

REPUBLIC OF KENYA



Enhancing Accountability

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OF KENYA
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REPORT

PARLIAMENTARY ASSEMBLY
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DATE: 30 NOV 2023 DAY: _____

TABLED BY: *Ann Naomi Njoroge*
CLERK AT THE TABLE: *Deputy majority whip*
A. Shubuko

THE AUDITOR-GENERAL

ON

GITWE GIRLS SECONDARY SCHOOL

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

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 2022**

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
Annual Report and Financial Statements
For the year ended 30th June 2022**

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**GITWE GIRLS SECONDARY SCHOOL
PUBLIC SECONDARY SCHOOL
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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 878 number of students as at 30th June 2022. It has 4 streams and 39 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	31/5/2022
2	MRS.BEATRICE WAIRAGU	Secretary – Principal	31/5/2022
3	MS CHRISTINE KARIUKI	Member	31/5/2022
4	MR,PATRICK KANINI	Member	31/5/2022
5	DR.PAUL WANJOHI	Member	31/5/2022
6	MS ROSEMARY NGUGI	Member	31/5/2022
7	MR.MICHAEL MUTHEKI	Member	31/5/2022
8	MR.RICHARD KIARIE	Member	31/5/2022
9	PRO.REBECCA WAIHENYA	Member – Rep CEB	31/5/2022
10	MR,DAVID NGANGA	Member – Sponsor	31/5/2022
11	MS.ZIPPORAH MWENDE	Member-Sponsor	31/5/2022
12	MR.DOUGLAS ASANYO	MemberSpecial Needs	31/5/2022
13	MS.PHLYLIS WARUI	Member – Community	31/5/2022
14	MR.STEPHEN KABERA	Member Rep Teachers	31/5/2022
15	EUNICE WAMBUI	Rep Students	31/5/2022

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

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		Names of Members	Designation	Number of meetings attended during the year
1	Executive Committee	1.Barnabas Muigai 2.Beatrice Wairagu 3.David Nganga 4.Pro.Rebecca 5.Michael Mutheki	Chairperson Secretary	3
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.Michael Mutheki 3.Beatrice Wairagu 4.Douglas Asanyo	Chairperson	0
4	Academic Committee	1.Pro.Rebecca 2.Zipporah Mwende 3.Stephen Kabera 4.Paul Wanjohi	Chairperson	1
5	Development Committee	1.Michael Mutheki 2.Barnabas Muigai 3.Patrick Kanini 4.Richard Kiarie 5.	Chairperson	0
6	Discipline and welfare Committee	1.David Ng'ang'a 2.Barnabas Muigai 3.Stephen Kabera 4.Zipporah Mwende 5.Agnes Wandeto (Deputy Principal)	Chairperson	0
7	Adhoc Committee (if any during the year)	N/A		

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(d) School operation Management

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

Ref:	Designation	Name	TSC Number
1	Principal	MRS.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

**GITWE GIRLS SECONDARY SCHOOL
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(g) Independent Auditors

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

**GITWE GIRLS SECONDARY SCHOOL
PUBLIC SECONDARY SCHOOL
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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	2021-2022 KSHS	2020-2021 KSHS	2019-2020 KSHS
Surplus /(deficit)	8,542,154.00	2,826,067.00	1,832,049.90

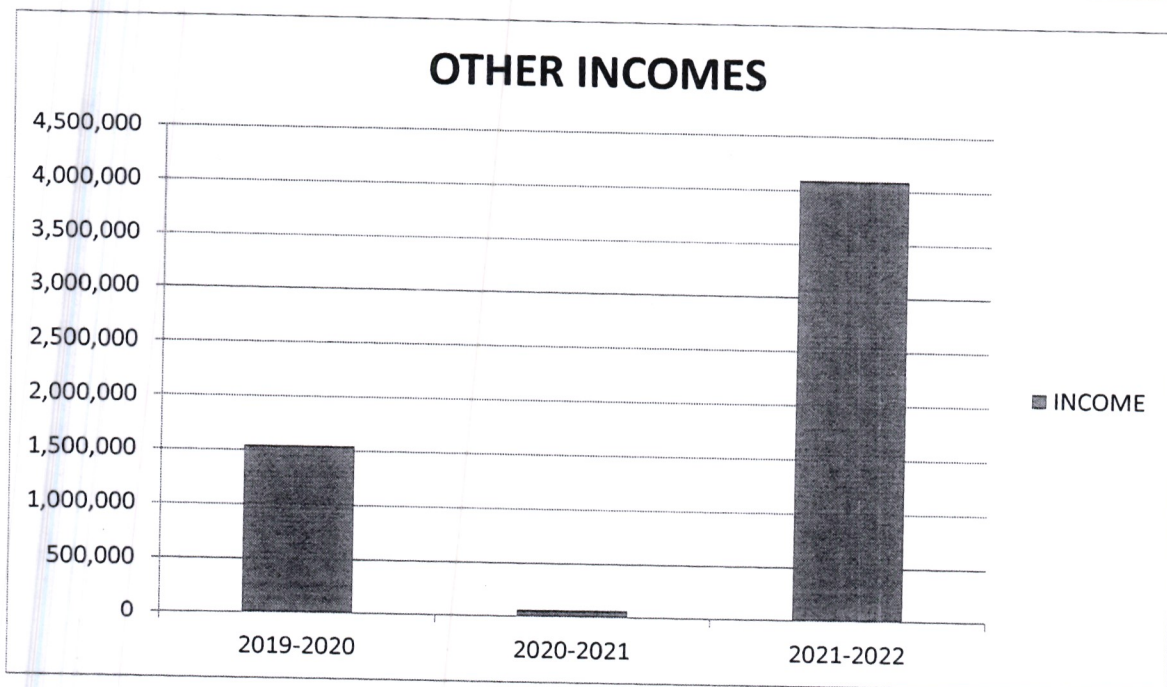
- *Capitation grants from the Ministry of Education for the last three years*

Capitation	2021-2022 KSHS	2020-2021 KSHS	2019-2020 KSHS
Tuition account	2,788,158.00	1,090,034.00	1,560,388.00
Operation account	12,164,985.00	6,835,167.00	9,922,325.00
Total	14,983,143.00	7,925,201.00	11,482,713.00

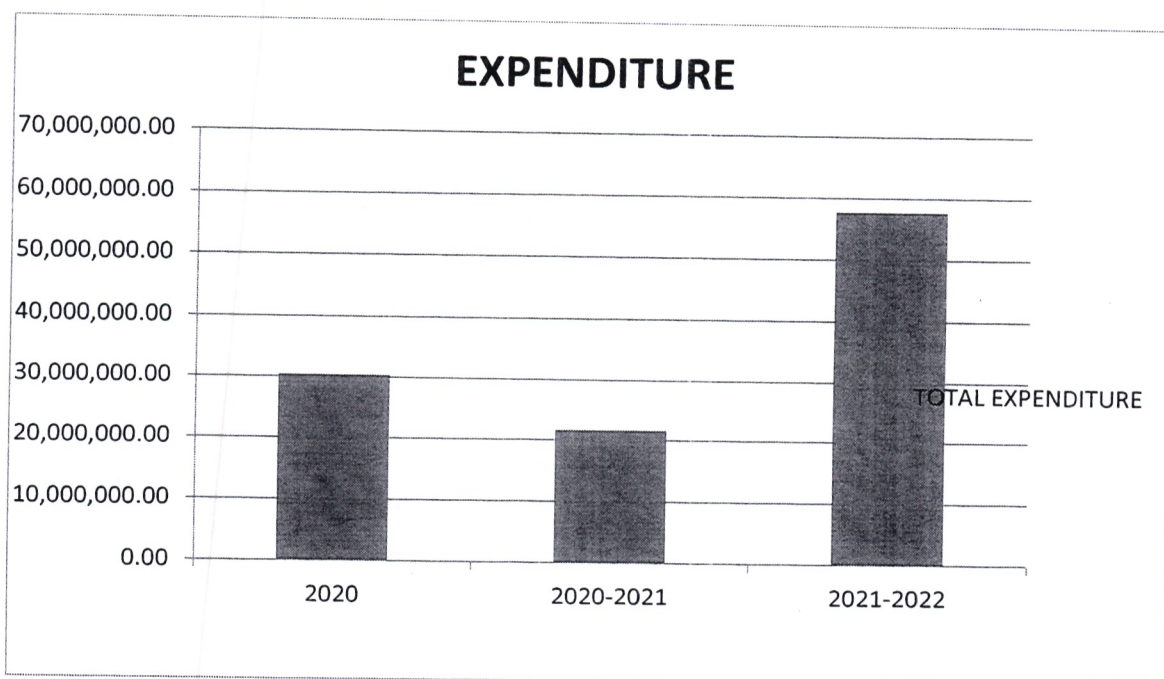
- *Ratio of capitation grant per student over the last three years*

CAPITATION PER STUDENT	2021-2022 KSHS	2020-2021 KSHS	2020 KSHS
	10,810.80	11,221.30	13,501.00

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

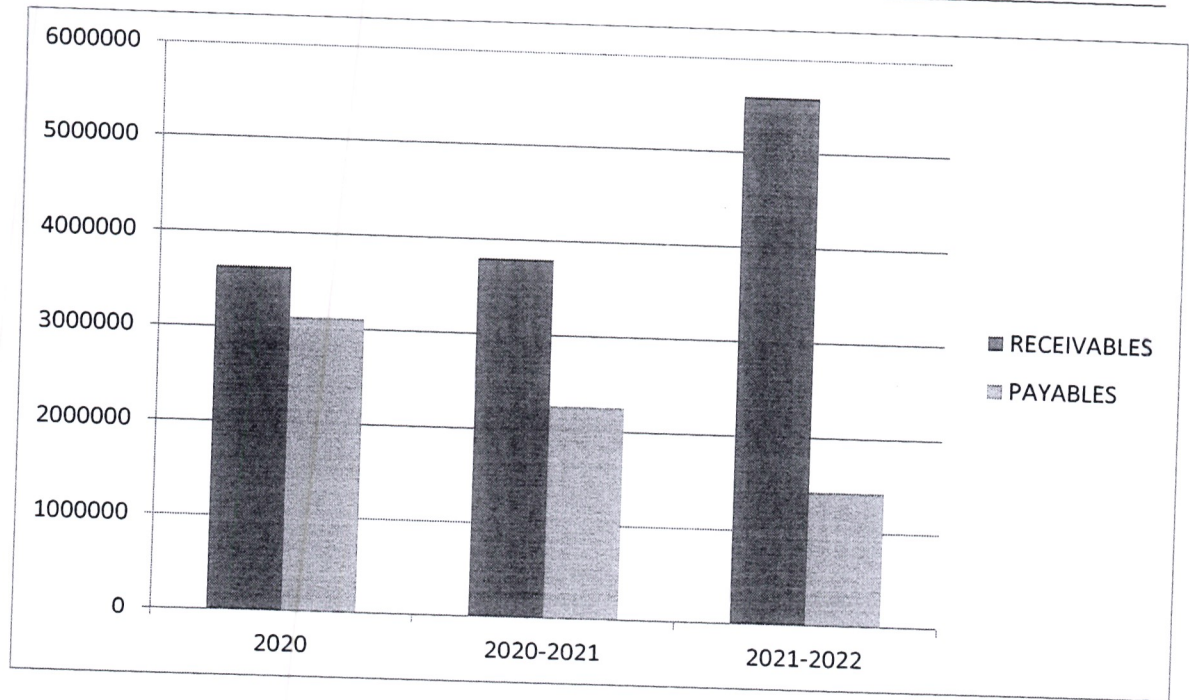


- *A three-year overview of growth in expenditure of the school*



- *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*

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TEACHERS PER SUBJECT

SUBJECT	NO. OF TEACHERS
English	5
Kiswahili	7
Maths	7
Chemistry	5
Physics	3
Biology	6
CRE	7
History	5
Geography	5
Agriculture	2
Business studies	3
Computer studies	1
Home science	2

b) Mean score in the 2022 KCSE:

	2020	2021	2022
MSS	5.88	5.236	5.2445
Set score	6.5	7.7	7.7
Deviation	-0.7	-2.5	-2.45
Number transitioned to university	49	26	41

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, 2022, 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, GITHUNGURU
DATE: 20/7/23 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

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c) **Number of Candidates in the 2022 KCSE:**

	2020	2021	2022
No.of Candidates	188	203	229

d) **Capacity of the school:**

FACILITY	CAPACITY
Dormitories capacity	870
Dining hall capacity	870
Laboratories capacity	150
Toilets	60
Bathrooms	54

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

PROJECT	SOURCE OF FUNDS	STATUS
<i>Floor repairs in the dormitories</i>	<i>Development</i>	<i>Complete</i>
<i>Carpeting parade ground and walkways</i>	<i>Infrastructure</i>	<i>Complete</i>
<i>Repair of broken widow panes</i>	<i>Infrastructure</i>	<i>Complete</i>
<i>Perimeter wall</i>	<i>Development</i>	<i>Complete</i>
<i>Fencing with barbed wire</i>	<i>Development</i>	<i>Complete</i>
<i>Painting of tuition/Admnstration block</i>	<i>Infrastructure</i>	<i>Complete</i>

Sign




School Principal

B.O.M SECRETARY

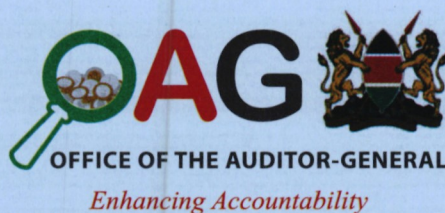
GITWE GIRLS' SEC. SCHOOL

P. O. Box 99-00216, GITHUNGURI

Sign..........Date.....20/7/23

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, 2022 – 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 Control, 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 year under review.

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of Gitwe Girls Secondary School set out on pages 1 to 20, which comprise of the statement of financial assets

and financial liabilities as at 30 June, 2022 and statement of receipts and payments, statement of cash flows and the 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 Gitwe Girls Secondary School as at 30 June, 2022, 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 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 Kshs.5,598,640 in respect of account receivables which includes a balance of Kshs.5,510,690 in respect of student fees arrears which have been outstanding for a long period. However, an aging analysis of the fee balances was not provided for audit review. Further, the Management did not provide recovery strategies for the long outstanding fees arrears.

In the circumstances, the recoverability of the fee arrears balance of Kshs.5,510,690 could not be confirmed.

2. Accounts Payables

The statement of financial assets and financial liabilities reflects Kshs.1,432,336 in respect of account payables which further includes Kshs.437,960 and Kshs.706,880 in respect to trade creditors and loan respectively. However, the Management did not provide aging analysis for trade creditors and supporting documents for the loan balance for audit.

In the circumstances, the accuracy and completeness of the accounts payables balance of Kshs.2,697,157 as at 30 June, 2022 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 inventory ledgers were provided in support of the inventory balances. Further, there was no evidence that a stocktake was undertaken during the period under review to confirm the inventory items balances.

In the circumstances, the accuracy of the inventories balances 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 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 year 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. Lack of Approved Budget

The statement of budgeted versus actual amounts for the year under review reflects a final budget of Kshs. 71,172,240. 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.

2. Lack of Approved Procurement Plan

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

In the circumstances, 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 year the year under review, the School Management did not maintain a fixed asset register. Schedules provided to support the School's assets were not comprehensive and the assets listed had no corresponding values. This is 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 effectiveness of controls on fixed assets Management could not be confirmed.

The audit was conducted in accordance with the International Standards for Supreme Audit Institutions (ISSAI's) 2315 and 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 control.
- 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

13 October, 2023

V. STATEMENT OF RECEIPTS AND PAYMENTS PERIOD TO 30TH JUNE 2022

DESCRIPTION OF VOTE HEAD	Note	2021-2022 Kshs	2020-2021 Kshs
RECEIPTS			
Capitation grants for tuition	1	2,788,158	1,090,034
Capitation grants for operations	2	12,194,985	6,835,167
School Fund Income- Parents' Contributions	3	48,452,418	16,453,723
School Fund Income- Other receipts	4	4,094,275	65,356
TOTAL RECEIPTS		67,529,836.00	24,444,280.00
PAYMENTS			
Payments for Tuition	5	2,795,879.00	809,509.00
Payments for operations	6	12,927,147.00	6,014,879.00
Boarding and school fund payments	7	41,977,464.00	14,793,825.00
TOTAL PAYMENTS		57,700,490.00	21,618,213.00
SURPLUS/DEFICIT		9,829,346.00	2,826,067.00

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

Sign: 

Name: BAD NABATI XI. MUKHATI
Chair BOM

Date: 20/7/2023

Sign: 

Name: BEATRICE W. WANJAGU
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: 20/7/2023

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

	Note	2021-2022 Kshs	2020-2021 Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	8	13,224,458.00	6,460,516.00
Cash Balances	9	1,727.00	1,048.00
Total Cash and cash equivalent		13,226,185	6,461,564.00
Account's receivables	11	5,598,640 .00	3,798,736.00
TOTAL FINANCIAL ASSETS		18,824,825.00	10,260,300.00
FINANCIAL LIABILITIES			
Accounts Payables	12	1,432,336.00	2,697,157.00
NET FINANCIAL ASSETS		17,392,489.00	7,563,143.00
REPRESENTED BY			
Accumulated Fund b/fwd	13	7,563,143.00	4,737,077.00
Surplus/Deficit for the year		9,829,346.00	2,826,067.00
NET FINANCIAL POSSITION		17,392,489.00	7,563,143.00

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

Name: BARNABAI N. MUIGAT
Chairman, BoM

Sign: [Signature]

Date: 20/7/2023

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

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

Sign: [Signature]

Date: 20/7/2023

B.O.M SECRETARY
GITWE GIRLS' SEC. SCHOOL
P. O. Box 90-00216, GITHUNGURI
Sign: [Signature] Date: 20/7/2023

Name: Beatrice Kago
Bursar/Finance

Sign: [Signature]

Date: 20/7/2023

VII. STATEMENT OF CASH FLOWS FOR THE PERIOD ENDED 30TH JUNE 2022

		2021-2022	2020-2021
		Ks/ks	Ks/ks
Receipts			
Capitation grants for tuition	1	2,788,158	1,090,034
Capitation grants for operations	2	12,194,985	6,835,167
School fund income- Parents contributions/ fees	3	45,387,693	15,938,911
School Fund Income- Other receipts	4	4,094,275	-
Total receipts		64,465,111	23,864,112
Payments			
Payments for Tuition		2,795,879	809,509
Payments for operations		12,927,147	6,014,501
Boarding and school fund payments		41,977,464	14,786,848
Total payments		57,700,490	21,610,858
Net cash flow from operating activities		6,764,621	2,253,254
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		6,764,621	2,253,254
Cash and cash equivalent at BEGINNING of the year		6,461,564	4,208,310
Cash and cash equivalent at END of the year		13,226,185	6,461,564

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

RECEIPTS						
(1) CAPITATION GRANT ON TUITION						
Teaching / learning materials	3,563,840.00		3,563,840.00	2,788,158.00	(18,098.00)	78.23%
(2) CAPITATION GRANT ON OPERATIONS						
Other voteheads	8,272,000.00		8,272,000.00	7,831,985.40	252,015.00	96.46%
Repairs and maintenance	4,400,000.00		4,400,000.00	4,195,000.00	105,000.00	95.3%
Activity	1,320,000.00		1,320,000.00		603,720.00	0%
Medical	1,760,000.00		1,760,000.00	168,000.00	738,673.00	9.5%
(3) FEES CHARGED ON PARENTS						
BES	27,392,300.00		27,392,300.00	33,023,742.00	(10,192,642.00)	120.5%
Other voteheads	12,094,000.00		14,047,600.00	12,047,555.00	(933,555.00)	85.8%
Repairs and maintenance	2,720,000.00		2,720,000.00	3,173,795.00	(1,453,795.00)	116.7%
Activity	215,000.00		259,000.00	9,240.00	205,760.00	3.57%
OTHER INCOME						
PA Fund	5,300,000.00		5,300,000.00	3,986,075.00	313,925.00	75.2%
Rent income	75,600.00		75,600.00	53,200.00	22,400.00	70.3%
Tenders	80,000.00		80,000.00	55,000.00	25,000.00	68.8%
TOTAL INCOME (1) EXPENDITURE FOR TUITION	68,192,700.00		68,192,700.00	67,311,750.00	11,053,687.00	98.7%

Teaching / learning materials	3,563,840.00		3,563,840.00	2,793,528.00	21,468.00	78.4%
Bank charges				2,351.00	(2351.00)	0%
(2) EXPENDITURE FOR OPERATIONS						
Other voteheads	8,084,000.00		8,084,000.00	9,193,029.00	(1,109,029.00)	113.7%
Activity Expenses	686,280.00		686,280.00	618,610.00	67,670.00	90.1%
Medical	906,673.00		906,673.00	425,506.00	481,167.00	46.9%
Infrastructure	4,300,000.00		4,300,000.00	2,688,742.00	1,611,258.00	62.5%
Bank charges	0			1,260.00	(1260)	0%
(3) EXPENDITURE FOR SCHOOL FUND						
Boarding Equipment and Stores	20,184,000.00		20,184,200.00	27,032,796.00	6,648,596.00	133.9%
OTHERS Voteheads	11,256,260.00		11,256,260.00	7,968,772.00	3,287,488.00	89.7%
Repairs and maintenance	1,720,000.00		1,720,000.00	2,193,677.00	(473,677.00)	127.5%
Farming activities	56,000.00		56,000.00	39,980.00	16,020.00	71.4%
PA development	5,300,000.00		5,300,000.00	3,076,460.00	(1,356,460.00)	58.1%
Service Gratuity	1,091,100.00		1,019,100.00	116,520.00	902,580.00	104.2%
Loan repayment	1,486,788.00		1,486,788.00	1,549,259.45	(62,471.45)	
TOTALS	58,634,941.00		58,634,941.00	57,700,490.45	10,030,998.55	98.4%

IX. SIGNIFICANT ACCOUNTING POLICIES

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

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

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

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

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

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

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

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

SIGNIFICANT ACCOUNTING POLICIES (Continued)

- 5. Accounts Receivable**
For the purposes of these financial statements, imprests and advances to authorised public officers and/or institutions which were not surrendered or accounted for at the end of the financial year are treated as receivables. This is in recognition of the government practice where the imprest payments are recognized as expenditure when fully accounted for by the imprest or 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 fulfilment of obligations by the contractor and to hold deposits on behalf of third parties. This is an enhancement to the cash accounting policy adopted by National Government Ministries and agencies. Other liabilities including pending bills are disclosed in the financial statements. Pending bills consist of unpaid liabilities at the end of the financial year arising from contracted goods or services during the year or in past years.
- 7. Non-current assets**
Non-current assets are expensed at the time of acquisition while disposal proceeds are recognized as receipts at the time of disposal. However, the acquisitions and disposals are reflected in the school fixed asset register a summary of which is provided as a memorandum to these financial statements.
- 8. Budget**
The budget is developed on the same accounting basis (cash basis), the same accounts classification basis, and for the same period as the financial statements. The school's budget was approved by the School Board of Management. A comparison of the actual performance against the comparable budget for the financial year under review has been included in the financial statements.
- 9. Comparative figures**
Where necessary comparative figures for the previous financial year have been amended or reconfigured to conform to the required changes in presentation.
- 10. Subsequent events**
There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended 30th June 2022.

X. 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(LTT,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(LTT,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

	2021-2022 KSHS	2020-2021 KSHS
Total	48,452,418.00	16,453,726.00

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

Loan payment	1,549,259.45	991,192.00
TOTAL	41,977,464.45	14,793,825.00

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

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

NOTES TO THE FINANCIAL STATEMENTS (Continued)

12 FUND BALANCE BROUGHT FORWARD

Bank balances	13,224,457.87	6,460,515.67
Cash balances	1,727.00	1,048.00
Receivables	5,598,640.00	3,798,736.00
Payables	1,432,336.00	2,697,157.00
Total	17,392,488.87	7,563,142.67

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

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 urns/trolley	4
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
Foodscaps	50pkts
Hard books 4 quite	92 pcs
A5	2 Pcs
Whiteboard pens	36 pcs
Photocopying papers A3	29 pcs
Spring files	54 pcs
Cellotapes	4,896 books
Dusters	18 Pcs
Carbon papers	25 reams
Box files	5 reams
White out	5 pcs
Exercise books 200 pages A4	80 pcs
120 pages A4	100

Pencils	18 pcs
Stick glue	12 pcs

**GITWE GIRLS SECONDARY SCHOOL
FSE FUNDS AS AT 30TH JUNE 2022**

OPERATION ACCOUNT

DATE	AMOUNT	NEMIS ENROLMENT	SCH. ENROLMENT
07-07-21	1,167,330.00	835	878
01-08-21	2,970,000.00	660	878
08-10-21	2,985,108.00	840	878
06-01-22	841,500.00	187	878
06-01-22	7,107.40	187	878
06-01-22	1,741,908.00	840	878
20-04-22	2,482,032.00	840	878
	<u>12,194,985.40</u>		

TUTION ACCOUNT

DATE	AMOUNT	NEMIS ENROLMENT	SCH. ENROLMENT
07-07-21	296,425.00	835	878
01-08-21	481,800.00	660	878
08-10-21	588,000.00	840	878
06-01-22	1,400.00	187	878
06-01-22	136,510.00	187	878
06-01-22	401,520.00	840	878
20-04-22	882,503.00	840	878
	<u>2,788,158.00</u>		

INCOME SCHEDULE

RECEIPT SCHEDULES AS AT 30TH JUNE 2022	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEB	MARCH	APRIL	MAY	JUNE	TOTALS
ACTIVITY	19,651.00	57,588.00	7,403.00	19,379.00	24,839.00	800.00	1,150.00	500.00	0.00	15,026.00	71,750.00	9,240.00	227,326.00
BES	1,143,969.00	3,025,770.00	3,058,174.00	4,160,058.00	3,791,458.00	1,866,955.00	2,972,816.00	766,602.00	178,949.00	1,703,156.00	6,881,264.00	3,474,571.00	33,023,742.00
OTHER (TT/ADM/EWC/PE)	853,035.00	2,200,940.00	531,351.00	2,008,533.00	1,153,687.00	121,805.00	1,307,338.00	135,310.00	10,390.00	740,055.00	2,352,672.00	612,439.00	12,027,555.00
M & I	172,410.00	775,665.00	152,155.00	483,617.00	402,772.00	32,150.00	206,393.00	34,410.00	1,440.00	140,467.00	618,675.00	153,641.00	3,473,795.00
TOTAL	2,189,065.00	6,059,963.00	3,749,083.00	6,671,587.00	5,372,756.00	2,021,710.00	4,487,697.00	936,822.00	190,779.00	2,598,704.00	9,924,361.00	4,249,891.00	48,452,418.00

OTHER INCOME

PA FUND	897,771.00	899,509.00	158,045.00	534,590.00	1,048,545.00	60,360.00	349,080.00	33,175.00	2,000.00	0.00	0.00	3,000.00	3,986,075.00
RENT INCOME	0.00	8,200.00	7,000.00	0	4,200.00	8,000.00	9,400.00	0.00	0.00	0.00	16,400.00		53,200.00
TENDER FORMS	0.00	0.00	0.00	0.00	0.00	55,000	0.00	0.00	0.00	0.00	0.00	0.00	55,000.00
TOTAL KSH.	897,771.00	907,709.00	165,045.00	534,590.00	1,052,745.00	123,360.00	358,480.00	33,175.00	2,000.00	0.00	16,400.00	3,000.00	4,094,275.00

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

OUTSTANDING BALANCES AS ST 30TH JUNE 2022									
FORM	ACTIVITY	PE	EWC	LTT	RMI	ADM COST	BES	TOTAL	
1	1,300.00	6,182.00	9,700.00	7,850.00	7,690.00	15,330.00	310,073.00	358,125.00	
2	1,600.00	60,590.00	41,650.00	5,525.00	20,400.00	16,580.00	618,901.00	765,246.00	
3	300.00	12,565.00	17,100.00	2,600.00	10,120.00	9,250.00	445,800.00	497,735.00	
4	1,200.00	18,600.00	30,475.00	26,600.00	16,490.00	12,950.00	554,147.00	660,462.00	
TOTAL	4,400.00	97,937.00	98,925.00	42,575.00	54,700.00	54,110.00	1,928,921.00	2,281,568.00	

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

OUTSTANDING FEES

YEAR	BALANCE
2019 AND BACK YEARS	2,694,251.00
2020	175,415.00
2021	828,620.00
2022	2,281,568.00

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

PREPAID FEES AS AT 30TH JUNE2022	
FORM	AMOUNT
1	465,330.00
2	311,327.00
3	390,383.00
4	385,277.00
TOTAL	1,552,317.00

**GITWE GIRLS SECONDARY SCHOOL
PAYMENTS SCHEDULES**

SCHOOL FUND ACCOUNT AS AT 30TH JUNE 2022

VOTEHEAD BES

PVNO	DATE	TO WHOM PAID	AMOUNT	NARRATION
159	07-07-21	Sundry Payments	6,490.00	food
160	09-07-21	Sundry Payments	10,525.00	tealeaves /fruits
161	12-07-21	Stephen Kungu	39,000.00	reselizing firewood
162	12-07-21	Rosamp enterprises	58,000.00	cleaning agents
163	12-07-21	Brenjo Investments	300,000.00	firewood
164	12-07-21	Githunguri Sch. supplies	472,000.00	foodstuffs
165	14-07-21	Sundry Payments	1,960.00	padlocks for dorm
166	16-07-21	Sundry Payments	500.00	Vegetables
167	16-07-21	Githunguri Dairy coop	153,350.00	milk june/july 2021
168	16-07-21	Kenafic Bakery	333,000.00	loaves june/july 2021
169	16-07-21	Daniel Mbugua	288,050.00	meat june/july 2021
170	16-07-21	Esther Mumbi	92,500.00	Eggs june/july 2021
171	16-07-21	Samuel Mahinda	177,200.00	vegetables june/july 2021
172	16-07-21	Jane Njeri	76,230.00	market goods
173	20-07-21	Sundry Payments	62,400.00	Fruits
174	20-07-21	Sundry Payments	43,050.00	cleaning services/casuals
175	20-07-21	Sundry Payments	17,710.00	fruits/vegetables
177	01-08-21	Sundry Payments	22,725.00	kitchen items/casuals
178	06-08-21	Sundry Payments	10,615.00	kitchen items/tealeaves /casuals
179	09-08-21	Sundry Payments	200.00	kitchen items
180	11-08-21	Sundry Payments	3,990.00	kitchen items
182	11-08-21	Rosamp enterprises	58,000.00	cleaning agents
183	11-08-21	Jacqwa enterprises	415,000.00	foodstuffs
185	11-08-21	Wamo Tech	440,000.00	repair of jikos
187	11-08-21	Niamarl Supplies	228,500.00	foodstuffs
188	13-08-21	Sundry Payments	9,730.00	kitchen items
189	16-08-21	Sundry Payments	6,900.00	kitchen items

192	20-08-21 Sundry Payments	9,970.00	kitchen itms
193	25-08-21 Rosamp enterprises	162,400.00	cleaning agents
194	25-08-21 Majestic Engineers	279,100.00	fire extimguishers
195	25-08-21 Githunguri Sch.supplies	337,000.00	foodstuffs
197	25-08-21 Niamari Supplies	172,050.00	fodstuffs
198	25-08-21 Gratom Babz	105,000.00	salary August 2021
199	25-08-21 Limarvic supplies	90,000.00	kero
202	25-08-21 Sundry Payments	6,925.00	kitchen items
203	26-08-21 Sundry Payments	6,400.00	kitchen items
204	30-08-21 Sundry Payments	3,785.00	kitchen items
206	03-09-21 Githunguri Dairy coop	157,500.00	milk july/Aug 2021
207	03-09-21 Kenafic Bakery	307,680.00	bread july/aug 2021
208	03-09-21 Daniel Mbugua	242,800.00	meat july/aug 2021
209	03-09-21 Esther Mumbi	89,170.00	meat july/aug 2021
210	03-09-21 Samuel Mahinda	159,000.00	vegetables july/aug 2021
211	03-09-21 Jane Njeri	60,770.00	market goods juy/aug 2021
217	03-09-21 Sundry Payments	49,800.00	kitchen items/travel
218	03-09-21 Sundry Payments	34,100.00	kitchen items
219	10-09-21 Sundry Payments	22,870.00	kitchen items
220	14-09-21 Sundry Payments	9,325.00	kitchen items
222	21-09-21 Sundry Payments	82,500.00	kitchen items/fruits
223	23-09-21 Sundry Payments	7,385.00	kitchen items
224	24-09-21 Sundry Payments	35,275.00	kitchen items
225	28-09-21 Jacqwa enterprises	451,500.00	foodstuffs
226	28-09-21 Gabriel Gathua	28,000.00	firewood
227	28-09-21 Rosamp enterprises	58,000.00	cleaning agents
228	28-09-21 Githunguri Sch.supplies	445,000.00	foodstuffs
229	28-09-21 Stephen Kungu	33,600.00	reseizing firewood
330	28-09-21 Pirene wellness	27,000.00	counselling services
231	28-09-21 Niamari Supplies	236,100.00	foodstuffs
236	28-09-21 Hansam & Sons	118,500.00	repairs in dorms
237	28-09-21 Brenjo Investments	180,000.00	firewood
238	29-09-21 Sundry Payments	66,750.00	students fruits
239	30-09-21 Sundry Payments	500.00	vegetables

242	01-10-21	Githunguri Dairy coop	151,200.00	Milk sept. 2021
243	01-10-21	Kenafic Bakery	306,720.00	loaves Sept 2021
244	01-10-21	Daniel Mbugua	196,250.00	Meat Sept 2021
245	01-10-21	Esther Mumbi	90,600.00	Eggs Sept 2021
246	01-10-21	Samuel Mahinda	135,000.00	Vegetables 2021
247	01-10-21	Jane Njeri	45,680.00	market goods Sept 2021
248	01-10-21	Parents	41,700.00	Fees refund
252	12-10-21	Sundry Payments	5,555.00	kitchen items
253	15-10-21	Sundry Payments	28,045.00	tealeaves/kitchen items
253	03-09-21	Pinpoint services	575,400.00	sanitary services
254	15-10-21	Pinpoint services	120,400.00	sanitary services
257	15-10-21	Limarvic supplies	213,000.00	fumigation
259	15-10-21	Njamarl Supplies	246,650.00	foodstuffs
260	15-10-21	Limarvic supplies	96,000.00	cleaning
261	18-10-21	Sundry Payments	9,235.00	kitchen items
262	21-10-21	Sundry Payments	27,680.00	kitchen items
264	26-10-21	Sundry Payments	19,790.00	kitchen items
265	28-10-21	Sundry Payments	15,550.00	kitchen items
266	29-10-21	Sundry Payments	10,275.00	kitchen items
268	01-11-21	Bernard Ogola	10,000.00	fees refund
269	01-11-21	Rosamp enterprises	197,200.00	Cleaning agents
271	01-11-21	Githunguri Sch.supplies	472,000.00	foodstuffs
277	15-11-21	Pinpoint services	48,160.00	sanitary services
282	05-11-21	Stephen Kungu	16,000.00	reseizing firewood
283	05-11-21	Jane Njeri	54,010.00	market goods
284	05-11-21	Samuel Mahinda	97,400.00	vegetables Oct2021
285	05-11-21	Esther Mumbi	68,450.00	Eggs oct2021
286	05-11-21	Daniel Mbugua	158,700.00	meat oct.2021
287	05-11-21	Kenafic Bakery	216,600.00	bread oct 2021
288	05-11-21	Githunguri Dairy	98,400.00	Milk oct 2021
292	06-11-21	Sundry Payments	4,364.00	kitchen items
293	10-11-21	Sundry Payments	6,895.00	kitchen items
294	10-11-21	Rosamp enterprises	162,400.00	clening agents
295	10-11-21	Njamarl Supplies	267,400.00	foodstuffs

296	10-11-21	Wamo Tech	60,000.00	Repair kitchen equipments
297	11-11-21	Sundry Payments	13,100.00	facilitator/travel
298	12-11-21	Sundry Payments	8,150.00	kitchen items
299	24-11-22	Sundry Payments	41,656.00	kitchen items
304	01-12-21	Githunguri Sch.supplies	472,000.00	foodstuffs
305	01-12-21	Jacqwa enterprises	451,500.00	foodstuffs
308	01-12-21	Jane njeri wambui	52,995.00	market items
309	01-12-21	Samuel mahinda Muriu	136,000.00	vegetables
310	01-12-21	githunguri dairysociety ltd	134,500.00	milk for students
311	01-12-21	daniel murugu	202,150.00	meat for the students
312	01-12-21	esther wambui mumbi	67,710.00	eggs payments
313	01-12-21	Njamaral General supplies	190,880.00	foodstuffs
315	02-12-21	sundry payment	15,860.00	vegetables, kitchen items
316	02-12-21	sundry payment	47,470.00	kitchen items
317	03-12-21	sundry payment	2,100.00	casual workers
318	06-12-21	sundry payment	15,445.00	kitchen items
319	08-12-21	sundry payment	54,900.00	kitchen items
321	10-12-21	sundry payment	13,440.00	kitchen items
322	18-12-21	sundry payment	5,815.00	kitchen items
323	18-12-21	sundry payment	1,360.00	kitchen items
320	08-12-21	brenjo investments	300,000.00	firewood
325	21-12-21	githunguri dairysociety ltd	95,600.00	milk for students
326	28-12-21	Kenafriic bakery limited	428,400.00	loaves of bread
327	20-12-21	daniel murugu	152,600.00	meat for the students
328	20-12-21	Samuel mahinda Muriu	91,150.00	vegetables
329	20-12-21	esther wambui mumbi	67,710.00	eggs payments
330	20-12-21	Jane njeri wambui	28,400.00	market items
332	20-12-21	stephen K. Kimani	12,000.00	reseizing firewood
334	20-12-21	Rosamp enterprises	58,000.00	detergents
339	20-12-21	sundry payment	53,400.00	kitchen items
341	05-01-22	Sundry payments	7,745.00	kitchen items
342	06-01-22	Sundry Payments	1,800.00	kitchen items/labour for reseizing firewood
343	08-01-22	sundry payments	12,835.00	kitchen items
344	10-01-22	Sundry payments	4,270.00	kitchen items

345	14-01-22	sundry payments	43,850.00	kitchen equipments/market goods
347	12-01-22	sundry payments	4,775.00	kitchen items
348	22-01-22	sundry payments	5,160.00	kitchen items/sodas
350	22-01-22	sundry payments	293,210.00	shop goods
352	24-01-22	Limarvic Supplies	185,000.00	cleaning agents
355	24-01-22	Stephen Kungu	12,000.00	reseizing firewood
356	25-01-22	sundry payments	4,460.00	kitchen items
357	28-01-22	sundry payments	1,750.00	kitchen items
360	31-01-22	Githunguri Supplies	472,000.00	foodstuffs
363	02-02-22	Sundry Payments	106,420.00	gumboots/kitchen items
364	05-02-22	Sundry Payments	4,700.00	kitchen items
366	10-02-22	Daniel Mbugua	176,230.00	meat for January 2022
367	10-02-22	Githunguri Dairy Coop	140,950.00	meat for January 2022
368	10-02-22	Samuel Muriru	136,050.00	meat for January 2022
369	10-02-22	Jane Njeri	46,110.00	meat for January 2022
370	10-02-22	DPL Festive	306,450.00	meat for January 2022
371	10-02-22	Njamarl Supplies	293,310.00	shop goods
372	10-02-22	Limarvic Supplies	105,000.00	kero
375	10-02-22	Hers Bins	47,300.00	services
380	14-02-22	Sundry Payments	81,160.00	kitchen items
382	15-02-22	Sundry payments	13,950.00	kitchen items
383	16-02-22	Sundry Payments	126,000.00	firewood/
384	17-02-22	sundry payments	14,377.00	gumboots/kitchen items
385	17-02-22	sundry payments	386,000.00	foodstuffs
392	23-02-22	Njamaral General supplies	292,950.00	shop goods
394	23-02-22	sundry payments	53,510.00	kitchen items
395	28-02-22	Sundry Payments	75,000.00	kitchen items/fruits
396	28-02-22	sundry payments	200.00	kitchen items
398	01-03-22	Sundry payments	16,085.00	kitchen items
400	11-03-22	sundry payments	39,560.00	kitchen items
401	11-03-22	Hers Bins	47,520.00	services
404	11-03-22	DPL Festive	334,350.00	loaves
405	11-03-22	Githunguri Coop	215,359.00	milk
406	11-03-22	Daniel Mbugua	204,050.00	meat

407	11-03-22	Esther Mumbi	92,720.00	eggs
408	11-03-22	Samuel mahinda Muriu	145,000.00	vegetables
410	11-03-22	Salome kabura	50,000.00	cleaning materials
411	11-03-22	brenjo investments	300,000.00	firewood
412	17-03-22	Jonothan Wainaina	28,000.00	firewood
413	25-03-22	Sundry Payments	6,645.00	kitchen items
417	28-03-22	Limarvic supplies	200,000.00	cleaning agents
420	01-04-22	Githunguri Dairy	119,900.00	milk
421	01-04-22	DPL Festive	197,048.00	bread
422	01-04-22	Daniel Mbugua	174,780.00	Meat
423	02-04-22	Esther Mumbi	23,180.00	eggs
424	02-04-22	Samuel mahinda Muriu	88,150.00	vegetables
426	02-04-22	Jane Njeri	51,520.00	market goods
428	02-04-22	Hers Bins	15,195.00	services
431	02-04-22	Sundry payments	15,915.00	kitchen items
438	04-04-22	Wamo Tech	484,000.00	servicing kitchen equipments
441	26-04-22	Jacqwa enterprises	538,500.00	fodstuffs
442	02-05-22	Sundry Payments	80,650.00	kitchen items/casuals
443	03-05-22	Sundry payments	2,150.00	kitchen items
445	05-05-22	sundry payments	34,230.00	kitchen items
448	12-05-22	sundry payments	256,095.00	beds
449	18-05-22	sundry payments	14,499.00	kitchen items
450	20-05-22	sundry payments	98,555.00	kitchen items
453	25-05-22	Wamo Tech	206,000.00	equipments services
456	25-05-22	Njamarl Supplies	163,100.00	shop goods
459	01-06-22	sundry payments	700,000.00	prize giving
460	02-06-22	sundry payments	75,865.00	kitchen items
461	02-06-22	Sundry payments	8,056.00	kitchen items
462	02-06-22	Githunguri Dairy	168,685.00	milk
463	02-06-22	DPL Festive	401,232.00	bread
464	02-06-22	Daniel Mbugua	290,730.00	meat
465	02-06-22	Esther Mumbi	94,620.00	eggs
466	02-06-22	Samuel Muriu	142,300.00	vegetables
468	02-06-22	Jane Njeri	79,760.00	market goods

470	03-06-22	Sundry Payments	11,580.00	kitchen items
472	10-06-22	Sundry payments	18,250.00	kitchen items
473	10-06-22	Sundry payments	80,100.00	kitchen items
478	17-06-22	Limarvic Supplies	160,000.00	Cleaning agents
479	17-06-22	Jacqwa enterprises	586,500.00	foodstuffs
480	17-06-22	Githunguri Supplies	699,000.00	foodstuffs
481	17-06-22	brenjo investments	300,000.00	firewood
482	17-06-22	Hers Bins	47,300.00	services
483	17-06-22	Njamarl Supplies	380,950.00	foodstuffs
484	17-06-22	Hansam & Sons	193,760.00	beds
488	23-06-22	Sundry payments	6,450.00	kitchen items
			27,032,796.00	

VOTEHEAD RMI

159	07-07-21	Sundry payments	3,500.00	casual workers
165	14-07-21	Sundry payments	96,000.00	Building materials
173	20-07-21	Sundry payments	22,500.00	Building materials
175	20-07-21	Sundry payments	4,200.00	herbicides
200	25-08-21	Hansam sons	254,675.00	repairs
250	01-10-21	Sundry payments	159,900.00	Building materials
256	15-10-21		280,550.00	repairs
275	01-11-21	Hansam sons	237,677.00	Fixing tiles
339	24-12-21	Sundry payments	300.00	Nails
351	20-12-21	Hansam sons	87,350.00	repairs
487	17-06-21	Hansam sons	1,047,025.00	repairs
			2,193,677.00	

VOTEHEAD OTHERS (EWC,LTT,ADM &PE)

159	07-07-21	Sundry payments	7,700.00	travel&airtime
160	09-07-21	Sundry payments	3,390.00	newspapers and travel
165	14-07-21	Sundry payments	10,700.00	travel allowance
166	16-07-21	Sundry payments	5,960.00	newspapers and travel
173	20-07-21	Sundry payments	1,100.00	travel

174	20-07-21	Sundry payments	8,000.00	travel/airtime
175	20-07-21	Sundry payments	4,020.00	newspapers
176	26-07-21	Sundry payments	23,000.00	travel allowance
177	01-08-21	Sundry payments	6,000.00	travel allowance
178	06-08-21	Sundry payments	32,600.00	born allowances/tents
179	09-08-21	Sundry payments	19,000.00	travel allowance
180	11-08-21	Sundry payments	1,600.00	travel/airtime
181	11-08-21	Imara studio	50,250.00	passports
184	11-08-21	Eliud Njuguna	30,000.00	Fuel
186	11-08-21	Torential Enterprise	28,200.00	files
188	13-08-21	Sundry payments	3,890.00	travel/newspapers
189	16-08-21	Sundry payments	37,000.00	facilitatos/airtime/
191	16-08-21	Gratom Babz	105,000.00	salary july 2021
192	20-08-21	Sundry payments	23,090.00	agriculture seeds/newspapers etc
201	25-08-21	Two ways	79,500.00	services/internet
202	25-08-21	Sundry payments	29,000.00	travel/benovulent
204	30-08-21	Sundry payments	42,000.00	travel allowances
213	03-09-21	KPLC	70,838.00	Electricity bills
214	03-09-21	Wason Systems	15,000.00	electrical services
215	03-09-21	Majestic Engineers	102,480.00	fire extinguishers
218	03-09-21	Sundry payments	18,840.00	Newspapers,counselling services
219	10-09-21	Sundry payments	12,610.00	newspapers,practical items. allowances
220	14-09-21	Sundry payments	30,810.00	practical items/newspapers/radio
221	21-09-21	Sundry payments	500.00	casuals
222	21-09-21	Sundry payments	4,690.00	newspapers/travel
223	23-09-21	Sundry payments	200.00	travel
224	24-09-21	Sundry payments	36,820.00	travel/airtime/tents hire
232	28-09-21	Two ways	48,000.00	computers accessories
233	28-09-21	The copy ltd	345,680.00	masters/ink
234	28-09-21	Shell Station	8,000.00	fuel
235	28-09-21	Gratom Babz	105,000.00	salary Sept 2021
238	29-09-21	Sundry payments	21,000.00	facilitation for KNEC
239	30-09-21	Sundry payments	17,100.00	travel/airtime
240	30-09-21	Sundry payments	46,700.00	travel

249	01-10-21	KPLC	71,000.00	Electricity bills
251	02-10-21	Sundry payments	4,500.00	travel
252	12-10-21	Sundry payments	3,100.00	travel
253	15-10-21	Sundry payments	71,400.00	refill of gas/allowances/newspapers
258	15-10-21	Wason Systems	15,000.00	electrical services
261	18-10-21	Sundry payments	10,537.00	gumboots/toiletries
262	21-10-21	Sundry payments	46,350.00	magazine/travel
263	22-10-22	Staff	67,000.00	allowances
264	26-10-21	Sundry payments	5,000.00	tent hire
265	28-10-21	Sundry payments	70,060.00	newspapers/travel
266	29-10-22	Sundry payments	10,275.00	travel
267	31-10-21	Sundry payments	31,785.00	tissues/travel
270	01-11-21	Pirene centre	24,000.00	counselling
272	01-11-21	Software kenya	32,000.00	receipts
274	01-11-21	Gratom Babz	105,000.00	salary oct.2021
278	05-11-21	Two ways	83,300.00	Printer,CCTV camers
279	05-11-21	Eliud Njuguna	8,000.00	fuel
280	05-11-21	Josnga Enterprises	19,700.00	water pumps repair
284	05-11-21	GSSCSHA	124,000.00	Workshops
289	05-11-21	Pirene centre	18,000.00	counselling services
290	05-11-21	Sundry payments	8,660.00	newspapers/travel
291	06-11-21	JKUAT	50,000.00	Career day
292	06-11-21	Sundry payments	26,625.00	Distress/padlock/newspapers/travel
293	10-11-21	Sundry payments	30,200.00	facilitator/allowances
298	12-11-21	Sundry payments	17,290.00	workshop/travel/receipts
299	24-11-21	Sundry payments	20,000.00	sms bundles
300	01-12-21	BOM staff	451,025.00	salary Nov 2021
302	01-12-21	Pirene centre	27,000.00	counselling
303	01-02-21	Shell Station	27,540.00	fuel
402	11-03-22	susken outfitters	69,650.00	staff uniforms
403	03-03-21	pirene wellness	42,000.00	counselling servicing
413	17-03-22	githunguri subcounty head	80,000.00	subcounty levies
414	25-03-22	sundry payments	56,650.00	Bom allowances,newspaper
415	28-03-22	secol security services	112,000.00	security services

416	28-03-22	Eliud njuguna kamande	28,608.00	fuel for vehicles
429	02-04-22	kenya power& lighting Co.	90,748.00	electricity units
430	02-04-22	Eliud njuguna kamande	10,000.00	fuel for vehicles
431	02-04-22	sundry payments	6,600.00	allowances for staff members
432	04-04-22	support staff	250,000.00	workshopfor non teaching staff
434	11-04-22	hits systems	85,700.00	internet services&computer service
435	25-04-22	BOM staff	448,419.00	april salary
442	02-05-22	sundry payments	3,900.00	travel allowances
443	03-05-22	sundry payments	81,695.00	allowances,newspaper
444	04-05-22	secol security services	112,000.00	security services
445	05-05-22	sundry payments	15,000.00	travel allowances
446	09-05-22	sundry payments	85,635.00	PA members allowances,seedlings, newspaper
447	12-05-22	hits systems	400,000.00	installation of CCTV
449	18-05-22	sundry payments	81,600.00	Bom allowances,newspaper,staff,plumbing services
450	20-05-22	sundry payments	76,830.00	travel allowances,plumbing services,motivational speaker
451	25-05-22	hansam &sons limited	189,710.00	renovation,clearing the fence
452	25-05-22	samnet general supplies	15,000.00	whiteboards
455	25-05-22	secol security services	112,000.00	security services
460	02-06-22	sundry payments	43,550.00	motivational books,Bom and staff allowances
461	02-06-22	sundry payments	81,070.00	BOMmembers inaguration,padlocks,plmbing services
468	02-06-22	wason systems	30,000.00	electrical services
469	02-06-22	kenya power& lighting Co.	33,000.00	electricity units payments
470	03-06-22	sundry payments	48,800.00	allowances PAmembers,repairs,newspaper
471	08-06-22	joseph ndichu githiri	50,000.00	BQs for dormitory extension
472	10-06-22	sundry payments	53,020.00	allowances, newspaper, student motivation
473	10-06-22	sundry payments	15,000.00	administrative allowances
474	13-06-22	Board of management	150,000.00	BOM retreat
475	17-06-22	sundry payments	47,150.00	Bom and staff allowances,repair of stopwatches,gloves
476	17-06-22	torential enterprises ltd	44,750.00	files and fasteners
477	17-06-22	hits systems	262,500.00	installation of additional CCTV
488	23-06-22	sundry payments	43,240.00	allowances BOM/staff,homescience materials,repairs
342	06-01-22	sundry payments	29,630.00	CD_RW for students, batteries,rent
343	08-01-22	sundry payments	1,550.00	padlocks
344	10-01-22	sundry payments	23,925.00	fuel for vehicles,plaque of honour,padlock,allowances

345	14-01-22	sundry payments	13,540.00	newspapers,allowances
347	12-01-22	sundry payments	70,250.00	counselling services,bio practicals,vehcles services
348	22-01-22	sundry payments	16,515.00	scissors,newspapers,allowances,license service
353	24-01-22	susken outfitters	43,945.00	curtains and shears,fixing
354	24-01-22	Novel tech solutions	100,000.00	revisional materials for students
356	25-01-22	sundry payments	88,360.00	herbicide,motivations,allowances,lab test
357	28-01-22	sundry payments	52,250.00	practicals, allowances,plumbing works
358	31-01-22	sundry payments	56,820.00	binding projects,padlocks,allowances BOM and staff
359	31-01-22	Destiny inspirations	66,000.00	educational boards
362	01-02-22	Eliud njuguna kamande	33,872.00	fuel for generator and school vehicles
363	02-02-22	sundry payments	19,669.00	repair items
364	05-02-22	sundry payments	61,065.00	plumbing labour,practicals, medical certificates
373	10-02-22	wason systems	15,000.00	electrical services
374	10-02-22	secol security services	112,000.00	security services
378	10-02-22	pirene wellness	30,000.00	counselling services
379	11-02-22	sundry payments	75,900.00	BOM and staff allowances,
380	14-02-22	sundry payments	2,400.00	allowances ,airtimefor school phone
381	14-02-22	sundry payments	65,600.00	motivational books,Bom and staff allowances
382	15-02-22	sundry payments	37,200.00	motivationalspeaker, staff allowances subscriptionrecruitment
383	16-02-22	sundry payments	18,750.00	facilitation for CBC class
384	17-02-22	sundry payments	76,890.00	inspection for vehicles, travel allowances,newspapers
387	17-02-22	pirene wellness	30,000.00	counselling services
390	23-02-22	litmore limited	34,996.00	subscription of software for results
391	23-02-22	GDCSSHA	139,500.00	Principals conference
393	23-02-22	secol security services	112,000.00	security services
394	23-02-22	sundry payments	42,250.00	BOM,staff allowances,motivational bks,newspaper
395	28-02-22	sundry payments	7,200.00	allowances
396	28-02-22	sundry payments	87,410.00	practicals,plumbing matretials,allowances
398	01-03-22	sundry payments	34,940.00	students report forms,allowances
399	03-03-22	sundry payments	55,050.00	kcse homescience practical items, allowances
400	11-03-22	sundry payments	44,855.00	motivational speaker,levies, binding wirestaff allowances

7,968,772.00

VOTEHEAD PA FUND 2022

349	22-01-22	Hansam & Sons	1,000,000.00	fence
388	17-02-22	Hansam & Sons	1,274,363.00	fence
433	17-06-22	Hansam & Sons	522,812.00	parade ground and walkways
419	01-04-22	Hansam & Sons	279,285.00	repairs
			3,076,460.00	

VOTEHEAD FARM 2022

159	07-07-21	Sundry Payments	3,650.00	tea picking
177	01-08-21	Sundry Payments	1,980.00	tea picking
221	21-09-21	Sundry Payments	3,410.00	tea picking
297	11-11-21	Sundry Payments	12,410.00	tea picking
431	02-04-22	sundry payments	7,540.00	tea picking
449	18-05-22	sundry payments	540.00	tea picking
470	03-06-22	sundry payments	1,200.00	tea picking
475	17-06-22	sundry payments	3,900.00	weeding tea farm
379	11-02-22	sundry payments	600.00	tea centre
382	15-02-22	sundry payments	4,750.00	tea picking
			39,980.00	

VOTEHEAD GRATUITY 2022

212 03-09-21 Pheris Njeru **116,520.00** Services

VOTEHEAD LOAN

31-05-21 KCB Bank **1,549,259.45** Loan payment

TOTAL 41,977,460.45

TUITION ACCOUNT AS AT 30TH JUNE 2022

TEACHING AND LEARNING MATERIALS

PVNO	DATE	TO WHOM PAID	AMOUNT	NARRATION
8	12-07-21	Veracity Edu.Bridge	37,500.00	Examination materials
9	12-07-21	Kida Lab.Services	16,650.00	spare parts and service of sewing machines
10	25-08-21	Bentage Supplies	312,690.00	Exercise books
11	25-08-21	Two ways Africa	71,760.00	Stationeries
12	03-09-21	Two ways Africa	208,100.00	photocopier machine,smart TV,accessories,computers
13	28-09-21	Two ways Africa	71,500.00	Maths sets,whiteboard geometric instrument,envelopes,
	28-09-21	Berinet Enterprries	66,000.00	Charts and maths models
15	28-09-21	Limarvic Supplies	95,540.00	Laboratory chemicals/equipments
16	01-11-21	Novel Fortune	520,000.00	Exercise books
17	01-12-21	Kiamu Agency	49,260.00	repair of microscopes
18	20-12-02	Michael kiarie	15,030.00	servicing H/sc. Machines
19	20-12-21	Limarvic Supplies	184,866.00	Laboratory chemicals/equipments
20	20-12-21	Digital Supplies	32,400.00	E-Learning materials
21	10-02-22	Limarvic Supplies	19,440.00	Laboratory chemicals
22	10-02-22	Two ways Africa	3,550.00	Stationeries
23	02-04-22	Limarvic Supplies	489,972.00	Laboratory chemicals/equipments
24	02-04-22	Kiamu Agency	98,080.00	repair of lab. Equipments and Hsc. Materials
25	12-05-22	Hansam & Sons	245,250.00	Repair of students chairs,lockers and lab.stools
26	25-05-22	Two ways Africa	163,500.00	Tonnars
27	17-06-22	The copy cat	92,440.00	servicing of copyprinter Machine & spare parts
			2,793,528.00	
30-06-22		BANK	2,351.00	CHARGES
			2,795,879.00	
TOTAL TUITION				
VOTEHEAD (INSURANCE/MEDICAL) 2022				
71	15-10-21	Transchem Pharmacy	20,091.00	medicines
82	13-01-22	Dahama Agency	354,347.00	insurance covers
85	24-01-22	Transchem Pharmacy	51,068.00	medicines
		TOTAL	425,506.00	