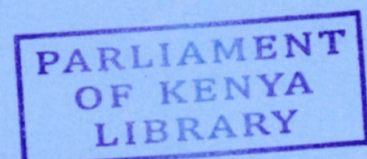
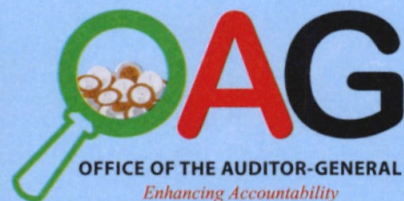


REPUBLIC OF KENYA



REPORT

OF

THE AUDITOR-GENERAL

ON

HURUMA MIXED DAY SECONDARY SCHOOL

FOR THE YEAR ENDED

30 JUNE, 2021

	
TANA RIVER COUNTY	
THE NATIONAL ASSEMBLY	
PAPERS LAID	
DATE:	25 JUN 2026
DAY:	Thur
TABLED BY:	Hon. Owen Bwalya, MP Dep. leader of the Majority Party
CLERK-AT-THE-TABLE:	M. Chumo

Revised 30th June 2022.



HURUMA MIXED DAY SECONDARY SCHOOL

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED
30TH JUNE 2021

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

Huruma Mixed Day Secondary School
Reports and Financial Statements
For the year ended 30th June 2021

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Huruma Mixed Day Secondary School
Reports and Financial Statements
For the year ended 30th June 2021

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Huruma Mixed Day Secondary School
Reports and Financial Statements
For the year ended 30th June 2021

I. Key School Information And Management

(a) Background information

The school is domiciled in Kenya and its operations are governed under the Basic Education Act, 2013. It is located in Tana River County, Tana North Sub-County.

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

The school is a day school and had 631 number of students as at 30th June 2021. It has 3 streams and 23 teachers of which 8 teachers are employed by the School Board of Management.

(b) School Board of Management - Board Members

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

Ref:	Name of Board Member	Designation	Date of appointment
1	Dr. Abass Godana	Chairman	15/10/2020
2	Mr Evans Makeo	Secretary – Principal	15/10/2020
3	Mr Kiplangat Kwambai	Member	15/10/2020
4	Mr Ibrahim Suleiman	Member	15/10/2020
5	Md. Madina Wayamo	Member	15/10/2020
6	Mr. Daniel Muli	Member	15/10/2020
7	Mr. Abdulkadir Boya	Member	15/10/2020
8	Mr. Dima Hiribae	Member – Rep CEB	15/10/2020
9	Mr Amos Hiribae	Member Rep Teachers	15/10/2020
10	Md Nasra Zena Omar	3 Members – Sponsor	15/10/2020
11	Mr. Osman Den	- Sponsor	15/10/2020
12	Mr Mohamed Boneya	- Sponsor	15/10/2020
13	Mr. Yussuf Mohamed	Member – Community	15/10/2020
14	Md Jerusa G. Ongari	MemberSpecial Needs	15/10/2020
15	Mohamed Jamal	Rep Students	-

Huruma Mixed Day Secondary School
Reports and Financial Statements
For the year ended 30th June 2021

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 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. Dr. Abbas Godana 2. Mr. Evans Makeo 3. Mr. Daniel Muli 4. Md. Jerusa Onger 5. Md. Nasra Zena Omar	Chairman Vice Chairperson Secretary P.A Chairman Member	3 out of 3 3 out of 3 3 out of 3 3 out of 3 3 out of 3
2	Audit Committee	1. Madina Wayamo 2. Jerusa G. Ongari 3. Mohamed Boneya	Chairlady Vice Chairperson Secretary	3 out of 3 3 out of 3 3 out of 3
3	Finance, procurement and general purposes Committee	1. Daniel Muli 2. Amos Hiribae 3. Abdulkarim Boya 4. Jerusa Onger 5. Mercy Muthoni	Chairman Secretary Member Member Member	3 out of 3 3 out of 3 3 out of 3 3 out of 3 3 out of 3
4	Academic Committee	1. Dima Hiribae 2. Shadrack Mwanzia 3. Abdulkarim Boya 4. Ibrahim Suleiman 5. Amos Hiribae	Chairman Secretary Member Member Member	3 out of 3 2 out of 3 3 out of 3 3 out of 3 3 out of 3
5	Development Committee	1. Osman Aden 2. Daniel Muli 3. Yusuf Mohamed 4. Kiplangat Kwambai 5. Mercy Muthoni	Chairman Secretary Member Member Member	3 out of 3 3 out of 3 2 out of 3 3 out of 3 3 out of 3
6	Discipline and welfare Committee	1. Mohamed Kanchora 2. Mohamed Kanchora 3. Kwambai Musa 4. Zena Nasra 5. Mercy Muthoni	Chairman Secretary Member Member Member	3 out of 3 2 out of 3 3 out of 3 3 out of 3 3 out of 3

Huruma Mixed Day Secondary School
Reports and Financial Statements
For the year ended 30th June 2021

(d) School operation Management

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

Ref:	Designation	Name	TSC Number
1	Principal	Evans Makeo	420292
2	Deputy Principal	Mercy Muthoni	534086
3	School Bursar	Annah Zawadi	ID No. 30125528

(e) Schools contacts

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

(f) School Bankers

The following school operated 5 number of bank accounts in the following banks:

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

Huruma Mixed Day Secondary School
Reports and Financial Statements
For the year ended 30th June 2021

(g) Independent Auditors

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

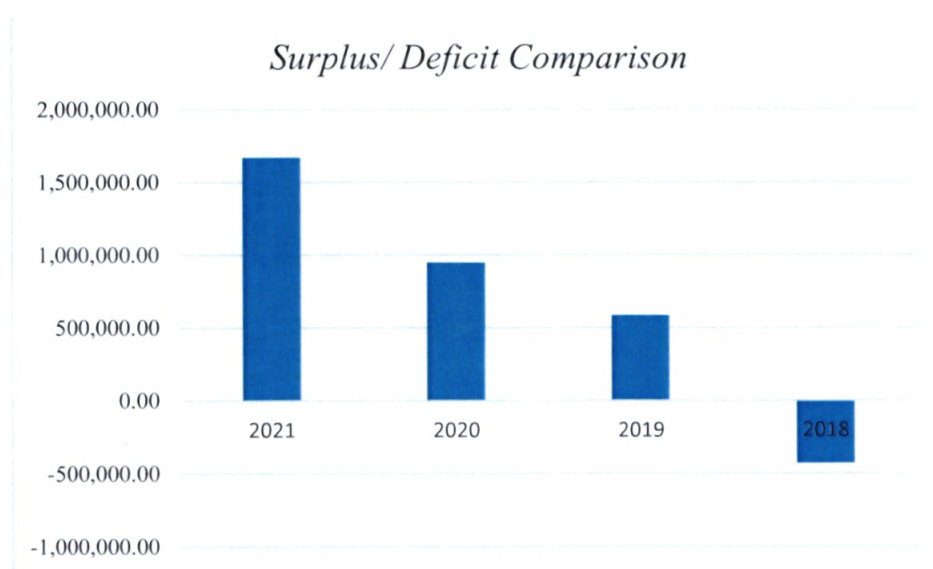
II. Summary Report Of Performance Of The School

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*

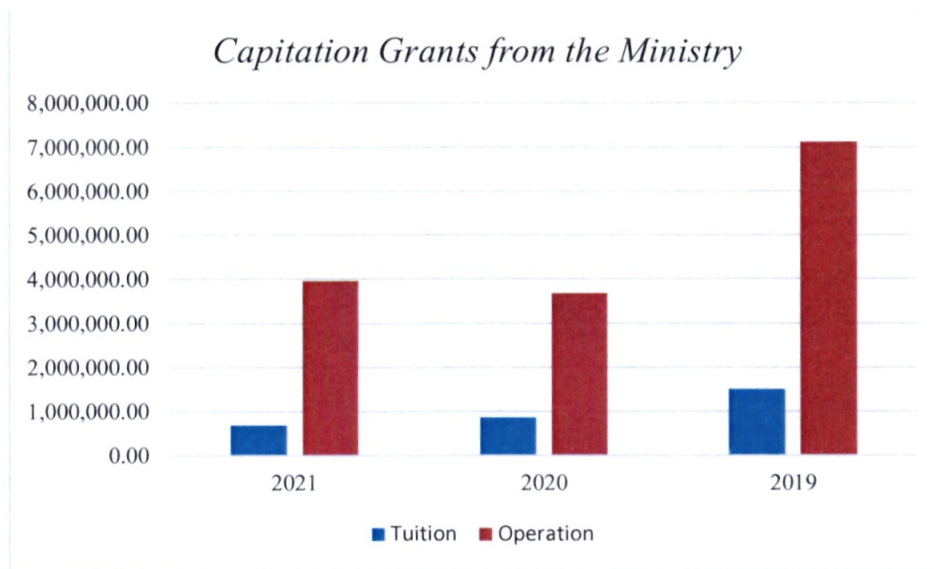
<i>Year</i>	<i>Description</i>	<i>Amount</i>
2021	Surplus	1,671,290
2020	Surplus	950,095
2019	Surplus	585,178
2018	Deficit	(429,896)



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

<i>Account</i>	<i>2021</i>	<i>2020</i>	<i>2019</i>
<i>Tuition</i>	673,172	859,527	1,504,722
<i>Operation</i>	4,414,000	3,683,975	7,115,524

Huruma Mixed Day Secondary School
Reports and Financial Statements
For the year ended 30th June 2021

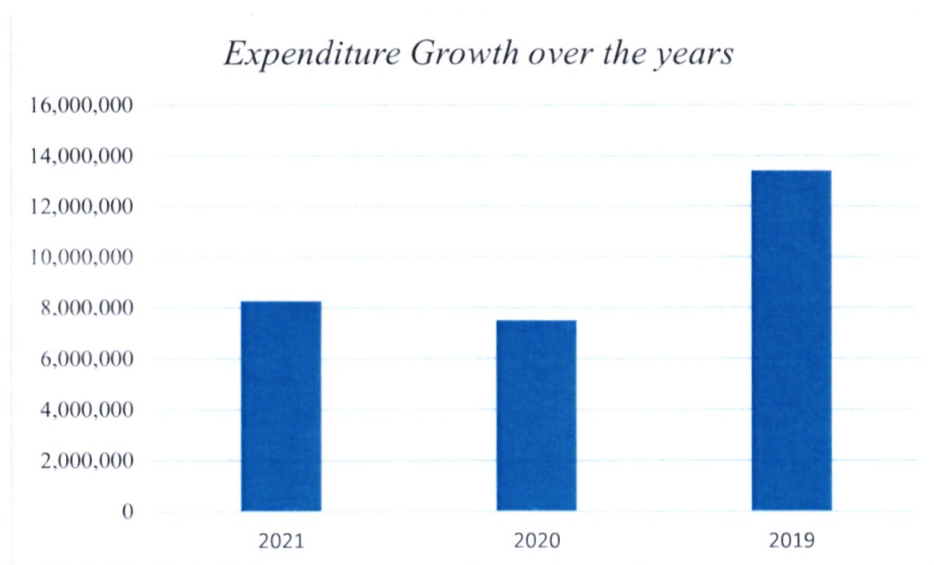


- *Ratio of capitation grant per student over the last three years*

Account	2021	2020	2019
Enrolment	631	520	467
Tuition	1:1083	1:1653	1:3222
Operation	1:6268	1:7085	1:15236

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

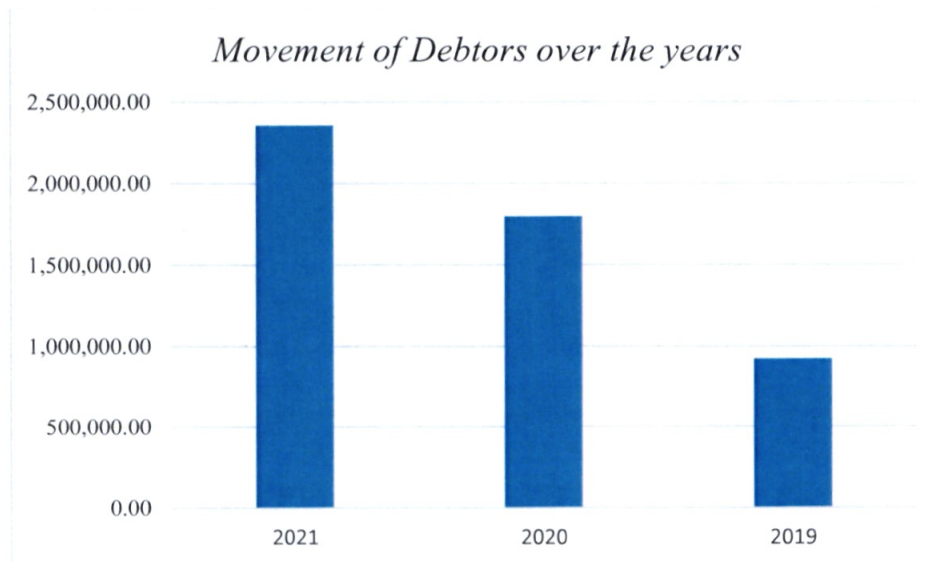
Year	2021	2020	2019
Expenditure	8,258,220	7,505,703	13,395,963



Huruma Mixed Day Secondary School
Reports and Financial Statements
For the year ended 30th June 2021

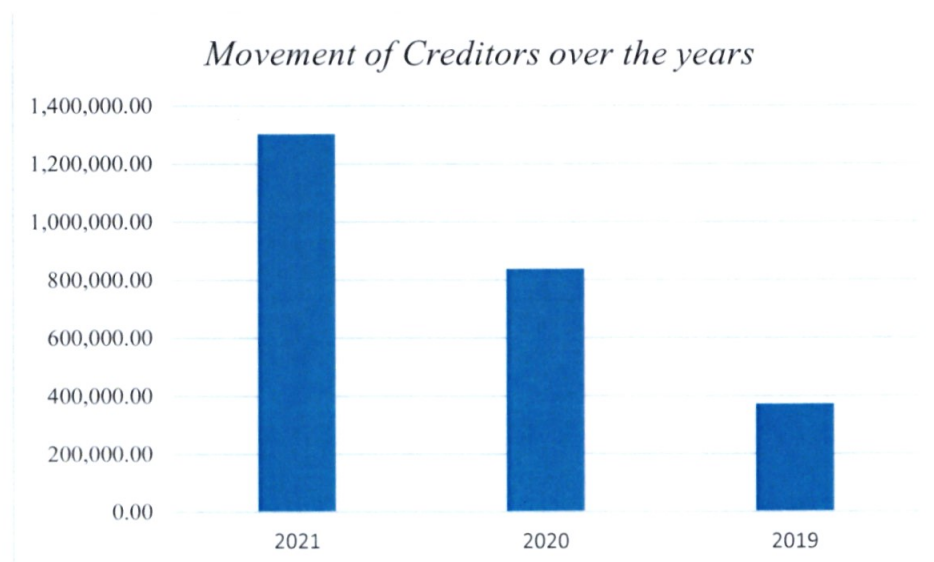
- *Movement of debtors of the school over the last three years*

<i>Year</i>	<i>2021</i>	<i>2020</i>	<i>2019</i>
<i>Debtors</i>	<i>2,177,147</i>	<i>1,798,307</i>	<i>923,740</i>



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

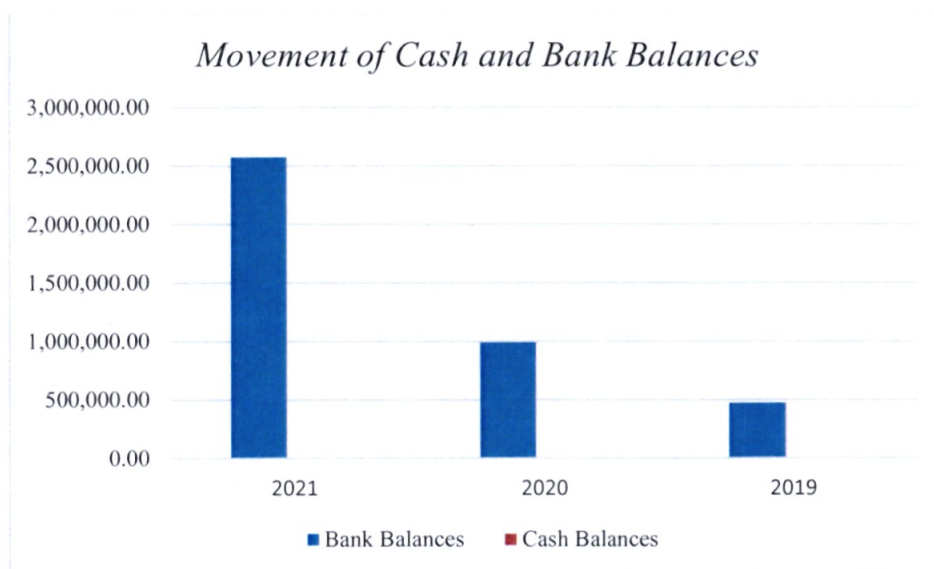
<i>Year</i>	<i>2021</i>	<i>2020</i>	<i>2019</i>
<i>Creditors</i>	<i>1,302,478</i>	<i>838,351</i>	<i>372,100</i>



Huruma Mixed Day Secondary School
Reports and Financial Statements
For the year ended 30th June 2021

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

<i>Year</i>	<i>2021</i>	<i>2020</i>	<i>2019</i>
<i>Bank Balances</i>	<i>2,574,578</i>	<i>992,709</i>	<i>472,854</i>
<i>Cash Balances</i>	<i>1,039</i>	<i>5,266</i>	<i>916</i>



b) Teacher Student ratio:

The student teachers ratio is as follows:

<i>Number of teachers</i>	<i>Number of students</i>
<i>23</i>	<i>631</i>
<i>1</i>	<i>27</i>

Teacher' movement

Teachers recruited and posted within the year

TSC *3*

BOM *1*

Teachers transferred within the year. *3*

Huruma Mixed Day Secondary School
Reports and Financial Statements
For the year ended 30th June 2021

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

c) Mean score in the 2021 KCSE:

SCHOOL MEAN															
Year	Entry	A	A-	B+	B	B-	C+	C	C-	D+	D	D-	E	M.S	M.G
2021	118	0	0	0	0	1	2	3	5	15	22	48	22	2.60	D
2020	84	0	0	1	0	2	3	1	5	14	17	35	6	3.11	D
2019	87					1	1	2		3	13	38	29	2.103	D-

d) Number of Candidates in the 2021 KCSE:

<i>Year</i>	<i>Entry</i>	<i>Boys</i>	<i>Girls</i>	<i>University Grade</i>
2021	118	76	42	3
2020	85	54	31	6
2019	87	52	35	2

Huruma Mixed Day Secondary School
Reports and Financial Statements
For the year ended 30th June 2021

e) Capacity of the school:

<i>No of students</i>	<i>Number of facilities</i>
631	0 Dining Hall
631	1 Laboratory
631	15 No. door toilets
631	631 Lockers
631	631 Chairs
631	11 Classrooms

Huruma Mixed Day Secondary School
Reports and Financial Statements
For the year ended 30th June 2021

Summary Report of the Performance of the School (Continued)

f) Development projects carried out by the school:

<i>Year</i>	<i>Project</i>	<i>Source of fund</i>	<i>Status</i>
2020-2021	1 No. classroom	Ministry of Education	Complete

.....
School Principal



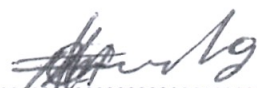
III. Statement Of School Management Responsibility

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

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

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

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



.....
Name: Dr. Abbas Godana

Designation: Chairman, School Board of Management

Date: 07/05/2026



.....
Name: Evans Makeo

Designation: School Principal & Secretary to Board of Management

Date: 07/05/2026



.....
Name: Annah Zawadi

Designation: Bursar/ Finance Officer

Date: 07/05/2026

REPUBLIC OF KENYA

Telephone: +254-(20) 3214000
Email: info@oagkenya.go.ke
Website: www.oagkenya.go.ke



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

REPORT OF THE AUDITOR-GENERAL ON HURUMA MIXED DAY SECONDARY SCHOOL FOR THE YEAR ENDED 30 JUNE, 2021

PREAMBLE

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

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

A Qualified Opinion is issued when the Auditor-General concludes that, except for material misstatements noted, the financial statements are fairly presented in accordance with the applicable financial reporting framework. The Report on Financial Statements should be read together with the Report on Lawfulness and Effectiveness in the Use of Public Resources, and the Report on Effectiveness of Internal Controls, Risk Management and Governance.

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of Huruma Mixed Day Secondary School set out on pages 1 to 20, which comprise of the statement of financial assets and

Report of the Auditor-General on Huruma Mixed Day Secondary School for the year ended 30 June, 2021

financial liabilities as at 30 June, 2021 statement of receipts and payments, statement of cash flows and statement of budgeted versus actual amounts for the year then ended and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of Huruma Mixed Day Secondary School at 30 June, 2021 and of its financial performance and its cash flows for the year then ended, in accordance with the International Public Sector Accounting Standards (Cash Basis) and comply with the Basic Education Act, 2013 and the Public Finance Management Act, 2012.

Basis for Qualified Opinion

1. Inaccuracies in Cash and Cash Equivalents

The statement of financial assets and financial liabilities and as disclosed in Note 8 and Note 9 to the financial statements reflects cash and cash equivalents balance of Kshs.2,855,442. The amount includes cash balance of Kshs.1,039 which was not supported by board of survey report. Further, a bank account with a balance of Kshs.3,110 was not disclosed in the financial statements.

In the circumstances, the accuracy and completeness of cash and cash equivalents balance of Kshs.2,885,442 could not be confirmed.

2. Unsupported Accounts Receivables

The statement of financial assets and financial liabilities and as disclosed in Note 11 to the financial statements reflects accounts receivables balance of Kshs.2,177,147. However, the ledgers to support the balance were not provided for audit. Further, review of ageing analysis revealed that students fee arrears amounting Kshs.195,285 has been outstanding for over two (2) years.

In the circumstances, the accuracy and completeness of accounts receivables balance of Kshs.2,177,147 could not be confirmed.

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

Emphasis of Matter

Budgetary Control and Performance

The statement of budgeted versus actual amounts reflects actual receipts and actual expenditure on a comparable basis of Kshs.8,826,672 and Kshs.6,088,630 respectively resulting in an under-utilization of Kshs.2,726,640 or 31% of actual receipts.

The under-utilization may have affected the school's planned activities which may have impacted negatively on service delivery to the public.

My opinion is not modified in respect of this matter.

Key Audit Matters

Key audit matters are those matters that, in my professional judgement, are of most significance in the audit of the financial statements. Except for the effect of the matters described in the Basis for Qualified Opinion I have determined that there are no other key audit matters to communicate in my report.

Other Matter

Unaudited Comparative Balances

I draw attention to the fact that prior to the 2020/2021 financial year, Public Secondary Schools in Kenya did not prepare financial statements for audit. Consequently, the Public Sector Accounting Standards Board prescribed 30 June, 2021 as the first-time adoption of the International Public Sector Accounting Standards (IPSAS) – Cash Basis of Accounting by Public Secondary Schools.

The financial statements for the six (6) months period ended 30 June, 2021 include comparative information. However, the comparative figures were based on unaudited figures. My audit procedures were, therefore, limited to the extent that comparative information does not contain misstatements that materially affect the current period's financial statements. Accordingly, I do not express an opinion or any form of assurance on the comparative information. My audit opinion on the current period financial statements is not modified in respect of this matter.

Other Information

The Management is responsible for the Other Information set out on pages iv to xv which comprise of Key School Information and Management, Summary Report of the Performance of the School and Statement of School Management Responsibility. The Other Information does not include the financial statements and my audit report thereon.

In connection with my audit on the School's financial statements, my responsibility is to read the Other Information and in doing so, consider whether the Other Information is materially inconsistent with the financial statements or my knowledge obtained in the audit

or otherwise appears to be materially misstated. If based on the work I have performed, I conclude that there is a material misstatement of this Other Information, I am required to report that fact. I have nothing to report in this regard.

My opinion on the financial statements does not cover the Other Information and accordingly, I do not express an audit opinion or any form of assurance conclusion thereon.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN THE USE OF PUBLIC RESOURCES

Conclusion

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

Basis for Conclusion

1. Irregular Transfer of Funds to Kenya Secondary Schools Heads Association

The statement of receipts and payments and as disclosed in Note 7 to the financial statements reflects boarding and school fund payments of Kshs.2,726,640 . Included in the expenditure is an amount of Kshs.20,000 transferred to Kenya Secondary School Heads Association (KESSHA) a welfare organization which is not defined in Government Funding system. This was contrary to Regulation 23(2)c of the Public Finance Management (National Government) Regulations, 2015 which requires that an Accounting Officer shall, before transferring any funds to an entity within or outside the Government, ensure that there is a written assurance from the entity that it shall implement effective, efficient and transparent financial management and internal control systems.

In the circumstances, value for money transferred to KESSHA, amounting to Kshs.20,000 could not be confirmed.

2. Late Submission of Financial Statements

During the year under review, Management submitted the financial statements to the Auditor-General on 23 August, 2024 instead of the statutory deadline of 30 September, 2021. This was contrary to Section 47(1) of the Public Audit Act, 2015 with states that the financial statements required under the Constitution, the Public Finance Management Act, 2012 and any other legislation, shall be submitted to the Auditor-General within three months after the end of the fiscal year to which the accounts relate.

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

3. Excess Supply of Text Books

During the year under review, the Ministry of Education through the Kenya Institute of Curriculum Development (KICD) distributed two thousand and eighty-six (2,086) text books against the required one thousand eight hundred and seventy-six (1,876) text books. This resulted to an unexplained excess text books of two hundred and ten (210) text books which were lying idle in the store.

In the circumstances, the effectiveness of internal controls on distribution of textbooks to schools could not be confirmed.

4. Non-Compliance with Guidelines on Implementation of International Public Sector Accounting Standards (IPSAS) by Public Secondary Schools

Review of the statement of financial assets and liabilities indicated that the financial statements were prepared for the twelve (12) month period ending 30 June, 2021. Further, no disclosure was made regarding the change in the basis of preparation of financial statements from a calendar year to the Government fiscal year. This was contrary to Paragraph 1.2.2 of the Ministry of Education Circular Ref: MOE/DSAS/FIN/17/1/17 dated 19 August, 2021 and Section 5.3 of the PSASB Guideline on Implementation of IPSAS by Public Secondary Schools (August 2021), which require schools to prepare financial statements covering an 18-month period from 01 January, 2020 to 30 June, 2021.

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

5. Lack of a Procurement Plan

The statement of receipts and payments reflects total payments amount of Kshs.6,088,630. However, during the year Management did not prepare an annual procurement plan as part of the annual budget preparation process. This was contrary to Regulation 40 of the Public Procurement and Asset Disposal Regulations, 2020 which states that 'a procuring entity prepare a procurement plan for each financial year as part of the annual budget preparation process'. In addition, Management had not made training arrangements to capacity build the store keeper.

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

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Basis for Conclusion

1. Use of Manual Systems

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

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

2. Failure to Prepare School Improvement Plan

During the year under review, Management did not have an approved School Improvement Plan (SIP) which is a key strategic planning tool that guides academic performance targets, infrastructure development, resource allocation, and overall institutional growth.

In the circumstances, the effectiveness of overall governance and strategic direction of the school could not be confirmed.

3. Lack of Policies

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

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

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

Responsibilities of the Management and Board of Management

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

In preparing the financial statements, Management is responsible for assessing the School's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless Management is aware of the intention to cease operations.

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

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

The Board of Management is responsible for overseeing the school's financial reporting process, reviewing the effectiveness of how Management monitors compliance with relevant legislative and regulatory requirements, ensuring that effective processes and systems are in place to address key roles and responsibilities in relation to governance and risk management, and ensuring the adequacy and effectiveness of the control environment.

Auditor-General's Responsibilities for the Audit

My responsibility is to conduct an audit of the financial statements in accordance with Article 229(4) of the Constitution, Section 35 of the Public Audit Act, 2015 and the International Standards of Supreme Audit Institutions (ISSAIs). The standards require that, in conducting the audit, I obtain reasonable assurance about whether the financial statements as a whole are free from material misstatements, whether due to fraud or error and to issue an auditor's report that includes my opinion in accordance with Section 48 of the Public Audit Act, 2015. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISSAIs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

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

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



FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

21 May, 2026

Huruma Mixed Day Secondary School
Reports and Financial Statements
For the year ended 30th June 2021

V. Statement Of Receipts And Payments Period To 30th June 2021

Description Of Vote Head	Note	2020-2021	2019-2020
		Kshs	Kshs
Receipts			
Capitation grants for tuition	1	673,172	859,527
Capitation grants for operations	2	4,414,000	3,683,975
School fund income- parents' contributions	3	3,733,500	3,912,000
School fund income- other receipts	4	6,000	296
Proceeds from borrowings			
Total Receipts		8,826,672.00	8,455,798
Payments			
Payments for tuition	5	408,651.00	1,017,510
Payments for operations	6	2,953,339.00	3,157,294
Boarding and school fund payments	7	2,726,640.00	3,330,899
Total Payments		6,088,630	7,505,703
Surplus/Deficit		2,738,042	950,095

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



Name: Dr. Abbas Godana

Chair BOM

Date: 07/05/2026



Name: Evans Makeo
School Principal/ Secretary to BOM

Date: 07/05/2026




Name: Annah Zawadi

Bursar/ Finance Officer

Date: 07/05/2026

Huruma Mixed Day Secondary School
Reports and Financial Statements
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VI. Statement Of Financial Assets And Financial Liabilities As At 30th June 2021

Description	Note	2020-2021	2019-2020
		Kshs	Kshs
financial Assets and Liabilities			
Cash and cash equivalents			
Bank balances	8	2,854,403	992,709
Cash balances	9	1,039	5,266
Short term investment	10	-	-
Total cash and cash equivalent		2,855,442	997,975
Account's receivables	11	2,177,147	1,798,307
Total financial assets		5,032,589	2,796,282
Financial liabilities			
Accounts payables	12	802,478	838,351
Net financial assets		4,230,111	1,957,930.50
Represented by			
Accumulated fund b/fwd	13	1,492,069	1,007,835.30
Surplus/deficit for the year		2,738,042	950,095.20
Net financial position		4,230,111	1,957,931

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



Name: Dr. Abbas Godana

Chair BOM

Date: 07/05/2026



Name: Evans Makeo
School Principal/ Secretary to
BOM

Date: 07/05/2026



Name: Annah Zawadi

Bursar/ Finance Officer

Date: 07/05/2026

Huruma Mixed Day Secondary School
Reports and Financial Statements
For the year ended 30th June 2021

VII. Statement of Cash Flows for The Period Ended 30th June 2021

Description	Notes	2020-2021	2019-2020
		Kshs	Kshs
Operating activities			
Receipts			
Capitation grants for tuition	1	673,172	859,527
Capitation grants for operations	2	4,414,000	3,683,975
School fund income- parents contributions/ fees	3	3,733,500	3,164,239
School fund income- other receipts	4	6,000	296
Total receipts		8,826,672	7,708,037
Payments			
Payments for tuition	5	408,651	859,760
Payments for operations	6	2,953,339	1,617,774
Boarding and school fund payments	7	2,726,640	3,330,899
Total payments		6,088,630	5,808,433
Net cash flow from operating activities		2,738,042	1,899,604
Cashflow from investing activities			
Proceeds from sale of assets		-	-
Acquisition of assets		(880,575)	(1,375,420)
Proceeds from investments		-	-
Purchase of investments		-	-
Net cash flows from investing activities		(880,575)	(1,375,420)
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		1,857,467	524,184
Cash and cash equivalent at beginning of the year		997,975	473,790
Cash and cash equivalent at end of the year		2,855,442	997,975

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

Huruma Mixed Day Secondary School
Reports and Financial Statements
For the year ended 30th June 2021

VIII. Statement Of Budgeted Versus Actual Amounts for The Year Ended 30th June 2021

Receipt/Expenses Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
	Kshs	Kshs			Kshs	Kshs
Receipts						
<i>(1) Capitation Grant on Tuition</i>						
Textbooks And Reference Materials	-	-	-	-	-	-
Exercise Books	-	-	-	-	-	-
Laboratory Equipment	-	-	-	-	-	-
Internal Exams	-	-	-	-	-	-
Teaching / Learning Materials	882,816	-	882,816	673,172		76%
Chalks	-	-	-	-	-	-
Exams And Assessment	-	-	-	-	-	-
Teachers Guides	-	-	-	-	-	-
<i>(2) Capitation Grant on Operations</i>						
Personnel Emoluments	2,308,000	-	2,308,000	4,414,000		121%
Repairs And Maintenance	1,512,900	-	1,512,900			
Local Transport / Travelling	-	-	-	-	-	-
Electricity And Water	-	-	-	-	-	-
Medical	-	-	-	-	-	-
Administration Costs	-	-	-	-	-	-
Activity	-	-	-	-	-	-

Huruma Mixed Day Secondary School
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For the year ended 30th June 2021

Receipt/Expenses Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
	Kshs	Kshs			Kshs	Kshs
Gratuity	-	-	-	-	-	-
Smasse	-	-	-	-	-	-
(3) Fees Charged on Parents						
Lunch Programme	5,038,000	-	5,038,000	3,733,500	1,304,500	74%
Personnel Emoluments	-	-	-	-	-	-
Repairs And Maintenance	-	-	-	-	-	-
Local Transport / Travelling	-	-	-	-	-	-
Electricity And Water	-	-	-	-	-	-
Medical	-	-	-	-	-	-
Administration Costs	-	-	-	-	-	-
Activity	-	-	-	-	-	-
Smasse	-	-	-	-	-	-
Fee On Boarding Equipment and Stores	-	-	-	-	-	-
Other Income						
Rent Income	-	-	-	-	-	-
Income From Farming Activities	-	-	-	-	-	-
Insurance Compensation	-	-	-	-	-	-
Income From Posho Mill	-	-	-	-	-	-
Income From Bus Hire	-	-	-	-	-	-
Fee For Hire of Ground And Equipment	-	-	-	-	-	-
Tender Income	10,000	-	10,000	6,000	4,000	60%

Huruma Mixed Day Secondary School
Reports and Financial Statements
For the year ended 30th June 2021

Receipt/Expenses Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
	Kshs	Kshs			Kshs	Kshs
Income From Any Other Investment	-	-	-	-	-	-
Total Income	9,751,716		9,751,716	8,826,672	925,044	91%
(1) Expenditure For Tuition						
Textbooks And Reference Materials	-	-	-	-	-	-
Exercise Books	-	-	-	-	-	-
Laboratory Equipment	-	-	-	-	-	-
Internal Exams	-	-	-	-	-	-
Teaching / Learning Materials	881,816	-	881,816	407,751	474,065	46%
Chalks	-	-	-	-	-	-
Exams And Assessment	-	-	-	-	-	-
Teachers Guides	-	-	-	-	-	-
Administration Costs	-	-	-	-	-	-
Bank Charges						
(2) Expenditure For Operations						
Personnel Emoluments	550,000	-	550,000	2,953,339		99%
Repairs, Maintenance & Improvements	1,600,000	-	1,600,000			
Local Transport / Travelling	70,400	-	70,400			
Electricity, Water and Conservancy	200,000	-	200,000			
Medical	-	-	-		-	-

Huruma Mixed Day Secondary School
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Receipt/Expenses Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
	Kshs	Kshs			Kshs	Kshs
Administration Costs	1,200,000	-	1,200,000			
Activity Expenses	200,500	-	200,500			
Gratuity	-	-	-	-		
Smasse	-	-	-	-	-	-
(3) Expenditure For School Fund						
Personnel Emoluments	450,000	-	450,000			
Repairs, Maintenance and Improvements	-	-	-			
Local Transport / Travelling	-	-	-			
Electricity, Water and Conservancy	-	-	-			
Medical Expenses	-	-	-			
Administration Costs	500,000	-	500,000			
Activity	-	-	-	-	-	-
Gratuity	-	-	-	-	-	-
Lunch Programme	4,098,000	-	4,098,000	2,726,640	2,240,350	45%
Boarding Equipment and Stores	-	-	-		-	-
Expenditure For Income Generating Activity	-	-	-	-	-	-
Insurance Costs	-	-	-	-	-	-
Other Expenses On Investments	-	-	-	-	-	-
Rent Expenses	-	-	-	-	-	-
Bank Charges	-	-	-			

Huruma Mixed Day Secondary School
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For the year ended 30th June 2021

Receipt/Expenses Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
	Kshs	Kshs			Kshs	Kshs
Loan Interest Repayment	-	-	-	-	-	-
Loan Principal Repayment	-	-	-	-	-	-
Acquisition Of Assets	-	-	-	-	-	-
Totals	9,751,716	-	9,751,716	6,088,630	3,665,445	62%

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

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 AIE 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 2021.

Huruma Mixed Day Secondary School
Reports and Financial Statements
For the year ended 30th June 2021

X. Notes To The Financial Statements

1 Capitation Grant for Tuition

Description	2020-2021	2019-2020
	Kshs	Kshs
Textbooks And Reference Materials	-	-
Exercise Books	-	-
Laboratory Equipment	-	-
Internal Exams	-	-
Teaching / Learning Materials	673,172	859,527
Chalks	-	-
Exams And Assessment	-	-
Teachers Guides	-	-
Total	673,172	859,527

2 Capitation Grant for Operations

Description	2020-2021	2019-2020
	Kshs	Kshs
Personnel Emoluments	2,804,000	1,599,321
Repairs And Maintenance	1,610,000	1,840,000
Local Transport / Travelling	-	-
Electricity And Water	-	-
Medical	-	-
Administration Costs	-	-
Activity	-	244,654
Total	4,414,000	3,683,975

3 Parents Contribution/Fees - School Fund Account

Description	2020-2021	2019-2020
	Kshs	Kshs
Lunch Programme	3,733,500	3,912,000
Personnel emoluments	-	-
Repairs and maintenance	-	-
Local transport / travelling	-	-
Electricity and water	-	-
Medical	-	-
Administration costs	-	-
Total	3,733,500	3,912,000

Huruma Mixed Day Secondary School
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Notes To The Financial Statements (Continued)

4 Other Receipts – School Fund Account

Description	2020-2021	2019-2020
	Kshs	Kshs
Fee On Boarding Equipment and Stores	-	-
Tender Fees	6,000	-
Income From Farming Activities	-	-
Insurance Compensation	-	-
Income From Posho Mill	-	296
Income From Bus Hire	-	-
Fee For Hire of Ground and Equipment	-	-
Income From Grants and Donations*	-	-
Interest Income	-	-
Dividends Income	-	-
Total	6,000	296

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

5 Payments For Tuition

Description	2020-2021	2019-2020
	Kshs	Kshs
Textbooks And Reference Materials	-	-
Exercise Books	-	-
Laboratory Equipment	-	-
Internal Exams	-	-
Teaching / Learning Materials	407,751	1,014,454
Chalks	-	-
Exams And Assessment	-	-
Teachers Guides	-	-
Administration Costs	-	-
Bank Charges	900	-
Total	408,651	1,017,510

Notes To The Financial Statements (Continued)

Huruma Mixed Day Secondary School
Reports and Financial Statements
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6 Payments For Operations

Description	2020-2021	2019-2020
	Kshs	Kshs
Personnel Emoluments	543,850	925,435
Service Gratuity	-	-
Administration Cost	1,140,375	-
Repairs And Maintenance & Improvements	-	-
Local Transport / Travelling	66,630	120,000
Electricity And Water	142,440	-
Medical	-	221,316
Activity Expenses	177,110	-
Smasse	-	375,693
Insurance Cost	-	137,330
Bank Charges	2,359	2,100
Acquisition Of Assets	880,575	1,375,420
Total	2,953,339	3,157,294

Huruma Mixed Day Secondary School
Reports and Financial Statements
For the year ended 30th June 2021

Notes To The Financial Statements (Continued)

7 Boarding And School Fund Payments

Description	2020-2021	2019-2020
	Kshs	Kshs
Personnel Emoluments	438,000	534,204
Service Gratuity	-	-
Repairs And Maintenance & Improvements	37,500.00	-
Local Transport / Travelling	41,580.00	-
Electricity And Water	68,000.00	-
Medical Expenses	-	-
Administration Costs	424,390	113,849
Lunch Programme	1,710,570	2,632,546
Bank Charges	6,600	-
Expenses On Income Generating Activities	-	-
Fee On Boarding Equipment and Stores	-	-
Rent Expenses	-	-
Caution Money	-	50,300
Insurance Cost (<i>Life Property</i>)	-	-
Loan Principal Repayment	-	-
Loan Interest Repayment	-	-
Acquisition Of Assets	-	-
Total	2,726,640	3,330,899

*(Expenses on income generating activities** should include all costs relating to the school earnings on other receipts as recorded in note 4. These costs should include farm maintenance, posho mill maintenance, ground maintenance and costs incurred during hire of school bus among others).*

Huruma Mixed Day Secondary School
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For the year ended 30th June 2021

Notes To The Financial Statements (Continued)

8 Bank Accounts

Name Of Bank, Account No. & Currency	Bank Account Number	2020-2021	2019-2020
		Kshs	Kshs
Tuition Account	1210262079589	11,045	710
Operations Account	1210268498418	800,600	65,838
School Fund Account/Boarding	1210262079599	1,312,733	299,101
Savings Account	1210161481817	-	-
Parent Association Development Account		-	-
Income Generating Activities Account		-	-
Infrastructural Account	1210273109281	730,025	627,059
Total		2,854,403	992,709

9 Cash In Hand

Description	2020-2021	2019-2020
	Kshs	Kshs
Tuition Account	-	-
Operation Account	865	1,031
School Fund account	174	4,234
Total	1,039	5,266

10 Short Term Investments

Description	2020-2021	2019-2020
	Kshs	Kshs
Cooperative Shares	-	-
Treasury Bills	-	-
Fixed Deposit	-	-
Equity Stock	-	-
Other Investments	-	-
Total	-	-

Huruma Mixed Day Secondary School
Reports and Financial Statements
For the year ended 30th June 2021

Notes To The Financial Statements (Continued)

11 Accounts Receivable

Description	2020-2021	2019-2020
	Kshs	Kshs
Fees Arrears	2,177,147	1,798,307
Other Non-Fees Receivables	-	-
Salary Advances	-	-
Imprest	-	-
Total	2,177,147	1,798,307

[An ageing of the fees / non fees arrears below]

Description	2020-2021	2019-2020
	Kshs	Kshs
Fees Arrears For Current Year	1,177,147	1,254,935
Fees Arrears For The Previous Year	804,715	225,200
Fees Arrears For Prior Periods (Over Two Years)	195,285	318,172
Total	2,177,147	1,798,307

12 Accounts Payable

Description	2020-2021	2019-2020
	Kshs	Kshs
Trade Creditors (See Ageing Below and Appendix 1)	427,952	693,950
Prepaid Fees	374,526	144,401
Retention Monies	-	-
Total	802,478	838,351

[An ageing of the creditor's arrears below]

Description	2020-2021	2019-2020
	Kshs	Kshs
Trade Creditors for Current Year	427,952	321,850
Trade Creditors for The Previous Year	-	372,100
Trade Creditors for Prior Periods (Over Two Years)	-	-
Total	427,952	693,950

Huruma Mixed Day Secondary School
Reports and Financial Statements
For the year ended 30th June 2021

Notes To The Financial Statements (Continued)

13 Fund Balance Brought Forward

Description	2020-2021	2019-2020
	Kshs	Kshs
Bank Balances	992,709	472,874
Cash Balances	5,266	916
Short Term Investments	-	-
Receivables	1,332,445	1,455,845
Payables	(838,351)	(921,800)
Total	1,492,069	1,007,835

Huruma Mixed Day Secondary School
Reports and Financial Statements
For the year ended 30th June 2021

Other important disclosure notes

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

14 Non-current Liabilities Summary

Description	2020-2021	2019-2020
	Kshs	Kshs
Bank Loan(S)	-	-
Outstanding Leases	-	-
Hire Purchase	-	-
Gratuity And Leave Provision	-	-
Total	-	-

15 Biological assets

Description	Numbers	2020-2021	2019-2020
		Kshs	Kshs
Cattle		-	-
Goats		-	-
Trees		-	-
Coffee Or Tea Plantation		-	-
Poultry		-	-
Total		-	-

16 Borrowings

Description	2020-2021	2019-2020
	Kshs	Kshs
a) Borrowings		
Borrowing at beginning of the year	-	-
Borrowings during the year	-	-
Repayments of during the year	-	-
Balance at end of the year	-	-

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Other important disclosure notes

17 Stock/ Inventory

Description	2020-2021	2019-2020
	Kshs	Kshs
b) Inventory		
Stock/ inventory at beginning of the year	-	-
Stock/ inventory purchased during the year	-	-
Stock/ inventory issued during the year	-	-
Balance at end of the year	-	-

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Reports and Financial Statements
For the year ended 30th June 2021

18 Progress On Follow Up Of Auditor Recommendations

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

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

Sign and Date
Principal


PRINCIPAL
HURUMA MIXED DAY SECONDARY SCHOOL
P.O. Box 1224 TANA
 Date: 07/05/2021

Huruma Mixed Day Secondary School
Reports and Financial Statements
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Annex 1 - Analysis Of Pending Accounts Payable

Supplier Of Goods Or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2021	Outstanding Balance 2021-1	Comments
	a	b	c	d=a-c		
	Kshs	Kshs	Kshs	Kshs	Kshs	
Construction Of Buildings						
1.						
2.						
3.						
Sub-Total						
Supply Of Goods						
4. Alicia (Foodstuff)	318,800	11/05/2021		318,800	318,800	
5. Maro Ali (Kuni)	11,200	10/03/2021		11,200	11,200	
6. Benedetti (Refreshments)	50,120	-		50,120	50,120	
7. Brianey (Vegetables)	47,832	-		47,832	47,832	
Sub-Total	427,952			427,952	427,952	
Supply Of Services						
8.						
9.						
10.						
Sub-Total						
Grand Total	427,952			427,952	427,952	

Huruma Mixed Day Secondary School
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Annex 2 – Summary Of Fixed Assets Register

Asset Class	Date purchased	Location	Historical Cost b/f (Kshs) 1st July 2020	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost c/f (Kshs) 30th June 2021
Land 1	Donation	Meti	1,000,000	-	-	1,000,000
Land 2	2021	Meti	-	-	-	-
Buildings And Structures	2021	Meti	16,000,000	-	-	16,000,000
Motor Vehicles	2021	Meti	-	-	-	-
Office Equipment, Furniture And Fittings	2021	Meti	600,000	-	-	600,000
ICT Equipment, And Other ICT Assets	2021	Meti	950,000.	-	-	950,000
Tools And Apparatus	2021	Meti	1,000,000	-	-	1,000,000
Textbooks	Donations	Meti	2,000,000	-	-	2,000,000
Other Machinery And Equipment	-	-	-	-	-	-
Heritage And Cultural Assets	-	-	-	-	-	-
Intangible Assets- Soft Ware	-	-	-	-	-	-
Total			21,550,000			21,550,000

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