

REPUBLIC OF KENYA



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REPORT

DATE: 30 NOV 2023 DAY: 21st

TABLED BY: **OF** Hon Naomi Wazir, MP
CLERK-AT-THE-TABLE: Deputy majority whip
A. Shibusko

THE AUDITOR-GENERAL

ON

GITWE GIRLS SECONDARY SCHOOL

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

KIAMBU COUNTY

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

21 JUL 2023

RECEIVED



**GITWE GIRLS SECONDARY SCHOOL
PUBLIC SECONDARY SCHOOL**

ANNUAL REPORT AND FINANCIAL STATEMENTS

**FOR THE FINANCIAL YEAR ENDED
30th June 2021**

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

**GITWE GIRLS SECONDARY SCHOOL
PUBLIC SECONDARY SCHOOL
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**GITWE GIRLS SECONDARY SCHOOL
PUBLIC SECONDARY SCHOOL
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For the year ended 30th June 2021**

I. 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 located in Kiambu County, Githunguri Sub-County

The school was registered in 10/2007 under registration number GP/A/4892/07 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 868 number of students as at 30th June 2021. It has 4 streams and 38 teachers of which 5 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	Position	Date of appointment
1	ENG.BARNABAS MUIGAI	Chairman	2019
2	MRS.BEATRICE WAIRAGU	Secretary – Principal	2019
3	MS IRENE KIMARI	Member	2019
4	MR,JONES BARAZA	Member	2019
5	DR.PAUL WANJOHI	Member	2019
6	MSR,JOSEPH WAMUTI	Member-special needs	2019
7	MR.MICHAEL MUTHEKI	Member	2019
8	MR.JOSEPH GIKONYO	Member	2019
9	PRO.REBECCA WAIHENYA	Member – Rep CEB	2019
10	MR,SAMUEL WANDERI	Member – Sponsor	2019
11	MS.ELIZABETH NDUNG’U	Member-Sponsor	2019
12	ENG.NANCY MBURU	Member – Community	2019
13	MR.STEPHEN KABERA	Member Rep Teachers	2019
14	MS.ROSEMARY NGUGI	Member	2019
15	JOSEPHINE GITAU	Rep Students	2019

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KEY SCHOOL INFORMATION AND MANAGEMENT (Continued)

The function of the School Board of Management include:

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

(c) Committees of the Board

Ref. Number	Name of Committee	Names of Members	Designation	Number of meetings attended during the year
1	Executive Committee	1.Barnabas Muigai 2.Beatrice Wairagu 3.Irene Kimari 4.Michael Mutheki	Chairperson Secretary	1
2	Audit Committee	1. Paul Wanjohi 2. David Nganga 3. Rosemary Ngugi	Chairperson	0
3	Finance, procurement and general purposes Committee	1.Barnabas Muigai 2.Joseph Gikonyo 3.Beatrice Wairagu 4.Michael Mutheki	Chairperson	0
4	Academic Committee	1.Pro.Rebecca 2.Elizabeth Ndungu 3.Shem Kihoro 4.Paul Wanjohi	Chairperson	0
5	Development Committee	1.Michael Mutheki 2.Paul Wanjohi 3.Eng.Nancy Mburu 4.	Chairperson	0

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		5.		
6	Discipline and welfare Committee	1.Mr.Mwangi Wamuti 2.Eng.Nancy Mburu 3.Mrs.Agnes Wandeto 4.Mr Rosemary Ngugi	Chairperson	
7	Adhoc Committee (if any during the year)	N/A		1

(d) School operation Management

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

Ref:	Designation	Name	TSC Number
1	Principal	MRS.BEATRICE WAIRAGU	312480
2	Deputy Principal	MRS.AGNES WANDETO	351448
3	School Bursar	MS.WAIRIMU KAGO	21808959

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KEY SCHOOL INFORMATION AND MANAGEMENT (Continued)

(e) Schools contacts

Post Office Box: 90-00216
Telephone: 0706515199
E-mail: gitwegirlssecondaryschool@gmail.com
Website: N/A
Facebook: N/A
Twitter: N/A

(f) School Bankers

The school operated six number of bank accounts in the following banks.

1. SCHOOL FUND ACCOUNT
Name of Bank: KCB BANK
Branch: GITHUNGURI
Account Number: 1105032523
2. TUITION ACCOUNT
Name of Bank: KCB BANK
Branch: GITHUNGURI
Account Number: 1105017222
3. OPERATION ACCOUNT
Name of Bank: KCB BANK
Branch: GITHUNGURI
Account Number: 1105030954
4. SAVING ACCOUNT
Name of Bank: KCB BANK
Branch: GITHUNGURI
Account Number: 1104569310
5. INFRASTRUCTURE ACCOUNT
Name of Bank: KCB BANK
Branch: GITHUNGURI
Account Number: 1268171832
6. VEHICLE ACCOUNT
Name of Bank: KCB BANK
Branch: GITHUNGURI
Account Number: 1133781284

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(g) Independent Auditors

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

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1. 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*

Details	2020-2021 KSHS	2019-2020 KSHS	2019 KSHS
Surplus /(deficit)	2,826,067.00	1,832,049.90	6,322,421.15

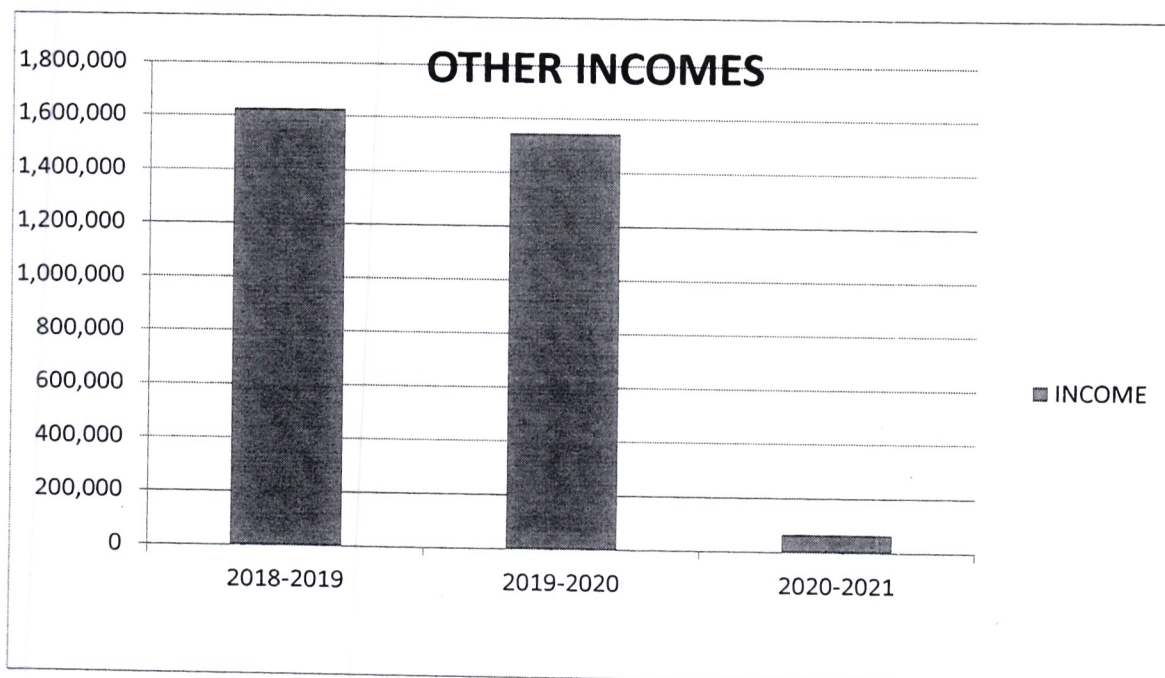
- *Capitation grants from the Ministry of Education for the last three years*

Capitation	2020-2021 KSHS	2020-2019 KSHS	2019-2018 KSHS
Tuition account	1,090,034.00	1,560,388.00	2,751,585.60
Operation account	6,835,167.00	9,922,325.00	13,011,831.00
Total	7,925,201.00	11,482,713.00	15,763,416.60

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

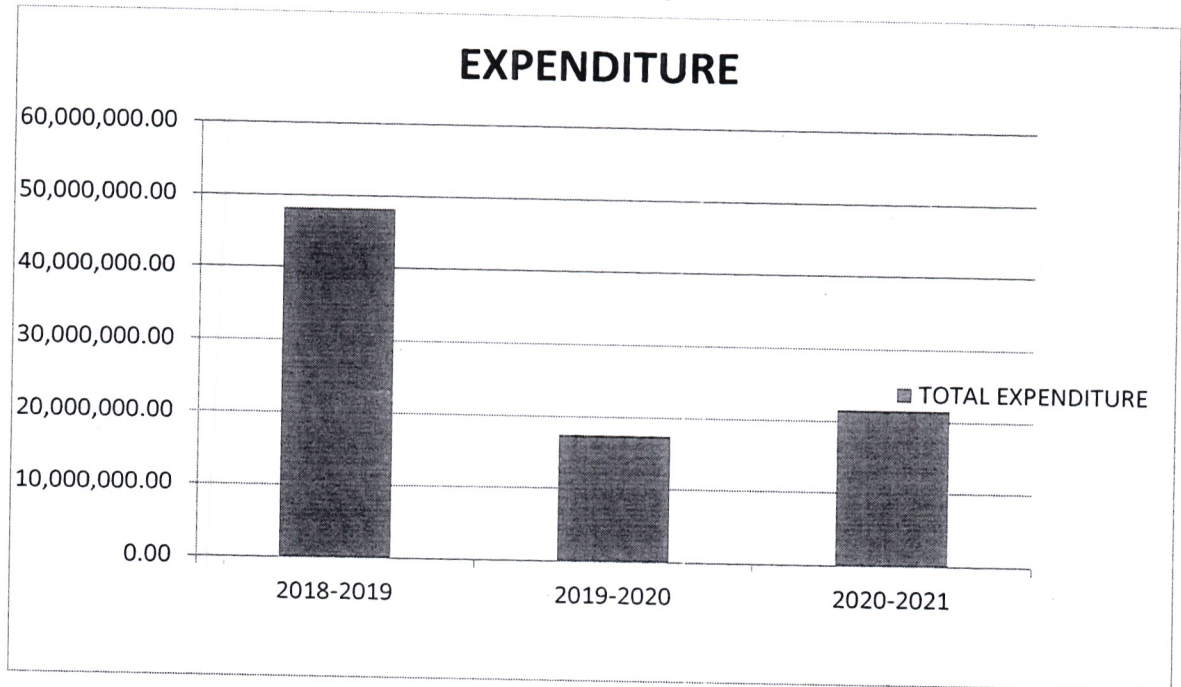
CAPITATION PER STUDENT	2021-2020 KSHS	2020-2019 KSHS	2019-2018 KSHS
	11,221.30	13,501	14,621.55

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

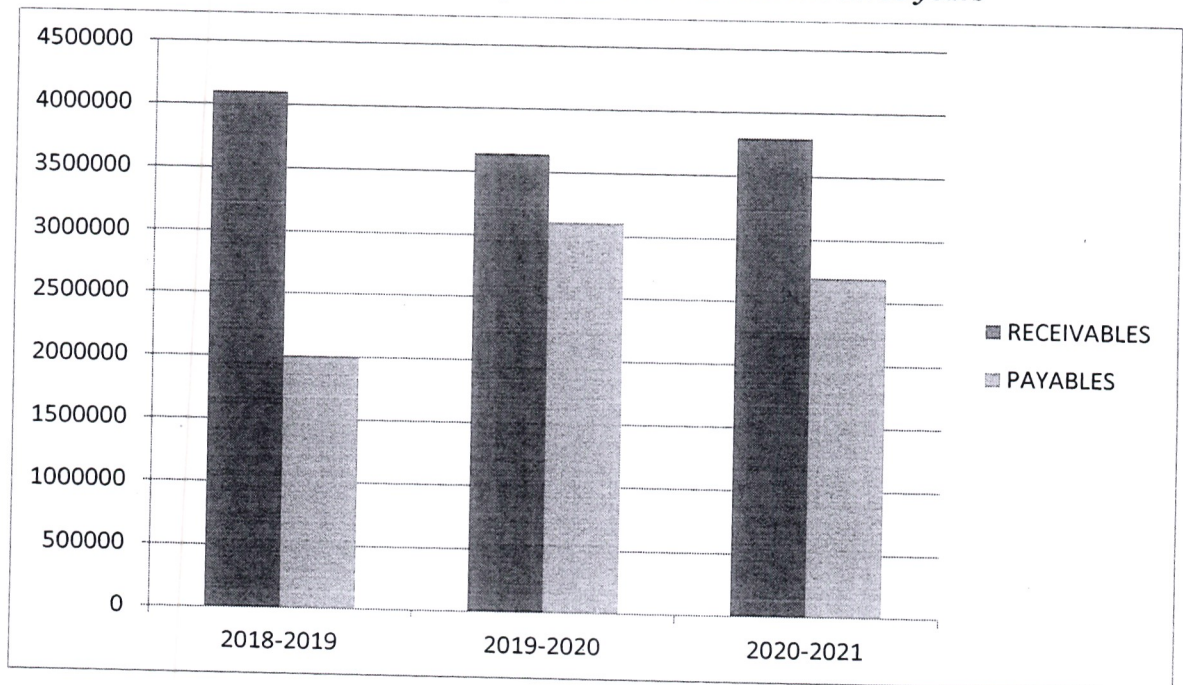


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- *A three-year overview of growth in expenditure of the school*

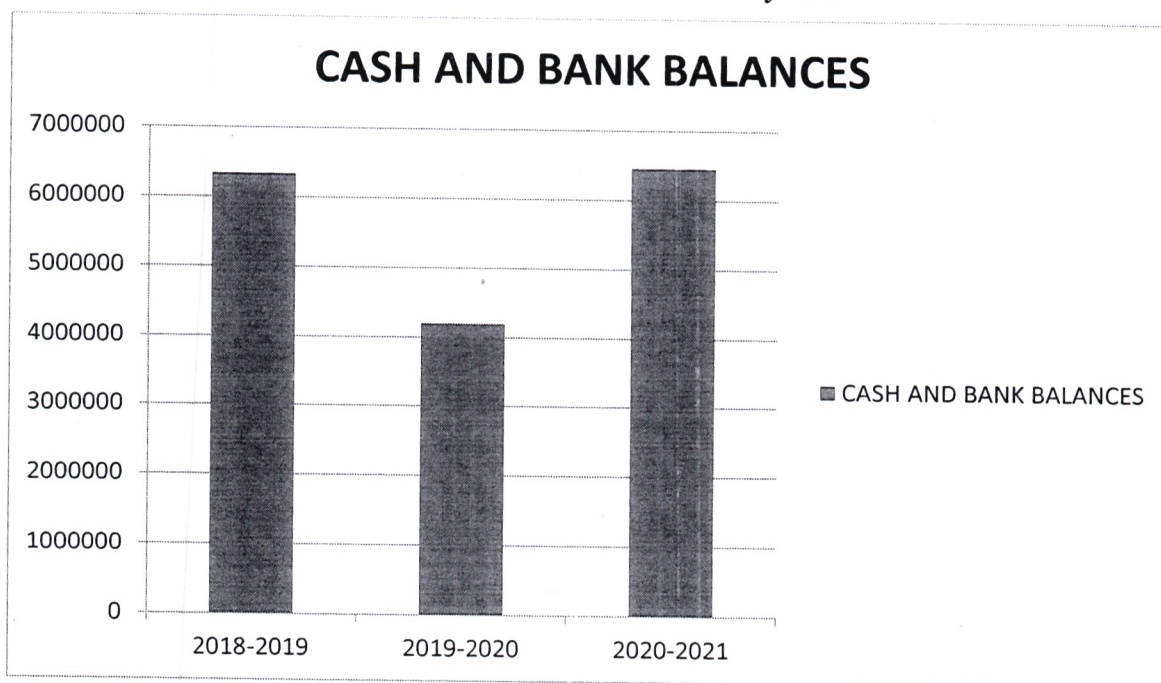


- *Movement of debtors and creditors of the school over the last three years*



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



Teacher Student ratio:

	2020-2021	2020-2019	2019-2018
Teacher to student ratio	1:26	1:27	1:30
Teachers recruited/posted	4	5	0
Teachers transferred	2	0	0
Teachers employed by TSC	33	32	27
Teachers employed by BOM	5	4	6

TEACHERS PER SUBJECT

SUBJECT	NO. OF TEACHERS
English	5
Kiswahili	6

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Maths	7
Chemistry	5
Physics	3
Biology	6
CRE	7
History	7
Geography	5
Agriculture	2
Business studies	3
Computer studies	1
Home science	1

b) Mean score in the 2021 KCSE:

	2019	2020	2021
MSS	5.03	5.88	5.236
Set score	6.0	7.0	7.0
Deviation	-0.97	-1.12	-1.764
Number transitioned to university	56	49	26

c) Number of Candidates in the 2021 KCSE:

	2019	2020	2021
No.of Candidates	196	188	203

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d) Capacity of the school:

<i>FACILITY</i>	<i>CAPACITY</i>
Dormitories capacity	880
Dining hall capacity	880
Laboratories capacity	150
Toilets	60
Bathrooms	54

e) Development projects carried out by the school:

<i>PROJECT</i>	<i>SOURCE OF FUNDS</i>	<i>STATUS</i>
<i>Fixing tiles in the dormitories bathrooms and toilets</i>	<i>Development</i>	<i>Complete</i>

Sign

School Principal

II. STATEMENT OF SCHOOL MANAGEMENT RESPONSIBILITY

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

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

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


The Board of Management is of the opinion that the school's financial statements give a true and fair view of the state of the school's transactions during the financial year ended 30th June, 2021, and of the school's financial position as at that date.

Name: ENG.BARNABAS MUIGAI
Designation: Chairman, School Board of Management

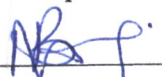
Sign: 

Date: 20/7/2023

B.O.M CHAIRMAN
GITWE GIRLS SEC. SCHOOL
P.O. Box 90-00216, GITHUNGURI

DATE: 20/7/2023 SIGN: 

Name: MRS BEATRICE WAIRAGU
Designation: School Principal & Secretary to Board of Management

Sign: 

Date: 20/7/2023

B.O.M SECRETARY
GITWE GIRLS' SEC. SCHOOL
P. O. Box 90-00216, GITHUNGURI
Sign:  Date: 20/7/23

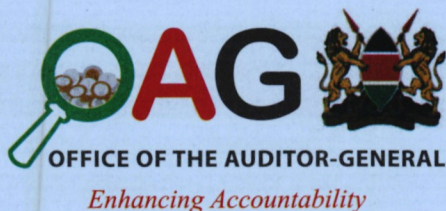
Name: MS WAIRIMU KAGO
Designation: Bursar/ Finance Officer

Sign: 

Date: 20/7/2023

REPUBLIC OF KENYA

Telephone: +254-(20) 3214000
E-mail: 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 GITWE GIRLS SECONDARY SCHOOL FOR THE YEAR ENDED 30 JUNE, 2021 – KIAMBU COUNTY

PREAMBLE

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

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

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

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of Gitwe Girls Secondary School set out on pages 1 to 19, which comprise of the statement of financial assets and financial liabilities as at 30 June, 2021 and statement of receipts and payments,

statement of cash flows and the statement of budgeted versus actual amounts for the six months period 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 the Gitwe Girls Secondary School as at 30 June, 2021, and of its financial performance and its cash flows for the period then ended, in accordance with the International Public Sector Accounting Standards (Cash Basis) and comply with the Public Finance Management Act, 2012 and the Basic Education Act, 2013.

Basis for Qualified Opinion

1. Long Outstanding Student Accounts Receivable

The statement of financial assets and financial liabilities reflects a balance of Kshs.3,798,736 in respect to account receivables. The balance includes Kshs.3,698,286 in respect of student fee arrears which have been outstanding for long a period. However, the School did not provide an ageing analysis for audit review. Further, management did not provide recovery strategies for the long outstanding fees arrears.

In the circumstances, the recoverability of the fee arrears balance of Kshs.3,698,286 could not be confirmed.

2. Accounts Payables

The statement of financial assets and financial liabilities reflects a balance of Kshs.2,697,157 in respect of accounts payables which further includes Kshs.437,960 and Kshs.706,880 in respect of trade creditors and loans respectively. However, Management did not provide aging analysis of trade creditors and supporting documents for the loan balance for audit.

In the circumstances, the accuracy and completeness of the accounts payables of Kshs.2,697,157 could not be confirmed.

3. Unsupported Inventory

Note 14 to the financial statements reflect a listing of inventory items as at 30 June, 2022. However, no supporting ledgers were provided for the inventory balances. Further, there was no evidence that a stocktake during the period under review to confirm the inventory items balances.

In the circumstances, the accuracy of the inventories could not be confirmed.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the Gitwe Girls Public Secondary School Management in accordance with ISSAI 130 on Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing 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. There were no key audit matters to report in the period under review.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution, and based on the audit procedures performed, except for the matters described in the Basis for Conclusion on Lawfulness and Effectiveness in Use of Public Resources section of my report, I confirm that, nothing else has come to my attention to cause me to believe that public resources have not been applied lawfully and in an effective way.

Basis for Conclusion

1. Non-Compliance with the Public Sector Accounting Standards Board Reporting Requirements

The Public Sector Accounting Standards Board Guidelines on Implementation of International Public Sector Accounting Standards by Secondary Schools in Kenya of 20 August, 2021, requires the first financial statements after adoption of IPSAS to be presented for eighteen (18) months from 1 January, 2020 to 30 June, 2021 with comparatives being for twelve (12) months from 1 January, 2019 to 30 December, 2019. Further, a disclosure note ought to have been included in the financial statements that the reason for preparing the financial statements for longer period is due to the adoption of IPSAS for school and the change from calendar year to government fiscal year. In addition, a disclosure note should be made in the financial statements that the comparative information may not be comparable due to the longer period covered by the current financial period.

However, Management presented the annual report and financial statements covering six months for financial year 2020-2021 with comparative balances for financial year 2019/2020. Therefore, the financial statements have not been prepared for eighteen-months (18) as prescribed the Public Sector Accounting Standards Board.

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

In the circumstances, Management was in the breach of the financial reporting guidelines.

2. Lack of Approved Budget

The statement of budgeted versus actual amounts for the period under review reflects a final budget amount of Kshs. 53,345,400. However, no evidence of approval of the budget by the School's Board of Management was provided for review. This was contrary to Section 16(1) of Part 1 of the Fourth Schedule of the Basic Education Act, 2013 which states that a Board of Management of a public institution of basic education shall prepare annual estimates of revenue and expenditure for the institution under its charge, in such form and such times as the Cabinet Secretary shall prescribe.

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

3. Lack of Approved Procurement Plan

The School's annual procurement plan for the period under review was not approved by the Board of Management contrary to Section 53(2) and (5) of the Public Procurement and Asset Disposal Act, 2015 which requires entities to have in place procurement and asset disposal plans that are based on indicative or approved budgets which shall be integrated with the applicable budget process.

In the circumstance, the management was in breach of the law.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs) 3000 and 4000. The standard requires that I comply with ethical requirements and plan and perform the audit to obtain assurance about whether the activities, financial transactions and information reflected in the financial statements are in compliance, 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 CONTROL, 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 matter described in the Basis for conclusion of effectiveness of Internal Controls, Risk management and Governance section of my report, I confirm that, nothing else has come to my attention to cause me to believe that internal controls, risk management and overall governance were not effective.

Basis for Conclusion

Lack of Fixed Asset Register

During the period under review, the School Management did not maintain an updated fixed asset register. Schedules provided to support the School's assets were not comprehensive and the assets listed had no corresponding values. This was contrary to Section 143(1) of Public Finance Management (National Government) Regulations, 2015 prescribes that the Accounting Officer shall be responsible for maintaining a register of assets under his or her control or possession as prescribed by the relevant laws.

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

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

Responsibilities of Management and those Charged with Governance

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

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

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

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

Those charged with governance are responsible for overseeing the School's financial reporting process, reviewing the effectiveness of how Management monitors compliance with relevant legislative and regulatory requirements, and

ensuring that effective processes and systems are in place to address key roles and responsibilities in relation to overall governance and risk management, and ensuring the adequacy and effectiveness of the control environment.

Auditor-General's Responsibilities for The Audit

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

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

Further, in planning and performing the audit of the financial statements and audit of compliance, I consider internal controls in order to give an assurance on the effectiveness of internal controls, risk management and overall governance processes and systems in accordance with the provisions of Section 7 (1) (a) of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. My consideration of the internal control would not necessarily disclose all matters in the internal control that might be material weaknesses under the ISSAIs. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

Because of its inherent limitations, internal controls may not prevent or detect misstatements and instances of non-compliance. Also, projections of any evaluation of effectiveness to future periods are subject to the risk that controls may become inadequate because of changes in conditions, or that the degree of compliance with the policies and procedures may deteriorate.

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management.
- Conclude on the appropriateness of the Management's use of the applicable basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the School's ability to continue to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the School to cease to continue to sustain its services.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the School to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

I communicate with the Management regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that are identified during the audit.

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


 CPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

12 October, 2023


Report of the Auditor-General on Gitwe Girls Secondary School for the year ended 30 June, 2021 – Kiambu County

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PUBLIC SECONDARY SCHOOL
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IV. STATEMENT OF RECEIPTS AND PAYMENTS PERIOD TO 30TH JUNE 2021

DESCRIPTION OF VOTE HEAD	Note	2020-2021 Kshs	2020-2019 Kshs
RECEIPTS			
Capitation grants for tuition	1	1,090,034.75	1,560,388.00
Capitation grants for operations	2	6,835,167.90	9,922,325.00
School Fund Income- Parents' Contributions	3	16,453,723.00	19,153,140.00
School Fund Income- Other receipts	4	65,336.95	1,546,050.00
TOTAL RECEIPTS		24,444,280.00	32,181,903.00
PAYMENTS			
Payments for Tuition	5	809,509.00	1,219,478.00
Payments for operations	6	6,014,879.00	11,624,011.00
Boarding and school fund payments	7	14,793,825.00	17,506,365.00
TOTAL PAYMENTS		21,618,213.00	30,349,854.00
SURPLUS/DEFICIT		2,826,067.00	1,832,049.00

The school financial statements were approved on 20/7/2023 2023 and signed by:

Sign: 

Name: BARNABATI N. MUGATA
Chair BOM

Date: 20/7/2023

Sign: 

Name: BEATRICE W. KARIRAHY
School Principal/
Secretary to BOM

Date: 20/7/2023

Sign: 

Name: Beatrice Kago
Bursar/
Finance Officer

Date: 20/7/2023

B.O.M CHAIRMAN
GITWE GIRLS SEC. SCHOOL
P.O. Box 90-00216, GITHUNGURI
DATE: 20/7/23 SIGN:

B.O.M SECRETARY
GITWE GIRLS' SEC. SCHOOL
P. O. Box 90-00216 GITHUNGURI
Sign:  Date: 20/7/23

PUBLIC SECONDARY SCHOOL
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V. STATEMENT OF FINANCIAL ASSETS AND FINANCIAL LIABILITIES AS AT 30TH JUNE 2021

	Note	2020-2021 Kshs	2019-2020 Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	8	6,460,516.00	4,201,647.47
Cash Balances	9	1,048.00	6,663.00
Total Cash and cash equivalent		6,464,564.00	4,208,310.07
Account's receivables	11	3,798,736.00	3,641,076.00
TOTAL FINANCIAL ASSETS		10,260,300.00	7,849,386.07
FINANCIAL LIABILITIES			
Accounts Payables	12	2,259,157.00	3,112,309.00
NET FINANCIAL ASSETS		8,001,143.00	4,737,077.00
REPRESENTED BY			
Accumulated Fund b/fwd	13	4,737,077.00	2,905,028.00
Surplus/Deficit for the year		2,826,067.00	1,832,049.00
NET FINANCIAL POSSITION		7,563,143.67	4,737,077.00

The School's financial statements were approved on 20/7/2023 and signed by:

Name: BARNABAT N. MUKHATI
 Chairman, BoM

Name: BEATRICE W. WAINAGU
 School Principal/Secretary
 to BoM

Name: Beatrice Kago
 Bursar/Finance

Sign: [Signature]

Sign: [Signature]

Sign: [Signature]

Date: 20/7/2023

Date: 20/7/2023

Date: 20/7/2023

DATE: 20/7/23 SIGN: [Signature]

B.O.M SECRETARY
 GITHUNGURI SEC. SCHOOL
 P.O. Box 90-00216, GITHUNGURI
 Sign: [Signature] Date: 20/7/23

**GITWE GIRLS SECONDARY SCHOOL
PUBLIC SECONDARY SCHOOL
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VI. STATEMENT OF CASH FLOWS FOR THE PERIOD ENDED 30TH JUNE 2021

		2020-2021	2019-2020
		KShs	KShs
Receipts for operating activities			
Capitation grants for tuition	1	1,090,034.00	1,560,388.00
Capitation grants for operations	2	6,835,167.00	9,922,325.00
School fund income- Parents contributions/ fees	3	15,880,910.00	17,284,065.00
School Fund Income- Other receipts	4	65,356.00	1,546,050.00
Total receipts		23,871,467.00	30,312,828.00
Payments			
Payments for Tuition	5	809,509.00	1,219,478
Payments for operations	6	6,014,879 .00	11,624,011
Boarding and school fund payments	7	14,793,825	19,601,036
Total payments		21,618,213	32,444,525
Net cash flow from operating activities		2,253,254	(2,131,697)
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets		-	-
Acquisition of Assets		-	-
Proceeds from investments		-	-
Purchase of investments		-	-
Net cash flows from Investing Activities		-	-
CASHFLOW FROM BORROWING ACTIVITIES			
Proceeds from borrowings/ loans		-	-
Repayment of principal borrowings		-	-
Net cash flow from financing activities		-	-
NET INCREASE IN CASH AND CASH EQUIVALENTS		2,253,254.00	(2,131,697.00)
Cash and cash equivalent at BEGINNING of the year		4,208,310.00	6,340,007.00
Cash and cash equivalent at END of the year		6,461,564.00	4,208,310.00

**GITWE GIRLS SECONDARY SCHOOL
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VII. STATEMENT OF BUDGETED VERSUS ACTUAL AMOUNTS FOR THE YEAR ENDED 30TH JUNE 2021

RECEIPTS							
(1) CAPITATION GRANT ON TUITION							
Teaching / learning materials	4,144,000.00		4,144,000.00	1,090,033.75		3,053,966.25	26.3%
(2) CAPITATION GRANT ON OPERATIONS							
Other voteheads	7,896,000.00		7,896,000.00	5,159,167.00		2,736,833.00	65.3%
Repairs and maintenance	4,200,000.00		4,200,000.00	1,676,000.00		2,524,000.00	39.9%
Activity	1,260,000.00		1,260,000.00			1,260,000.00	0%
Medical and insurance	1,680,000.00		1,680,000.00			1,680,000.00	0%
(3) FEES CHARGED ON PARENTS							
BES	21,323,400.00		21,323,400.00	10,457,497.00		10,865,903.00	49%
Other voteheads	10,836,000.00		10,836,000.00	3,229,561.00		7,606,439.00	29.8%
Repairs and maintenance	1,680,000.00		1,680,000.00	2,742,445.00		(1,062,445.00)	163.2%
Activity	210,000.00		210,000.00	24,220.00		185,780.00	11.5%
OTHER INCOME							
Rent income	56,000.00		56,000.00	28,000.00		28,000.00	0%
Income from farming activities	60,000.00		60,000.00	37,335.95		22,664.00	62.2%
TOTAL INCOME	53,345,400.00		53,345,400.00	24,444,259.70		28,901,140.25	45.8%
(1) EXPENDITURE FOR TUITION							

**GITWE GIRLS SECONDARY SCHOOL
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Teaching / learning materials	2,442,560.00	2,442,560.00	809,509.00	1,633,051.00	33%
(2) EXPENDITURE FOR OPERATIONS					
Other voteheads	6,636,000.00	6,636,000.00	4,683,956.00	1,952,044.00	70.5%
Medical/insurance			665,661.00	665,661.00	0%
Gratuity	545,550.00	545,550.00	664,884.00	(119,334.00)	121.8%
Bank charges			378.00		
(3) EXPENDITURE FOR SCHOOL FUND					
Fee on Boarding Equipment and Stores	21,323,400.00	21,323,400.00	9,943,127.00	11,380,273.00	46.6%
other voteheads	10,836,000.00	10,836,000.00	2,665,771.00	8,170,229.00	24.6%
Repairs and maintenance	1,680,000.00	1,680,000.00	962,495.00	717,505.00	57.3%
farming activities	60,000.00	60,000.00	22,150.00	37,850.00	36.9%
Loan	991,192.00	991,192.00	991,192.00	0	100%
Gratuity	545,550.00	545,550.00	143,200.00	402,350.00	26.2%
Vehicle	100,000.00	100,000.00	65,050.00	34,950.00	65.1%
Bank charges			840.00		0%
TOTALS	45,160,252.00	45,160,252.00	21,618,213.00	24,874,579.00	47.9%

GITWE GIRLS SECONDARY SCHOOL
PUBLIC SECONDARY SCHOOL
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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 (IPSSAS) with particular emphasis on Cash Basis Financial Reporting under the Cash Basis of Accounting and applicable government legislations and regulations. The financial statements comply with and conform to the form of presentation prescribed by the Public Sector Accounting Standards Board of Kenya.

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

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

2. Recognition of receipts and payments

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

3. In-kind contributions

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

4. Cash and cash equivalents

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

GITWE GIRLS SECONDARY SCHOOL
PUBLIC SECONDARY SCHOOL
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SIGNIFICANT ACCOUNTING POLICIES (Continued)

- 5. Accounts Receivable**
For the purposes of these financial statements, imprests and advances to authorised public officers and/or institutions which were not surrendered or accounted for at the end of the financial year are treated as receivables. This is in recognition of the government practice where the imprest payments are recognized as expenditure when fully accounted for by the imprest or A/E holders. This is an enhancement to the cash accounting policy. Other accounts receivables are disclosed in the financial statements.
- 6. Accounts Payable**
For the purposes of these financial statements, deposits and retentions held on behalf of third parties have been recognized as accounts payables. This is in recognition of the government practice of retaining a portion of contracted services and works pending fulfillment of obligations by the contractor and to hold deposits on behalf of third parties. This is an enhancement to the cash accounting policy adopted by National Government Ministries and agencies. Other liabilities including pending bills are disclosed in the financial statements. Pending bills consist of unpaid liabilities at the end of the financial year arising from contracted goods or services during the year or in past years.
- 7. Non-current assets**
Non-current assets are expensed at the time of acquisition while disposal proceeds are recognized as receipts at the time of disposal. However, the acquisitions and disposals are reflected in the school fixed asset register a summary of which is provided as a memorandum to these financial statements.
- 8. Budget**
The budget is developed on the same accounting basis (cash basis), the same accounts classification basis, and for the same period as the financial statements. The *school's* budget was approved by the School Board of Management. A comparison of the actual performance against the comparable budget for the financial year under review has been included in the financial statements.
- 9. Comparative figures**
Where necessary comparative figures for the previous financial year have been amended or reconfigured to conform to the required changes in presentation.
- 10. Subsequent events**
There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended 30th June 2021.

**GITWE GIRLS SECONDARY SCHOOL
PUBLIC SECONDARY SCHOOL
Annual Report and Financial Statements
For the year ended 30th June 2021**

VIII. NOTES TO THE FINANCIAL STATEMENTS

1 CAPITATION GRANT FOR TUITION

Teaching / learning materials	2,788,158.00	1,090,033.75
Total	2,788,158.00	1,090,033.75

2 CAPITATION GRANT FOR OPERATIONS

OTHERS(LT,EWC,PE&ADM)	7,831,985.40	5,159,166.90
Infrastructure grants (M&I)	4,195,000.00	1,676,000.00
Medical	168,000.00	
Total	12,194,985.40	6,835,166.90

3 PARENTS CONTRIBUTION/FEES - SCHOOL FUND ACCOUNT

OTHERS(LT,EWC,PE&ADM)	12,027,555.00	3,229,561.00
Boarding Equipments & Stores	33,023,742.00	10,457,497.00
Maintenance & Improvement	3,173,795.00	2,742,445.00
Activity	227,326.00	24,220.00
Total	48,452,418.00	16,453,726.00

**GITWE GIRLS SECONDARY SCHOOL
PUBLIC SECONDARY SCHOOL
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NOTES TO THE FINANCIAL STATEMENTS (Continued)

4 OTHER RECEIPTS – SCHOOL FUND ACCOUNT

Rent income	53,200.00	28,000.00
Income from farming activities		37,335.95
PA Fund	3,986,075.00	
Tenders	55,000.00	
Total	4,094,275.00	65,335.95

5 PAYMENTS FOR TUITION

Internal exams		90,212.00
Teaching / learning materials	2,793,528.00	718,553.00
Bank Charges	2,351.00	744.00
Total	2,795,879.00	809,509.00

**GITWE GIRLS SECONDARY SCHOOL
PUBLIC SECONDARY SCHOOL**
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NOTES TO THE FINANCIAL STATEMENTS (Continued)

6 PAYMENTS FOR OPERATIONS

OTHERS(LTT,EWC,PE&ADM)	9,193,029.00	4,683,956.00
Service Gratitude		664,884.00
Activity	618,610.00	665,661.00
Medical and	425,506.00	
Insurance		378.00
Bank Charges	1,260.00	
Infrastructure	2,688,742.00	
TOTAL	12,927,147.00	6,1014,879.00

7 BOARDING AND SCHOOL FUND PAYMENTS

OTHERS(LTT,EWC,PE&ADM)	7,968,772.00	2,665,771.00
Repairs and maintenance & Improvements	2,193,677.00	962,495.00
Bank charges	0	840.00
Boarding Equipments & Stores	27,032,796.00	9,943,127.00
PA Contributions	3,076,460.00	0

GITWE GIRLS SECONDARY SCHOOL
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Farming activities	39,980.00	22,150.00	143,200.00
Service Gratuity	116,520.00		
Motor Vehicle Loan payment		1,549,259.45	65,050.00 991,192.00
TOTAL	41,977,464.45	14,793,825.00	

**GITWE GIRLS SECONDARY SCHOOL
PUBLIC SECONDARY SCHOOL
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NOTES TO THE FINANCIAL STATEMENTS (Continued)

8 BANK ACCOUNTS

Tuition Account	KCB GITHUNGURI	1105017222	335,730.00	343,451.90
Operations Account	KCB GITHUNGURI	1105030954	1,262,011.40	2,024,171.00
School Fund Account	KCB GITHUNGURI	1105032523	10,066,375.72	2,562,550.92
Vehicles Account	KCB GITHUNGURI	1133781284	54,358.00	54,484.00
Saving Account	KCB GITHUNGURI	1104569310	474,245.85	474,245.85
Infrastructure Account	KCB GITHUNGURI	1268171832	1,031,736.00	1,001,612.00
Total			13,224,457.87	6,460,515.67

9 CASH IN HAND

School Fund Account	1,399.00	720.00
Operations Account	328.00	328.00
Total	1,727.00	1,048.00

**GITWE GIRLS SECONDARY SCHOOL
PUBLIC SECONDARY SCHOOL
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NOTES TO THE FINANCIAL STATEMENTS (Continued)

10 ACCOUNTS RECEIVABLE

Fees Arrears	5,510,690.00	3,698,286.00
Other non fees	87,950.00	87,950.00
Total	5,598,640.00	3,798,736.00

Fees Arrears for current year	2,281,568.00	828,620.00
Fees arrears for the previous year	359,456.00	175,415.00
Fees arrears for prior periods(over two years)	2,869,666.00	2,694,251.00
Total	5,510,690.00	3,698,286.00

11 ACCOUNTS PAYABLE

Trade creditors(historical book value)	437,960.00	437,960.00
Prepaid fees	994,376.00	1,552,317.00
Loan	0	706,880.00
Total	1,432,336.00	2,259,157.00

**GITWE GIRLS SECONDARY SCHOOL
PUBLIC SECONDARY SCHOOL
Annual Report and Financial Statements
For the year ended 30th June 2021**

Other important disclosure notes

IPSAS 1 encourages an entity to disclose accrual related information in relation to an entity's assets and liabilities. The notes outlined below are disclosure notes in relation to the school's non- financial assets and liabilities.

13 A) Biological assets

Tea plants	3125		3125
Trees	750		500
Total	3875		3625

GITWE GIRLS SECONDARY SCHOOL
PUBLIC SECONDARY SCHOOL
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Other important disclosure notes

14 Stock/ Inventory

Items	Number (units)
School land (2 pieces)	8.5 Acres and 2.5 acres
School bus 62 seater	1
School van 9 seater	1
Staff houses :	
• Singles	4
• 2 bedrooms	4
• 3 bedrooms	2
Students Lockers	878
Staff chairs	84 pcs
Sofa seats	15 pcs
Student chairs	878
Office cabinets (movable)	3
Computers	25 pcs
Printers	7 pcs
duplicating machines	1
Sewing machines	15
Cookers	52
Water dispensers	8
Dining hall tables	89
Plastic tanks	18 pcs
Dining hall benches	121
Energy saving jikos	12
Cooking stoves	15
Weighing scale	1
Tea trolley	4

GITWE GIRLS SECONDARY SCHOOL
PUBLIC SECONDARY SCHOOL
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Water pumps	3
Generator	1
TV Screens	3
Beds	439 deckers
Fire extinguishers	86 pcs
Fridge	1
Concrete tank	1 pc
Water boiler tanks	3 pcs
BVR machines	6 pcs
CCTV cameras	64 pcs
KITCHEN DEPARTMENT	
Maize	2677kgs
Maize flour	1215kgs
Beans	2865kgs
Rice	210kgs
Cooking fat	87kgs
Steelwool	112 Pkts
Cocoa	16 tins
Sugar	381kgs
Kelo	112 cans
Barsoap	14 pcs
Detergents	30 cans
Supabrite	48pcs
STATIONARIES	
Biro Pens	350 pcs
Foolscaps	50pkts
Hard books 4 quire	92 pcs
A5	2 Pcs
Whiteboard pens	36 pcs
Photocopying papers A3	29 pcs
Spring files	54 pcs
Cello tapes	4,896 books
Dusters	18 Pcs
Carbon papers	25 reams

GITWE GIRLS SECONDARY SCHOOL
PUBLIC SECONDARY SCHOOL
Annual Report and Financial Statements
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Box files	5 reams
White out	5 pcs
Exercise books 200 pages A4	80 pcs
120 pages A4	100
Pencils	18pcs
Stick glue	12 pcs

**GITWE GIRLS SECONDARY SCHOOL
FSE FUNDS AS AT 30TH JUNE 2021**

TUTION ACCOUNT		
DATE	AMOUNT	
06-01-21	289,110.00	NEMIS ENROLMENT
23-03-21	503,246.25	SCH. ENROLMENT
02-06-21	297,677.50	
	<u>1,090,033.75</u>	

OPERATION ACCOUNT		
DATE	AMOUNT	
06-01-21	2,847,146.90	NEMIS ENROLMENT
23-03-21	1,074,708.00	SCH. ENROLMENT
27-04-21	1,745,982.00	
02-06-21	1,167,330.00	
	<u>6,835,166.90</u>	

INCOME FROM FARMING ACTIVITIES AS AT 30TH JUNE 2021

DATE	FROM WHOM RECEIVED	AMOUNT
Jan.21	Tea proceeds	7,812.50
Feb.21	Tea proceeds	5,655.00
March.21	Tea proceeds	3,917.65
Apr-21	Tea proceeds	8,403.95
May-21	Tea proceeds	6,064.50
Jun-21	Tea proceeds	5,482.35
		<hr/> <u><u>37,335.95</u></u>

GITWE GIRLS SEC. SCHOOL
P.O BOX 90-00216 TEL. 0706515199
GITHUNGURI

FEES ARREARS FOR THE PREVIOUS YEAR (2020)							
FORM	PE	EWC	LTT	RMI	ADM COST	BES	TOTAL
4P	500.00	5,815.00	132.00	500.00	14,580.00	23,557.00	45,084.00
4Q	5,700.00	2,492.00	5,735.00	3,922.00	1,235.00	24,768.00	43,852.00
4R	9,520.00	5,820.00	910.00	1,110.00	1,440.00	26,685.00	45,485.00
4S	7,000.00	7,645.00	4,005.00	1,775.00	1,110.00	19,459.00	40,994.00
TOTAL	22,720.00	21,772.00	10,782.00	7,307.00	18,365.00	94,469.00	175,415.00

GITWE GIRLS SEC. SCHOOL
P.O BOX 90-00216 TEL. 0706515199
GITHUNGURI

OUTSTANDING BALANCES AS ST 30TH JUNE 2021									
FORM	ACTIVITY	PE	EWC	LTT	RMI	ADM COST	BES	TOTAL	
1		3,720.00	11,280.00	780.00	3,505.00	5,260.00	96,200.00	120,745.00	
2		150.00	8,885.00	16,080.00	2,145.00	8,175.00	6,900.00	166,085.00	208,420.00
3		350.00	14,790.00	19,610.00	3,315.00	12,510.00	10,175.00	187,287.00	248,037.00
4			13,350.00	23,783.00	3,250.00	12,000.00	10,230.00	188,805.00	251,418.00
TOTAL		500.00	40,745.00	70,753.00	9,490.00	36,190.00	32,565.00	638,377.00	828,620.00

GITWE GIRLS SEC. SCHOOL
P.O BOX 90-00216 TEL. 0706515199
GITHUNGURI

INCOME SCHEDULE

RECEIPT SCHEDULES AS AT 30TH JUNE 2021							
VOTEHEAD	JANUARY	FEB	MARCH	APRIL	MAY	JUNE	TOTALS
ACTIVITY	21,025.00	845.00	450.00	100.00	1,100.00	700.00	24,220.00
BES	5,785,222.00	627,783.00	364,414.00	172,082.00	2,474,697.00	1,033,299.00	10,457,497.00
OTHER {LTT/ADM/EWC/PE}	1,941,319.00	136,658.00	71,645.00	88,065.00	766,955.00	224,919.00	3,229,561.00
RMI	727,955.00	184,925.00	213,994.00	193,846.00	855,453.00	566,272.00	2,742,445.00
TOTAL	8,475,521.00	950,211.00	650,503.00	454,093.00	4,098,205.00	1,825,190.00	16,453,723.00

OTHER INCOME

RENT	3,300.00	8,000.00	6,300.00	3,200.00	3,000.00	4,200.00	28,000.00
FARMING ACTIVITIES	7,812.50	5,655.00	3,917.65	8,403.95	6,064.50	5,482.35	37,335.95
TOTAL	11,112.50	13,655.00	10,217.65	11,603.95	9,064.50	9,682.35	65,335.95

GITWE GIRLS SEC. SCHOOL
P.O BOX 90-00216 TEL. 0706515199
GITHUNGURI

PREPAID FEES AS AT 30TH JUNE 2021	
FORM	TOTAL AMOUNT
1	316,793.00
2	276,141.00
3	175,537.00
4	225,905.00
TOTAL	<u>994,376.00</u>

GITWE GIRLS SECONDARY SCHOOL

PAYMENT SCHEDULES

SCHOOL FUND ACCOUNT AS AT 30TH JUNE 2021

VOTEHEAD OTHERS(LTT PE ADM & EWC)

PVNO	DATE	TO WHOM PAID	AMOUNT	NARRATION
120	19-05-21	Sundry Payments	9,800.00	gumboots/travel
121	21-05-21	Sundry Payments	54,390.00	plumbing items/travel
122	25-05-21	Sundry Payments	6,270.00	postage fee/travel
123	31-05-21	Sundry Payments	3,360.00	travel allowances
124	31-05-21	Sundry Payments	15,700.00	travel allowances
126	31-05-21	Sundry Payments	42,050.00	travel allowances
130	02-06-21	Two ways Africa	15,500.00	printer
138	02-06-21	Gratom Babz	105,000.00	salary may 2021
140	02-06-21	Wason Systems	15,000.00	Eletrical services
141	02-06-21	Besmark Enterprises	113,454.00	vehicle repairs
143	02-06-21	Two ways Africa	33,000.00	Internet services
144	03-06-21	Sundry Payments	7,610.00	newspapers,padlocks/allowances
145	07-06-21	Sundry Payments	9,400.00	padlocks/travel
148	09-06-21	Sundry Payments	7,400.00	internet bundles
149	11-06-21	Sundry Payments	8,840.00	newspapers,bulbs,travel
150	17-06-21	Sundry Payments	16,000.00	allowances
151	18-06-21	Sundry Payments	3,540.00	newspapers/travel
152	22-06-21	Sundry Payments	3,200.00	nails/travel
154	25-06-21	Sundry Payments	79,660.00	nespapers,travel
156	25-06-21	Teachers	230,800.00	grades
1	04-01-21	Sundry payments	900.00	transport
3	06-01-21	sunday payments	1,650.00	newspaper,padlocks,transport
4	12-01-21	sunday payments	8,400.00	revisional materials,transport
7	14-01-21	mybema enterprises	60,400.00	curtains for dormitory
12	14-01-21	tavac promotions	50,000.00	water,sanitizer, dispenser, sign for covid 19
13	14-01-21	Pirene wellness	15,000.00	guidance&counseling services to students
14	15-01-21	Sundry payments	78,000.00	allowancesfor BOM and staff
15	18-01-21	Sundry payments	7,000.00	travel and lunch allowances
16	18-01-21	Sundry payments	37,035.00	post office fee, renewal of speed governor

17	19-01-21	Sundry payments	20,000.00	printer repair,medical cert travel allowances
18	20-01-21	Sundry payments	800.00	travel and lunch allowances
20	22-01-21	Sundry payments	10,320.00	newspaper,batteries, traveland lunch,airtime
21	25-01-21	Sundry payments	22,200.00	posters for covid 19 awareness,CD-rewritable
22	28-01-21	Sundry payments	46,500.00	Pre-KCSE examinations for form 4, travel & lunch, airtime
23	29-01-21	Sundry payments	6,890.00	newspaper, airtime for official communication
25	01-02-21	Sundry payments	24,100.00	stickers,for school bus,travel and lunch allowances
30	01-02-21	gratom babz ltd	105,000.00	payments of security services
34	03-02-03	Sundry payments	5,100.00	travel allowances
35	05-02-21	Sundry payments	19,690.00	counselling services,newspapers
38	10-02-21	Ubongo Africa	38,250.00	key holders,shelf marker labels
46	10-02-21	two ways africa	45,000.00	lesson attendance,registers
47	11-02-21	Sundry payments	400.00	travel allowances
49	11-02-21	Sundry payments	13,430.00	homescience practicals
50	12-02-21	Sundry payments	26,790.00	bom allowances,newspapers
51	13-02-21	Sundry payments	32,300.00	motivational fee, travel allowances
52	15-02-21	Sundry payments	20,915.00	bundles, padlocks allowances, items for water systems
53	16-02-21	Sundry payments	13,790.00	allowances,,items for practicals
55	25-02-21	gloliza general supplies	97,950.00	staff uniforms
58	25-02-21	two ways africa	81,200.00	stationeries
60	26-02-21	Sundry payments	26,230.00	newspaper, computer project,nitership workshop,allowances
62	01-03-21	gratom babz ltd	105,000.00	personal emolment
65	01-03-21	two ways africa	78,900.00	wifi and servicing of computers
66	01-03-21	wason enterprises	15,000.00	electrical services
73	02-03-21	Sundry payments	4,700.00	airtime,refilling gas
74	05-03-21	Sundry payments	23,540.00	travel allo, water repair,newspaper
75	08-03-21	Sundry payments	24,890.00	travel allowances, motivation books
76	11-03-21	Sundry payments	44,460.00	hom,airtime,allowances
77	16-03-21	Sundry payments	10,710.00	biology kcse practicals,allowances,batteries cement for repair
78	19-03-21	Sundry payments	28,440.00	motivational fee, travel allowances,newspaper,
79	21-03-21	Sundry payments	500.00	travel allowances
80	22-03-21	Sundry payments	4,050.00	lunch & travel allowances
81	24-03-21	Sundry payments	48,860.00	homescience practicals,allowances bom,airtime
87	24-03-21	Pirene wellness	33,000.00	counselling services

90	24-03-21	gratom babz ltd	105,000.00	security services
91	31-03-21	Sundry payments	59,000.00	allowances,sanitizers
92	31-03-21	Sundry payments	47,050.00	newspapers,allowances
94	05-04-21	Sundry payments	5,400.00	travel allowances,airtime
95	07-04-21	Sundry payments	600.00	travel allowances
96	09-04-21	Sundry payments	300.00	travel allowances
97	21-04-21	Sundry payments	13,000.00	travel and lunch allowances
99	21-04-21	bizwise enterprises	38,000.00	photocopier ink
109	21-04-21	sundry payment	120,000.00	send off of deputy principal spouse
111	30-04-21	sundry payments	17,220.00	newspaper,travel allowances
112	04-05-21	Sundry payments	7,800.00	travel allowances,
113	12-05-21	Sundry payments	8,000.00	travel allowances
114	12-05-21	Shell station	39,800.00	fuel
115	12-05-21	KPLC	75,700.00	Electricity bills
118	13-05-21	Sundry Payments	6,930.00	travel allowances
119	17-05-21	Sundry Payments	4,707.00	travel allowances
			2,665,771.00	

VOTEHEAD RMI 2021

26	01-02-21	hansam and sons ltd	500,000.00	conversion of garage into a dormitory
35	05-02-21	sundry payments	2,500.00	duplicating keys,casual workers
37	10-02-21	hansam and sons ltd	220,025.00	rehabilitation works,main hall,water heater
49	11-02-21	sundry payments	7,700.00	sch bus
73	02-03-21	sundry payments	6,000.00	casual workers
81	24-03-21	sundry payments	11,570.00	window panes
85	24-03-21	hansam and sons ltd	71,500.00	repair works done in various places
100	21-04-21	hansam and sons ltd	90,200.00	general repai works
142	02-06-21	Hansam & Sons	53,000.00	repair works
			962,495.00	

VOTEHEAD BANK CHARGES 2021

30-06-21	BANK	840.00	charges
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VOTEHEAD BES 2021

1	04-01-21	sundry payment	7,960.00	staff lunch
2	05-01-21	sundry payment	27,320.00	kitchen usefirewood splitting

3	06-01-21	sundry payment	17,155.00	utencils, pangas, buckets, vegetables
4	12-01-21	sundry payment	5,440.00	gas, casual workers
5	14-01-21	Njamaral supplies	282,340.00	shop goods
6	14-01-20	Rosamp enterprises	58,000.00	detrigent and disinfectant
9	14-01-21	jacqwa enterprises	484,000.00	maize and beans
10	14-01-21	Githunguri sch. supplies	472,000.00	maize and porridge flour, rice
14	14-01-21	sundry payment	18,188.00	charcoal and foodstuffs
15	18-01-21	sundry payment	720.00	bread knives
17	19-01-21	sundry payment	35,362.00	snacks for guests, diesel for generator
18	20-01-21	sundry payment	6,300.00	casual workers while cutting firewood
19	21-01-21	sundry payment	40,951.00	cateress uniform, kitchen items
20	22-01-21	sundry payment	850.00	vegetables
21	25-01-21	sundry payment	27,800.00	tealeaves for students tea/casuals
23	29-01-21	sundry payment	850.00	vegetables for staff food
25	01-02-21	sundry payment	32,400.00	cabbages for students
27	01-02-21	brenjio investments	270,000.00	firewood payments
29	01-02-21	stephen K. Kimani	36,000.00	resiezing firewood
31	01-02-21	Njamaral supplies	259,070.00	manufactured shop goods
34	03-02-21	sundry payment	41,565.00	lunch for staff during a meeting
35	05-02-21	sundry payment	2,670.00	vegetables
39	10-02-21	Githunguri sch. supplies	445,000.00	foodstuffs
40	10-02-21	githunguri dairy	92,250.00	milk for students
41	10-02-21	Zerozero butchery	155,250.00	meat for the students
42	10-02-21	esther wambui mumbi	86,950.00	eggs payments
43	10-02-21	Samuel mahinda Muriu	85,950.00	vegetables for students
44	10-02-21	Kenafic bakery limited	280,200.00	loaves of bread
45	10-02-21	Jane njeri wambui	40,180.00	market goods
46	10-02-21	pinpoint hygiene ltd	114,240.00	sanitary disposal services
47	11-02-21	sundry payment	7,265.00	sodas, fruits for quests
50	12-02-21	sundry payment	4,600.00	snacks for guests,
51	13-02-21	sundry payment	4,025.00	snacks for guests,
53	16-02-21	sundry payment	9,495.00	tealeaves, foodstuffs
54	25-02-21	Rosamp enterprises	58,000.00	detergents
57	25-02-21	limarvic supplies	90,000.00	kero

59	25-02-21	njamaal supplies	100,500.00	sugar
60	26-02-21	sundry payment	4,175.00	kitchen items
67	01-03-21	githunguri dairy	123,850.00	milk for students
68	01-03-21	Daniel Mbugua	193,000.00	meat for the students
69	01-03-21	Kenafic bakery	291,000.00	loaves of bread
70	01-03-21	esther mumbi	88,800.00	eggs payments
71	01-03-21	Samuel Muriu	141,800.00	vegetables
72	01-03-21	Jane njeri wambui	40,260.00	market items
73	02-03-21	sundry payment	72,135.00	kitchen items
74	05-03-21	sundry payment	2,645.00	kitchen items
75	08-03-21	sundry payment	34,090.00	kitchen items
76	11-03-21	sundry payment	3,000.00	charcoal
79	21-03-21	sundry payment	2,350.00	snacks,vegetables
80	22-03-21	sundry payment	19,790.00	snacks,casuals
81	24-03-21	sundry payment	6,580.00	kitchen items
82	24-03-21	Rosamp enterprises	58,000.00	detergents
83	24-03-21	sundry payment	470,500.00	maize and beans
84	24-03-21	Githunguri sch.supplies	418,000.00	shop goods
86	24-03-21	Njamaral Gen.supplies	285,780.00	shop goods
92	31-03-21	sundry payment	19,720.00	kitchen items
94	05-04-21	sundry payment	39,720.00	kitchen items
95	07-04-21	sundry payment	72,560.00	kcse invigilators lunch
96	09-04-21	sundry payment	7,520.00	kitchen items
97	21-04-21	sundry payment	15,925.00	kitchen items
98	21-04-21	iregi ngoci stores	57,200.00	firewood
102	21-04-21	Daniel Mbugua	288,230.00	meat for the students
103	21-04-21	githunguri dairy	200,600.00	milk for students
104	21-04-21	Kenafic limited	277,200.00	loaves of bread
105	21-04-21	esther mumbi	68,450.00	eggs payments
106	21-04-21	Samuel Muriu	184,700.00	vegetables
107	21-04-21	Jane njeri wambui	70,090.00	market items
108	21-04-21	stephen K. Kimani	6,300.00	resizing firewood
111	30-04-21	sundry payment	4,570.00	kitchen items
112	04-05-21	sundry payment	59,950.00	kitchen items,manure

113	12-05-21	Sundry Payments	38,870.00	kitchen items/casuals
116	12-05-21	Njamarl Supplies	257,580.00	foodstuffs
117	12-05-21	Githunguri Sch. Supplies	63,000.00	foodstuffs
118	13-05-21	Sundry Payments	21,145.00	kitchen items
119	17-05-21	Sundry Payments	19,033.00	kitchen items
120	19-05-21	Sundry Payments	4,495.00	firewood reseizing/kitchen items
121	21-05-21	Sundry Payments	10,305.00	kitchen items
122	25-05-21	Sundry Payments	10,490.00	kitchen items
123	31-05-21	Sundry Payments	19,460.00	kitchen items/casuals
126	31-05-21	Sundry payments	200.00	kitchen items
127	02-06-21	Salome Kabura	14,500.00	cleaning materials
128	02-06-21	Rosamp Enterprises	162,400.00	cleaning agents
129	02-06-21	Jacqwa Enterprise	332,500.00	foodstuffs
131	02-06-21	Githunguri Sch. Supplies	436,000.00	foodstuffs
132	02-06-21	Gith Dairy	78,500.00	milk May 2021
133	02-06-21	Daniel Mbugua	125,200.00	meat may 2021
134	02-06-21	Samuel Mahinda	87,900.00	vegetables may 2021
135	02-06-21	Kenafic Bakery	174,600.00	Loaves May 2021
136	02-06-21	Esther Mumbi	55,500.00	Eggs may 2021
137	02-06-21	Jane Njeri	32,790.00	Market goods
144	03-06-21	Sundry Payments	41,400.00	kitchen items
145	07-06-21	Sundry Payments	2,725.00	kitchen items
146	08-06-21	Njamarl Supplies	143,000.00	foodstuffs
147	08-06-21	Monicah Kamande	7,500.00	fees refund
148	09-06-21	Sundry Payments	4,655.00	kitchen items
149	11-06-21	Sundry Payments	7,050.00	kitchen items
150	17-06-21	Sundry Payments	17,435.00	gas refill,kitchen items
152	22-06-21	Sundry Payments	27,123.00	kitchen items
153	24-06-21	Sundry Payments	17,135.00	kitchen items
154	25-06-21	Sundry Payments	14,750.00	Kitchen items
155	25-06-21	Njamarl Supplies	226,800.00	foodstuffs
8	14-01-21	chania girls High school	8,000.00	refund of school fees
28	01-02-21	Ngenda sec school	25,500.00	refund of school fees
101	21-04-21	GSCSHA	66,250.00	subcounty levies

11 14-01-21 Bernard Gakuo
 33 01-02-21 Douglas John

30,000.00 advance
 30,000.00 advance
9,943,127.00

MOTOR VEHICLE ACCOUNT 2021
 VOTEHEAD LTT

1 02-06-21 Besmark Enterprise
 Shell Station

47,122.00 repair/servicing vehicles
 17,928.00 fuel

119 17-05-21 Sundry payments
 148 09-06-21 Sundry payments
 151 18-06-21 Sundry payments
 60 26-02-21 sundry payments
 92 31-03-21 sundry payments
 96 09-04-21 sundry payments

65,050.00
 3,720.00 tea picking
 3,810.00 tea picking
 3,600.00 teapicking
 3,900.00 tea picking
 3,010.00 tea picking
 4,110.00 tea picking
22,150.00

88 24-03-21 Pheris Njeru
 89 24-03-21 John Mbugua

100,000.00 Services+E219
 43,200.00 Services
143,200.00

LOAN 2021

31-05-21 KCB Bank

991,192.00 Loan payment

TOTAL

14,793,825.00

GITWE GIRLS SECONDARY SCHOOL

SCHOOL FUND ACCOUNT

2021

VOTEHEAD BES 2021

PVNO	DATE	TO WHOM PAID	AMOUNT	NARRATION
1	04-01-21	sundry payment	7,960.00	staff lunch
2	05-01-21	sundry payment	27,320.00	kitchen use firewood splitting
3	06-01-21	sundry payment	17,155.00	utencils, pangas, buckets, vegetables
4	12-01-21	sundry payment	5,440.00	gas, casual workers
5	14-01-21	Njamaral supplies	282,340.00	shop goods
6	14-01-20	Rosamp enterprises	58,000.00	detrigent and disinfectant
9	14-01-21	jacqwa enterprises	484,000.00	maize and beans
10	14-01-21	Githunguri sch. supplies	472,000.00	maize and porridge flour, rice
14	14-01-21	sundry payment	18,188.00	charcoal and foodstuffs
15	18-01-21	sundry payment	720.00	bread knives
17	19-01-21	sundry payment	35,362.00	snacks for guests, diesel for generator
18	20-01-21	sundry payment	6,300.00	casual workers while cutting firewood
19	21-01-21	sundry payment	40,951.00	cateress uniform, kitchen items
20	22-01-21	sundry payment	850.00	vegetables
21	25-01-21	sundry payment	27,800.00	tealeaves for students tea/casuals
23	29-01-21	sundry payment	850.00	vegetables for staff food
25	01-02-21	sundry payment	32,400.00	cabbages for students
27	01-02-21	brenjo investments	270,000.00	firewood payments
29	01-02-21	stephen K. Kimani	36,000.00	resiezing firewood
31	01-02-21	Njamaral supplies	259,070.00	manufactured shop goods
34	03-02-21	sundry payment	41,565.00	lunch for staff during a meeting
35	05-02-21	sundry payment	2,670.00	vegetables
39	10-02-21	Githunguri sch. supplies	445,000.00	foodstuffs

40	10-02-21	githunguri dairy	92,250.00	milk for students
41	10-02-21	Zerozero butchery	155,250.00	meat for the students
42	10-02-21	esther wambui mumbi	86,950.00	eggs payments
43	10-02-21	Samuel mahinda Muriu	85,950.00	vegetables for students
44	10-02-21	Kenafric bakery limited	280,200.00	loaves of bread
45	10-02-21	Jane njeri wambui	40,180.00	market goods
46	10-02-21	pinpoint hygiene ltd	114,240.00	sanitary disposal services
47	11-02-21	sundry payment	7,265.00	sodas, fruits for quests
50	12-02-21	sundry payment	4,600.00	snacks for guests,
51	13-02-21	sundry payment	4,025.00	snacks for guests,
53	16-02-21	sundry payment	9,495.00	tealeaves,foodstuffs
54	25-02-21	Rosamp enterprises	58,000.00	detergents
57	25-02-21	limarvic supplies	90,000.00	kero
59	25-02-21	njamal supplies	100,500.00	sugar
60	26-02-21	sundry payment	4,175.00	kitchen items
67	01-03-21	githunguri dairy	123,850.00	milk for students
68	01-03-21	Daniel Mbugua	193,000.00	meat for the students
69	01-03-21	Kenafric bakery	291,000.00	loaves of bread
70	01-03-21	esther mumbi	88,800.00	eggs payments
71	01-03-21	Samuel Muriu	141,800.00	vegetables
72	01-03-21	Jane njeri wambui	40,260.00	market items
73	02-03-21	sundry payment	72,135.00	kitchen items
74	05-03-21	sundry payment	2,645.00	kitchen items
75	08-03-21	sundry payment	34,090.00	kitchen items

GITWE GIRLS SECONDARY SCHOOL

SCHOOL FUND ACCOUNT

VOTEHEAD BES 2022

2022

81	24-03-21	sundry payment	6,580.00	kitchen items
82	24-03-21	Rosamp enterprises	58,000.00	detergents
83	24-03-21	sundry payment	470,500.00	maize and beans
84	24-03-21	Githunguri sch.supplies	418,000.00	shop goods
86	24-03-21	Njamaral Gen.supplies	285,780.00	shop goods
92	31-03-21	sundry payment	19,720.00	kitchen items
94	05-04-21	sundry payment	39,720.00	kitchen items
95	07-04-21	sundry payment	72,560.00	kcse invigilators lunch
96	09-04-21	sundry payment	7,520.00	kitchen items
97	21-04-21	sundry payment	15,925.00	kitchen items
98	21-04-21	iregi ngoci stores	57,200.00	firewood
102	21-04-21	Daniel Mbugua	288,230.00	meat for the students
103	21-04-21	githunguri dairy	200,600.00	milk for students
104	21-04-21	Kenafric limited	277,200.00	loaves of bread
105	21-04-21	esther mumbi	68,450.00	eggs payments
106	21-04-21	Samuel Muriu	184,700.00	vegetables
107	21-04-21	Jane njeri wambui	70,090.00	market items
108	21-04-21	stephen K. Kimani	6,300.00	resiezing firewood
111	30-04-21	sundry payment	4,570.00	kitchen items
112	04-05-21	sundry payment	59,950.00	kitchen items,manure
113	12-05-21	Sundry Payments	38,870.00	kitchen items/casuals
116	12-05-21	Njamarl Supplies	257,580.00	foodstuffs
117	12-05-21	Githunguri Sch. Supplies	63,000.00	foodstuffs
118	13-05-21	Sundry Payments	21,145.00	kitchen items
119	17-05-21	Sundry Payments	19,033.00	kitchen items
120	19-05-21	Sundry Payments	4,495.00	firewood reseizing/kitchen items
121	21-05-21	Sundry Payments	10,305.00	kitchen items

122	25-05-21	Sundry Payments	10,490.00	kitchen items
123	31-05-21	Sundry Payments	19,460.00	kitchen items/casuals
126	31-05-21	Sundry payments	200.00	kitchen items
127	02-06-21	Salome Kabura	14,500.00	cleaning materials
128	02-06-21	Rosamp Enterprises	162,400.00	cleaning agents
129	02-06-21	Jacqwa Enterprise	332,500.00	foodstuffs
131	02-06-21	Githunguri Sch. Supplies	436,000.00	foodstuffs
132	02-06-21	Gith Dairy	78,500.00	milk May 2021
133	02-06-21	Daniel Mbugua	125,200.00	meat may 2021
134	02-06-21	Samuel Mahinda	87,900.00	vegetables may 2021
135	02-06-21	Kenafric Bakery	174,600.00	Loaves May 2021
136	02-06-21	Esther Mumbi	55,500.00	Eggs may 2021
137	02-06-21	Jane Njeri	32,790.00	Market goods
144	03-06-21	Sundry Payments	41,400.00	kitchen items
145	07-06-21	Sundry Payments	2,725.00	kitchen items
146	08-06-21	Njamarl Supplies	143,000.00	foodstuffs
147	08-06-21	Monicah Kamande	7,500.00	fees refund
148	09-06-21	Sundry Payments	4,655.00	kitchen items
149	11-06-21	Sundry Payments	7,050.00	kitchen items
150	17-06-21	Sundry Payments	17,435.00	gas refill,kitchen items
152	22-06-21	Sundry Payments	27,123.00	kitchen items
153	24-06-21	Sundry Payments	17,135.00	kitchen items
154	25-06-21	Sundry Payments	14,750.00	Kitchen items
155	25-06-21	Njamarl Supplies	226,800.00	foodstuffs
8	14-01-21	chania girls High school	8,000.00	refund of school fees
28	01-02-21	Ngenda sec school	25,500.00	refund of school fees
101	21-04-21	GSCSHA	66,250.00	subcounty levies
11	14-01-21	Bernard Gakuo	30,000.00	advance
33	01-02-21	Douglas John	30,000.00	advance

9,943,127.00

MOTOR VEHICLE ACCOUNT 2021

1 02-06-21 Besmark Enterprise
Shell Station

47,122.00 repair/servicing vehicles
17,928.00 fuel
65,050.00