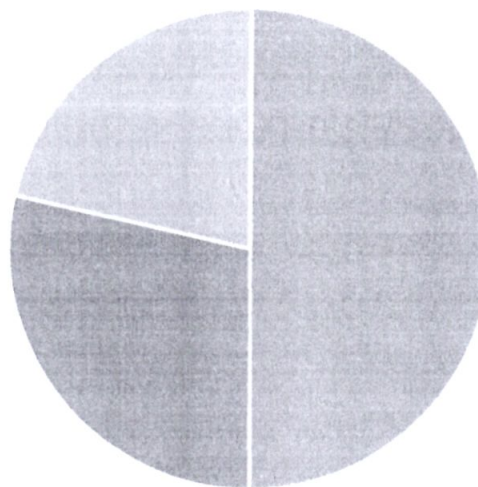
II. SUMMARY REPORT OF PERFORMANCE OF THE SCHOOL

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

a) Financial performance:

	2021	2020	2019
SURPLUS	4,849,943.00	2,292,946.00	2,058,056.00
CAPITATION	8,697,453.00	10,548,446.00	14,948,091.00
OTHER INCOMES	21,079,484.00	37,350,985.00	45,387,612.00
CAPITATION RATIO	824 = 1:10,555.00	826 = 1: 12,552.00	824 = 1: 18,140.00
GROWTH IN EXPENDITURE	24,877,968.00	45,172,790.00	53,707,942.00
MOVEMENT OF DEBTORS	12,006,931.00	11,149,152.00	7,662,221.00
MOVEMENT OF CREDITORS	4,572,347.00	3,648,207.00	3,296,651.00

SURPLUS



■ 2021 ■ 2020 ■ 2019

INCOME & EXPENDITURE

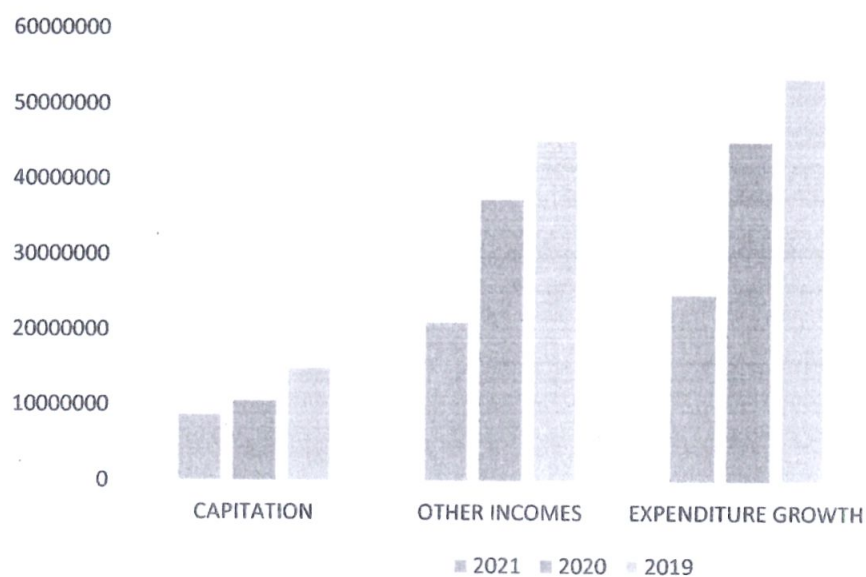


Chart Title



b) Teacher Student ratio:

There are 36 teachers – 29 employed by TSC and 7 employed by the BoM. Student population is 970.

c) Mean score in the 2020 KCSE: 6.4

d) Number of Candidates in the 2020 KCSE: 161

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YEAR	ENTRY	A	A-	B+	B	B-	C+	C	C-	D+	D	D-	E	MEAN	GRADE	DEV
2020	161	0	0	7	10	24	33	38	31	9	7	1		6.406	C	0.68
2019	163	0	0	3	6	13	29	36	36	26	13	1	0	5.718	C	0.636
2018	111	0	0	0	2	10	13	18	23	22	19	3	1	5.081	C-	0.10

e) **Capacity of the school:**

970 students. There is an acute shortage of dormitories and classes. The school has no dining Hall as it was converted to a dormitory.

HURUMA GIRLS' HIGH SCHOOL
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f) Development projects carried out by the school:

ITEMS	DESCRIPTION	UNIT COST Kshs.	TOTAL Kshs.	STATUS	SOURCE
A.	<u>KITCHEN</u>				
	i) 2 New jikos and vegetable cutting machine	885,000		Complete	PARENTS
	ii) Raising of kitchen floor to install new jikos, creating new storage space for fresh vegetables and demolishing toilets inside the kitchen.	117,778		Complete	
	iii) Making a bread rack	27,926		Complete	
	iv) Constructing 2 new toilets and changing room for the kitchen staff.	<u>338,129</u>		Complete	
	Total		1,368,833		
B.	<u>DORMITORY</u>				
	i) Making and fixing of 7 steel doors.	174,400		Complete	MOE INFRA- STRUCTURE & PARENTS
	ii) Constructing a washing area	307,193		Complete	
	iii) Repair of 99 tripple deckers	495,000		Complete	
	iv) Repair of 70 double deckers	280,000		Complete	
	v) Making 75 new tripple deckers	<u>1,472,850</u>		Complete	
	Total		2,729,443		
C.	<u>CLASSROOMS</u>				
	i) Repair of 378 Chairs	321,300		Complete	PARENTS
	ii) Repair of 470 lockers	<u>564,400</u>		Complete	
	Total		885,700		
D.	<u>OTHERS</u>				
	i) Purchase of welding machine	85,000		Complete	PARENTS
	ii) Renovation of Teachers houses	60,000		Complete	
	iii) Repair of 3 tanks, constructing Base and connecting fresh water	150,000		Complete	
	iv) Basketball Pitch	400,000		Complete	
			545,000		
	Total expenditure		5,528,976		

Sign

School Principal

III. 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 **HURUMA 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, 2021, and of the school's financial position as at that date.

Name: **ENG. PAUL MAEMA**

Designation: Chairman, School Board of Management

Sign:

Date: 15/4/2026

Name: **GRACE MACHARIA**

Designation: School Principal & Secretary to Board of Management

Sign:

Date:



Name: **MARGARET NJERU**

Designation: Bursar/ Finance Officer

Sign:

Date: 15/04/2026

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 THE HURUMA GIRLS HIGH SCHOOL FOR THE YEAR ENDED 30 JUNE, 2021- NAIROBI CITY COUNTY

PREAMBLE

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

- A. Report on 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 financial statements of Huruma Girls High School set out on pages 12 to 30, which comprise the statement of financial assets and financial

liabilities as at 30 June, 2021 and the statement of receipts and payments, statement of cash flows and statement of budgeted versus actual amounts for the year then ended and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of Huruma Girls High School as at 30 June, 2021 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 Basic Education Act, 2013 and the Public Finance Management Act, 2012.

Basis for Qualified Opinion

1. Inaccuracies in Income

The statement of receipts and payments reflects total receipts of Kshs.29,776,912 while the cashbook reflects Kshs.19,068,234 resulting to unexplained variance of Kshs.10,708,678. The amount also differs with statement of cash flows amount of Kshs.34,967,123 resulting to unexplained variance of Kshs.5,190,211. Further, the amount omitted bursary income of Kshs.2,854,806 and the receipts realized from hiring the school bus were co-mingled with the school fund account instead of being deposited into a separate bank account. In addition, the amount was not supported with cash book, students' fee ledgers and invoices.

In the circumstances, the accuracy and completeness of total receipts of Kshs.29,776,912 could not be confirmed.

2. Inaccuracies in Payments

The statement of receipts and payments reflects total payments amount of Kshs.24,877,969 while the cashbook reflects Kshs.32,270,193 resulting to unexplained variance of Kshs.7,392,224. The amount also differs with statement of cash flows and statement of budgeted versus actual amounts of Kshs.30,798,130 and Kshs.18,193,711 resulting to unexplained variances of Kshs.5,920,161 and Kshs.6,684,258 respectively. Further, tuition payments of Kshs.1,162,900 was not supported by payment vouchers and supporting documents while bursaries totaling Kshs.2,854,806 were not supported with a list of beneficiaries and acknowledgements of receipts. In addition, Management did not explain how the bursary funds were utilized.

In the circumstances, the accuracy and completeness of total payments amount of Kshs.24,877,969 could not be confirmed.

3. Unsupported Cash and Cash Equivalents

The statement of financial assets and liabilities and as disclosed in Note 8 and Note 9 to the financial statements reflects cash and cash equivalents balance of Kshs.5,555,278

while the statement of cashflows reflects Kshs.3,954,612 resulting to unexplained variance of Kshs.1,600,666. However, the balance was not supported with bank certificates and bank reconciliation statements as well as the board of survey certificate. Further, analysis of bank statements revealed cash withdrawals from school fund-boarding account amounting to Kshs.1,800,000 which was not supported by formal requests and memorandum cash book. In addition, Management did not maintain a separate cashbook for the savings account and the provided bank statements were incomplete.

In the circumstances, the accuracy and completeness of the cash and cash equivalents balance of Kshs.5,555,278 could not be confirmed.

4. Unsupported Accounts Receivables

The statement of financial assets and financial liabilities and as disclosed in Note 11 to the financial statements reflects accounts receivables balance of Kshs.12,006,931. However, the balance was not supported with ledgers, student fee registers, student invoices, staff advances ledgers and a schedule for outstanding imprest. Further, the balance includes Kshs.9,894,717 which has been outstanding for than one year and Management did not demonstrate measures put in place to recover the fee arrears.

In the circumstances, the accuracy and completeness of accounts receivables balance of Kshs.12,006,931 could not be confirmed.

5. Unsupported Accounts Payables

The statement of financial assets and financial liabilities and as disclosed in Note 12 to the financial statement reflects accounts payables balance of Kshs.4,572,347 however, Management did not support the balance with detailed creditors' schedule, ledgers, aging analysis and payment receipts.

In the circumstances, the accuracy and completeness of accounts payables balance of Kshs.4,572,347 could not be confirmed.

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

Emphasis of Matter

Budgetary Control and Performance

The statement of budgeted versus actual amounts reflects final receipts budget of Kshs.28,891,100 and actual on comparable basis of Kshs.29,031,521 resulting to over collection of Kshs.140,421. Similarly, the statement reflects total expenditure amount of

Kshs.24,340,003 against actual receipts of Kshs.29,031,521 resulting to under absorption of Kshs.4,691,518 or 16% of the actual receipts.

The underfunding affected the planned activities of the School and may have impacted negatively on service delivery.

My opinion is not modified in respect of this matter.

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

Other Information

The Management is responsible for the other information set out on pages 2 to 10 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 on 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 no material misstatement of this Other Information, 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. Non-Compliance with the Public Sector Accounting Standards Board Reporting Requirements

Management presented the annual report and financial statements covering six months from January, 2021 to June, 2021 with comparative balances for financial year 2020. Therefore, the financial statements have not been prepared for eighteen-months (18) as prescribed by the Public Sector Accounting Standards Board (PSASB).

Further, no disclosure was made on the change in the preparation of financial statements from calendar year to Government fiscal year or on the lack of comparability due to longer period covered by the current financial period.

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

2. Late Submission of Financial Statements

During the year under review, Management submitted the financial statements to the Auditor-General on 24 February, 2026 instead of the statutory deadline of 30 September, 2021. 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 submitted by 30 September, 2021.

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

3. Irregular Use of Tuition Funds

The statement of receipts and payments reflects payments for tuition amount of Kshs.728,574. However, an amount of Kshs.365,214 was utilized on repairs and maintenance. This was contrary to the Ministry of Education Circular Ref. No. MOE.HQS/3/13/3 which directs that funds in the tuition account must be utilized for the procurement of teaching and learning materials only.

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

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

The statement of receipts and payments and as disclosed in Note 7 to the financial statements reflects boarding and school fund payments amount of Kshs.19,621,836. Included in the expenditure is an amount of Kshs.116,700 transferred to Kenya Secondary School Heads Association (KESSHA) a welfare organization which is not defined in Government Funding system. This was contrary to Regulation 23(2)c of the Public Finance Management (National Government) Regulations, 2015 which requires that an Accounting Officer shall, before transferring any funds to an entity within or outside the Government, ensure that there is a written assurance from the entity that it shall implement effective, efficient and transparent financial management and internal control systems.

In the circumstances, value for money transferred to KESSHA, amounting to Kshs.116,700 could not be confirmed.

5. Irregularities in Procurement Process

The statement of receipts and payments reflects total payments amount of Kshs.24,877,969. However, Management did not prepare an Annual Procurement Plan as part of the annual budget preparation process. This was contrary to Regulation 40 of the Public Procurement and Asset Disposal Regulations, 2020 which requires a procuring entity to prepare a procurement plan for each financial year as part of the annual budget preparation process. Further, Management initiated procurement processes without formal requisitions from the user departments. In addition, procurement activities were undertaken by individuals lacking the requisite qualifications and Management had not made training arrangements to capacity build them.

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

6. Irregularities in Transfer of Infrastructure Funds

The statement of receipts and payments and as disclosed in Note 2 reflects capitation grants for operations amount of Kshs.7,457,504. Included in the amount is Kshs.3,508,000 in respect to infrastructure grant but only Kshs.2,123,000 was transferred to infrastructure bank account resulting to unexplained variance of Kshs.1,385,000. Further, an amount of Kshs.1,652,000 was not transferred within the prescribed fifteen (15) days after 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.

7. Under Funding of Capitation Grants

During the year under review, the enrolment records provided by the Management indicated a total number of eight hundred and twenty-three (823) students while National Education Management and information System (NEMIS) data indicated eight hundred and twenty-four (824) students.

In the circumstances, the School was under funded by an amount of Kshs.9,609,359 which may have affected service delivery.

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 the 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. Weak Controls in Management of Imprest

Note 11 to the financial statements reflects outstanding imprest of Kshs.137,990 in respect to local transport and travelling. However, Management did not maintain an imprest register contrary to Regulation 93(4)(c) of the Public Finance Management (National Government) Regulations, 2015 which requires the applicant to be recorded in the imprest register including the amount applied for.

In the circumstances, the effectiveness of internal controls on management of imprests could not be confirmed.

2. Failure to Prepare School Improvement Plan

During the year under review, Management did not have an approved School Improvement Plan (SIP) in place which is a key strategic planning tool that guides academic performance targets, infrastructure development, resource allocation, and overall institutional growth.

In the circumstances, the effectiveness of overall governance could not be confirmed.

3. Lack of an Approved Staff Establishment

During the year under review, Management did not provide an approved staff establishment indicating the authorized number and categories of staff.

In the circumstances, the effectiveness of internal controls on management of gratuity and pension contributions could not be confirmed.

4. Lack of Policies

During the year under review, Management had not established an Information Communication and Technology (ICT) policy and a Risk Assessment Policy. Further, Management did not have a Financial Management Policy.

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

5. Weaknesses in Board of Management

The Board of Management did not have an Annual Work Plan and schedule of activities and had not constituted the Human Rights and Student Welfare Committee, and an Audit Committee. In addition, the Board did not have one person to represent Special Interest Groups and a representative of the Students' Council who shall be an ex officio member. In addition, review of appointment letters revealed that two (2) board members had served for more than two (2) terms.

In the circumstances, the effectiveness of the Governance mechanism could not be confirmed.

6. Failure to Maintain a Fixed Assets Register

During the year under review, Management did not maintain a fixed assets register indicating dates of asset acquisition, types of assets, values, custodians and location. Further, the assets were not tagged with Unique Identification Numbers to trace, verify, or confirm ownership and custody of the assets.

In the circumstances, the effectiveness of internal controls on maintenance of fixed asset register 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 the Management and the Board of Management

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 governance.

In preparing the financial statements, Management is responsible for assessing the School's ability to continue sustaining 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 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.

The Board of Management is 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

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 ISSAIs requires 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

13 April, 2026



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V. STATEMENT OF RECEIPTS AND PAYMENTS PERIOD TO 30TH JUNE 2021

DESCRIPTION OF VOTE HEAD	Note	2020-2021	2019-2020
		Kshs	Kshs
RECEIPTS			
Capitation grants for tuition	1	1,239,950.00	1,525,021.00
Capitation grants for operations	2	7,457,504.00	9,023,425.00
School Fund Income- Parents' Contributions	3	10,324,804.00	16,067,116.00
School Fund Income- Other receipts	4	10,754,654.00	21,283,870.00
Proceeds from borrowings		0.00	0.00
TOTAL RECEIPTS		29,776,912.00	47,899,432.00
PAYMENTS			
Payments for Tuition	5	728,575.00	2,057,587.00
Payments for operations	6	4,527,558.00	8,763,077.00
Boarding and school fund payments	7	19,621,836.00	34,352,127.00
TOTAL PAYMENTS		24,877,969.00	45,172,791.00
SURPLUS/DEFICIT		4,898,943.00	2,726,641.00

The school financial statements were approved on 15/04/2026 and signed by:

Sign:

Name **ENG. PAUL MAEMA**

Sign

Name **GRACE MACHARIA**

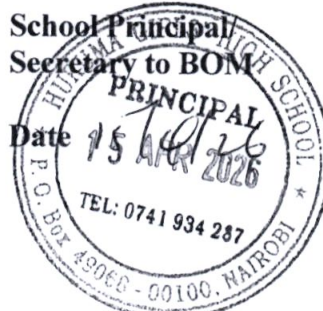
Sign

Name **MARGARET NJERU**

Chair BOM

Date

15/4/2026



Bursar/
Finance Officer

Date

15/04/2026

HURUMA GIRLS' HIGH SCHOOL
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VI. STATEMENT OF FINANCIAL ASSETS AND FINANCIAL LIABILITIES AS AT 30TH JUNE 2021

	Note	2020-2021	2019-2020
		Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	8	5,552,479.00	572,657.00
Cash Balances	9	2,799.00	17,317.00
Short term Investment	10	0.00	0.00
Total Cash and cash equivalent		5,555,278.00	589,974.00
Account's receivables	11	12,006,931.00	11,149,152.00
TOTAL FINANCIAL ASSETS		17,562,209.00	11,739,126.00
FINANCIAL LIABILITIES			
Accounts Payables	12	(4,572,347.00)	(3,648,207.00)
NET FINANCIAL ASSETS		12,989,862.00	8,090,919.00
REPRESENTED BY			
Accumulated Fund b/fwd	13	8,090,919.00	5,364,278.00
Surplus/Deficit for the year		4,898,943.00	2,726,641.00
NET FINANCIAL POSSITION		12,989,862.00	8,090,919.00

The School's financial statements were approved on 15/04/2026 and signed by:

Name: Wilfred Ombui
Chairman, BoM

Sign: [Signature]

Date:

Name:

School Principal/Secretary
to BoM

Sign: [Signature]

Date:

Name:



Bursar/Finance

Sign: [Signature]

Date: 15/04/2026

HURUMA GIRLS' HIGH SCHOOL
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VII. STATEMENT OF CASH FLOWS FOR THE PERIOD ENDED 30th JUNE 2021

		2020-2021	2019-2020
		Kshs	Kshs
Receipts for operating income			
Capitation grants for tuition	1	1,239,950.00	1,525,021.00
Capitation grants for operations	2	7,457,503.00	8,843,425.00
School fund income- Parents contributions/ fees	3	8,355,580.00	14,948,836.00
School fund income- other receipts	4	17,914,090.00	30,427,879.00
Total receipts		34,967,123.00	55,745,161.00
Payments			
Payments for Tuition		1,162,901.00	1,304,143.00
Payments for operations		4,393,651.00	8,731,377.00
Boarding and school fund payments		25,241,579.00	45,205,425.00
Total payments		30,798,131.00	55,240,945.00
Net cash flow from operating activities		4,168,992.00	504,216.00
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets		0	0.00
Acquisition of Assets		0	0.00
Proceeds from investments		0	0.00
Purchase of investments		0.00	
Net cash flows from Investing Activities			
CASHFLOW FROM BORROWING ACTIVITIES			
Proceeds from borrowings/ loans		0	
Repayment of principal borrowings		0	
Net cash flow from financing activities		0	0.00
NET INCREASE IN CASH AND CASH EQUIVALENTS		4,168,992.00	(504,216.00)
Cash and cash equivalent at BEGINNING of the year		(214,380.00)	(718,596.00)
Cash and cash equivalent at END of the year		3,954,612.00	(214,380.00)

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.

VIII. STATEMENT OF BUDGETED VERSUS ACTUAL AMOUNTS FOR THE YEAR ENDED 31ST JUNE 2021

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	1,719,760.00	0.00	1,719,760.00	1,239,950.00	479,810.00	72%
Exercise books						
Laboratory equipment						
Internal exams						
Teaching / learning materials						
Chalks						
Exams and assessment						
Teachers guides						
TOTAL	1,719,760.00		1,719,760.00	1,239,950.00		
(2) CAPITATION GRANT ON OPERATIONS						
Personnel emoluments	2,340,600.00	0	2,340,600	2,617,202.00	276,602.00	149%
Repairs and maintenance	2,075,000.00	0	2,075,000.00	3,095,500.00	1,020,500.00	149%
Local transport / travelling	390,100.00	0	390,100.00	436,200.00	46,100.15	112%
Electricity and water	585,150.00	0	585,150.00	654,301.00	69,150.50	
Medical	0.00	0.00	0.00	0.00	0.00	0.00
Administration costs	585,150.00	0	585,150.00	654,300.00	69,150.50	112%
Activity	622,500.00	0	622,500.00	0.00	622,500.00	0
Gratuity						

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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
SMASSE						
TOTAL	6,598,500.00		6,598,500.00	7,457,503.00		
(3) FEES CHARGED ON PARENTS						
Personnel emoluments	5,331,790.00	0	5,331,790.00	5,348,424.00	16,634.00	100%
Repairs and maintenance	830,000.00	0	830,000.00	846,437.00	16,437.00	102%
Local transport / travelling	467,400.00	0	467,400.00	470,600.00	3,200.00	100%
Electricity and water	1,330,350.00	0	1,330,350	1,348,501.00	18,151.00	101%
Medical	0.00	0	0.00	0.00		
Administration costs	1,455,800.00	0	1,455,800.00	1,454,760.00	(1,040.00)	100%
Activity	297,500.00	0	297,500.00	283,340.00	(14,160.00)	95%
SMASSE	0	0	0	0	0	0
Fee on Boarding Equipment and Stores	10,860,000.00	0	10,860,000.00	10,582,007.00	(277,992.60)	97%
TOTAL	20,572,840.00		20,572,840.00	20,334,069.00		
OTHER INCOME						
Rent income	0	0	0	0	0	0
Income from farming activities	0	0	0	0	0	0
Insurance compensation	0	0	0	0	0	0
Income from Posho mill	0	0	0	0	0	0
Income from Bus Hire	0	0	0	0	0	0
Fee for hire of ground and equipment	0	0	0	0	0	0
Interest income	0	0	0	0	0	0
Income from any other investment	0	0	0	0	0	0

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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
TOTAL INCOME	28,891,100.00		28,891,100.00	29,031,522.00		
(1) EXPENDITURE FOR TUITION						
Textbooks and reference materials						
Exercise books	656,000.00	0	656,000.00	236,700.00	700.00	36%
Laboratory equipment	384,000.00	0	384,000.00	306,507.00	211.00	80%
Internal exams	100,000.00	0	100,000.00	99,869.00	131.00	100.00%
Teaching / learning materials	20,000.00	0	20,000.00	20,333.00	333.00	102%
Chalks	80,000.00	0	80,000.00	78,245.00	1,755.00	98%
Exams and assessment	0.00	0	0.00	0.00		
Teachers guides	0.00	0	0.00	0.00		
Administration costs	0.00	0	0.00	0.00		
Bank Charges	0.00	1,250.00	1,250.00	1,246.00	4.00	100%
TOTAL	1,240,000.00	1,250.00	1,241,250.00	742,900.00		
(2) EXPENDITURE FOR OPERATIONS						
Personnel emoluments	1,596,200.00	0	1,596,200.00	1,596,101.00	99.00	100%
Repairs, maintenance & improvements	2,075,000.00	0	2,075,000.00	2,123,000.00	48,000.00	102%
Local transport / travelling	266,100.00	0	266,100.00	266,000.00	100.00	100%
Electricity, water and conservancy	401,300.00	0	401,300.00	401,068.50	231.50	100%
Medical		0				
Administration costs	397,100.00	0	397,100.00	397,000.00	100.00	100%
Activity Expenses	122,520.00	0	122,520.00	122,520.00	Nil	100%
Gratuity	0.00		0.00	0.00		

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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
SMASSE	0.00		0.00	0.00		
Infrastructure(Maintenance & Improvement)						
TOTAL	4,858,220.00		4,858,220.00	4,905,689.00		
(3) EXPENDITURE FOR SCHOOL FUND						
Personnel emoluments	5,072,370.00	0	5,072,370.00	5,128,648.00	(56,278.00)	101%
Repairs, maintenance and improvements	500,000.00	0	500,000.00	480,915.00	19,085	96%
Local transport / travelling	665,000.00	0	665,000.00	667,000.00	200.00	100%
Electricity, water and conservancy	1,410,000.00	0	1,268,091.00	1,416,939.00	6,939.00	100%
Medical Expenses	0	0	0	0	0	0
Administration costs	1,002,000.00	0	1,002,000.00	1,001,200.00	800.00	100%
Activity	550,000.00	0	550,000.00	582,515.00	32,515.00	106%
Gratuity						
Lunch programme						
Boarding Equipment and Stores	9,000,000.00		9,000,000.00	8,916,494.00	83,506.00	99%
Acquisition of Assets						
TOTALS	18,150,370.00		18,150,370.00	18,193,711.00		
TOTAL EXPENDITURE	24,248,590.00		24,248,590.00	24,340,003.00		

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

- i. *for the capitation in the tuition account and operation, the school purely depends to the government for the funding. We have had challenges of not receiving what the government stipulate under the fees structure it gives. The vote heads under those accounts the school cannot improve or change on anything. We budget using the previous year's*

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- allocation and at the time of receipt end up receiving less than we even anticipated to get. The ministry should try to come up with a new fees structure for schools that they are able to finance. In addition the school was affected by the under capitation during covid as no funds came to schools despite having bills to pay and support staff to pay salaries.*
- ii. *Under school fund the school has been ensuring parents at least pay their daughter's fees on time. The parents have tried to support the school well that's why we have good ratings.*

IX. SIGNIFICANT ACCOUNTING POLICIES

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

1. Statement of compliance and basis of preparation

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

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

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

2. Recognition of receipts and payments

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

3. In-kind contributions

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

4. Cash and cash equivalents

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

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 2021.

X. NOTES TO THE FINANCIAL STATEMENTS

1 CAPITATION GRANT FOR TUITION

	2020-2021	2019-2020
	Kshs	Kshs
Textbooks and reference materials	1,239,950.00	1,525,021.00
Exercise books		
Laboratory equipment		
Internal exams		
Teaching / learning materials		
Chalks		
Exams and assessment		
Teachers guides		
Total	1,239,950.00	1,525,021.00

2 CAPITATION GRANT FOR OPERATIONS

	2020-2021	2019-2020
	Kshs	Kshs
Personnel emoluments	2,224,622.00	2,598,943.00
Repairs and maintenance	3,095,500.00	3,606,000.00
Local transport / travelling	697,920.00	758,884.00
Electricity and water	741,541.00	806,314.00
Medical	0.00	164,800.00
Administration costs	697,921.00	758,884.00
Activity	0.00	329,600.00
Total	7,457,504.00	9,023,425.00

3 PARENTS CONTRIBUTION/FEES - SCHOOL FUND ACCOUNT

	2020-2021	2019-2020
	Kshs	Kshs
Personnel emoluments	9,195,027.00	12,436,943.00
Repairs and maintenance	846,437.00	3,082,203.00
Local transport / travelling	0.00	0.00
Electricity and water	0.00	0.00
Medical	0.00	6,000.00
Administration costs	0.00	0.00
Activity	283,340.00	541,970.00
Total	10,324,804.00	16,067,116.00

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

4 OTHER RECEIPTS – SCHOOL FUND ACCOUNT

	2020-2021	2019-2020
	Kshs	Kshs
Fee on Boarding Equipment and Stores	10,754,654.00	21,206,870.00
Rent income	0.00	0.00
Income from farming activities	0.00	0.00
Insurance compensation	0.00	0.00
Income from Posho mill	0.00	0.00
Income from Bus Hire	0.00	77,000.00
Fee for hire of ground and equipment	0.00	0.00
Income from grants and donations*	0.00	0.00
Interest income	0.00	0.00
Dividends income	0.00	0.00
Total	10,754,654.00	21,283,870.00

(Include an explanation on the kind and source of grants/ donations received by the school.)

5 PAYMENTS FOR TUITION

	2020-2021	2019-2020
	Kshs	Kshs
Textbooks and reference materials	727,329.00	2,038,083.00
Exercise books	0.00	0.00
Laboratory equipment	0.00	0.00
Internal exams	0.00	0.00
Teaching / learning materials	0.00	0.00
Chalks	0.00	0.00
Exams and assessment	0.00	0.00
Teachers guides	0.00	0.00
Administration Costs	0.00	0.00
Bank Charges	1,246.00	19,504.00
Total	728,575.00	2,057,587.00

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

6 PAYMENTS FOR OPERATIONS

	2020-2021	2019-2020
	Kshs	Kshs
Personnel emoluments,LT&T, ADMIN EWC	2,660,170.00	4,777,576.00
Service Gratuity	0.00	0.00
Administration Cost	0.00	0.00
Repairs and maintenance & improvements	1,744,868.00	3,614,442.00
Local transport / travelling	0.00	0.00
Electricity and water	0.00	0.00
Medical	0.00	11,899.00
Activity Expenses	122,520.00	359,160.00
SMASSE	0.00	0.00
Insurance Cost	0.00	0.00
Bank Charges	0.00	0.00
Acquisition of Assets	0.00	0.00
TOTAL	4,527,558.00	8,763,077.00

7 BOARDING AND SCHOOL FUND PAYMENTS

	2020-2021	2019-2020
	Kshs	Kshs
Personnel emoluments	7,763,847.00	14,485,917.00
Service Gratuity	0.00	0.00
Repairs and maintenance & Improvements	480,915.00	4,580,727.00
Local transport / travelling	0.00	0.00
Electricity and water	0.00	0.00
Medical Expenses	0.00	0.00
Administration costs	0.00	0.00
Lunch Programme	0.00	0.00
Bank Charges	0.00	0.00
Expenses on Income Generating Activities	0.00	5,920.00
Fee on Boarding Equipment and Stores	11,377,074.00	15,279,563.00
Rent Expenses	0.00	0.00
Insurance Cost (Life Property)	0.00	0.00
Loan Principal repayment	0.00	0.00
Loan Interest repayment	0.00	0.00
Acquisition of Assets	0.00	0.00
TOTAL	19,621,836.00	34,352,127.00

*Expenses on income generating activities** should include all costs relating to the school earnings on other receipts as recorded in note 4. These costs should include farm maintenance, posho mill maintenance, ground maintenance and costs incurred during hire of school bus among others.*

NOTES TO THE FINANCIAL STATEMENTS (Continued)

8 BANK ACCOUNTS

Name of Bank, Account No. & currency	Bank Account Number	2020-2021	2019-2020
		Kshs	Kshs
Tuition Account		298,479.00	221,429.00
Operations Account		2,609,677.00	108,662.00
School Fund Account/Boarding		427,915.00	(561,788.00)
Savings Account		1,738,826.00	804,354.00
Parent Association Development Account		0.00	0.00
Income generating activities Account		0.00	0.00
Infrastructural Account		477,582.00	0.00
Total		5,552,479.00	572,657.00

9 CASH IN HAND

Description	2020-2021	2019-2020
	Kshs	Kshs
Tuition Account	0.00	0.00
Operation Account	2,799.00	5,980.00
School Fund account	0	11,337.00
Total	2,799.00	17,317.00

10 SHORT TERM INVESTMENTS

Description	2020-2021	2019-2020
	Kshs	Kshs
Cooperative shares	0.00	0.00
Treasury Bills	0.00	0.00
Fixed deposit	0.00	0.00
Equity stock	0.00	0.00
Other investments	0.00	0.00
Total	0.00	0.00

NOTES TO THE FINANCIAL STATEMENTS (Continued)

11 ACCOUNTS RECEIVABLE

Description	2020-2021	2019-2020
	Kshs	Kshs
Fees arrears	11,863,941.00	11,149,152.00
Other non-fees receivables	0.00	0.00
Salary advances	5,000.00	0.00
Imprest	137,990.00	0.00
Total	12,006,931.00	11,149,152.00

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

Description	2020-2021	2019-2020
	Kshs	Kshs
Fees arrears for current year	1,969,224.00	3,610,210.00
Fees arrears for the previous year	2,355,775.00	586,390.00
Fees arrears for prior periods (over two years)	7,538,942.00	6,952,552.00
Total	11,863,941.00	11,149,152.00

12 ACCOUNTS PAYABLE

Description	2020-2021	2019-2020
	Kshs	Kshs
Trade creditors (See ageing below and appendix 1)	2,997,900.00	2,636,140.00
Prepaid fees	1,574,447.00	1,012,067.00
Retention monies	0.00	0.00
Total	4,572,347.00	3,648,207.00

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

Description	2020-2021	2019-2020
	Kshs	Kshs
Trade creditors for current year	2,997,900.00	2,636,140.00
Trade creditors for the previous year	0.00	0.00
Trade creditors for prior periods (over two years)	0.00	0.00
Total	2,997,900.00	2,636,140.00

NOTES TO THE FINANCIAL STATEMENTS (Continued)

13 FUND BALANCE BROUGHT FORWARD

Description	2020-2021	2019-2020
	Kshs	Kshs
Bank balances	572,657.00	217,934.00
Cash balances	17,317.00	780,773.00
Short Term Investments	0.00	.00
Receivables	11,149,152.00	7,662,221.00
(Payables)	(3,648,207.00)	(3,296,651.00)
Total	(8,090,918.00)	5,364,277.00

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Other important disclosure notes

IPSAS 1 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.

14 Non-current Liabilities Summary

Description	2020-2021	2019-2020
	Kshs	Kshs
Bank loan(s)	0	0
Outstanding Leases	0	0
Hire purchase	0	0
Gratuity and leave provision	0	0
Total	0	0

15 Biological assets

Description	Numbers	2020-2021	2019-2020
		Kshs	Kshs
Cattle		0	0
Goats		0	0
Trees		500	400
Coffee or tea plantation		0	0
Poultry		0	0
Total			

16 Borrowings

Description	2020-2021	2019-2020
	KShs	KShs
a) Borrowings	0	0
Borrowing at beginning of the year	0	0
Borrowings during the year	0	0
Repayments of during the year	0	0
Balance at end of the year	0	0

Other important disclosure notes

17 Stock/ Inventory

Description	2020-2021	2019-2020
	KShs	KShs
b) Stock/Inventory	0	0
I. BAKERY		
i) Baking flour		
Stock/ inventory at beginning of the year	0	0
Stock/ inventory purchased during the year - 7050Kg	493,500	0
Stock/ inventory issued during the year - 7050kg	493,500	0
Balance at end of the year	0	0
ii) Yeast for Baking		
Stock/ inventory at beginning of the year	0	0
Stock/ inventory purchased during the year - 130 x 500gms		0
Stock/ inventory issued during the year – 20 x 500gm		
Balance at end of the year	0	0
iii) Croma		
Stock/ inventory at beginning of the year	0	0
Stock/ inventory purchased during the year - 280kg	70,000	0
Stock/ inventory issued during the year - 270kg	67,500	
Balance at end of the year 10kg	2,500	
iv) Pan oil		
Stock/ inventory at beginning of the year	0	
Stock/ inventory purchased during the year - 11x 18 ltrs	49,500	
Stock/ inventory issued during the year - 6 x 18 ltrs	27,500	
Balance at end of the year 5x 18ltrs	22,500	
v) Whole meal flour		
Stock/ inventory at beginning of the year	0	
Stock/ inventory purchased during the year - 4x 50kg	14,000	
Stock/ inventory issued during the year - 200kg	14,000	
Balance at end of the year	0	
vi) Tilly		
Stock/ inventory at beginning of the year	0	
Stock/ inventory purchased during the year - 31 x 10 kg	49,600	
Stock/ inventory issued during the year - 150kg	24,000	
Balance at end of the year – 160kg	25,600	
vii) Calcium		
Stock/ inventory at beginning of the year	0	
Stock/ inventory purchased during the year - 20 x 1kg	11,600	
Stock/ inventory issued during the year - 10kg	5,800	
Balance at end of the year – 10 kg	5,800	

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Description	2020-2021	2019-2020
II. FOOD STUFFS	KShs	KShs
i) Rice		
Stock/ inventory at beginning of the year – 3425 kg	411,000	
Stock/ inventory purchased during the year - 16,500kg	1,650,000	
Stock/ inventory issued during the year - 16,250kg	1,382,500	
Balance at end of the year - 2,675kg	267,500	
ii) Beans		
Stock/ inventory at beginning of the year	630kg	
Stock/ inventory purchased during the year - 3780 kg	378,000	
Stock/ inventory issued during the year - 3780 kg	378,000	
Balance at end of the year – 630kg	63,000	
iii) Cooking oil		
Stock/ inventory at beginning of the year – 20 ltrs	4,000	
Stock/ inventory purchased during the year - 1520 ltrs	288,800	
Stock/ inventory issued during the year - 1340 ltrs	250,800	
Balance at end of the year - 200ltrs	38,000	
iv) Sugar		
Stock/ inventory at beginning of the year – 490kg		
Stock/ inventory purchased during the year - 3900 kg	546,000	
Stock/ inventory issued during the year - 3,796kg	465,640	
Balance at end of the year 574 kg	80,360	
v) Dry maize		
Stock/ inventory at beginning of the year – 270 kg		
Stock/ inventory purchased during the year - 900kg	60,300	
Stock/ inventory issued during the year - 1080kg	54,270	
Balance at end of the year – 90kg	6,030	
vi) Maize flour		
Stock/ inventory at beginning of the year – 3 x 12 x2	5,760	
Stock/ inventory purchased during the year - 224 x 12 x 2	430,080	
Stock/ inventory issued during the year - 297 x 12	372,480	
Balance at end of the year – 30 x 12 x 2	57,600	
vii) Green grams		
Stock/ inventory at beginning of the year	0	
Stock/ inventory purchased during the year - 2,080	312,000	
Stock/ inventory issued during the year - 1,830	237,000	
Balance at end of the year – 250kg	7,500	
viii) Tea leaves		
Stock/ inventory at beginning of the year – 12 x 500gms	4,800	
Stock/ inventory purchased during the year - 82 x 500gm	32,800	
Stock/ inventory issued during the year - 81 x 500gms	32,400	
Balance at end of the year – 13 x 500gms	5,200	

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Description	2020-2021	2019-2020
ix) Salt		
Stock/ inventory at beginning of the year – 240kg	9,600	
Stock/ inventory purchased during the year - 660 kg	26,400	
Stock/ inventory issued during the year - 851kg	24,440	
Balance at end of the year - 49kg	1,960	
x) Pilau masala		
Stock/ inventory at beginning of the year – 2000gms	4,400	
Stock/ inventory purchased during the year - 52,100gms	114,620	
Stock/ inventory issued during the year - 47,100gms	103,620	
Balance at end of the year - 7000gms	154,400	
xi) Cadbury cocoa		
Stock/ inventory at beginning of the year	0	
Stock/ inventory purchased during the year - 1220 x 20gms	97,600	
Stock/ inventory issued during the year - 980 x 20gms	78,400	
Balance at end of the year – 240 x 20gms	19,200	
xii) Meat		
Stock/ inventory at beginning of the year - 0	0	
Stock/ inventory purchased during the year - 1,059kg	423,600	
Stock/ inventory issued during the year - 1,059kg	423,600	
Balance at end of the year - Nil	0	
xiii) Milk		
Stock/ inventory at beginning of the year – Nil	0	
Stock/ inventory purchased during the year - 11,284pkts	451,360	
Stock/ inventory issued during the year - 11,284 pkts	451,360	
Balance at end of the year - Nil	0	
xiv) Potatoes		
Stock/ inventory at beginning of the year – Nil	0	
Stock/ inventory purchased during the year - 1014kg	91,260	
Stock/ inventory issued during the year - 1014kg	91,260	
Balance at end of the year	0	
xv) Carrots		
Stock/ inventory at beginning of the year – Nil		
Stock/ inventory purchased during the year - 1500kg	75,000	
Stock/ inventory issued during the year - 1500kg	75,000	
Balance at end of the year – Nil	0	
xvi) Onions		
Stock/ inventory at beginning of the year – Nil	0	
Stock/ inventory purchased during the year - 2197kg	197,730	
Stock/ inventory issued during the year - 2197kg	197,730	
Balance at end of the year - Nil	0	
xvii) Tomatoes		
Stock/ inventory at beginning of the year – Nil	0	
Stock/ inventory purchased during the year - 1024kg	92,160	
Stock/ inventory issued during the year - 1024kg	92,160	
Balance at end of the year – Nil	0	

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Description	2020-2021	2019-2020
xviii) Cabbages		
Stock/ inventory at beginning of the year – Nil	0	
Stock/ inventory purchased during the year - 8604kg	258,210	
Stock/ inventory issued during the year - 8604kg	258,210	
Balance at end of the year - Nil	0	
xix) Kales/Spinach		
Stock/ inventory at beginning of the year – Nil	0	
Stock/ inventory purchased during the year - 485kg	124,250	
Stock/ inventory issued during the year - 485kg	124,250	
Balance at end of the year	0	
xx) Fresh ginger		
Stock/ inventory at beginning of the year – Nil	0	
Stock/ inventory purchased during the year - 73kg	25,550	
Stock/ inventory issued during the year - 73kg	25,550	
Balance at end of the year	0	
xxi) Firewood		
Stock/ inventory at beginning of the year – Nil		
Stock/ inventory purchased during the year - 5 lorries	475,000	
Stock/ inventory issued during the year - 5 lorries	475,000	
Balance at end of the year – Nil	0	
xxii) Dhania		
Stock/ inventory at beginning of the year – Nil		
Stock/ inventory purchased during the year - 21kg	8,400	
Stock/ inventory issued during the year -21kg	8,400	
Balance at end of the year- Nil	0	
xxiii) Hoho		
Stock/ inventory at beginning of the year – Nil	0	
Stock/ inventory purchased during the year - 20kg	8,000	
Stock/ inventory issued during the year - 20kg	8,000	
Balance at end of the year - Nil	0	
III. STATIONERIES		
i) S/L 200pgs exer		
Stock/ inventory at beginning of the year – 6253pcs	875,420	
Stock/ inventory purchased during the year - Nil	0	
Stock/ inventory issued during the year - 3529 pcs	494,060	
Balance at end of the year – 2724pcs	381,360	
ii) SQ 200pgs		
Stock/ inventory at beginning of the year – 1544pcs	216,160	
Stock/ inventory purchased during the year - Nil	0	
Stock/ inventory issued during the year - 638pcs	89,320	
Balance at end of the year – 906pcs	126,840	

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Description	2020-2021	2019-2020
iii) 96pg graph books		
Stock/ inventory at beginning of the year – 390 pcs	54,660	
Stock/ inventory purchased during the year - Nil	0	
Stock/ inventory issued during the year - 221pcs	31,000	
Balance at end of the year – 169pcs	23,660	
iv) 80gms photocopy paper		
Stock/ inventory at beginning of the year – 50 reams	29,750	
Stock/ inventory purchased during the year - 700 reams	416,500	
Stock/ inventory issued during the year - 591 reams	351,645	
Balance at end of the year – 159pcs	87,450	
v) Foolscaps		
Stock/ inventory at beginning of the year – 90 pcs	53,550	
Stock/ inventory purchased during the year - Nil	0	
Stock/ inventory issued during the year - 48	28560	
Balance at end of the year – 42 reams	24,990	

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18 PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS

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

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

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ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2021	Outstanding Balance 2020	Comments
	a	b	c	d=a-c		
	Kshs	Kshs	Kshs	Kshs	Kshs	
Construction of buildings						
1.	0					
2.	0					
3.	0					
Sub-Total	0					
Supply of goods						
4. MAPEMA GENERAL STORE	129,800.00	1/1/2021	0	129,800.00		
5. BEVIMA ENTERPRISES	150,000.00	1/1/2021	0	150,000.00		
6. DAVID & RACHEL	146,400.00	1/1/2021	0	146,400.00		
7. BLESSMAC TRADERS	250,000.00	1/1/2021	0	250,000.00		
8. POLY ENERGY SAVER	130,000.00	1/1/2021	0	130,000.00		
9. AXUM ENTERPRISES	92,160.00	1/1/2021	0	92,160.00		
10. PAT COMMERCIAL AGENCIES	241,560.00	1/1/2021	0	241,560.00		
11. ANNTHANGA J. GENERAL S.	61,830.00	1/1/2021	0	61,830.00		
12. MUKURUENI WAKULIMA DAIRY	96,000.00	1/1/2021	0	96,000.00		
13. MBARITI & SONS	85,280.00	1/1/2021	0	85,280.00		
14. GEORGENE MEAT SUPPLIES	80,000.00	1/1/2021	0	80,000.00		
15. ROSETTA STONE LTD.	110,000.00	1/1/2021	0	110,000.00		
16. LA VICTORY SOLUTIONS	50,200.00	1/1/2021	0	50,200.00		
17. HURUMA INITIATIVE	32,000.00	1/1/2021	0	32,000.00		
18. JOSPHAT SUPPLIES					138,555.00	
19. MACBIL TRADERS					81,468.00	
20. BAHATI FIREWOOD					100,000.00	
21. AXUM ENTERPRISES					48,800.00	
22. GEORGENE MEAT SUPPLIES					85,200.00	
23. CHEMICLEAN					46,800.00	

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Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2021	Outstanding Balance 2020	Comments
24. WADE PROFESSIONALS					80,000.00	
25. YAROS GENERAL SUPPLIES					15,150.00	
26. MINAZI APPAREL					135,000.00	
27. SUMMARY ENTERPRISES					31,000.00	
Sub-Total					761,973.00	
Supply of services						
28. JUNE SALARIES	783,095.00		0	783,095.00		
29. CASUALS	50,000.00	1/6/21	0	50,000.00		
30. BOM TEACHERS	100,000.00	1/1/2021	0	100,000.00		
31. PETER MAKAU	6,000.00	1/6/21	0	6,000.00		
32. KUDHEIHA	10,200.00	1/1/21	0	10,200.00		
33. PATMOL SECURITY	100,000.00	1/1/21	0	100,000.00		
34. AMOFRIQUE COMPUTERS	10,000.00	1/1/21	0	10,000.00		
35. CURBFIRE ENTERPRISES	10,176.00	1/1/21	0	10,176.00		
36. SHAMMAH AGENCIES	14,280.00	1/1/21	0	14,280.00		
37. DECEMBER SALARIES					826,223.00	
38. SGA					171,000.00	
39. AMOFRIQUE COMPUTERS					116,000.00	
40. SISTERS OF MERCY					7,500.00	
41. BENSY ENTERPRISES		1/1/21	0	159,469.00		
42. SUM KU GENERAL STORES		1/1/21		14,450.00		
42.MAGIC DEVELOPERS		1/1/21		77,000.00		
43. CALMOS ELECTRICAL SALES & SUPPLIES		1/1/21		8,000.00		
Sub-Total	1,083,751.00			1,342,670.00	1,120,723.00	
Grand Total				1,342,670.00		

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ANNEX 2 – SUMMARY OF FIXED ASSETS REGISTER

Asset class	Date purchased	Location	Historical Cost b/f (Kshs) 31 st June 2021	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost c/f (Kshs) 31 st June 2021
Land 1	Catholic sponsored					
Land 2	N/A					
Buildings and structures 17 Classrooms 4 laboratories Office block HoD rooms Garage Kitchen 11 rooms for boarding	N/A	Makadara	N/A	0	0	N/A
Motor vehicles Isuzu FVR MV 123) 62 SEATER	June 2007	Makadara	Kshs. 7,001,900	0	0	Kshs. 7,001,900
Office equipment, furniture and fittings 9 Workstations desks 10 tables 5 cabinets 40 chairs 100 plastic chairs 4 pcs Television Combined Jikos	March 2019 June 2010 March 2019 December 2020	Makadara	100,000.00 450,000.00 120,000.00 85,000.00			100,000.00 450,000.00 120,000.00 85,000.00

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Asset class	Date purchased	Location	Historical Cost b/f (Kshs) 31 st June 2021	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost c/f (Kshs) 31 st June 2021
ICT Equipment, and Other ICT Assets						
3 Laptops	4/6/2019	Makadara	200,000.00			200,000.00
22 Computers & accessories				0	0	
4 printers						
3 projectors	16 th December 2019		126,000.00			126,000.00
Tools and apparatus						
40pcs pangas		Makadara	12,000.00			12,000.00
25 jembes			15,000.00	0	0	15,000.00
14pcs rakes	May 2016		7,000.00			7,000.00
60 pcs slashers			21,000.00			21,000.00
Textbooks						
Eng 1886						
Chem 1686						
Biology 1611						
History 1619						
CRE 1154						
Geog 571						
Kisw 1686						
Maths 1441						
Physics 1157						
Computer 684						
H/sci 130						
French 100						
B/stds 670						
		Makadara	Funded by the Govt.			

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Asset class	Date purchased	Location	Historical Cost b/f (Kshs) 31 st June 2021	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost c/f (Kshs) 31 st June 2021
Other Machinery and Equipment						
Dough mixer machine	6/5/13	Makadara	660,000.00			660,000.00
Baking oven	6/5/13		175,000.00			175,000.00
Digital Riso copier machine	07/05/12		435,000.00	0	0	435,000.00
Lawn mower						
46pcs fire extinguishers						
37 pcs CCTV cameras						
Welding machine	21/6/21		50,000.00	0		50,000.00
Generator 450 KW	28/06/2017		1,852,157.00	0	0	1,852,157.00
Grass cutter machine						
40 Dinning tables			280,000.00	0	0	280,000.00
Heritage and cultural assets	N/A	Makadara				
Intangible assets- soft ware	4	Makadara				
Total						

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

