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**REPORT**

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TABLED BY:	HON. SAOMI WARD, MP
OF	DEPUTY MAJORITY WHIP
CLEAR AT THE TABLE:	KUTHER NGINTO

**THE AUDITOR-GENERAL**

**ON**

**UTHIRU GIRLS' HIGH  
SCHOOL**

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

**KIAMBU COUNTY**

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

19 JUL 2024

RECEIVED

**Revised 30<sup>th</sup> June 2023.**



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**UTHIRU GIRLS HIGH SCHOOL**

**ANNUAL REPORT AND FINANCIAL STATEMENTS**

**FOR THE FINANCIAL YEAR ENDED  
30<sup>TH</sup> JUNE 2023**

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

**UTHIRU GIRLS HIGH SCHOOL**  
**Annual Report and Financial Statements**  
**For the year ended 30<sup>th</sup> June 2023**

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## **1. Acronyms and Glossary of Terms**

BOM	Board of Management
CEB	County Education Board
IPSAS	<b>International Public Sector Accounting Standards</b>
KCSE	Kenya Certificate of Secondary Education
PFM	Public Finance Management
PSASB	<b>Public Sector Accounting Standards Board</b>
FY	Financial Year

## 2. Key School Information and Management

### (a) Background information

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

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

The school is a boarding school and had 893 students as at 30<sup>th</sup> June 2023. It has 5 streams form 1 & 2 and the rest 4 streams. The number of teachers employed by the Ministry is 40 and those employed by the School Board of Management are 5.

### (b) School Board of Management - Board Members

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

Ref:	Name of Board Member	Designation	Date of appointment
1	David Kamari	Chairman	25/3/2022
2	Mrs. Faith Gakii Muchiri	Secretary/Principal	25/3/2022
3	Mr. Martin Muiruri	Member	25/3/2022
4	Mrs. Rosemary Ngige	Member	25/3/2022
5	Rev. Philip Gichuri	Member	25/3/2022
6	Joseph Githenji	Member-Rep CEB	25/3/2022
7	Mrs. Petronilla Mugiro	Member – Rep Teachers	25/3/2022
8	David Kamari Jane Marete	3 Members – Sponsor	25/3/2022
9	Dr. Edward Githinji Paul Kamatu Caroline Kabunyi	Member – Community	25/3/2022
10	James Thuo	Member – Special Needs	25/3/2022
11	Mitchel Lucy Mugo	Rep. Students	25/3/2022
12	Victoria Wanjiku Muchene	Co-opted Members	25/3/2022
13	Elizabeth Wanjiku	Co-opted Members	25/3/2022

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

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

**(c) Committees of the Board**

Ref :	Name of Committee	Names of Members	Designation	Number of meetings attended during the year
1	Executive Committee	1. David Kamari 2. Rosemary Ngige 3. Rev. Philip Gichuri 4. Mrs. Faith Muchiri 5. Mr. Martin Muiruri	Chair Vice Chair P.A Chair Secretary Member	2
2	Finance, Procurement and General Purposes Committee	1. David Kamari 2. Mrs. Faith Muchiri 3. Rev. Philip Gichuri 4. Mr. Martin Muiruri	Chair Secretary Member Member	0
3	Academic Committee	1. Joseph Githenji 2. Rev. Philip Gichuri 3. Dr. Edward Githinji 4. Mrs. Rosemary Ngige	Chair	1

		5. Mrs. Faith Muchiri 6. Mrs. M. Makori 7. Mrs .P. Mugiro		
4	Development Committee	1. Mr. Martin Muiruri 2. Mr. D. Mugo 3. Mr. M. Kinyanjui 4. Ms. Jane Marete 5. Mrs. Faith Muchiri 6. Mrs. M. Makori	Chair	2
5	Discipline and Welfare Committee	1. Mr. David Kamari 2. Rev Philip Gichuri 3. Ms. Victoria 4. Mrs. Faith Muchiri 5. Mrs M. Makori		0

**(d) School operation Management**

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

Ref:	Designation	Name	Identification
1	Principal	Faith Gakii	TSC No. 304859
2	Deputy Principal	Margaret Makori	TSC No. 387108
3	School Bursar	Elishiba Ngigi	

**(e) Schools contacts**

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

**(f) School Bankers**

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

1. Name of Bank: KCB – SCHOOL FUND ACCOUNT  
 Branch: SARIT CENTRE  
 Account Number: 1106918827

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

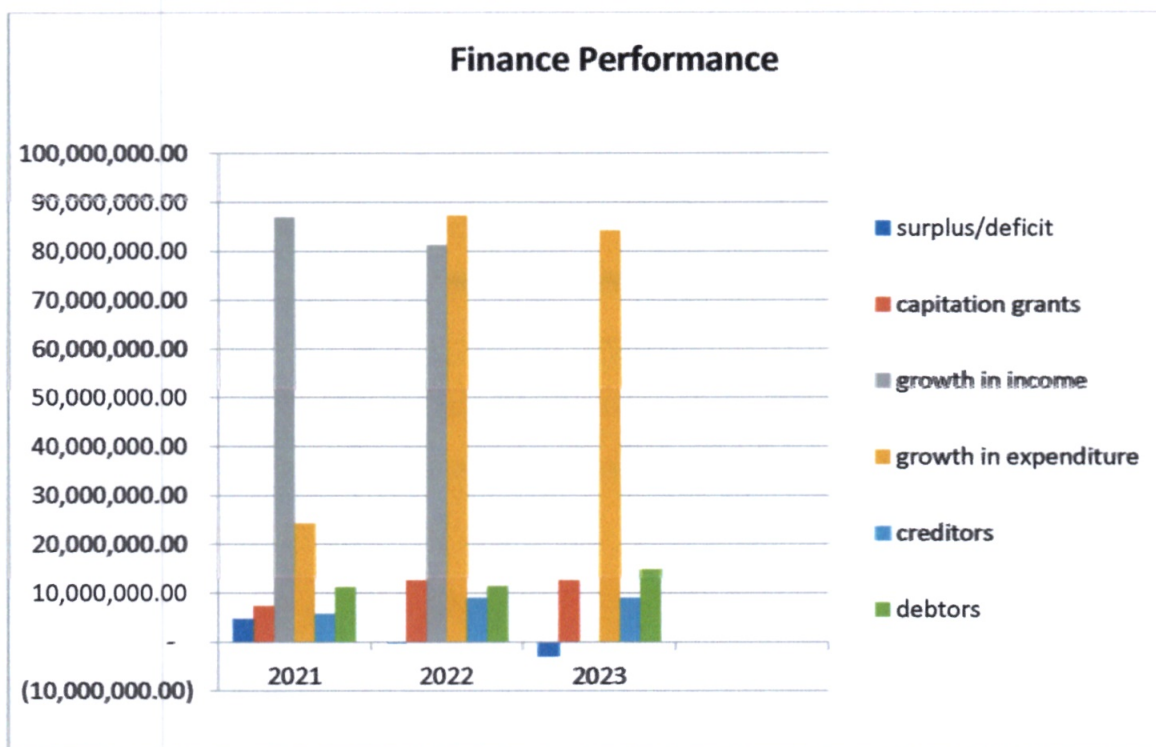
**(g) Independent Auditors**

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

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

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

#### a) Financial performance:



#### b) Teacher Student ratio:

The teacher student ratio was 1:20 and 5 employed by BOM. The following teachers per subject were as follows; English-7, Kiswahili-8, Maths-10, Chemistry-8, Biology-4, Physics-3, History-5, Geography-6, Agriculture-3, Business Studies-4, CRE-6, French-1, Computer Studies-1 and Home Science-2.

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

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

**d) Number of Candidates in the 2021-2023 KCSE:**

S/No.	Candidature
2023	208
2022	199
2021	164

**e) Capacity of the school:**

The number of students in the school was 893 with 5 dormitories, 1 dining hall 4 laboratories and 85 toilets. There is a shortage of dormitories and dining hall.

f) Development projects carried out by the school:

Projects	Source of funds	Status	Initial Cost (Ksh)	Amount Spent (Ksh)	Expected completion time
Completion of phase 2 classrooms	Infrastructure Account	Complete	6,107,020	6,107,020	February 2023

**PRINCIPAL**  
UTHIRU GIRLS' HIGH SCHOOL  
P.O. Box 29034 KANGEMI  
Tel: 0714 855 126

Sign .....

**School Principal**

#### 4. Statement of School Management Responsibility

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

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

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

The Board of Management is of the opinion that the school's financial statements give a true and fair view of the state of the school's transactions during the financial year ended 30<sup>th</sup> June, 2023, and of the school's financial position as at that date.

**Name:** DAVID KAMARI

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

**Date:**.....

**Name:** MRS. FAITH MUCHIRI

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

**Date:**.....

16/7/24  
PRINCIPAL  
UTHIRU GIRLS' HIGH SCHOOL  
P.O. Box 29034 KANGEMI  
Tel: 0714 855 126

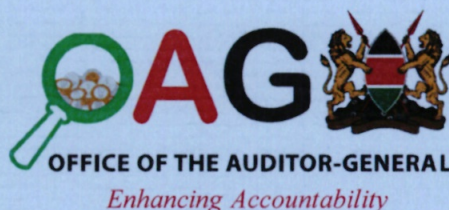
**Name:** ELISHIBA W. NGIGI

**Designation:** Bursar/ Finance Officer

**Date:**..... 16/7/2024.....

# REPUBLIC OF KENYA

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Website: www.oagkenya.go.ke



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

## REPORT OF THE AUDITOR-GENERAL ON UTHIRU GIRLS' HIGH SCHOOL FOR THE YEAR ENDED 30 JUNE, 2023 - KIAMBU COUNTY

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### PREAMBLE

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

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

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 Uthiru Girls' High School - Kiambu County set out on pages 1 to 25 which comprise of the statement of assets and

liabilities as at 30 June, 2023, statement of receipts and payments, statement of cash flows and statement of comparison of budget and actual amounts for the year then ended and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of Uthiru Girls' High School – Kiambu County as at 30 June, 2023 and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Basic Education Act, 2013 and the Public Finance Management Act, 2012.

## **Basis for Qualified Opinion**

### **1. Cash and Cash Equivalents**

The statement of financial assets and financial liabilities reflects cash and equivalents amounting to Kshs.7,111,406 as disclosed in Note 10 and 11 to the financial statements. However, the following unsatisfactory issues were observed;

#### **1.1 Unsupported Cash and Cash Equivalents**

The statement of financial assets and financial liabilities reflects bank balance of Kshs.7,099,902 as disclosed in Note 10 to the financial statements. Included in this balance are savings account and infrastructural account balances of Kshs.1,657,574 and Kshs.5,320,850 respectively. However, the bank balances were not supported by cash books and bank reconciliation statements.

In the circumstances, the accuracy and completeness of bank balance of Kshs.7,099,902 could not be confirmed.

#### **1.2 Overdrawn account and Netting off of Bank Balance**

The statement of financial assets and financial liabilities reflects bank balance of Kshs.7,099,902 as disclosed in Note 10 to the financial statements. Included in the bank balance is school fund bank account with an overdraft balance of Kshs.939,407 which has been netted off bank balances of Kshs.8,039,309, contrary to Section 28(4)(5) of the Public Finance Management Act, 2012.

In the circumstances, the accuracy and completeness of bank balance of Kshs.7,099,902 could not be confirmed.

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

The statement of financial assets and financial liabilities reflects accounts receivables balance of Kshs.14,924,993 in respect of fees arrears as disclosed in Note 13 to the financial statements. Included in the balance are receivables amounting to

Kshs.7,807,301 which had been outstanding for more than two (2) years. However, there was no policy on the impairment of long outstanding fees arrears casting doubt on the fair statement of the accounts receivables balance.

In the circumstances, the accuracy and full recoverability of the outstanding receivables balance of Kshs.14,924,993 could not be confirmed.

### **3. Unsupported Accounts Payables**

Note 14 to the financial statements reflects trade payables amounting to Kshs.9,496,771. However, documentary evidence in support of work done, goods delivered or services rendered such as invoices, local purchase/service orders, certificates of completion, evidence of delivery and suppliers' statements were not provided for audit review.

In the circumstances, the accuracy, existence and completeness of trade payables amounting to Kshs.9,496,771 could not be confirmed.

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

### **Key Audit Matters**

Key Audit Matters Key audit matters are those matters that, in my professional judgment, 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 Resource 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. Late Submission of Financial Statements to the Auditor-General**

During the year under review, Management submitted the financial statements to the Auditor-General on 27 May, 2024 instead of the statutory deadline of 30 September 2023.

This was contrary to the Ministry of Education circular Ref.MOE/DSAS/FIN/17/1/17 dated 19 August, 2021 which stated that the School's financial statements should be ready by 30 September, 2023 in compliance with Section 81 of the Public Finance Management Act, 2012 on preparation of the financial statements.

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

## **2. Irregular Levy**

The statement of receipts and payments and as disclosed in Note 4 to the financial statements reflects school fund income – parents contributions amounting to Kshs.60,668,093. The amount includes harambee money amounting to Kshs.2,122,065. Review of records revealed that a levy Kshs.8,500 was charged on each student payable once for the four years. However, the levy was not approved. This was contrary to Regulation 44 of the Basic Education Regulation, 2015 which provides that no person or Board of Management in a public institution of basic education and training shall alter or increase fees without written authority from the Cabinet Secretary.

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

## **3. Irregular Expenditure on Security Services**

The statement of receipts and payments and as disclosed in Note 7 to the financial statements reflects payment for operations expenditure amounting to Kshs.8,157,399. The amount includes security services expenditure Kshs.720,000. Review of records revealed that a security firm was contracted to provide four (4) security guards each Kshs.15,000 per month. However, the contract for the provision of security services which had expired on 31 January, 2022 had not been renewed. This was contrary to section 135(2) of the Public Procurement and Assets disposal Act, 2015 which requires an Accounting Officer of a procuring entity to enter into a written contract with the person submitting the successful tender based on the tender documents and any clarifications that emanate from the procurement proceedings.

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

## **4. Lack of Annual Procurement Plan**

The statement of receipts and payments reflects an amount of Kshs.81,258,627 and Kshs.88,044,819 in respect of total receipts and payments respectively. However, during the year Management did not prepare an annual procurement plan as part of the annual budget preparation process. This was contrary to Regulation 40 of the Public Procurement and Asset Disposal Regulations, 2020 which states that 'a procuring entity prepare a procurement plan for each financial year as part of the annual budget preparation process'.

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

## **5. Lack of a Fixed Assets Register**

Annex 2 to the financial statements reflects fixed asset totaling to Kshs.1,380,575,000. However, the School does not maintain an asset register to record and track its assets. This is contrary to Section136 (1) of the Public Finance Management Act, 2015 which requires an Accounting Officer to be responsible for maintaining a register of assets under his or her control or possession.

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

## **6. Inadequate Textbooks Inventory Records**

Data capturing the list of the textbooks, teachers' guides, and other instructional materials was not maintained. This is contrary to part E of the Orange Book, which requires each school to capture data listing the textbooks, teachers' guides, and other instructional materials already in the school.

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

## **7. Irregular Transfer of Funds to Kenya Secondary Schools Heads Association**

The statement of receipts and payments reflects payments for operations amount of Kshs.8,157,399 as disclosed in Note 7 to the financial statements. Included in the expenditure is an amount of Kshs.352,800 transferred to Kenya Secondary School Heads Association (KESSHA). However, KESSHA is a welfare organization that draws its membership from School Principals only. The organization is not defined in Government Funding system and there is no assurance that it has implemented effective, efficient, and transparent financial management and internal control systems to manage the funds transferred by schools.

In the circumstances, value for money transferred to KESSHA amounting to Kshs.352,800 could not be confirmed.

## **8. Irregular Appointment of Board of Management Members**

A review appointment records of members of the Board of Management revealed that six Board Members were reappointed for three (3) terms. This was contrary to Regulation 39(2) of the Basic Education Regulation, 2015 which states that a person appointed as chairperson or member of a School Board of Management shall hold office for a term of three years from the date of appointment and shall be eligible for reappointment for one further term of a period not exceeding three years.

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

The audit was conducted in accordance with the ISSAIs 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 comply, in all material respects, with the authorities that govern them. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

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

## **Conclusion**

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

## **Basis for Conclusion**

### **Ineffectiveness of Various Board of Management Committees**

During the audit of the Board of Management of Uthiru Girls' High School it was noted that while the Finance, Procurement and general purposes committee, Discipline and welfare committee had been established in accordance with Section 61(2) of the Basic Education Act, 2013. However, these committees had not held any meetings during the audit period.

In the circumstances, their functioning and effectiveness could not be confirmed.

The audit was conducted in accordance with ISSAIs 2315 and ISSAIs 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 controls as Management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error and for its assessment of the effectiveness of internal control, risk management and 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 sustainability of services and using the applicable basis of accounting unless Management is aware of an 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, ensuring that effective processes and systems are in place to address key roles and responsibilities in relation to governance and risk management, and ensuring the adequacy and effectiveness of the control environment.

### **Auditor-General's Responsibilities for the Audit**

The audit objectives are to obtain reasonable assurance about whether the School's 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 controls 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 School's 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 controls that are identified during the audit.

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



**FCPA Nancy Gathungu, CBS**  
**AUDITOR-GENERAL**

**Nairobi**

**03 October, 2024**

**6. Statement of Receipts and Payments For the Year Ended 30<sup>th</sup> June 2023**

Description Of Vote Head	Note	2022-2023 Kshs.	2021-2022 Kshs.
<b>Receipts</b>			
Government grants for tuition	1	2,342,264.00	2,625,119.00
Government grants for operations	2	8,353,725.00	9,744,323.00
Government Grants for infrastructure	3	2,638,000.00	1,571,500.00
School fund income- parents' contributions	4	60,668,093.00	56,001,085.00
School fund income-other receipts	5	7,256,545.00	16,070,044.00
<b>Total Receipts</b>		<b>81,258,627.00</b>	<b>86,012,071.00</b>
<b>Payments</b>			
Tuition	6	312,900.00	2,735,775.00
Operations	7	8,157,399.00	8,855,779.00
Infrastructure	8	7,044,410.00	6,504,839.00
Boarding and school fund	9	72,530,110.00	69,186,178.00
<b>Total Payments</b>		<b>88,044,819.00</b>	<b>87,282,571.00</b>
<b>Surplus/Deficit</b>		<b>(6,786,192.00)</b>	<b>(1,270,,500.00)</b>

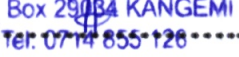
The school financial statements were approved on \_\_\_\_\_ and signed by:

Sign: 

Name: DAVID KAMARI  
Chair BOM

Date: 16/7/2024

**PRINCIPAL**  
JTHIRU GIRLS' HIGH SCHOOL  
P.O. Box 29084 KANGEMI  
Tel: 0714 855 128

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

Date: 16/7/2024

Sign: 

Name: ELISHIBA NGIGI  
Bursar/ Finance Officer

Date: 16/7/2024

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

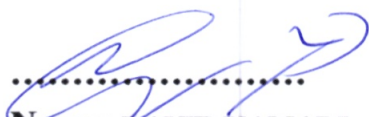
**7. Statement of Assets and Liabilities As At 30<sup>th</sup> June 2023**

<b>Description</b>	<b>Note</b>	<b>2022-2023 Kshs.</b>	<b>2021-2022 Kshs.</b>
<b>Financial Assets</b>			
<b>Cash and Cash Equivalents</b>			
Bank balances	10	7,099,902.00	16,749,749.00
Cash balances	11	11,504.00	302,855.00
Short term investments	12	-	-
<b>Total Cash and Cash Equivalent</b>		<b>7,111,406.00</b>	<b>17,052,604.00</b>
<b>Account's receivables</b>	13	<b>14,924,993.00</b>	<b>11,407,572.00</b>
<b>Total Financial Assets</b>		<b>22,036,400.00</b>	<b>28,460,176.00</b>
<b>Financial Liabilities</b>			
Accounts payables	14	11,680,918.00	11,318,503.00
<b>Net Financial Assets</b>		<b>10,355,482.00</b>	<b>17,141,673.00</b>
<b>Represented by:</b>			
<b>Accumulated fund b/fwd</b>	15	17,141,674.00	18,412,173.28
<b>Surplus/deficit for the year</b>		<b>(6,786,192.00)</b>	<b>(1,270,500.00)</b>
<b>Net Financial Position</b>		<b>10,355,482.00</b>	<b>17,141,674.00</b>

**UTHIRU GIRLS HIGH SCHOOL**  
**Annual Report and Financial Statements**  
**For the year ended 30<sup>th</sup> June 2023**

---

The school's financial statements were approved on \_\_\_\_\_ and signed by:



**Name: DAVID KAMARI**

Chair BOM

**Date:16/7/2024**

**PRINCIPAL**  
UTHIRU GIRLS' HIGH SCHOOL  
P O Box 29034 KANGEMI  
Tel: 0714 855 126

**Name:MRS.FAITH MUCHIRI**

School Principal/  
Secretary to BOM

**Date:16/7/2024**



**Name:ELISHIBA W.NGIGI**

Bursar/  
Finance Officer

**Date:16/7/2024**

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

## 8. Statement of Cash Flows for the Year Ended 30<sup>th</sup> June 2023

Description	Note	2022-2023 Kshs.	2021-2022 Kshs.
<b>Cash from Operating Activities</b>			
<b>Receipts</b>			
Government grants for tuition	1	2,342,264.00	2,625,119.00
Government grants for operations	2	8,358,225.00	11,152,098.00
Government grants for infrastructure	3	2,638,000.00	1,571,500.00
School fund income- parents contributions/ fees	4	57,804,256.00	57,838,676.00
Other income	5	7,256,545.00	16,070,044.00
<b>Total receipts</b>		<b>78,399,290.00</b>	<b>89,257,437.00</b>
<b>Payments</b>			
Cash outflows for tuition	6	2,321,110.00	2,628,150.00
Cash outflows for operations	7	7,989,176.00	10,263,554.00
Cash outflows Boarding/lunch and school fund payments	9	70,985,792.00	67,789,555.00
<b>Total payments</b>		<b>81,296,078.00</b>	<b>80,681,259.00</b>
<b>Net cash inflow/outflow from operating activities</b>		<b>(2,896,788.00)</b>	<b>8,576,179.00</b>
<b>Cash flow from investing activities</b>			
Acquisition of assets		7,044,410.00	6,504,839.00
<b>Net cash inflow/outflows from investing activities</b>		<b>(7,044,410.00)</b>	<b>(6,504,839.00)</b>
<b>Net Increase/Decrease in Cash and Cash Equivalents</b>		<b>(9,941,198.00)</b>	<b>2,071,339.00</b>
Cash and cash equivalent at beginning of the FY		17,052,604.00	14,981,264.00
<b>Cash and Cash Equivalent at end of the FY</b>		<b>7,111,406.00</b>	<b>17,052,604.00</b>

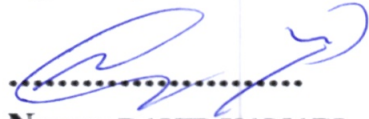
**Note:** Cash and Cash Equivalent is the summation of Note 10, 11 and 12.

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

**UTHIRU GIRLS HIGH SCHOOL**  
**Annual Report and Financial Statements**  
**For the year ended 30<sup>th</sup> June 2023**

---

The school's financial statements were approved on \_\_\_\_\_ and signed by:



**Name: DAVID KAMARI**

Chair BOM

**Date:16/7/2024**

**PRINCIPAL**  
UTHIRU GIRLS' HIGH SCHOOL  
P.O. Box 29034 KANGEMI  
Tel: 0714 855 126

**Name:MRS. FAITH MUCHIRI**

School Principal/  
Secretary to BOM

**Date:16/7/2024**



**Name:ELISHIBA W. NGIGI**

Bursar/  
Finance Officer

**Date:16/7/2024**

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

**9. Statement Of Budgeted Versus Actual Amounts for The Year Ended 30<sup>th</sup> June 2023**

Receipt/Expenses Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	b	c=a+b	d	e=c-d	F=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs	
<b>RECEIPTS</b>						
<b>(1) Capitation Grant on Tuition</b>						
Teaching / Learning Materials	3,729,600.00	-	3,729,600.00	2,342,264.00	1,387,336.00	63%
<b>Total</b>	<b>3,729,600.00</b>	<b>0.00</b>	<b>3,729,600.00</b>	<b>2,342,264.00</b>	<b>1,387,336.00</b>	<b>63%</b>
<b>(2) Capitation Grant on Operations</b>						
Personnel Emoluments	2,115,000.00	-	2,115,000.00	2,070,630.00	44,371.00	98%
Repairs And Maintenance	855,500.00	-	855,500.00	855,500.00	-	100%
Local Transport / Travelling	2,115,000.00	-	2,115,000.00	-	2,115,000.00	
Electricity And Water	2,115,000.00	-	2,115,000.00	2,070,630.00	44,370.00	98%
Medical	180,000.00	-	180,000.00	171,900.00	8,100.00	96%
Administration Costs	2,115,000.00	-	2,115,000.00	2,345,791.00	(230,791.00)	111%
Activity	1,350,000.00	-	1,350,000.00	839,275.00	510,725.00	62%
<b>Total/</b>	<b>10,845,500.00</b>	<b>0.00</b>	<b>10,845,500.00</b>	<b>8,353,726.00</b>	<b>2,491,775.00</b>	<b>77%</b>
<b>3) FDSE for infrastructure</b>						
Maintenance & Improvement	4,500,000.00	-	4,500,000.00	2,638,000.00	1,862,000.00	59%

UTHIRU GIRLS HIGH SCHOOL  
Annual Report and Financial Statements  
For the year ended 30<sup>th</sup> June 2023

Receipt/Expenses Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	b	c=a+b	d	e=c-d	F=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs	
MoE						
<b>Total</b>	<b>4,500,000.00</b>	<b>0.00</b>	<b>4,500,000.00</b>	<b>2,638,000.00</b>	<b>1,862,000.00</b>	<b>59%</b>
<b>(4) Fees Charged on Parents</b>						
Personnel Emoluments	2,625,750.00	-	2,625,750.00	4,273,465.00	(1,647,715.00)	163%
Repairs And Maintenance	1,800,000.00	-	1,800,000.00	2,591,627.00	(791,627.00)	144%
Local Transport / Travelling	2,625,750.00	-	2,625,750.00	3,968,877.00	(1,343,127.00)	151%
Electricity and Water	2,625,750.00	-	2,625,750.00	3,771,073.00	(1,145,323.00)	144%
Medical	3,616.00	-	3,616.00	3,616.00	-	100%
Administration Costs	2,625,750.00	-	2,625,750.00	4,239,685.00	(1,613,935.00)	161%
Activity	1,597,430.00	-	1,597,430.00	449,298.00	1,148,132.00	28%
PTA	4,332,664.00	-	4,332,664.00	2,122,065.00	2,210,599.00	49%
Fee On Boarding Equipment and Stores	22,846,500.00	-	22,846,500.00	39,248,388.00	(16,401,888.00)	172%
<b>Total</b>	<b>41,083,210.00</b>	<b>0.00</b>	<b>41,083,210.00</b>	<b>60,668,093.00</b>	<b>(19,584,884.00)</b>	<b>148%</b>
<b>5) Other Income</b>						
Rent income	38,200.00	-	38,200.00	329,000.00	(290,800.00)	861%
KCSE Exam	6,800.00	-	6,800.00	6,800.00	-	100%
Camp	336,000.00	-	336,000.00	20,000.00	316,000.00	6%
Uniform	5,245,970.00	-	5,245,970.00	5,245,970.00	-	100%
Farm	100,300.00	-	100,300.00	74,820.00	25,480.00	75%
Generator	16,700.00	-	16,700.00	-	16,700.00	
Passport	33,490.00	-	33,490.00	33,490.00	-	100%

UTHIRU GIRLS HIGH SCHOOL  
Annual Report and Financial Statements  
For the year ended 30<sup>th</sup> June 2023

Receipt/Expenses Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	b	c=a+b	d	e=c-d	F=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs	
Student ID	80,870.00	-	80,870.00	80,870.00	-	100%
Development fund	1,194,310.00	-	1,194,310.00	1,194,310.00	-	100%
Home Science	134,285.00	-	134,285.00	134,285.00	-	100%
Tender	137,000.00	-	137,000.00	137,000.00	-	100%
<b>Total</b>	<b>7,323,925.00</b>	<b>0.00</b>	<b>7,323,925.00</b>	<b>7,256,545.00</b>	<b>67,380.00</b>	<b>99%</b>
<b>Total Income</b>	<b>67,482,235.00</b>	<b>0.00</b>	<b>67,482,235.00</b>	<b>81,258,627.76</b>	<b>(13,776,393.00)</b>	<b>120%</b>
<b>PAYMENTS</b>						
<b>(6) Expenditure For Tuition</b>						
Teaching / Learning Materials	3,729,600.00	-	3,729,600.00	312,900.00	3,416,700.00	8%
<b>Total</b>	<b>3,729,600.00</b>	<b>-</b>	<b>3,729,600.00</b>	<b>312,900.00</b>	<b>3,416,700.00</b>	<b>8%</b>
<b>(7) Expenditure For Operations</b>						
Personnel Emoluments	2,115,000.00	-	2,115,000.00	4,099,405.40	(1,984,405.00)	194%
Repairs, Maintenance & Improvements	1,800,000.00	-	1,800,000.00	48,500.00	1,751,500.00	3%
Local Transport / Travelling	2,115,000.00	-	2,115,000.00	-	2,115,000.00	
Electricity, Water and Conservancy	2,115,000.00	-	2,115,000.00	1,485,940.00	629,060.00	70%
Medical	180,000.00	-	180,000.00	-	180,000.00	

UTHIRU GIRLS HIGH SCHOOL  
Annual Report and Financial Statements  
For the year ended 30<sup>th</sup> June 2023

Receipt/Expenses Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	b	c=a+b	d	e=c-d	F=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs	
Administration Costs	2,115,000.00	-	2,115,000.00	2,045,754.00	69,246.00	97%
Activity	1,350,000.00	-	1,350,000.00	477,800.00	872,200.00	35%
<b>Total</b>	<b>11,790,000.00</b>	<b>-</b>	<b>11,790,000.00</b>	<b>8,157,399.40</b>	<b>3,632,601.00</b>	<b>69%</b>
<b>(8) Expenditure For infrastructure</b>						
Maintenance & Improvement	4,500,000.00	-	4,500,000.00	6,144,409.80	(1,644,410.00)	137%
<b>Total</b>	<b>4,500,000.00</b>	<b>0.00</b>	<b>4,500,000.00</b>	<b>6,144,409.80</b>	<b>(1,644,410.00)</b>	<b>137%</b>
<b>(9) Expenditure For school fund/ lunch/boarding</b>						
Personnel Emoluments	2,625,750.00		2,625,750.00	3,414,092.00	(788,342.00)	130%
Repairs, Maintenance and Improvements	1,800,000.00		1,800,000.00	2,239,427.00	(439,427.00)	124%
Local Transport / Travelling	2,625,750.00		2,625,750.00	2,561,720.00	64,030.00	98%
Electricity, Water and Conservancy	2,625,750.00		2,625,750.00	4,374,822.06	(1,749,072.00)	167%
Medical Expenses	3,616.00		3,616.00	-	3,616.00	

**UTHIRU GIRLS HIGH SCHOOL**  
**Annual Report and Financial Statements**  
**For the year ended 30<sup>th</sup> June 2023**

Receipt/Expenses Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	b	c=a+b	d	e=c-d	F=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs	
Administration Costs	2,625,750.00		2,625,750.00	5,213,970.00	(2,588,220.00)	199%
Activity	225,000.00		225,000.00	1,597,430.00	(1,372,430.00)	710%
Boarding Equipment and Stores	22,846,500.00		22,846,500.00	39,168,422.00	(16,321,922.00)	171%
PTA	4,332,664.00		4,332,664.00	4,332,664.00	-	100%
Rent Expenses	38,200.00		38,200.00	-	38,200.00	
KCSE Exam	6,800.00		6,800.00	-	6,800.00	
Camp	336,000.00		336,000.00	-	336,000.00	
Uniform	5,245,970.00		5,245,970.00	5,471,190.00	(225,220.00)	104%
Farm	100,300.00		100,300.00	100,300.00	-	100%
Generator	16,700.00		16,700.00	16,700.00	-	100%
Passport	33,490.00		33,490.00	20,900.00	12,590.00	62%
Student Id	80,870.00		80,870.00	52,000.00	28,870.00	64%
Development fund	1,194,310.00		1,194,310.00	900,000.00	294,310.00	75%
Home science	134,285.00		134,285.00	77,456.00	56,829.00	58%
Tender	137,000.00		137,000.00	88,278.00	48,722.00	64%
<b>Total</b>	<b>47,034,705.00</b>	<b>0.00</b>	<b>47,034,705.00</b>	<b>69,629,371.06</b>	<b>(22,594,666.00)</b>	<b>148%</b>
<b>Totals</b>	<b>67,054,305.00</b>	<b>0.00</b>	<b>67,054,305.00</b>	<b>84,244,080.26</b>	<b>(17,189,775.00)</b>	<b>126%</b>

## **10. Significant Accounting Policies**

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

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

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

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

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

### **2. Recognition of receipts and payments**

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

### **3. In-kind contributions**

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

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

#### **4. Cash and cash equivalents**

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

#### **5. Accounts Receivable**

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

#### **6. Accounts Payable**

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

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

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

### **8. Budget**

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

### **9. Comparative figures**

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

### **10. Subsequent events**

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

## 11. Notes To The Financial Statements

### 1 Government Grants for Tuition

Description	2022-2023 Kshs	2021-2022 Kshs.
SES	-	427,750.00
Exercise Books	-	265,185.00
Laboratory Equipment	-	37,300.00
Teaching / Learning Materials	2,342,264.00	1,894,884.00
<b>Total</b>	<b>2,342,264.00</b>	<b>2,625,119.00</b>

### 2 Government Grants for Operations

Description	2022-2023 Kshs	2021-2022 Kshs.
Personnel Emoluments	2,070,630.00	1,816,484.00
Repairs And Maintenance	855,500.00	2,909,250.00
Local Transport / Travelling	-	1,227,196.00
Electricity And Water	2,070,630.00	1,812,946.00
Medical	171,900.00	157,400.00
Administration Costs	2,345,791.00	1,821,046.00
Activity	839,275.00	-
<b>Total</b>	<b>8,353,725.00</b>	<b>9,744,323.00</b>

### 3 Government Grants for infrastructure

Description	2022-2023 Kshs	2021-2022 Kshs.
Maintenance & Improvement	2,638,000.00	1,571,500.00
<b>Total</b>	<b>2,638,000.00</b>	<b>1,571,500.00</b>

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

Description	2022-2023 Kshs	2021-2022 Kshs.
Personnel emoluments	4,273,465.00	4,420,755.00
Repairs and maintenance	2,591,627.00	2,577,753.00
Local transport / travelling	3,968,877.00	3,694,898.00
Electricity and water	3,771,073.00	4,057,331.00
Medical	3,616.00	5,200.00
Administration costs	4,239,685.00	3,668,627.00
Activity	449,298.00	748,558.00
Fee on Boarding Equipment and stores	39,248,388.00	35,365,375.00
PA Levies*	2,122,065.00	2,413,210.00
<b>Total</b>	<b>60,668,093.00</b>	<b>56,001,085.00</b>

## Notes to the Financial Statements (continued)

### 5 Miscellaneous Incomes

Description	2022-2023 Kshs	2021-2022 Kshs.
Uniform	5,245,970.00	9,390,609.00
Passport	33,490.00	67,600.00
Student ID	80,870.00	110,150.00
Farm	74,820.00	13,695.00
Rent	329,000.00	186,200.00
Camp	20,000.00	20,000.00
KENHA	-	3,940,625.00
Development	1,194,310.00	2,106,070.00
Home Science	134,285.00	132,095.00
KCSE Exams	6,800.00	41,000.00
Tender	137,000.00	62,000.00
<b>Total</b>	<b>7,256,545.00</b>	<b>16,070,044.00</b>

### 6 Tuition

Description	2022-2023 Kshs	2021-2022 Kshs.
Exercise Books	170,800.00	1,804,085.00
Laboratory Equipment	127,425.00	704,250.00
Teaching / Learning Materials	-	222,700.00
Exams And Assessment	13,295.00	-
Bank Charges	1,380.00	4,740.00
<b>Total</b>	<b>312,900.00</b>	<b>2,735,775.00</b>

### 7 Operations

Description	2022-2023 Kshs	2021-2022 Kshs.
Personnel Emoluments	4,099,405.00	3,292,370.00
Administration Cost	2,035,244.00	2,272,367.00
Repairs and Maintenance & Improvements	48,500.00	823,450.00
Local Transport / Travelling	-	134,000.00
Electricity And Water	1,485,940.00	1,652,402.00
Medical	-	177,290.00
Activity Expenses	477,800.00	502,700.00
Bank Charges	10,510.00	1,200.00
<b>Total</b>	<b>8,157,399.00</b>	<b>8,855,779.00</b>

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

**8 Infrastructure**

Description	2022-2023 Kshs	2021-2022 Kshs.
Construction of classrooms	7,043,750.00	6,504,839.00
Bank Charges	660.00	
<b>Total</b>	<b>7,044,410.00</b>	<b>6,504,839.00</b>

**9 Boarding and School Fund**

Description	2022-2023 Kshs	2021-2022 Kshs.
Passport	20,900.00	36,300.00
Medical	-	9,150.00
P.A	4,332,664.00	3,077,984.00
Home Science	77,456.00	82,074.00
BES	42,168,422.00	39,477,462.00
Tenders	88,278.00	25,000.00
RMI	2,239,427.00	2,369,911.00
Activity	1,597,430.00	485,305.00
LT&T	2,561,720.00	2,406,539.00
Administration Cost	5,161,982.00	1,865,690.00
E.W.C	4,374,822.06	2,713,619.00
Uniform	5,471,190.00	8,377,940.00
Rent	-	9,000.00
Camp	-	300.00
KCSE Exam	-	53,900.00
Fencing Project	-	3,940,625.00
Student ID	52,000.00	104,400.00
Personal Emoluments	3,414,092.00	4,105,425.00
School Farm	100,300.00	45,554.00
Bank Charges	51,988.00	-
Generator	16,700.00	-
<b>Total</b>	<b>72,530,110.00</b>	<b>69,186,178.00</b>

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

**10 Bank Accounts**

<b>Account Name &amp; Currency</b>	<b>Status (Active/Dor mant)</b>	<b>Bank Account Number</b>	<b>2022-2023 Kshs</b>	<b>2021-2022 Kshs.</b>
Tuition Account	Active	0570291947804	44,260.00	23,106.00
Operations Account	Active	0570291736833	1,016,624.00	474,540.00
School Fund Account/Boar ding	Active	1106918827	(939,407.00)	3,009,799.00
Savings Account	Active	1105348369	1,657,574.00	4,415,042.00
Infrastructural Account	Active	0570274461606	5,320,851.00	8,824,261.00
<b>Total</b>			<b>7,099,902.00</b>	<b>16,749,749.00</b>

**11 Cash In Hand**

<b>Description</b>	<b>2022-2023 Kshs</b>	<b>2021-2022 Kshs.</b>
School Fund Account	11,504.00	302,855.00
<b>Total</b>	<b>11,504.00</b>	<b>302,855.00</b>

**12 Short Term Investments**

**13 Accounts Receivable**

<b>Description</b>	<b>2022-2023 Kshs</b>	<b>2021-2022 Kshs.</b>
Fees Arrears	14,870,993.00	11,406,072.00
<b>Other Non-Fees Receivables</b>		
Salary Advances (list/schedule attached)	54,000.00	1,500.00
<b>Total</b>	<b>14,924,993.00</b>	<b>11,407,572.00</b>

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

**UTHIRU GIRLS HIGH SCHOOL**  
**Annual Report and Financial Statements**  
**For the year ended 30<sup>th</sup> June 2023**

<b>Description</b>	<b>2022-2023</b>		<b>2021-2022</b>	
	<i>Kshs</i>		<i>Kshs</i>	
	<b>Current FY</b>	<b>% of the total</b>	<b>Comparative FY</b>	<b>% of the total</b>
Fees arrears for the current year	6,710,205.00	45%	3,598,771.00	32%
Fees arrears for the previous year	353,487.00	2%	516,671.00	5%
Fees arrears between 2 to 3 years	516,671.00	3%	876,500.00	8%
Fees arrears for prior periods over 3 years	7,290,630.00	49%	6,414,130.00	56%
<b>Total (should tie to note 13 a)</b>	<b>14,870,993.00</b>	<b>100%</b>	<b>11,406,072.00</b>	<b>100%</b>

## Notes to the Financial Statements (continued)

### 14 Accounts Payable

Description	2022-2023 Kshs	2021-2022 Kshs.
Trade Creditors (See Ageing Below and Appendix 1)	9,496,771.00	9,011,635.00
Prepaid Fees	908,318.00	1,037,249.00
Caution money	1,142,278.00	1,142,278.00
Pocket Money	133,511.00	127,341.00
<b>Total</b>	<b>11,680,918.00</b>	<b>11,318,503.00</b>

### 14a. Ageing Analysis of Accounts Payable

Description	2022-2023 Kshs		2021-2022 Kshs	
	Current FY	% of the total	Comparative FY	% of the total
Trade creditors for the current year	9,496,771.00	100%	3,505,803.00	39%
Trade creditors for the previous year	-	0%	2,281,803.00	25%
Trade creditors for prior periods over 2 years	-	0%	3,224,029.00	36%
<b>Total (should tie to note 14)</b>	<b>9,496,771.00</b>	<b>100%</b>	<b>9,011,635.00</b>	<b>100%</b>

### 15 Fund Balance Brought Forward

Description	2022-2023 Kshs	2021-2022 Kshs.
Bank Balances	7,099,902.00	16,749,749.00
Cash Balances	11,504.00	302,855.00
Receivables	14,924,993.00	11,407,572.00
Payables	(11,680,918.00)	(11,318,503.00)
<b>Total</b>	<b>10,355,482.00</b>	<b>17,141,673.00</b>

### Other important disclosure notes

### **Other important disclosure notes**

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

#### **16 Non-current Liabilities Summary**

#### **17 Biological assets**

<b>Description</b>	<b>Numbers</b>	<b>2022-2023 Kshs.</b>	<b>2021-2022 Kshs.</b>
Pigs		135,000.00	180,000.00
<b>Total</b>		<b>135,000.00</b>	<b>180,000.00</b>

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

#### **18 Borrowings**

#### **19 Stock/ Inventory**

## 20 Progress On Follow Up Of Auditor Recommendations

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

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

**PRINCIPAL**  
UTHIRU GIRLS' HIGH SCHOOL  
P O Box 29034 KANGEMI  
Tel: 0714 855 126

\_\_\_\_\_  
Sign and Date 16/7/2024  
Principal

## 12. Annexes

### Annex I - Analysis of Pending Accounts Payable

Supplier Of Goods Or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance Current FY	Outstanding Balance Comparative FY	Comments
	a	b	c	d=a-c		
	Kshs	Kshs	Kshs	Kshs	Kshs	
<b>Supply Of Goods</b>						
1. Tavac Promotions	4,000	3/5/2023		4,000		
2. Mwanyoma Investments	148,821	3/5/2023		148,821		
3. Glafra Investments	434,700	3/5/2023		434,700		
4. Kenafric Bakery	1,915,945	3/5/2023		1,915,945		
5. New KCC	361,650	3/5/2023		361,650		
6. George Kinyanjui	255,000	3/5/2023		255,000		
7. Kahuho Green Farm	2,241,900	3/5/2023		2,241,900		
8. Rosy General Merchants	112,500	3/5/2023		112,500		
9. Heho GREEN Farm	424,000	3/5/2023		424,000		
10. Checkmas Traders	462,970	3/5/2023		462,970		
11. Samar Energy Savers	104,700	3/5/2023		104,700		
12. Nininyams Enterprises	802,414	3/5/2023		802,414		
13. Fragitu Enterprises	379,500	3/5/2023		379,500		
14. Vince Vic Enterprises	36,000	3/5/2023		36,000		
15. Teachers Lunch	18,000	3/5/2023		18,000		
16. Lumu Cleaning And Health Services	37,500	3/5/2023		37,500		
17. ACK St. Peter	4,300	3/5/2023		4,300		
18. Pena General Supplies	9,300	3/5/2023		9,300		

**UTHIRU GIRLS HIGH SCHOOL**  
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**For the year ended 30<sup>th</sup> June 2023**

<b>Supplier Of Goods Or Services</b>	<b>Original Amount</b>	<b>Date Contracted</b>	<b>Amount Paid To-Date</b>	<b>Outstanding Balance Current FY</b>	<b>Outstanding Balance Comparative FY</b>	<b>Comments</b>
19.Readmore Bookshop	740,100	3/5/2023		740,100		
20.Mr. Sifuna	26,400	3/5/2023		26,400		
21.Hekima Publishers	8,000	3/5/2023		8,000		
22.New Time Business Solutions	45,000	3/5/2023		45,000		
23.Ultraceutical Pharmacy	307,380	3/5/2023		307,380		
24.Tavac Promotions	60,000	3/5/2023		60,000		
25.Gewawa Fabricators	69,400	3/5/2023		69,400		
26.John Njuguna	15,000	3/5/2023		15,000		
27.Operation	173,035	3/5/2023		173,035		
28.Axum Enterprises	127,425	3/5/2023		127,425		
29.Read More Bookshop	170,800	3/5/2023		170,800		
<b>Grand Total</b>	<b>9,496,771</b>			<b>9,696,771</b>		

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

<b>Asset Class</b>	<b>Historical Cost b/f (Kshs) 1<sup>st</sup> July 2022</b>	<b>Additions during the year (Kshs)</b>	<b>Disposals during the year (Kshs)</b>	<b>Historical Cost c/f (Kshs) 30<sup>th</sup> June 2023</b>
Land	570,000,000			600,000,000
Buildings and Structures	719,000,000			725,000,000
Motor Vehicles	5,471,000			5,571,000
Office Equipment, Furniture and Fittings	22,348,000	150,000		22,498,000
Textbooks	9,094,000	130,000		9,224,000
ICT Equipment	6,716,000			6,716,000
Tools and Apparatus	3,000,000			3,000,000
Other Machinery And Equipment	8,566,000			8,566,000
<b>Total</b>	<b>1,344,100,250</b>			<b>1,380,575,000</b>