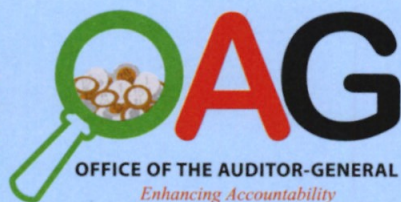
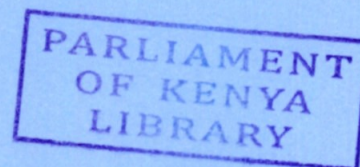


REPUBLIC OF KENYA



**REPORT
OF
THE AUDITOR-GENERAL**

ON



HURUMA MIXED DAY SECONDARY SCHOOL

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

TANA RIVER COUNTY

	
THE NATIONAL ASSEMBLY PAPERS LAID	
DATE: 25 JUN 2026	DAY: Thurs.
TABLED BY:	Hon. Owen Baka, MP Deputy leader of the Majority Party
CLERK-AT THE-TABLE:	M. Chumo

Revised 30th June 2023.



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

28 MAY 2026

RECEIVED



HURUMA MIXED DAY SECONDARY SCHOOL

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED
30TH JUNE 2023

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

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Table of Contents	Page
1. Acronyms and Glossary of Terms	ii
2. Key School Information and Management	iii
3. Summary Report of Performance of The School	vii
4. Statement of School Management Responsibility	xiii
5. Report Of The Independent Auditors (<i>To be attached</i>)	xiv
6. Statement Of Receipts and Payments For the Year Ended 30 th June 2023	1
7. Statement of Assets and Liabilities As At 30 th June 2023	2
8. Statement of Cash Flows for the Year Ended 30 th June 2023	3
9. Statement Of Budgeted Versus Actual Amounts for The Year Ended 30 th June 2023	5
10. Significant Accounting Policies	10
11. Notes To The Financial Statements	12
12. Annexes	22

1. Acronyms and Glossary of Terms

Provide a list of all applicable acronyms and glossary of terms e.g.

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	

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 Tana River County, Tana North Sub-County.

The school was registered in 02/2016 under registration number 04S00300092 and is currently categorized as a Sub County public school established, owned or operated by the Government.

The school is a day and had 668 number of students as at 30th June 2023 It has 3 streams and 15 teachers of which 7 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	Dr. Abass Godana	Chairman	15/10/2020
2	Mr Evans Makeo	Secretary – Principal	15/10/2020
3	Mr Kiplangat Kwambai	Member	15/10/2020
4	Mr Ibrahim Suleiman	Member	15/10/2020
5	Md. Madina Wayamo	Member	15/10/2020
6	Mr. Daniel Muli	Member	15/10/2020
7	Mr. Abdulkadir Boya	Member	15/10/2020
8	Mr. Dima Hiribae	Member – Rep CEB	15/10/2020
9	Mr Amos Hiribae	Member Rep Teachers	15/10/2020
10	Md Nasra Zena Omar	3 Members – Sponsor	15/10/2020
11	Mr. Osman Den	Sponsor	15/10/2020
12	Mr Mohamed Boneya	Sponsor	15/10/2020
13	Mr. Yussuf Mohamed	Member – Community	15/10/2020
14	Md Jerusa G. Ongari	Member – Community	15/10/2020
15	Ahmed Funani	Rep Students	-

The functions of the School Board of Management are to:

- Promote the best interests of the School and ensure its development.
- Promote quality education for all pupils in accordance with the standards set under the Basic Education Act, 2013.
- Ensure and assure the provision of proper and adequate facilities for the School.

- Manage the School's affairs in accordance with the rules and regulations governing occupational safety and health.
- Advise the County Education Board on the staffing needs of the School.
- Determine cases of pupils' discipline and make reports to the CEB.
- Prepare comprehensive termly report on all areas of its mandate and submit the report to CEB.
- Administer and manage the resources of the School.
- Receive, collect and account for any funds accruing to the institution in accordance with Article 226 (1) (a) of the Constitution of Kenya, Section 81 of the Public Finance Management Act, 2012 and the Fourth Schedule 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	1. Dr. Abas Godhan 2. Mr. Evans Makeo 3. Mr. Daniel Muli 4. Md. Jerusa Ongeru 5. Md. Nasra Zena Omar	Chairman Vice Chairperson Secretary P.A Chairman Member	3 out of 3 3 out of 3 3 out of 3 3 out of 3 2 out of 3
2	Audit Committee	1. Madina Wayamo 2. Ibrahim Suleiman 3. Jerusa G. Ongari 4. Mohamed Boneya	Chairman Vice Chairperson Secretary Member	3 out of 3 3 out of 3 3 out of 3 3 out of 3
3	Finance, procurement and general purposes Committee	1. Daniel Muli 2. Amos Hiribae 3. Abdulkarim Boya 4. Jerusa Ongeru	Chairman Secretary Member Member	3 out of 3 3 out of 3 3 out of 3 3 out of 3
4	Academic Committee	1. Dima Hiribae 2. Abdulkarim Boya 3. Ibrahim Suleiman 4. Amos Hiribae	Chairman Secretary Member Member	3 out of 3 3 out of 3 3 out of 3 3 out of 3
5	Development Committee	1. Osman Aden 2. Daniel Muli 3. Yusuf Mohamed 4. Kiplangat Kwambai	Chairman Secretary Member Member	3 out of 3 3 out of 3 3 out of 3 1 out of 3
6	Discipline and welfare Committee	1. Mohamed Kanchora 2. Mohamed Kanchora 3. Kwambai Musa 4. Zena Nasra	Chairman Secretary Member Member	3 out of 3 3 out of 3 3 out of 3 2 out of 3

(d) School operation Management

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

Ref:	Designation	Name	Identification
1	Principal	Evans Makeo	420292
2	Deputy Principal	Shadrack Mwanzia	692663
3	School Bursar	Annah Zawadi	ID No. 30125528

(e) Schools contacts

Post Office Box: 13-70104, Bura Tana.
Telephone: 0743072657
E-mail: hurumasecondary@gmail.com
Website: -
Facebook: -
Twitter: -

(f) School Bankers

Provide details of the school bankers.

1. Name of Bank: Equity
Branch: Hola
Account Number: 1210262079599
2. Name of Bank: Equity
Branch: Hola
Account Number: 1210262079589
3. Name of Bank: Equity
Branch: Hola
Account Number: 1210268498418
4. Name of Bank: Equity
Branch: Hola
Account Number: 1210273109281
5. Name of Bank: Equity
Branch: Hola
Account Number: 1210161481817
6. MPESA Pay Bill No. 247247 attached to School fund (1210262079599) bank account.

(g) Independent Auditors

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

3. Summary Report of Performance of The School

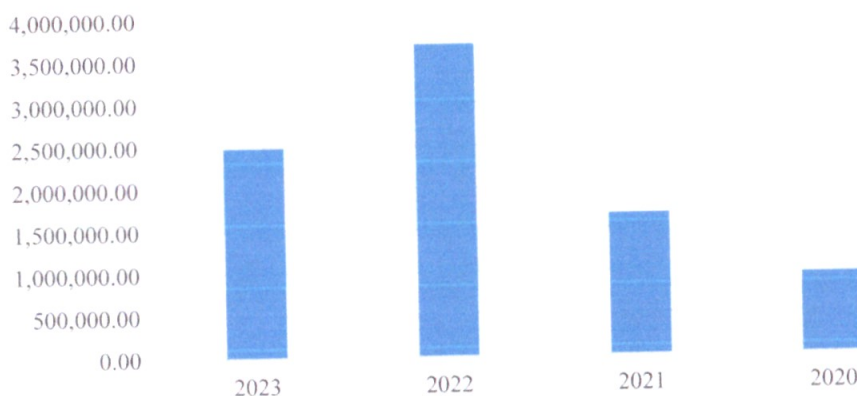
The following is a summary report of the performance of the school against the set performance evaluation criteria:

a) Financial performance:

- Surplus/ deficit for the year and a comparison of the same for the last three years

Year	Description	Amount
2023	Surplus	2,481,777
2022	Surplus	3,695,045
2021	Surplus	1,671,290
2020	Surplus	950,095

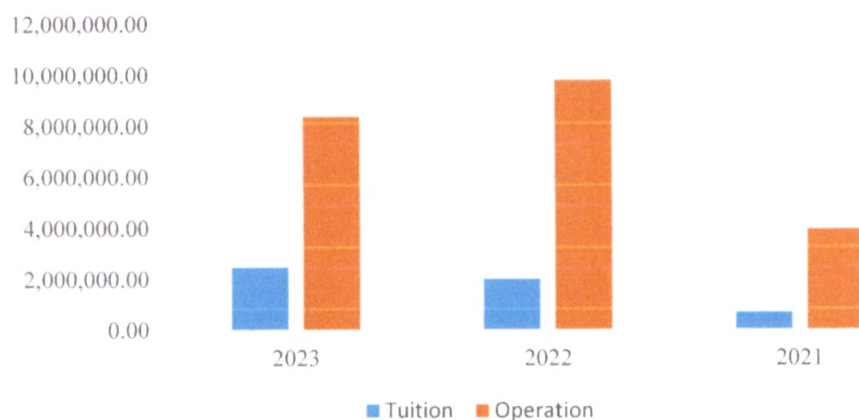
Surplus / Deficit Comparison



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

Account	2023	2022	2021
Tuition	2,482,979	2,004,408	683,236
Operation	8,383,574	9,813,500	3,955,000

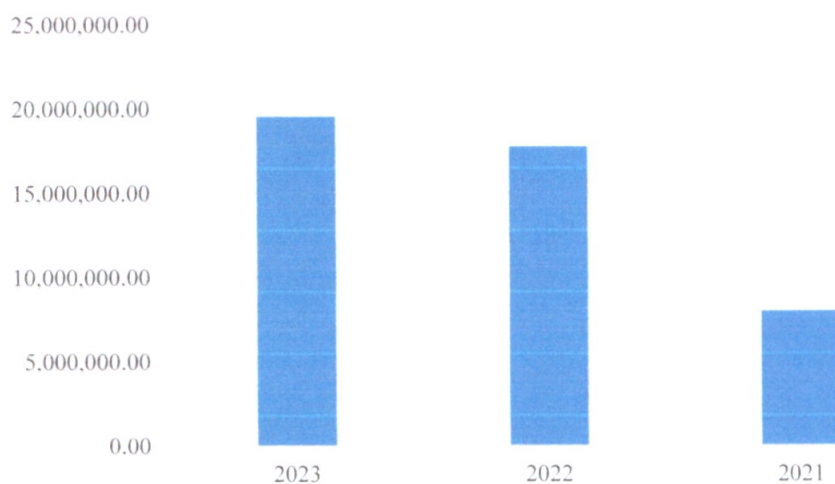
Capitation Grants from the Ministry



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

Year	2023	2022	2021
Expenditure	19,568,658	17,761,718	7,984,395

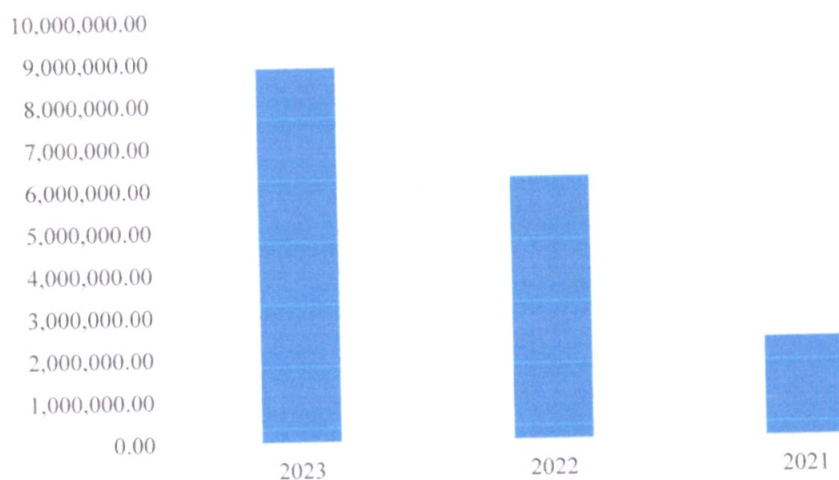
Expenditure Growth over the years



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

Year	2023	2022	2021
Debtors	8,868,011	6,227,766	2,356,081

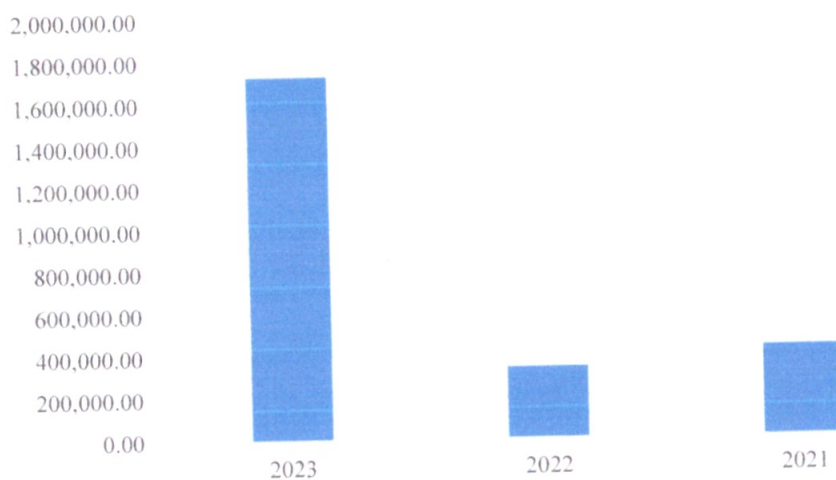
Movement of Debtors over the years



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

Year	2023	2022	2021
Creditors	1,727,156	339,940	427,952

Movement of Creditors over years



b). Teacher Student ratio: The student teachers ratio is as follows:

<i>Number of teachers</i>	<i>Number of students</i>
23	668
1	29

Teacher' movement

Teachers recruited and posted within the year

TSC 0

BOM 2

Teachers transferred within the year. 0

<i>S/No</i>	<i>Subject</i>	<i>Number of Teachers</i>
1.	<i>Mathematics</i>	9
2.	<i>English</i>	3
3.	<i>Kiswahili</i>	5
4.	<i>Chemistry</i>	7
5.	<i>Biology</i>	3
6.	<i>Physics</i>	3
7	<i>Business Studies</i>	1
8.	<i>Agriculture</i>	1
10	<i>Geography</i>	1
11	<i>History and Government</i>	2
12	<i>IRE</i>	2
13	<i>CRE</i>	2

c). Mean score in the 2023 KCSE:

SCHOOL PERFORMANCE COMPARISON															
Year	Entry	A	A-	B+	B	B-	C+	C	C-	D+	D	D-	E	M.S	M.G
2023	70	0	0	0	0	0	1	0	1	4	10	29	25	2.01	D-
2022	128	0	0	0	0	1	1	0	5	10	30	62	19	2.44	D-
2021	118	0	0	0	0	1	2	3	5	15	22	48	22	2.60	D

d). Number of Candidates in the 2023 KCSE:

Year	Entry	Boys	Girls	University Grade
2023	70	32	38	1
2022	128	81	47	2

e). Capacity of the school:

No of students	Number of facilities
668	0 Dining Hall
668	2 Laboratory
668	15 No. door toilets
668	668 Lockers
668	668 Chairs
668	12 Classrooms

f). Development projects carried out by the school:

<i>Year</i>	<i>Project</i>	<i>Source of fund</i>	<i>Status</i>
2022-2023	1 No. Laboratory	Ministry of Education	Complete
2022-2023	4 Door No. Toilet and urinal	Ministry of Education	Complete


.....
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 Huruma Mixed Day Secondary 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, 2023, and of the school's financial position as at that date.



.....
Name: Dr. Abbas Godana

Designation: Chairman, School Board of Management

Date: 07/05/2026



.....
Name: Evans Makeo

Designation: School Principal & Secretary to Board of Management

Date: 07/05/2026



.....
Name: Annah Zawadi

Designation: Bursar/ Finance Officer

Date: 07/05/2026

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 HURUMA MIXED DAY SECONDARY SCHOOL FOR THE YEAR ENDED 30 JUNE, 2023 – TANA RIVER 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 Mixed Day Secondary School set out on pages 1 to 21, which comprise of the statement of assets and liabilities

as at 30 June, 2023, 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 Mixed Day Secondary School at 30 June, 2023 and of its financial performance and its cash flows for the year then ended, in accordance with the 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 Cash and Cash Equivalents

The statement of assets and liabilities and as disclosed in Note 10 and Note 11 to the financial statements reflects cash and cash equivalents balance of Kshs.3,390,825 out of which Kshs.1,750 was cash balance which was not supported by a board of survey report. Further, a bank account with a balance of Ksh.3,110 was not disclosed in the financial statements.

In the circumstances, the accuracy and completeness of cash and cash equivalents balance of Kshs.3,390,825 could not be confirmed.

2. Unsupported Accounts Receivables

The statement of assets and liabilities and as disclosed in Note 13 to the financial statements reflects accounts receivables balance of Kshs.11,453,917. However, the ledgers to support the balance were not provided for audit. Further, review of ageing analysis revealed that students fee arrears amounting Kshs.2,333,566 has been outstanding for over two (2) years.

In the circumstances, the accuracy, completeness and recoverability of accounts receivables balance of Kshs.11,453,917 could not be confirmed.

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

Key Audit Matters

Key audit matters are those matters that, in my professional judgement, are of most significance in the audit of the financial statements. Except for the effect of the matters described in the Basis for Qualified Opinion 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 iii to xiii which comprise of Key School Information and Management, Summary Report of the 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 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 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. Irregular Transfer of Funds to Kenya Secondary Schools Heads Association

The statement of receipts and payments and as disclosed in Note 9 to the financial statements reflects boarding and school fund payments amount of Kshs.5,166,947. Included in the expenditure is Kshs.60,000 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, 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 26 April, 2024 instead of the statutory deadline of 30 September, 2023. This was contrary to Section 47(1) of the Public Audit Act, 2015 which states that the financial statements required under the Constitution, the Public Finance Management Act, 2012 and any other legislation, shall be submitted to the Auditor-General within three months after the end of the fiscal year to which the accounts relate.

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

3. Lack of a Procurement Plan

The statement of receipts and payments reflects total payments amount of Kshs.15,552,347 which includes procurement for goods and services. 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 addition, Management had not made training arrangements to capacity build the store keeper.

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

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Basis for Conclusion

1. Use of Manual Systems

During the year under review, it was observed that the school has been using manual systems in preparation of financial statements, maintenance of ledgers and maintaining students' data. However, manual systems have low efficiency, high rates of human error, time-consuming to maintain, often resulting in inconsistent data, limited security, and an inability to provide real-time information.

In the circumstances, the effectiveness of internal controls on manual systems used by the school 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) 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 and strategic direction of the school could not be confirmed.

3. Lack of Policies

During the year under review, Management had not developed and formally approved a Risk Management Policy, Information Communication and Technology Policy, and a recovery plan. Therefore, there was no formal risk identification and assessment, a risk register, defined risk mitigation strategies, a fraud prevention policy, a whistleblowing/reporting mechanism and periodic fraud risk assessments.

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

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

Responsibilities of the Management and 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 as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless Management is aware of the intention to cease operations.

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

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

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

In conducting the audit, Article 229(6) of the Constitution also requires that I express a conclusion on whether or not in all material respects, the activities, financial transactions and information reflected in the financial statements are in compliance with the authorities that govern them and that public resources are applied in an effective way. In addition, I consider the entity's control environment in order to give an assurance on the effectiveness of internal controls, risk management and governance processes and systems in accordance with the provisions of Section 7(1)(a) of the Public Audit Act, 2015.

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

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


FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

26 May, 2026

6. Statement Of Receipts and Payments For the Year Ended 30th June 2023

Description Of Vote Head	Note	2022/2023	2021/2022
		Kshs	Kshs
Receipts			
Government grants for tuition	1	1,777,637	2,004,408
Government grants for operations	2	8,383,574	9,780,363
Government Grants for infrastructure	3	-	-
School fund income- parents' contributions	4	10,360,820	5,493,460
Miscellaneous incomes	5	98,000	54,000
Total Receipts		20,620,031	17,332,231
Payments			
Tuition	6	1,565,904	1,951,851
Operations	7	8,799,496	4,849,677
Infrastructure	8	-	-
Boarding and school fund	9	5,166,947	8,848,918
Total Payments		15,552,347	15,650,449
Surplus/Deficit		5,067,684	1,681,782

The school financial statements were approved on 29th August, 2025 and signed by:



Name: **Dr. Abbas Godana**

Chair BOM

Date: **07/05/2026**



Name: **EVANS MAKEO**
School Principal/ Secretary to
BOM

Date: **07/05/2026**



Name: **Annah Zawadi**

Bursar/ Finance Officer

Date: **07/05/2026**

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

7. Statement of Assets and Liabilities As At 30th June 2023

Description	Note	2022/2023	2021/2022
		Kshs	Kshs
Financial Assets			
Cash and cash equivalents			
Bank balances	10	3,389,075	2,409,816
Cash balances	11	1,750	14,564
Short term investments	12	-	-
Total cash and cash equivalent		3,390,825	2,424,380
Account's receivables	13	11,453,917	4,214,503
Total financial assets		14,844,742	6,638,883
Financial liabilities			
Accounts payables	14	2,172,969	1,048,056
Net financial assets		12,671,774	5,590,827
Represented by			
Accumulated fund b/fwd	15	7,604,090	3,909,045
Surplus/deficit for the year		5,067,684	1,681,782
Net financial position		12,671,774	5,590,827

The school's financial statements were approved on 29th August, 2025 and signed by:



Name: **Dr. Abbas Godana**

Chair BOM

Date: **07/05/2026**



Name: **EVANS MAKEO**
School Principal/ Secretary to
BOM

Date: **07/05/2026**



Name: **Annah Zawadi**

Bursar/ Finance Officer

Date: **07/05/2026**

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

8. Statement of Cash Flows for the Year Ended 30th June 2023

Description	Note	2022/2023	2021/2022
		Kshs	Kshs
Cash from Operating Activities			
Receipts			
Government grants for tuition		1,777,637	2,004,408
Government grants for operations		8,383,574	9,780,363
Government grants for infrastructure		-	-
School fund income- parents contributions/ fees		10,360,820	5,493,460
Other income		98,000	54,000
Total receipts		20,620,031	17,332,231
Payments			
Cash outflows for tuition		1,565,904	1,951,854
Cash outflows for operations		8,799,496	4,849,677
Cash outflows Boarding/lunch and school fund payments		5,166,947	8,848,918
Total payments		15,552,347	15,650,449
Net cash inflow/outflow from operating activities		5,067,684	1,681,782
Cash flow from investing activities			
Acquisition of assets		(4,101,239.00)	(2,112,844.00)
Proceeds from sale of Assets		-	-
Proceeds from investments		-	-
Purchase of investments		-	-
Net cash inflow/outflows from investing activities		(4,101,239.00)	(2,112,844)
Cash flow from Financing activities			
Proceeds from borrowings/ loans	18	-	-
Repayment of principal borrowings		-	-
Net cash inflow/outflow from financing activities		-	-
Net increase/decrease in cash and cash equivalents		966,445	(431,062)
Cash and cash equivalent at beginning of the FY		2,424,380	2,855,442
Cash and cash equivalent at end of the FY		3,390,825	2,424,380

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 cashflow as recommended by PSASB).

The school's financial statements were approved on 29th August, 2025 and signed by:



Name: Dr. Abbas Godana

Chair BOM

Date: 07/05/2026



Name: EVANS MAKEU
School Principal/ Secretary to
BOM

Date: 07/05/2026



Name: Annah Zawadi

Bursar/ Finance Officer

Date: 07/05/2026

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

9. Statement Of Budgeted Versus Actual Amounts for The Year Ended 30th June 2023

Receipt/Expenses Item	Original Budget	Adjustments	Final Budget	Actual On Comparable Basis	% Of Utilization
	a	B	c=a+b	D	e=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs
Receipts					
(1) Capitation Grant on Tuition					
Chalks	48,000	-	48,000	-	-
Exercise Books	607,563	-	607,563	1,777,637	152%
Laboratory Equipment	686,881	-	686,881		
Internal Exams	175,436	-	175,436	-	-
Teaching / Learning Materials	820,508	-	820,508	-	-
Exams And Assessment	75,800	-	75,800	-	-
(2) Capitation Grant on Operations					
Personnel Emoluments	2,876,000	-	2,876,000	8,383,574	73%
Repairs And Maintenance	3,595,000	-	3,595,000	-	-
Local Transport / Travelling	1,438,000	-	1,438,000	-	-
Electricity And Water	1,006,600	-	1,006,600	-	-
Medical	38,000	-	38,000	-	-
Administration Costs	1,438,000	-	1,438,000	-	-
Activity	1,078,500	-	1,078,500	-	-
Gratuity	-	-	-	-	-
	-	-	-	-	-

Receipt/Expenses Item	Original Budget	Adjustments	Final Budget	Actual On Comparable Basis	% Of Utilization
	a	B	c=a+b	D	e=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs
3) FDSE for infrastructure					
Maintenance &Improvement MoE	-	-	-	-	-
M&I parents' contribution	-	-	-	-	-
Economic Stimulus Programs	-	-	-	-	-
Transition Infrastructure Grants	-	-	-	-	-
Administration Block	-	-	-	-	-
(4) Fees Charged on Parents	-	-	-	-	-
Personnel Emoluments	-	-	-	-	-
Repairs And Maintenance	-	-	-	-	-
Local Transport / Travelling	-	-	-	-	-
Electricity And Water	-	-	-	-	-
Medical	-	-	-	-	-
Administration Costs	-	-	-	-	-
Activity	-	-	-	-	-
SMASSE	-	-	-	-	-
Fee On Boarding Equipment and Stores	8,628,000	-	8,628,000	10,360,820	130%
5) Miscellenous Income					
Loans / Borrowing	-	-	-	-	-
Rent income	-	-	-	-	-
Income From Farming Activities	-	-	-	-	-
Insurance Compensation	-	-	-	-	-
Income From Posho Mill	-	-	-	-	-

Receipt/Expenses Item	Original Budget	Adjustments	Final Budget	Actual On Comparable Basis	% Of Utilization
	a	B	c=a+b	D	e=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs
Income From Bus Hire	-	-	-	-	-
Fee For Hire of Ground and Equipment	-	-	-	-	-
Interest Income	-	-	-	-	-
Income From Any Other Investment	-	-	-	-	-
Total Income	22,512,288		22,512,288	22,512,288	22,512,288
(6) Expenditure For Tuition					
Textbooks	-	-	-	-	-
Reference Materials	-	-	-	-	-
Exercise Books	607,563	-	607,563	1565904	58%
Laboratory Equipment	686,881	-	686,881	-	-
Internal Exams	175,436	-	175,436	-	-
Teaching / Learning Materials	820,508	-	820,508	-	-
Chalks	48,000	-	48,000	-	-
Exams And Assessment	75,800	-	75,800	-	-
Teachers Guides	-	-	-	-	-
Administration Costs	-	-	-	-	-
Bank Charges	-	-	-	-	-
(7) Expenditure For Operations					
Personnel Emoluments	2,876,000	-	2,876,000	8,799,494	61%x
Repairs, Maintenance & Improvements	3,595,000	-	3,595,000		
Local Transport / Travelling	1,438,000	-	1,438,000	-	-

(T. ORUMA MIXED DAY SECONDARY SCHOOL)
Annual Report and Financial Statements For the year ended 30th June 2023

Receipt/Expenses Item	Original Budget	Adjustments	Final Budget	Actual On Comparable Basis	% Of Utilization
	a	B	c=a+b	D	e=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs
Electricity, Water and Conservancy	1,006,600	-	1,006,600	-	-
Medical	38,000	-	38,000	-	-
Administration Costs	1,438,000	-	1,438,000	-	-
Activity Expenses	1,078,500	-	1,078,500	-	-
Gratuity	-	-	-	-	-
SMASSE	-	-	-	-	-
	-	-	-	-	-
(8) Expenditure For infrastructure	-	-	-	-	-
Construction of classrooms	-	-	-	-	-
Construction of LAB	-	-	-	-	-
Construction of DORMS	-	-	-	-	-
Purchase of furniture	-	-	-	-	-
Purchase of equipment	-	-	-	-	-
Purchase of machinery					
(9) Expenditure For school fund/lunch/boarding					
Personnel Emoluments	1,920,000	Xxx	1,920,000	1,920,000	103%x
Repairs, Maintenance and Improvements	xxx	Xxx	xxx	-	-
Local Transport / Travelling	50,000	-	50,000	-	-
Electricity, Water and Conservancy	80,000	-	80,000	-	-
Medical Expenses	-	-	-	-	-

Receipt/Expenses Item	Original Budget	Adjustments	Final Budget	Actual On Comparable Basis	% Of Utilization
	a	B	c=a+b	D	e=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs
Administration Costs	1,200,000	-	1,200,000	-	-
Activity	-	-	-	-	-
Gratuity	-	-	-	-	-
Lunch Programme	5,378,000	-	5,378,000	-	-
Boarding Equipment and Stores	-	-	-	-	-
Expenditure For Income Generating Activity	-	-	-	-	-
Insurance Costs	-	-	-	-	-
Other Expenses On Investments	-	-	-	-	-
Rent Expenses	-	-	-	-	-
Bank Charges	-	-	-	-	-
Loan Interest Repayment	-	-	-	-	-
Loan Principal Repayment	-	-	-	-	-
Acquisition Of Assets	-	-	-	-	-
Totals	22,512,288	-	22,512,288	15,552,347	69%

- i. The percentage of capitation was above 90% in some vote heads because of overutilization due to underestimation of the budget due to instability of the enrolment of the school because the amount we received was more than what we budgeted for due to the raise of the enrolment to the NEMIS.
- ii. The percentage of capitation was below 90% for some vote heads because the amount received was below the number of students who were in the NEMIS, and this affects both the payment side and receipt side.

10. Significant Accounting Policies

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

1. Statement of compliance and basis of preparation

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

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

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

2. Recognition of receipts and payments

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

3. In-kind contributions

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

4. Cash and cash equivalents

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

5. Accounts Receivable

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

6. Accounts Payable

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

7. Non-current assets

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

8. Budget

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

9. Comparative figures

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

10. Subsequent events

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

11. Notes To The Financial Statements**1 Government Grants for Tuition**

Description	2022-2023	2021-2022
	Kshs	Kshs
Reference Materials	-	550,981
Exercise Books	381,220	683,094
Laboratory Equipment	638,989	246,801
Internal Exams	-	399,112
Teaching / Learning Materials	631,428	46,038
Others (specify)*	-	-
Total	1,777,637	2,004,408

*Include others as per MOE circulars

2 Government Grants for Operations

Description	2022-2023	2021-2022
	Kshs	Kshs
Personnel Emoluments	2,095,472	1,570,589
Repairs And Maintenance	2,589,000	4,158,235
Local Transport / Travelling	5,000	332,706
Electricity And Water	602,610	453,000
Medical	62,800	114,736
Administration Costs	2,838,692	2,514,743
Activity	190,000	636,354
Other Vote Heads (specify)*	-	-
Total	8,383,574	9,780,363

*Include others as per MOE circulars

3 Government Grants for infrastructure

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

4 School Fund Income - Parents Contribution/Fees

Description	2022-2023	2021-2022
	Kshs	Kshs
Personnel emoluments	-	-
Repairs and maintenance	-	-
Local transport / travelling	-	-
Electricity and water	-	-
Medical	-	-
Administration costs	-	-
Activity	-	-
Fee on Boarding Equipment and stores	10,360,820	5,493,460
PA Levies*	-	-
Others (specify)	-	-
Total	10,360,820	5,493,460

**Includes all levies charged by the school outside the fees structure but by mutual agreement with the parents.*

5 Miscellaneous Incomes

Description	2022-2023	2021-2022
	Kshs	Kshs
Rent Income	-	-
Income From Farming Activities	-	-
Insurance Compensation	-	-
Income From Posho Mill	-	-
Income From Bus Hire	-	-
Fee For Hire of Ground and Equipment	-	-
Income From Grants and Donations*	-	-
Tender Income	98,000-	54,000
Dividends Income	-	-
Loans/Borrowings*	-	-
Other Income (specify) *	-	-
Total	98,000	54,000

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

**Ensure proper authorization from MOE before obtaining loans/borrowings.*

**Indicate what other income relates to including income arising from writebacks if any.*

Notes to the Financial Statements (continued)

6 Tuition

Description	2022-2023	2021-2022
	Kshs	Kshs
Exercise Books	350,000	614,520
Textbooks	-	-
Reference materials	-	-
Laboratory Equipment	498,410	679,770
Teaching / Learning Materials	-	284,370
Exams And Assessment	547,494	245,600
Teachers Guides	-	-
Bank Charges	-	-
Others (<i>specify</i>)	-	-
Total	1,565,904	1,951,854

7 Operations

Description	2022-2023	2021-2022
	Kshs	Kshs
Personnel Emoluments	1,741,184	1,715,200
Service Gratuity	-	685,533
Administration Cost	1,994,423	2,758,286
Repairs And Maintenance & Improvements	327,825	-
Local Transport / Travelling	20,795	408,340
Electricity And Water	407,520	494,710
Medical	-	125,300
Activity Expenses	206,510	707,133
Insurance Cost	-	-
Acquisition of asset	4,101,239	2,112,844
Total	8,799,496	4,849,677

Notes to the Financial Statements (continued)

8 Infrastructure

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

9 Boarding And School Fund

Description	2022-2023	2021-2022
	Kshs	Kshs
Personnel Emoluments	-	1,355,750
Service Gratuity	-	-
Repairs And Maintenance & Improvements	-	166,200
Local Transport / Travelling	-	26,310
Electricity And Water	-	55,440
Medical Expenses	-	-
Administration Costs	-	1,090,958
Lunch Programme	5,166,947	4,107,860
Bank Charges	-	-
Expenses On Income Generating Activities**	-	-
Fee On Boarding Equipment and Stores	-	-
Rent Expenses	-	-
Insurance Cost (Life Property)	-	-
Loan Principal Repayment	-	-
Loan Interest Repayment	-	-
Acquisition Of Assets	-	-
PA expenses	-	-
Others (specify)	-	-
Total	5,166,947	8,848,918

(Expenses on income generating activities** should include all costs relating to the school earnings on miscellaneous receipts as recorded in note 5. 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)**10 Bank Accounts**

Account Name & Currency	Status	Bank Account Number	2022-2023	2021-2022
	Active/Dormant		Kshs	Kshs
Tuition Account	Active	1210262079589	265,752	17,019
Operations Account	Active	1210268498418	771,121	227,573
School Fund Account/Boarding	-	-	1,716,760	-
Savings Account	Active	1210161481817	_*	-
Parent Association Development Account	-	-	-	-
Income Generating Activities Account	-	-	-	-
Infrastructural Account	Active	1210273109281	635,442	2,147,681
Total			3,389,075	2,409,816

11 Cash In Hand

Description	2022-2023	2021-2022
	Kshs	Kshs
Notes and Coins	1,750	14,564
Total	1,750	14,564

12 Short Term Investments

Description	2022-2023	2021-2022
	Kshs	Kshs
Cooperative Shares	-	-
Treasury Bills	-	-
Fixed Deposit accounts	-	-
Other Investments	-	-
Total	-	-

Notes to the Financial Statements (continued)

13 Accounts Receivable

Description	2022-2023	2021-2022
	Kshs	Kshs
Fees Arrears	11,453,917	4,214,503
Other Non-Fees Receivables		
Salary Advances (list/schedule attached)	-	-
Imprest (list/schedule attached)	-	-
Rent arrears (list/schedule attached)	-	-
Total	11,453,917	4,214,503

13 b Ageing Analysis of Accounts Receivable

Description	2022-2023		2021-2022	
	Kshs		Kshs	
	Current FY	% of the total	Comparative FY	% of the total
Less than 1 year	9,120,351	80%	2,602,922	62%
Between 1- 2 years	521,985	4%	682,947	16%
Between 2-3 years	1,811,581	-16%	928,634	22%
Over 3 years		-		-
Total (should tie to note 13 a)	11,453,917-	-	4,214,503-	-

14 Accounts Payable

Description	2022-2023	2021-2022
	Kshs	Kshs
Trade Creditors (See Ageing Below and Appendix 1)	2,172,969	339,940
Prepaid Fees		708,116
Retention Monies	-	-
Unpaid salaries and statutory deductions	-	-
Caution money	-	-
Other payables (<i>specify</i>)	-	-
Total	2,172,969	1,048,056

Notes to the Financial Statements (continued)**14a. Ageing Analysis of Accounts Payable**

Description	2022-2023		2021-2022	
	Kshs		Kshs	
	Current FY	% of the total	Comparative FY	% of the total
Less than 1 year	1,727,156	79%	339,940	32%-
Between 1- 2 years	445,813	21%-	708,116	68%-
Between 2-3 years	-	-	-	-
Over 3 years	-	-	-	-
Total (should tie to note 14)	2,172,969-	-	1,048,056-	-

15 Fund Balance Brought Forward

Description	2022-2023	2021-2022
	Kshs	Kshs
Bank Balances	2,409,816	2,854,403
Cash Balances	14,564	1,039
Short Term Investments	-	-
Receivables	6,227,766	2,356,081
Payables	(1,048,056)	(1,302,478)
Total	7,604,090.37	3,909,045

Other important disclosure notes

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

16 Non-current Liabilities Summary

Description	2022-2023	2021-2022
	Kshs	Kshs
Bank Loans	-	-
Outstanding Leases	-	-
Hire Purchase	-	-
Gratuity And Leave Provision	-	-
Others (specify)	-	-
Total	-	-

17 Biological assets

Description	Numbers	2022-2023	2021-2022
		Kshs	Kshs
Cattle		-	-
Goats		-	-
Trees		-	-
Coffee Or Tea Plantation		-	-
Poultry		-	-
Others (specify)		-	-
Total		-	-

18 Borrowings

Description	Kshs	Kshs
Borrowings at beginning of the year	-	-
Borrowings during the year	-	-
Repayments during the year	-	-
Balance at the end of the year	-	-

Other important disclosure notes

19 Stock/ Inventory

Description	2022-2023	2021-2022
	Kshs	Kshs
Food stuffs	-	-
Lab consumables	-	-
Farm produce	-	-
Medication	-	-
Construction Materials	-	-
Others (specify)	-	-
	-	-

(Stock to be measured at lower of cost and net realisable value. Net realisable value is the difference between selling costs less costs to sell)

20 Progress On Follow Up Of Auditor Recommendations

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

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

Sign and Date
Principal





**(HURUMA MIXED DAY SECONDARY SCHOOL
Annual Report and Financial Statements For the year ended 30th June 2023**

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	
Construction Of Buildings						
1.						
2.						
3.						
Sub-Total						
Supply Of Goods						
4. Alicia (foodstuff)	185,050	-		185,050	185,050	
5. Tare(foodstuff)	40,375	-		40,375	40,375	
6. Carl(foodstuff)	75,850	-		75,850	75,850	
7. Mohamed Abdi(Foodstuff)	78,750	-		78,750	78,750	
8. Albert(firewood)	22,400			22,400	22,400	
9. Mgodo(foodstuff)	18,180			18,180	18,180	
10. Umoja Shop (refreshments)	79,500			79,500	79,500	
11. MuqiMuqim Books	531,780			531,780	531,780	
12. Fewa Lab Supplies	136,562			136,562	136,562	

Supplier Of Goods Or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance Current FY	Outstanding Balance Comparative FY	Comments
13. Jabimacom (Cartridge and Tonners)	126,700			126,700	126,700	
14. Everline (Cleaning detergents)	28,900.			28,900.	28,900.	
15. Sagalla	19,775			19,775	19,775	
16. Umoja Shop	44,690			44,690	44,690	
17. Iklas	66,000			66,000	66,000	
Sub-Total	1,454,512			1,454,512	1,454,512	
Supply Of Services						
18. Bonstec (Printer Repair)	162,500			162,500	162,500	
19. N.S.S.F.	19,114			19,114	19,114	
20. IMARIKA SAVINGS	4,600			4,600	4,600	
21. Support Staff Welfare	35,3000			35,3000	35,3000	
22. Deijen	34,000			34,000	34,000	
23. Samtech	17,130			17,130	17,130	
Sub-Total	272,644			272,644	272,644	
Grand Total	1,727,156			1,727,156	1,727,156	

Annex 2 – Summary of Fixed Assets Register

Asset Class	Date purchased	Location	Historical Cost b/f (Kshs) 1 st July 2022	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost c/f (Kshs) 30 th June 2023
Land 1	Donation	Meti	1,500,000	-	-	1,500,000
Land 2	2021	Meti	-	-	-	-
Buildings And Structures	2021	Meti	24,600,000	4,000,000	-	28,600,000
Motor Vehicles	2021	Meti	-	-	-	-
Office Equipment, Furniture And Fittings	2021	Meti	865,000	-	-	865,000
Textbooks	Donations	Meti	2,800,000	-	-	2,800,000
ICT Equipment, And Other ICT Assets	2021	Meti	1,050,000	-	-	1,050,000
Tools And Apparatus	2021	Meti	1,300,000	-	-	1,300,000
Other Machinery And Equipment	-	-	-	-	-	-
Heritage And Cultural Assets	-	-	-	-	-	-
Intangible Assets- Soft Ware	-	-	-	-	-	-
Total						

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