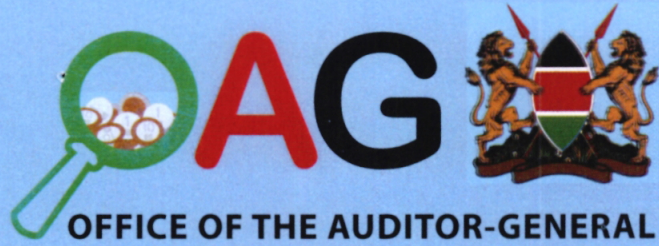


REPUBLIC OF KENYA



*Enhancing Accountability*

**REPORT**

**OF**

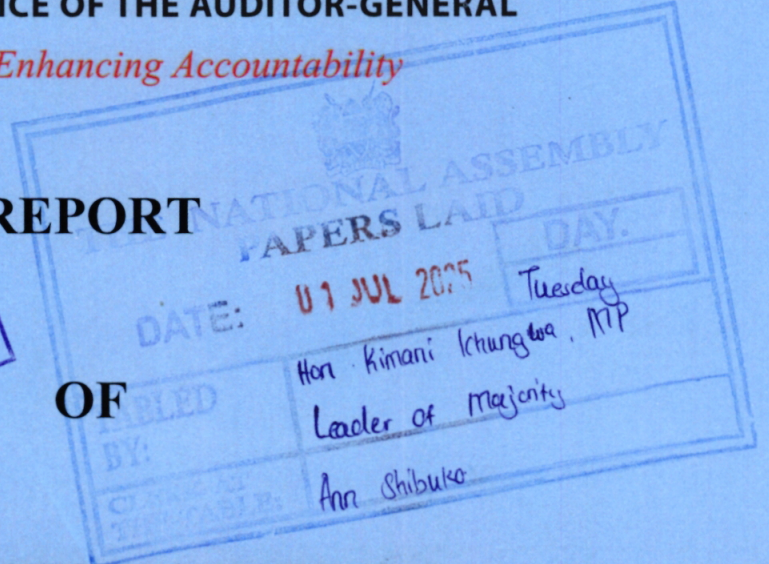
**THE AUDITOR-GENERAL**

**ON**

**UTHIRU GIRLS HIGH SCHOOL**

**FOR THE YEAR ENDED  
30 JUNE, 2024**

**KIAMBU COUNTY**



OFFICE OF THE AUDITOR GENERAL  
P. O. Box 30084 - 00100 NAIROBI  
KENYA  
12 MAY 2025  
RECEIVED



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**UTHIRU GIRLS HIGH SCHOOL**

**ANNUAL REPORT AND FINANCIAL STATEMENTS**

**FOR THE FINANCIAL YEAR ENDED  
30<sup>TH</sup> JUNE 2024**

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

**UTHIRU GIRLS HIGH ANNUAL SCHOOL  
REPORT AND ANNUAL STATEMENT  
FOR THE YEAR ENDEND JUNE 30<sup>TH</sup> 2024**

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**1. Acronyms and Glossary of Terms**

BOM	Board of Management
CEB	County Education Board
IPSAS	International Public Sector Accounting Standards
KCSE	Kenya Certificate of Secondary Education
PFM	Public Finance Management
PSASB	Public Sector Accounting Standards Board
FY	Financial Year
FDSE	Free Day Secondary Education
TSC	Teachers Service Commission
SMASSE	Strengthening Of Mathematics And Science In Secondary Education

**B. Definition of key terms**

**Comparative Year**-Means the prior period

## **2. Key School Information and Management**

### **(a) Background information**

The school is domiciled in Kenya and its operations are governed under the Basic Education Act, 2013. It is in Kiambu County, Kabete Sub-County.

The school was re-registered in 09/2017 under registration number 22S00300307 and is currently categorized as an Extra County public school established, owned or operated by the Government.

The school is a boarding school and had 977 students as at 30<sup>th</sup> June 2024. It has 5 streams form 1, 2, &3 and form 4 has 4 streams. The number of teachers employed by the Ministry is 44 and those employed by the School Board of Management are 5.

### **(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:

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

#### **The functions of the School Board of Management are to:**

- Promote the best interests of the School and ensure its development.
- Promote quality education for all pupils in accordance with the standards set under the Basic Education Act, 2013.
- Ensure and assure the provision of proper and adequate facilities for the School.
- Manage the School's affairs in accordance with the rules and regulations governing occupational safety and health.
- Advise the County Education Board on the staffing needs of the School.
- Determine cases of pupils' discipline and make reports to the CEB.

**UTHIRU GIRLS HIGH SCHOOL  
ANNUAL REPORT AND FINANCIAL STATEMENT  
FOR YEAR ENDED 30TH JUNE 2024**

- Prepare comprehensive termly report on all areas of its mandate and submit the report to CEB.
- Administer and manage the resources of the School.
- Receive, collect and account for any funds accruing to the institution in accordance with Article 226 (1) (a) of the Constitution of Kenya, Section 81 of the Public Finance Management Act, 2012 and the Fourth Schedule Para 21 and 23 of the Basic Education Act, 2013.

**(c) Committees of the Board**

Ref:	Name of Committee	Names of Members	Designation	Number of meetings attended during the year
1	Executive Committee	1. David Kamari 2. Rosemary Ngige 3. Felix Wamagata 4. Mrs. Faith Muchiri 5. Mr. Martin Muiruri	Chair Vice PA Chair Secretary Member	ALL 5 OUT OF 5
2	Finance, Procurement and General Purposes Committee	1. David Kamari 2. Mrs. Faith Muchiri 3. Felix Wamagata 4. Mr. Martin Muiruri	Chair Secretary PA Chair Member	NONE
3	Academic Committee	1. Joseph Githenji 2. Felix Wamagata 3. Dr. Edward Githinji 4. Mrs. Rosemary Ngige 5. Mrs. Faith Muchiri 6. Mrs. Jane Muthoni 7. Mrs .P. Mugiuro	Chair PA Chair     Secretary	ALL 3 OUT OF 3
4	Development Committee	1. Mr. Martin Muiruri 2. Mr. D. Mugo 3. Mr. M. Kinyanjui 4. Ms. Jane Marete 5. Mrs. Faith Muchiri 6. Mrs. Jane Muthoni	Chair	ALL 4 OUT OF 4
5	Discipline and Welfare Committee	1. Mr. David Kamari 2. Felix Wamagata 3. Ms. Victoria 4. Mrs. Faith Muchiri 5. Mrs Jane Muthoni		NONE

**UTHIRU GIRLS HIGH SCHOOL  
ANNUAL REPORT AND FINANCIAL STATEMENT  
FOR YEAR ENDED 30TH JUNE 2024**

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**(g) Independent Auditors**

**Office of the Auditor General**

Anniversary Towers, University Way

P.O. Box 30084

GPO 00100

Nairobi, Kenya

**(d) School operation Management**

For the financial year ended 30<sup>th</sup> June 2024 the School day-to-day management was under the following persons:

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

**(e) Schools contacts**

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

**(f) School Bankers**

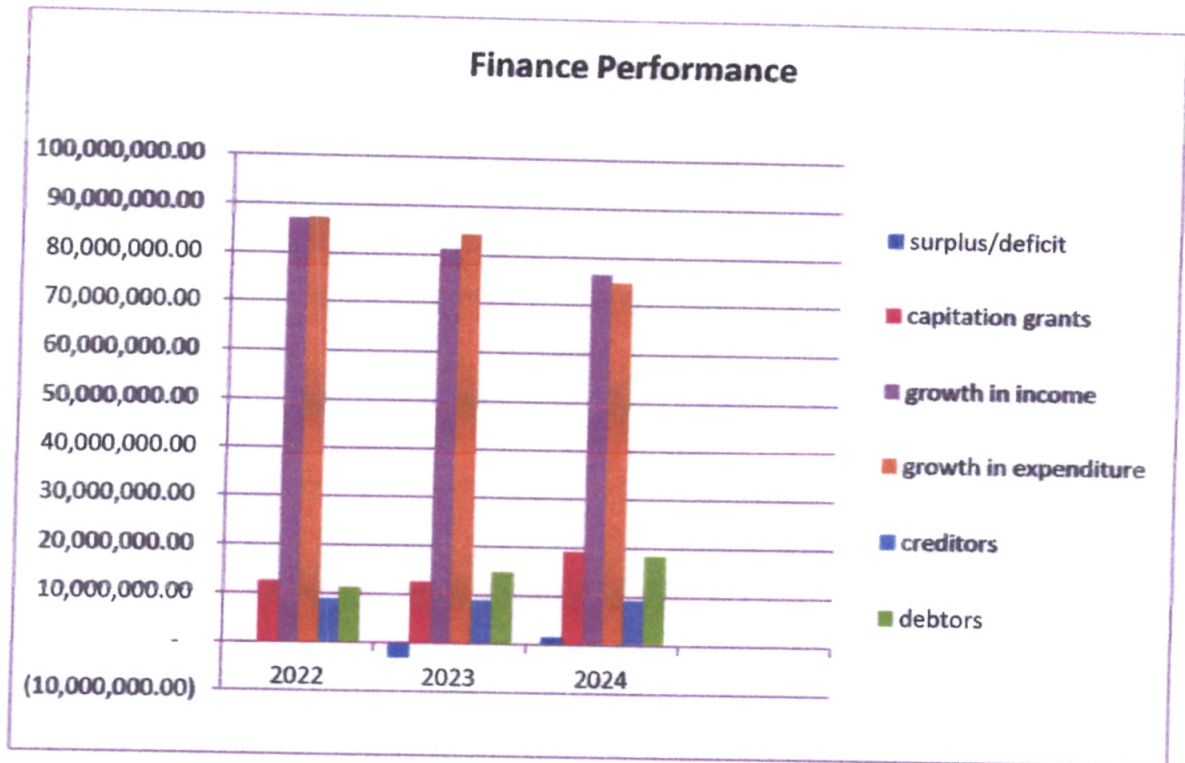
The following school operated 5 Number of Bank Accounts in the following Banks

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

### 3. Summary Report of Performance of the School

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

#### a) Financial performance:



#### b) Teacher Student ratio:

The teacher student ratio was 1:20 and 5 employed by BOM. The following teachers per subject were as follows; English-8, Kiswahili-7, Maths-9, Chemistry-6, Biology-3, Physics-3, History-5, Geography-5, Agriculture-2, Business Studies-3, CRE-8, French-1, Computer Studies-1 and Home Science-2.

**c) Mean score in the 2023 KCSE:**

S/No	Candidature	A	A-	B+	B	B-	C+	C	C-	D+	D	D-	E	Mean	Dev.
2023	208	0	0	3	4	13	29	60	54	35	8	2	0	5.629	+0.273
2022	199	0	0	1	2	12	40	51	59	39	15	0	0	5.35	-0.076
2021	164	0	0	0	6	11	21	38	38	35	14	1	0	5.43	-0.809

**d) Number of Candidates in the 2022-2024 KCSE:**

S/No.	Candidature
2024	182
2023	208
2022	199

**e) Capacity of the school:**

The number of students in the school was 977 with 5 dormitories, 1 dining hall 4 laboratories and 85 toilets. There is a shortage of dormitories and dining hall.

**UTHIRU GIRLS HIGH SCHOOL  
ANNUAL REPORT AND FINANCIAL STATEMENT  
FOR YEAR ENDED 30TH JUNE 2024**

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

<b>Projects</b>	<b>Source of funds</b>	<b>Status</b>	<b>Initial Cost (Ksh)</b>	<b>Amount Spent (Ksh)</b>	<b>Expected completion time</b>
Completion of boundary wall, gate and guard house	Infrastructure Account	Complete	9,433,600	9,433,600	March 2024

**PRINCIPAL**  
UTHIRU GIRLS' HIGH SCHOOL  
P.O. Box 29034 KANGEMI  
Tel: 011 4 855 126

Sign .....

**School Principal**

#### 4. Statement of School Management Responsibility

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

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

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

The Board of Management is of the opinion that the school's financial statements give a true and fair view of the state of the school's transactions during the financial year ended 30<sup>th</sup> June, 2024, and of the school's financial position as at that date.

**Name: DAVID KAMARI**

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

**Date:** 09/05/2025

**Sign:**

**Name: MRS. FAITH MUCHIRI**

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

**Date:** 09/05/2025

**Sign:**

**PRINCIPAL**  
UTHIRU GIRLS' HIGH SCHOOL  
P.O. Box 29034 KANGEMI  
Tel: 0714 855 128

**Name: ELISHIBA W. NGIGI**

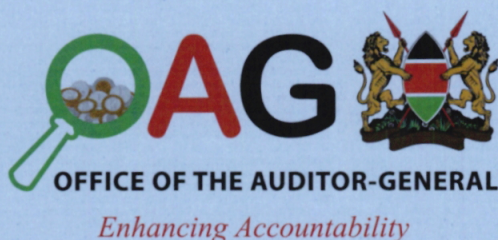
**Designation:** Bursar/ Finance Officer

**Date:** 09/05/2025

**Sign:**

# REPUBLIC OF KENYA

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Email: info@oagkenya.go.ke  
Website: www.oagkenya.go.ke



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

## REPORT OF THE AUDITOR-GENERAL ON UTHIRU GIRLS HIGH FOR THE YEAR ENDED 30 JUNE, 2024-KIAMBU COUNTY

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### 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 Uthiru Girls High school – Kiambu County set out on pages 1 to 17 which comprise the statement of financial

assets and financial liabilities as at 30 June, 2024 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 Uthiru Girls High school-Kiambu County as at 30 June, 2024 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 Basic Education Act 2013 and the Public Finance Management Act, 2012.

### **Basis for Qualified Opinion**

#### **1. Overdrawn Accounts and Netting off of Bank Balance**

The statement of financial assets and financial liabilities reflects bank balance of Kshs.4,735,490 as disclosed in Note 10 to the financial statements. Included in the bank balance are five (5) bank accounts with an overdraft balance of Kshs.1,544,877 which was offset against bank balances contrary to Section 28(4) of the Public Finance Management Act, 2012. which states that "An accounting officer for a national government entity shall not cause a bank account of the entity to be overdrawn beyond the limit authorized by the National Treasury or a board of a national government entity, if any.

In the circumstances, the accuracy, completeness and existence of the bank balance of Kshs.4,735,490 could not be confirmed.

#### **2. Long Outstanding Receivables**

The statement of financial assets and financial liabilities reflects accounts receivables balance of Kshs.18,512,160 in respect of fees arrears and salary advances disclosed in Note 13 to the financial statements. Included in the balance are receivables amounting to Kshs.7,807,301 which had been outstanding for more than three (3) years. However, there was no policy on the impairment of long outstanding fees arrears casting doubt on the fair statement of the accounts receivables balance.

In the circumstances, the accuracy and full recoverability of the outstanding receivables balance of Kshs.7,807,301 could not be confirmed.

The audit was conducted in accordance with International Standards for Supreme Audit Institutions (ISSAIs). I am independent of the Uthiru Girls High school Management in accordance with ISSAI 130 on the Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of financial statements in Kenya. I believe

that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

### **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.78,939,872 and Kshs.75,395,651 respectively, resulting to an under-funding of Kshs.3,544,221, or 4% of the budget. However, the School spent a balance of Kshs.73,743,021 against actual receipts of Kshs.75,3395,651 resulting to an under-utilization of Kshs.1,652,630 or 2.2% of actual receipts.

The under-funding 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.

### **Key Audit Matters**

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

### **Other Matter**

#### **Unresolved Prior Year Matters**

In the audit report of previous year, several issues were raised under the report on the financial statements, Report on Lawfulness and Effectiveness in use of public resource and Report on Effectiveness of internal controls, Risk management and Governance. However, the Management did not disclose the issues and their status under Progress on Follow Up of Auditor Recommendations section as required.

### **Other Information**

In connection with my audit on the Uthiru Girls High School financial statements, my responsibility is to read the other information and in doing so, consider whether the other information is materially inconsistent with the financial statements or my knowledge obtained in the audit or otherwise appears to be materially misstated. If based on the work I have performed, I conclude that there is a material misstatement of this other Information, 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 effects 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. Under Funding of Capitation Grants**

The statement of receipts and payments reflects capitation grants for tuition and capitation grants for operations amount of Kshs.2,244,325 and Kshs.12,457,997 respectively as disclosed in Notes 1 and Note 2 to the financial statements. During the financial year, NEMIS reported a total number of Seven Hundred and Forty Two (742) students while the enrolment records provided by the School indicated a total number of One thousand and twenty three (1,023) students, resulting to an unexplained variance of two hundred and eighty one students. As a result of the variances, the School was under funded by an amount of Kshs.4,104,060.

In the circumstances, the under-funding of the School may have affected service delivery to the schools and value for money could not be confirmed.

### **2. Unapproved Fees on Parents Association Support Program**

The statement of receipts and payments reflects school fund income - parents' contributions amount of Kshs.53,569,064 as disclosed in Note 4 to the financial statements which includes PA Support Programme amount of Kshs.5,165,272. Examination of the records revealed that the school charged an amount of Kshs.5,000 per student to support the programme which had not been approved by the Ministry of Education through the County Education Board. This was contrary to Government Circular No. MOE.HQS/3/13/3 dated 16 June, 2021 on guidelines on implementation of Free Day and Secondary Education programme which stipulates that parents will only pay for school uniforms, boarding related costs as reflected in the boarding fees structure and lunch for the day scholars.

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

### **3. Lack of a Procurement Plan**

The statement of receipts and payments reflects an amount of Kshs.75,395,651 and Kshs.73,743,021 in respect of total receipts and payments respectively. However, during

the year 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 states that 'a procuring entity prepare a procurement plan for each financial year as part of the annual budget preparation process'.

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

#### **4. Failure to open a Bank Account for Other Receipts (Miscellaneous Incomes)**

The statement of receipts and payments reflects receipts totaling Kshs.76,303,489. Included in this amount is School Fund Income totaling Kshs.3,517,870. The school received rental income of Kshs.253,300, income from farming activities Kshs.165,625 and Camp Kshs.533,300 all totaling Kshs.952,225. However, the school did not open and operate separate bank account for these streams of revenue as required by the Ministry of Education Circular Ref. No: MOE.HQS/3/13/3 dated 16 June, 2021 which required that schools with income generating activities to open separate bank accounts for the stream of income and account for it in accordance with financial regulations.

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

#### **5. Text book Management**

During the financial year under review, the Ministry of Education distributed textbooks to public secondary schools through Kenya Institute of Curriculum Development (KICD). Examination of records revealed that the Institute distributed six thousand four hundred and fifty-four (6454) books to the school. However, it was noted that among the books distributed, 775 were excess while 4,424 were less. Further, the inventory for the text book was not updated contrary to Section 63(n) of Basic Education Regulations 2015 which states that every institution shall maintain registers and in both hard and soft copies of textbooks and other instructional materials.

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

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

# REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

## **Conclusion**

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

## **Basis for Conclusion**

### **1. Lack of Fixed Assets Register**

Annex 2 to the financial statements reflects summary of fixed assets register balance of Kshs.1,380,575,000 in respect of fixed assets which includes land with a balance of Kshs.660,000 and motor vehicles with a balance of Kshs.4,874,625. However, the management did not prepare a fixed asset register. Further, no valuation record for the land and other assets was provided for audit. In addition, land registration number Dagoretti/Uthiru/2860 of an acreage of 1.5ha was registered under the name of the board of governors of Uthiru secondary school which is different from Uthiru Girls High school.

In the circumstances, the ownership of the land and actual value of the land and buildings could not be confirmed.

The 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 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 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 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 for Supreme Audit Institutions (ISSAIs). The standards require that, in conducting the audit, I obtain reasonable assurance about whether the financial statements as a whole are free from material misstatements, whether due to fraud or error and to issue an auditor's report that includes my opinion in accordance with Section 48 of the Public Audit Act, 2015. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with IFPP 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**

**9 June, 2025**

**UTHIRU GIRLS HIGH SCHOOL  
ANNUAL REPORT AND FINANCIAL STATEMENT  
FOR YEAR ENDED 30TH JUNE 2024**

**6. Statement of Receipts and Payments For the Year Ended 30<sup>th</sup> June 2024**

Description Of Vote Head	Note	2023-2024 Kshs.	2022-2023 Kshs.
<b>Receipts</b>			
Government grants for tuition	1	2,244,325	2,342,264.
Government grants for operations	2	12,457,997	8,353,725
Government Grants for infrastructure	3	3,606,395	2,638,000
School fund income- parents' contributions	4	53,569,064	60,668,093
Miscellaneous receipt	5	3,517,870	7,256,545
<b>Total Receipts</b>		<b>75,395,651</b>	<b>81,258,627</b>
<b>Payments</b>			
Tuition	6	2,269,233	312,900
Operations	7	11,628,714	8,157,399
Infrastructure	8	11,664,619	7,044,410
Boarding and school fund	9	48,180,455	72,530,110
<b>Total Payments</b>		<b>73,743,021</b>	<b>88,044,819</b>
<b>Surplus/Deficit</b>		<b>1,652,630</b>	<b>(6,786,192)</b>

The school financial statements were approved on 09/05/2025 and signed by:

Sign: 

Name: DAVID KAMARI

Chair BOM

Date: 09/05/2025

Sign:   
PRINCIPAL  
UTHIRU GIRLS' HIGH SCHOOL  
P O Box 29034 KANGEMI

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

Date: 09/05/2025

Sign: 

Name: ELISHIBA. NGIGI

Bursar/ Finance Officer

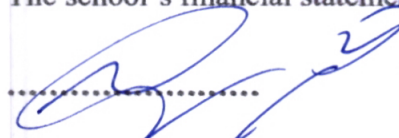
Date: 09/05/2025

**UTHIRU GIRLS HIGH SCHOOL  
ANNUAL REPORT AND FINANCIAL STATEMENT  
FOR YEAR ENDED 30TH JUNE 2024**

**7. Statement of Assets and Liabilities As At 30<sup>th</sup> June 2024**

Description	Note	2023-2024 Kshs.	2022-2023 Kshs.
<b>Financial Assets</b>			
<b>Cash and Cash Equivalents</b>			
Bank balances	10	4,735,490	7,099,902
Cash balances	11	6,586	11,504
Short term investments	12	-	-
<b>Total Cash and Cash Equivalent</b>		<b>4,742,076</b>	<b>7,111,406</b>
Account's receivables	13	18,512,160	14,924,993
<b>Total Financial Assets</b>		<b>23,254,236</b>	<b>22,036,400</b>
<b>Financial Liabilities</b>			
Accounts payables	14	11,246,124	11,680,918
<b>Net Financial Assets</b>		<b>12,008,112</b>	<b>10,355,482</b>
<b>Represented by:</b>			
<b>Accumulated fund b/fwd</b>	15	10,355,482	17,141,674
<b>Surplus/deficit for the year</b>		1,652,630	(6,786,192)
<b>Net Financial Position</b>		<b>12,008,112</b>	<b>10,355,482</b>


The school's financial statements were approved on 09/05/2025 and signed by:

  
.....  
**Name: DAVID KAMARI**  
Chair BOM

**Date: 09/05/2025**

**PRINCIPAL**  
UTHIRU GIRLS' HIGH SCHOOL  
P.O. BOX 10724 KANGEMI  
.....  
**Name: MRS. FAITH  
MUCHIRI**  
School Principal/  
Secretary to BOM

**Date: 09/05/2025**

  
.....  
**Name: ELISHIBA W. NGIGI**  
Bursar/  
Finance Officer

**Date: 09/05/2025**

**UTHIRU GIRLS HIGH SCHOOL  
ANNUAL REPORT AND FINANCIAL STATEMENT  
FOR YEAR ENDED 30TH JUNE 2024**

**8. Statement of Cash Flows for the Year Ended 30<sup>th</sup> June 2024**

Description	Note	2023-2024 Kshs.	2022-2023 Kshs.
<b>Cash from Operating Activities</b>			
<b>Receipts</b>			
Government grants for tuition	1	2,244,325	2,342,264
Government grants for operations	2	12,491,497	8,358,225
Government grants for infrastructure	3	3,606,395	2,638,000
School fund income- parents contributions/ fees	4	49,899,164	57,804,256
Other income	5	3,517,870	7,256,545
<b>Total receipts</b>		<b>72,667,089</b>	<b>78,399,290</b>
<b>Payments</b>			
Cash outflows for tuition	6	1,530,033	2,321,110
Cash outflows for operations		10,954,290	7,989,176
Cash outflows Boarding/lunch and school fund payments	9	50,966,412	70,985,792
<b>Total payments</b>		<b>63,450,735</b>	<b>81,296,078</b>
<b>Net cash inflow/outflow from operating activities</b>		<b>8,308,516</b>	<b>(2,896,788)</b>
<b>Cash flow from investing activities</b>			
Acquisition of assets		(10,677,847)	(7,044,410)
<b>Net cash inflow/outflows from investing activities</b>		<b>(10,677,847)</b>	<b>(7,044,410)</b>
<b>Net Increase/Decrease in Cash and Cash Equivalents</b>		<b>(2,369,331)</b>	<b>(9,941,198)</b>
Cash and cash equivalent at beginning of the FY		7,111,407)	17,052,604
<b>Cash and Cash Equivalent at end of the FY</b>		<b>4,742,076</b>	<b>7,111,406</b>

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

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

The school's financial statements were approved on 09//05/2025 and signed by:

  
.....  
**Name: DAVID KAMARI**

Chair BOM

**Date:09/05/2025**

**PRINCIPAL**  
UTHIRU GIRLS HIGH SCHOOL  
P.O. Box 24104 KANGARU  
Name: **MRS. FAITH**

**MUCHIRI**  
School Principal/  
Secretary to BOM

**Date:09/05/2025**

  
.....

**Name:ELISHIBA W. NGIGI**  
Bursar/  
Finance Officer

**Date:09/05/2025**

UTHIRU GIRLS HIGH SCHOOL  
ANNUAL REPORT AND FINANCIAL STATEMENT  
FOR YEAR ENDED 30TH JUNE 2024

**9. Statement Of Budgeted Versus Actual Amounts for The Year Ended 30<sup>th</sup> June 2024**

Receipt/Expenses Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	b	c=a+b	d	e=c-d	F=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs	
<b>RECEIPTS</b>						
<b>(1) Capitation Grant on Tuition</b>						
Teaching / Learning Materials	3,936,800		3,936,800	2,244,325	1,692,475	57%
<b>Total</b>	<b>3,936,800</b>		<b>3,936,800</b>	<b>2,244,325</b>	<b>1,692,475</b>	<b>57%</b>
<b>(2) Capitation Grant on Operations</b>						
Personnel Emoluments	2,232,500		2,232,500	1,958,782	273,718	88%
Repairs And Maintenance	4,750,000		4,750,000	3,527,867	314,295	93%
Local Transport / Travelling	2,232,500		2,232,500	-	-	0%
Electricity And Water	2,232,500		2,232,500	1,958,781	273,719	88%
Medical	733,125		733,125	733,125	-	100%
Administration Costs	2,232,500		2,232,500	1,978,012	254,488	89%
CBC classrooms	1,576,440		1,576,440	1,576,440		100%
Activity	1,425,000		1,425,000	0	700,010	51%
<b>Total</b>	<b>17,414,565</b>		<b>17,414,565</b>	<b>12,457,997</b>	<b>1,816,230</b>	<b>74%</b>
<b>3) FDSE for infrastructure</b>						
Maintenance & Improvement MoE	4,750,000		4,750,000	3,606,395	1,143,605	76%
<b>Total</b>	<b>4,750,000</b>		<b>4,750,000</b>	<b>3,606,395</b>	<b>1,143,605</b>	<b>76%</b>
<b>(4) Fees Charged on Parents</b>						
Personnel Emoluments	3,063,750		3,063,750	4,283,831	(1,220,081)	140%

UTHIRU GIRLS HIGH SCHOOL  
ANNUAL REPORT AND FINANCIAL STATEMENT  
FOR YEAR ENDED 30TH JUNE 2024

Receipt/Expenses Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	b	c=a+b	d	e=c-d	F=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs	
Repairs And Maintenance	1,900,000		1,900,000	2,790,033	(890,033)	147%
LT&T	3,063,750		3,063,750	3,367,321	(303,571)	110%
Electricity and Water	3,063,750		3,063,750	3,043,440	20,310	99%
Administration Costs	3,063,750		3,063,750	2,997,823	65,927	8%
Activity	237,500		237,500	243,608	(6,108)	103%
PA	2,340,507	2,745,000	5,085,507	2,340,507	2,745,000	46%
Fee On Boarding Equipment and Stores	24,115,750	4,750,000	28,865,750	34,502,501	(5,636,751)	120%
<b>Total</b>	<b>40,848,757</b>	<b>7,495,000</b>	<b>48,343,757</b>	<b>53,569,064</b>	<b>(5,225,307)</b>	<b>111%</b>
<b>5) Miscellaneous Income</b>						
Rent income	404,100		404,100	253,300	150,800	63%
KCSE Exam	6,800		6,800	12,200	(5,400)	179%
Camp	336,000		336,000	533,000	(197,000)	159%
Uniform	1,324,375		1,324,375	1,324,375		100%
Farm	165,625		165,625	165,625		100%
Passport	27,000		27,000	27,000		100%
Student ID	96,850		96,850	96,850		100%
Development fund	1,900,000		1,900,000	1,000,585	899,415	53%
Home Science	219,000		219,000	102,935	116,065	47%
Tender	15,000		15,000	2,000	13,000	13%
<b>Total</b>	<b>4,494,750</b>		<b>4,494,750</b>	<b>3,517,870</b>	<b>976,880</b>	<b>78%</b>
<b>Total Income</b>	<b>71,444,872</b>	<b>7,495,000</b>	<b>78,939,872</b>	<b>75,395,651</b>	<b>3,544,221</b>	<b>95.5%</b>
<b>PAYMENTS</b>						
<b>(6) Expenditure For Tuition</b>						
Teaching / Learning Materials	3,936,800		3,936,800	2,269,233	1,667,567	58%

UTHIRU GIRLS HIGH SCHOOL  
ANNUAL REPORT AND FINANCIAL STATEMENT  
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Receipt/Expenditures Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	b	c=a+b	d	e=c-d	F=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs	
<b>Total</b>	3,936,800		3,936,800	2,269,233	1,667,567	58%
<b>(7) Expenditure For Operations</b>						
Personnel Emoluments	2,232,500		2,232,500	5,328,814	(3,096,314)	239%
Repairs, Maintenance & Improvements	4,750,000		4,750,000	3,901,542	(59,380)	101%
Local Transport / Travelling	2,232,500		2,232,500		2,232,500	0%
Electricity, Water and Conservancy	2,232,500		2,232,500	831,224	1,401,276	37%
Medical	733,125		733,125		733,125	0%
Administration Costs	2,232,500		2,232,500	1,031,955	1,191,366	47%
Activity	1,425,000		1,425,000	526,000	899,000	37%
CBC classrooms	1,576,440		1,576,440		1,576,440	0%
Bank charges				9,179		
<b>Total</b>	<b>17,414,565</b>		<b>17,414,565</b>	<b>11,628,714</b>	<b>4,878,013</b>	<b>72%</b>
<b>(8) Expenditure For infrastructure</b>						
MIF	4,750,000		4,750,000	11,664,619	(6,914,619)	246%
<b>Total</b>	<b>4,750,000</b>		<b>4,750,000</b>	<b>11,664,619</b>	<b>6,914,619</b>	<b>246%</b>
<b>(9) Expenditure For school fund</b>						
Personnel Emoluments	3,063,750		3,063,750	4,584,220	(1,520,470)	150%
Repairs, Maintenance and	1,900,000		1,900,000	1,641,331	258,669	86%

**UTHIRU GIRLS HIGH SCHOOL  
ANNUAL REPORT AND FINANCIAL STATEMENT  
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Receipt/Expenses Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	b	c=a+b	d	e=c-d	F=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs	
Improvements						
Local Transport / Travelling	3,063,750		3,063,750	2,567,267	496,483	84%
Electricity, Water and Conservancy	3,063,750		3,063,750	3,654,495	(590,745)	119%
Administration Costs	3,063,750		3,063,750	3,874,406	(810,656)	127%
Activity	237,500		237,500	658,390	(420,890)	277%
BES	24,115,750	4,750,000	28,865,750	27,036,775	1,828,975	94%
PA	2,340,507	2,745,000	5,085,507	2,722,993	2,362,514	54%
Rent Expenses	404,100		404,100	9,600	394,500	2%
KCSE Exam	17,700		17,700	17,700	-	100%
Camp	336,000		336,000	74,500	261,500	22%
Uniform	1,324,375		1,324,375	1,013,920	310,455	77%
Farm	165,625		165,625	132,900	32,725	80%
Passport	27,000		27,000	18,200	8,800	67%
Student Id	96,850		96,850	84,050	12,800	87%
Development fund	1,900,000		1,900,000	-	1,900,000	0%
Home science	219,000		219,000	74,708	144,292	34%
Tender	15,000		15,000	15,000	-	100%
<b>Total</b>	<b>45,354,407</b>	<b>7,495,000</b>	<b>45,354,407</b>	<b>48,180,455</b>	<b>4,668,952</b>	<b>106%</b>
<b>Totals</b>	<b>71,455,772</b>	<b>7,495,000</b>	<b>78,950,7720</b>	<b>73,743,021</b>	<b>4,299,913</b>	<b>95%</b>

## 10. Significant Accounting Policies

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

### 1. Statement of compliance and basis of preparation

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

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

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

### 2. Recognition of receipts and payments

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

### 3. In-kind contributions

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

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

### 4. Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and cash at bank, short-term deposits on call and highly liquid investments with an original maturity of three

months or less, which are readily convertible to known amounts of cash and are subject to insignificant risk of changes in value. Bank account balances include amounts held at various financial institutions at the end of the financial year.

**5. Accounts Receivable**

For the purposes of these financial statements, imprests and advances to authorised public officers and/or institutions which were not surrendered or accounted for at the end of the financial year are treated as receivables. Accounts receivables also include school fees billed to parents for services rendered but not paid. This is an enhancement to the cash accounting policy. Other accounts receivables are disclosed in the financial statements.

**6. Accounts Payable**

For the purposes of these financial statements, deposits and retentions held on behalf of third parties have been recognized as accounts payables. This is in recognition of the government practice of retaining a portion of contracted services and works pending fulfilment of obligations by the contractor and to hold deposits on behalf of third parties. Payables also include expenditure incurred for the purchase of goods, works and services that has been rendered and not settled. This is an enhancement to the cash accounting policy adopted for public secondary schools. Other liabilities are disclosed in the financial statements.

#### **7. Non-current assets**

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

#### **8. Budget**

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

#### **9. Comparative figures**

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

#### **10. Subsequent events**

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended 30<sup>th</sup> June 2024.

**11. Notes To The Financial Statements**

**1 Government Grants for Tuition**

Description	2023-2024 Kshs	2022-2023 Kshs.
Teaching / Learning Materials	2,244,325	2,342,264
<b>Total</b>	<b>2,244,325</b>	<b>2,342,264</b>

**2 Government Grants for Operations**

Description	2023-2024 Kshs	2022-2023 Kshs.
Personnel Emoluments	1,958,782	2,070,630
Repairs And Maintenance	3,527,867	855,500
Electricity And Water	1,958,781	2,070,630
Medical	733,125	171,900
Administration Costs	1,978,012	2,345,791
Activity	724,990	839,275
CBC Classrooms	1,576,440	
<b>Total</b>	<b>12,457,997</b>	<b>8,353,725</b>

**3 Government Grants for infrastructure**

Description	2023-2024 Kshs	2022-2023 Kshs.
Maintenance & Improvement	3,606,395	2,638,000
<b>Total</b>	<b>3,606,395</b>	<b>2,638,000</b>

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

Description	2023-2024 Kshs	2022-2023 Kshs.
Personnel emoluments	4,283,831	4,273,465
Repairs and maintenance	2,790,033	2,591,627
Local transport / travelling	3,367,321	3,968,877
Electricity and water	3,043,440	3,771,073
Medical	0	3,616
Administration costs	2,997,823	4,239,685
Activity	243,608	449,298
Fee on Boarding Equipment and stores	34,502,501	39,248,388
PA	2,340,507	2,122,065
<b>Total</b>	<b>53,569,064</b>	<b>60,668,093</b>

Notes to the Financial Statements (continued)

5 Miscellaneous Receipts

Description	2023-2024 Kshs	2022-2023 kshs
Uniform	1,324,375	5,245,970
Passport	27,000	33,490
Student ID	96,850	80,870
Farm	165,625	74,820
Rent	253,300	329,000
Camp	533,000	20,000
Development	1,000,585	1,194,310
Home Science	102,935	134,285
KCSE Exams	12,200	6,800
Tender	2,000	137,00
<b>Total</b>	<b>3,517,870</b>	<b>7,256,545</b>

6 Tuition

Description	2023-2024 Kshs	2022-2023 Kshs.
Exercise Books	945,100	170,800
Laboratory Equipment	392,063	127,425
Teaching / Learning Materials	914,725	
Exams And Assessment	16,000	13,295
Bank Charges	1,345	1,380
<b>Total</b>	<b>2,269,233</b>	<b>312,900</b>

7 Operations

Description	2023-2024 Kshs	2022-2023 Kshs.
Personnel Emoluments	5,328,814	4,099,405
Administration Cost	1,031,955	2,035,244
Repairs and Maintenance & Improvements	3,901,542	48,5000
Electricity And Water	831,224	1,485,940
Activity Expenses	526,000	477,800
Bank Charges	9,179	10,510
<b>Total</b>	<b>11,628,714</b>	<b>8,157,399</b>

Notes to the Financial Statements (continued)

**8. Payment for Infrastructure**

Description	2023-2024 Kshs	2022-2023 Kshs.
Construction of classrooms	2,026,889	7,043,750
Master plan	200,000	
Construction of boundary wall	9,433,600	
Bank Charges	4,130	660
<b>Total</b>	<b>11,664,619</b>	<b>7,044,410</b>

**9 Boarding and School Fund**

Description	2023-2024 Kshs	2022-2023 Kshs.
Passport	18,200	20,900
P.A	2,722,993	4,332,664
Home Science	74,708	77,456
BES	27,036,775	42,168,422
Tenders	15,000	88,278
RMI	1,641,331	2,239,427
Activity	658,390	1,597,430
LT&T	2,567,267	2,561,720
Administration Cost	3,818,199	5,161,982
E.W.C	3,654,495	4,374,822
Uniform	1,013,920	5,471,190
Rent	9,600	
Camp	74,500	
KCSE Exam	17,700	
Student ID	84,050	52,000
Personal Emoluments	4,584,220	3,414,092
School Farm	132,900	100,300
Bank Charges	56,207	51,988
Generator	-	16,700
<b>Total</b>	<b>48,180,455</b>	<b>72,530,110</b>

**UTHIRU GIRLS HIGH SCHOOL  
ANNUAL REPORT AND FINANCIAL STATEMENT  
FOR YEAR ENDED 30TH JUNE 2024**

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

**10 Bank Accounts**

<b>Account Name &amp; Currency</b>	<b>Status (Active/Dormant)</b>	<b>Bank Account Number</b>	<b>2023-2024 Kshs</b>	<b>2022-2023 Kshs.</b>
Tuition Account	Active	0570291947804	758,553	44,260
Operations Account	Active	0570291736833	2,726,511	1,016,624
School Fund Account/Boarding	Active	1106918827	(1,544,877)	(939,407)
Savings Account	Active	1105348369	2,645,904	1,657,574
Infrastructural Account	Active	0570274461606	149,399	5,320,851
<b>Total</b>			<b>4,735,490</b>	<b>7,099,902</b>

**11 Cash In Hand**

<b>Description</b>	<b>2023-2024 Kshs</b>	<b>2022-2023 Kshs.</b>
School Fund Account	6,586	11,504
<b>Total</b>	<b>6,586</b>	<b>11,504</b>

**12 Short Term Investments**

**13 Accounts Receivable**

<b>Description</b>	<b>2023-2024 Kshs</b>	<b>20221-2023 Kshs.</b>
Fees Arrears	18,435,660	14,870,993
<b>Other Non-Fees Receivables</b>		
Salary Advances (list/schedule attached)	76,500	54,000
<b>Total</b>	<b>18,512,160</b>	<b>14,924,993</b>

**13(b) Ageing Analysis of Accounts Receivable**

Description	2023-2024 Kshs		2022-2023 Kshs	
	Current FY	% of the total	Comparative FY	% of the total
Fees arrears for the current year	9,174,789	50%	6,710,205	45%
Fees arrears for the previous year	1,100,083	6%	353,487	2%
Fees arrears between 2 to 3 years	353,487	2%	516,671	3%
Fees arrears for prior periods over 3 years	7,807,301	42%	7,290,630	49%
<b>Total (should tie to note 13 a)</b>	<b>18,435,660</b>	<b>100%</b>	<b>14,870,993</b>	<b>100%</b>

**14 A**

**Accounts Payable**

Description	2022-2024 Kshs	2022-2023 Kshs.
Trade Creditors (See Ageing Below and Appendix 1)	9,319,790	9,496,771
Prepaid Fees	650,705	908,318
Caution money	1,142,278	1,142,278
Pocket Money	133,351	133,511
<b>Total</b>	<b>11,246,124</b>	<b>11,680,918</b>

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

Description	2023-2024 Kshs		2022-2023 Kshs	
	Current FY	% of the total	Comparative FY	% of the total
Trade creditors for the current year	9,319,790	100%	9,496,771	100%
Trade creditors for the previous year	-			0%
Trade creditors for prior periods over 2 years	-			0%
<b>Total (should tie to note 14)</b>	<b>9,319,790</b>	<b>100%</b>	<b>9,496,771</b>	<b>100%</b>

**15 Fund Balance Brought Forward**

<b>Description</b>	<b>2023-2024 Kshs</b>	<b>2022-2023 Kshs.</b>
Bank Balances	4,735,490	7,099,902
Cash Balances	6,586	11,504
Receivables	18,435,660	14,924,993
Payables	(8,845,728)	(11,680,918)
<b>Total</b>	<b>14,332,008</b>	<b>10,355,482</b>

**Other important disclosure notes**

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

**16 Non-current Liabilities Summary**

**17 Biological assets**

<b>Description</b>	<b>Numbers</b>	<b>2023-2024 Kshs.</b>	<b>2022-2023 Kshs.</b>
Pigs		175,000	135,000
<b>Total</b>		<b>175,000</b>	<b>135,000</b>

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

**18 Borrowings**

**19 Stock/ Inventory**

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

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

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

**PRINCIPAL**  
UTHIRU GIRLS' HIGH SCHOOL  
P O Box 29034 KANGEMI  
Tel: 014 855 126

Sign and Date 9/5/25  
Principal

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**12. Annexes**

**Annex I - Analysis of Pending Accounts Payable**

Supplier Of Goods Or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance Current FY	Outstanding Balance Comparative FY	Comments
	a	b	c	d=a-c		
	Kshs	Kshs	Kshs	Kshs	Kshs	
<b>Supply Of Goods &amp; services</b>						
1. Readmore bookshop	672,200	13/4/2024		672,200		
2. Axum enterprises	67,000	13/4/2024		67,000		
3. Gratom babz ltd	60,000	13/6/2024		60,000		
4. Cummins C&G ltd	30,624	28/6/2024		30,624		
5. Nation media group	6,300	28/6/2024		6,300		
6. Eliud njuguna	130,000	12/6/2024		130,000		
7. Namukong simau	125,000	8/2/2024		125,000		
8. Lumu cleaning & h.c.s	37,500	16/4/2024		37,500		
9. George kinyanjui	285,000	16/4/2024		285,000		
10. Ripe magic ltd	112,300	5/4/2024		112,300		
11. Our lady of mercy	5,000	7/6/2024		5,000		
12. Kenafric bakery ltd	1,506,310	16/4/2024		1,506,310		
13. Checkmas traders	206,056	5/4/2024		206,056		
14. New kcc	443,298	16/4/2024		443,298		
15. Narmutha enterprises	237,000	5/4/2024		237,000		
16. Heho green farm	393,950	5/4/2024		393,950		
17. Fragitu enterprises	123,500	5/4/2024		123,500		
18. Peace meal services	217,500	5/4/2024		217,500		
19. Sarjay garments	835,190	31/5/2024		835,190		
20. Kahuho greenfarm	1,149,290	16/4/2024		1,149,290		
21. Nininyams enterprises	1,172,400	16/4/2024		1,172,400		
22. Medexpress pharmacy	358,250	28/5/2024		358,250		
23. Workins enterprises	159,350	5/4/2024		159,350		
24. Real diamond ltd	586,772	20/1/2024		586,772		
25. Flex ltd	300,000	30/1/2023		300,000		
26. Harrison mungai	100,000	15/6/2023		100,000		
<b>Grand Total</b>	<b>9,319,790</b>			<b>9,319,790</b>		

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

<b>Asset Class</b>	<b>Historical Cost b/f (Kshs) 1<sup>st</sup> July 2023</b>	<b>Additions during the year (Kshs)</b>	<b>Disposals during the year (Kshs)</b>	<b>Historical Cost c/f (Kshs) 30<sup>th</sup> June 2024</b>
Land	600,000,000			660,000,000
Buildings and Structures	725,000,000	9,433,600		734,433,600
Motor Vehicles	5,571,000			4,874,625
Office Equipment, Furniture and Fittings	22,498,000	920,000		23,418,000
Textbooks	9,224,000	2,059,000		11,283,000
ICT Equipment	6,716,000	1,720,800		8,436,800
Tools and Apparatus	3,000,000			3,000,000
Other Machinery And Equipment	8,566,000	459,000		9,025,000
<b>Total</b>	<b>1,380,575,000</b>			

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