

REPUBLIC OF KENYA



**REPORT
OF
THE AUDITOR-GENERAL**

ON

PARLIAMENT
OF KENYA
LIBRARY

HURUMA MIXED DAY SECONDARY SCHOOL

**FOR THE YEAR ENDED
30 JUNE, 2024**

 THE NATIONAL ASSEMBLY PAPERS LAID	
DATE: 25 JUN 2026	
DAY: <u>Thurs</u>	
TABLED BY:	Hon. Owen Baya, MP Dep leader of the majority Party
CLERK AT THE TABLE:	M. Chumo

TANA RIVER COUNTY

Revised 30th June 2024.



Huruma Mixed Day Secondary School

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED
30TH JUNE 2024

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

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1. Acronyms and Definition of Key Terms

A. Acronyms.

BOM	Board of Management
CEB	County Education Board
IPSAS	International Public Sector Accounting Standards
KCSE	Kenya Certificate of Secondary Education
PFM	Public Finance Management
PSASB	Public Sector Accounting Standards Board
FY	Financial Year
FDSE	Free Day Secondary Education
TSC	Teachers Service Commission
SMASSE	Strengthening of Mathematics and Science in Secondary Education

B. Definition of Key Terms

Comparative Year- Means the prior period.

(This list is an indication of the common acronyms and abbreviations; the Entity should include all from the annual report and financial statements prepared)

2. Key School Information and Management

(a) Background information

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

The school was registered in 02/16 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 668 number of students as at 30th June 2024. It has 3 streams and 23 teachers of which 7 teachers are employed by the School Board of Management.

(b) School Board of Management - Board Members

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

Ref:	Name of Board Member	Designation	Date of appointment
1	Musa Noor	Chairman	27/03/2024
2	Evans Makeo	Secretary – Principal	27/03/2024
3	Mohamed Abdi	Member	27/03/2024
4	Sarah Nafula	Member	27/03/2024
5	Idris Hajj Adhan	Member	27/03/2024
6	Nasra Zena Omar	Member	27/03/2024
7	Osman Aden	Member	27/03/2024
8	Daniel Muli	Member – Rep CEB	27/03/2024
9	Joseph Kariuki	Member Rep Teachers	27/03/2024
10	Yusuf Sheikh Mohamed	3 Members – Sponsor	27/03/2024
11	Somo Abubakar	- Sponsor	27/03/2024
12	Madina Wayamo	- Sponsor	27/03/2024
13	Jerusa Ongeru	Member – Community	27/03/2024
14	Hadija Husein	Member Special Needs	27/03/2024
15	Waidu Muskari	Rep Students	-

The functions of the School Board of Management are to:

- Promote the best interests of the School and ensure its development.
- Promote quality education for all pupils in accordance with the standards set under the Basic Education Act, of 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.

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(c) Committees of the Board

(Provide the names of the various committees of the Board established by the Board and the names of the committee members):

Ref:	Name of Committee	Names of Members	Designation	Number of meetings attended during the year
1	Executive Committee	1..Musa Rone 2..Mohamed Abdi 3..Evans Make 4..Madina Wayamo 5.Jerusa Onger	Chairperson Member Member Member 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.Belita Koki 2.William Katana 3.Nancy Onduso 3.Veronica kavutha	Chair person Member Member Member	3 out of 3 3 out of 3 3 out of 3 3 out of 3
3	Finance,procurement and general purposes Committee	1,Khadija Hussein 2.Evans makeo 3.Musa Noor 4.Mohammed Abdi 5.Idris Hajj	Chair person Member 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.Somo Abubakar 2.Joseph Kariuki 3.Sarah Nafula 4.Amos Hiribae	Chair person Teacher Rep Member D.O.S	3 out of 3 3 out of 3 3 out of 3 3 out of 3
5	Development Committee	1.Khadija Hussein 2.Evans Makeo 3.Musa Rone 4.Mohammed abdi 5.Idris Hajj	Chairperson Member Member Member Member	3 out of 3 3 out of 3 3 out of 3 3 out of 3 3 out of 3
6	Discipline and welfare Committee	1.Osman Aden 2.Mohammed Abdi 3.Nasar Zena 4.Yusuf Shikh 5.Joseph kariuki 6.Wadi u Muskari	Chairperson Member Member Member Member Member	3 out of 3 3 out of 3 3 out of 3 3 out of 3 3 out of 3 3 out of 3
7	Adhoc Committee (if any during the year)	1.Shedrack Mwanzia 2.Annah Zawadi 3.Mwanahamisi Mabuke 4.Jeremiah Kamau 5.Amos Hiribae	Chair person Secretary Member Member Member	3 out of 3 3 out of 3 3 out of 3 3 out of 3 3 out of 3

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(d) School operation Management

For the financial year ended 30th June, 2024 the School's day-to-day management was under the following persons:

Ref:	Designation	Name	Identification
1	Principal	Evans Makeo	TSC No. 420292
2	Deputy Principal	Shadrack Mwanzia	TSC No. 692663
3	School Bursar	Annah Zawadi	ICPAK No.
4	Other (specify)		

(e) Schools contacts

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

(f) School Bankers

Name of Bank: Equity Bank Limited
Branch: Hola
Postal Address.

(g) Independent Auditors

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

3. Summary Report of Performance of The School

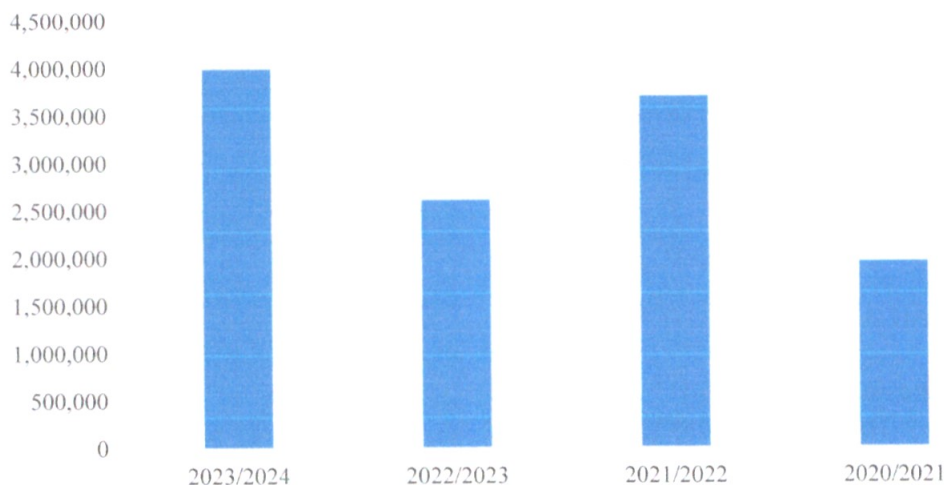
The following is a summary report of the performance of the school against the set performance evaluation criteria:

a) Financial performance:

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

ACCOUNT	2023/2024	2022/2023	2021/2022	2020/2021
<i>Tuition</i>	749,128	(419,609)	52,554	274,585
<i>Operation</i>	329,658	(1,529,673)	806,154	1,001,661
<i>School fund</i>	2,909,356	4,559,099	2,836,337	674,869
<i>Surplus/Deficit</i>	3,988,143	2,609,817	3,695,045	1,951,115

Surplus/Deficit Comparison

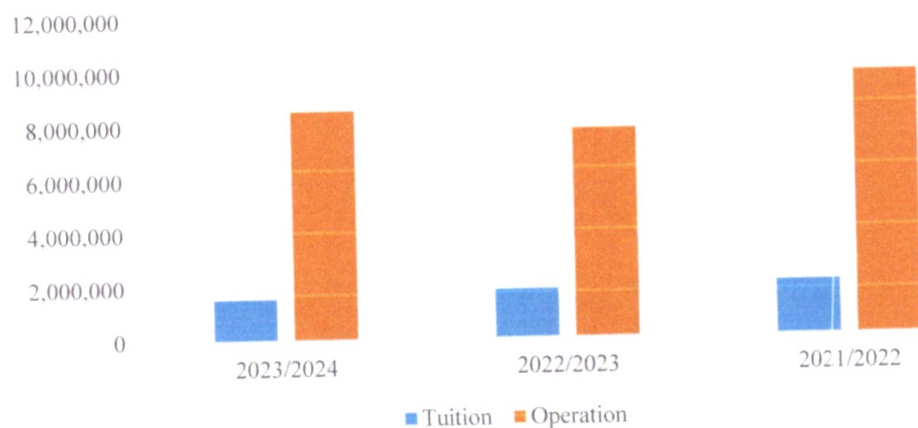


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- *Capitation grants from the Ministry of Education for the last three years*

ACCOUNT	2023/2024	2022/2023	2021/2022
<i>Tuition</i>	1,547,636	1,814,637	2,004,408
<i>Operation</i>	8,538,690	7,796,245	9,813,500
Total	10,086,326	9,610,882	11,817,908

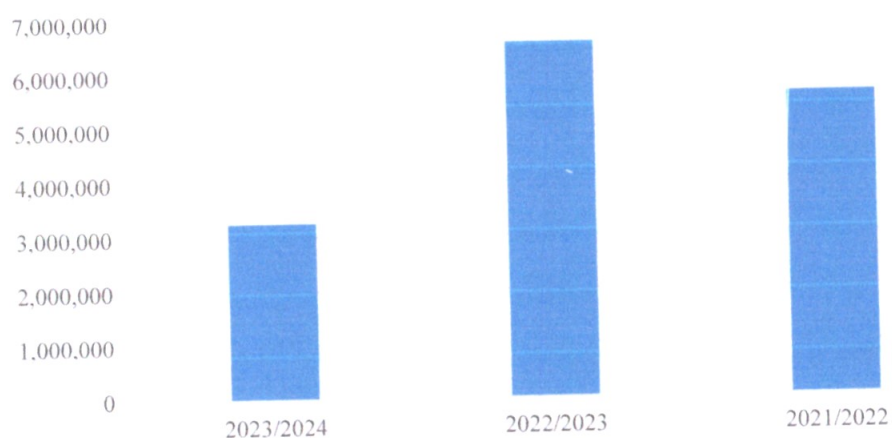
Capitation Grants from the Ministry



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

ACCOUNT	2023/2024	2022/2023	2021/2022
<i>School Fund</i>	3,255,892	6,573,588	5,600,760

Lunch Income earned by the School

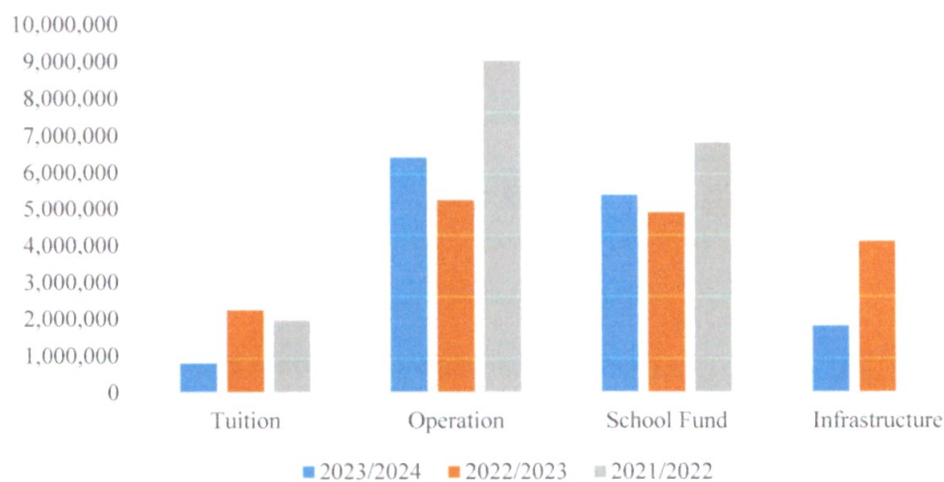


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- A three-year overview of growth in expenditure of the school

ACCOUNT	2023/2024	2022/2023	2021/2022
<i>Tuition</i>	798,508	2,234,246	1,951,854
<i>Operation</i>	6,407,036	5,224,679	9,007,346
<i>School Fund</i>	5,358,341	4,881,245	6,802,518
<i>Infrastructure</i>	1,801,996	4,101,239	-
Total	14,365,881	20,835,714	17,761,718

Expenditure Growth for the School

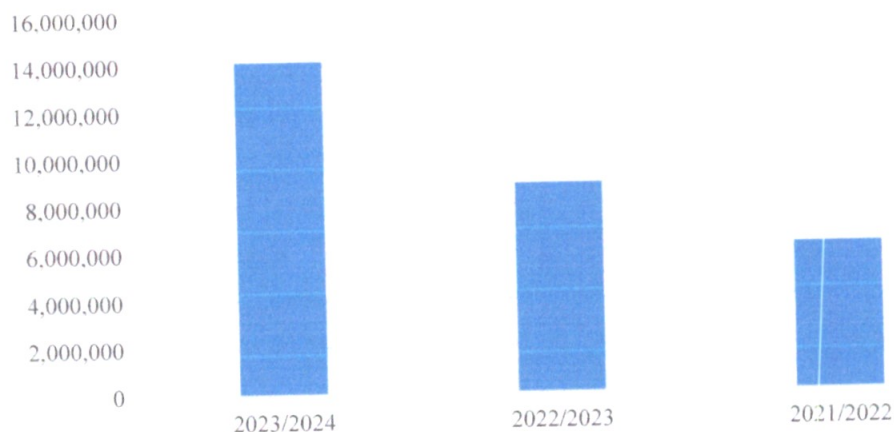


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- *Movement of debtors of the school over the last three years*

ACCOUNT	2023/2024	2022/2023	2021/2022
<i>Debtors</i>	14,131,982	8,886,511	6,227,766

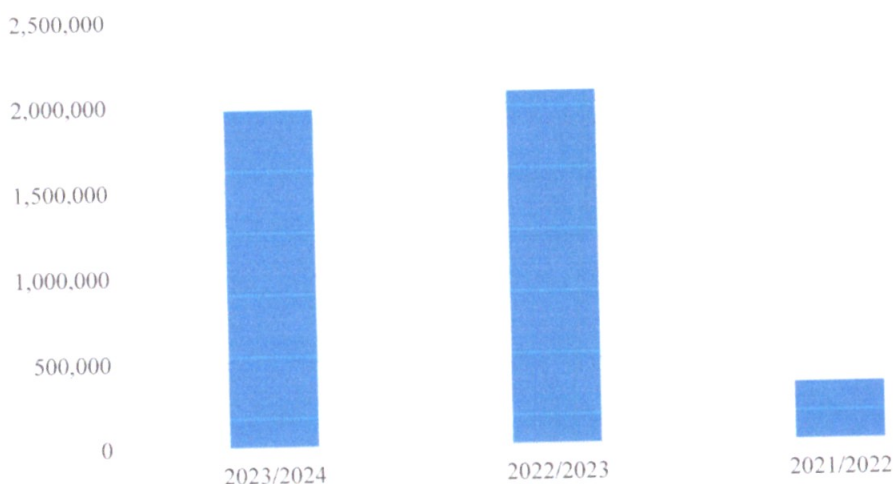
Movement of Debtors for the School



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

ACCOUNT	2023/2024	2022/2023	2021/2022
<i>Creditors</i>	1,975,574	2,067,096	339,940

Movement of Creditors for the School



b) Teacher Student ratio:

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

Teacher Student Ration 1:31

Teacher' movement

Teachers recruited and posted within the year

TSC 3

BOM 0

Teachers transferred within the year 3

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

c) The mean score in the 2023 KCSE:

<i>Year</i>	<i>Number of students who transitioned to institution of higher learning</i>	<i>Mean score</i>	<i>Improvement index</i>
2023	0	2.04	-0.39
2022	1	2.01	-0.43
2021	2	2.44	-0.16

d) Number of Candidates in the 2023 KCSE:

<i>Year</i>	<i>Number of candidates</i>
2023	70
2022	70
2021	128

e) The capacity of the school:

<i>No of Students</i>	<i>Number of facilities</i>
668	2 Laboratories
668	15 No. Door Toilets
668	12 Classrooms
668	668 Chairs
668	668 Lockers

f) Development projects carried out by the school:

(Development projects carried out in the year and ongoing projects including a disclosure of project fund sources in a tabular format).

Projects	Source of funds	Status	Initial Cost (Ksh)		Expected completion time
Renovation of six no classrooms	M.O.E	Complete	1,960,000	1,801,996	1 month

.....
School Principal



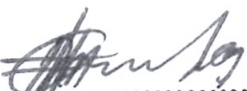
4. Statement of School Management Responsibility

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

The Board of Management is of the opinion that the school's financial statements give a true and fair view of the state of the school's transactions during the financial year ended 30th June, 2024, and of the school's financial position as at that date.

.....


Name: **Musa Koor**

Designation: Chairman, School Board of Management

Date: **07/05/2026**

.....


Name: **EVANS MAKEU**

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, 2024 – TANA RIVER COUNTY

PREAMBLE

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

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

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

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of Huruma Mixed Day Secondary School set out on pages 1 to 22, which comprise of the statement of assets and liabilities

as at 30 June, 2024, 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, 2024 and of its financial performance and its cash flows for the year then ended, in accordance with the International Public Sector Accounting Standards (Cash Basis) and comply with the Basic Education Act, 2013 and the Public Finance Management Act, 2012.

Basis for Qualified Opinion

1. Inaccuracies in Cash and Cash Equivalents

The statement of assets and liabilities and as disclosed in Note 10 and Note 11 to the financial statements reflects cash and cash equivalents balance of Kshs. 2,045,642 out of which Kshs.9,530 was cash balance which was not supported by a board of survey report. Further, a bank account with a balance of Ksh.3,110 was not disclosed in the financial statements.

In the circumstances, the accuracy and completeness of cash and cash equivalents balance of Kshs.2,045,642 could not be confirmed.

2. Unsupported Accounts Receivables

The statement of assets and liabilities and as disclosed in Note 13 to the financial statements reflects accounts receivables balance of Kshs.10,596,985 . However, the ledgers to support the balance were not provided for audit. Further, review of ageing analysis revealed that students fee arrears amounting Kshs.2,333,566 has been outstanding for more than two (2) years.

In the circumstances, the accuracy, completeness and recoverability of accounts receivables balance of Kshs.10,596,985 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

1. Budgetary Control and Performance

The statement of budgeted versus actual amounts reflects final receipts budget amount of Kshs.22,741,392 and actual on a comparable basis of Kshs.13,346,218 resulting in an under-funding of Kshs.9,395,174 or 41% .

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

2. Long Outstanding Trade Payables

The statement of assets and liabilities and as disclosed in Note 14 to the financial statements reflects accounts payable balance of Kshs.1,975,574. Included in the balance is Kshs.339,940 which has been outstanding for more than two(2) years. This was contrary to Section 53 (8) of the Public Procurement and Asset Disposal Act, 2015 which requires an accounting officer not to commence any procurement proceedings until satisfied that sufficient funds to meet the obligations of the resulting contract (s) are reflected in approved budget estimates and are available.

Failure to settle bills during the year to which they relate adversely affects the budgetary provisions for the subsequent year as they form a first charge.

My opinion is not modified in respect of these matters.

Key Audit Matters

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

Other Information

The Management is responsible for the Other Information set out on pages iii to 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 state 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. Late Submission of Financial Statements

During the year under review, Management submitted the financial statements to the Auditor-General on 3 March, 2025 instead of the statutory deadline of 30 September, 2024. This was contrary to Section 47(1) of the Public Audit Act, 2015 which states that the financial statements required under the Constitution, the Public Finance Management Act, 2012 and any other legislation, shall be submitted to the Auditor-General within three months after the end of the fiscal year to which the accounts relate.

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

2. Lack of a Procurement Plan

The statement of receipts and payments reflects total payments amount of Kshs.12,889,073 which includes procurement of goods and services. However, during the year Management did not prepare an annual procurement plan as part of the annual budget preparation process. This was contrary to Regulation 40 of the Public Procurement and Asset Disposal Regulations, 2020 which states that 'a procuring entity prepare a procurement plan for each financial year as part of the annual budget preparation process'. In addition, Management had not made training arrangements to capacity build the store keeper.

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

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Basis for Conclusion

1. Use of Manual Systems

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

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

2. Failure to Prepare School Improvement Plan

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

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

3. Lack of Policies

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

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

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

Responsibilities of the Management and Board of Management

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

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

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

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

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

Auditor-General's Responsibilities for the Audit

My responsibility is to conduct an audit of the financial statements in accordance with Article 229(4) of the Constitution, Section 35 of the Public Audit Act, 2015 and the International Standards of Supreme Audit Institutions (ISSAIs). The standards require that, in conducting the audit, I obtain reasonable assurance about whether the financial statements as a whole are free from material misstatements, whether due to fraud or error and to issue an auditor's report that includes my opinion in accordance with Section 48 of the Public Audit Act, 2015.

Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISSAIs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

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

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


FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

28 May, 2026

Huruma Mixed Day Secondary School
Annual Report and Financial Statements For the year ended 30th June 2024

6. Statement Of Receipts and Payments for the Year Ended 30th June 2024

Description Of Vote Head	Note	2023/2024	2022/2023
		Kshs	Kshs
Receipts			
Government grants for tuition	1	1,547,636	1,777,637
Government grants for operations	2	5,638,090	8,383,574
Government Grants for infrastructure	3	2,900,600	-
School fund income- parents' contributions	4	3,255,892	10,360,820
Miscellaneous incomes	5	4,000	98,000
Total Receipts		13,346,218	20,620,031
Payments			
Tuition	6	798,508	1,565,904
Operations	7	6,407,036	8,799,496
Infrastructure	8	1,801,996	-
Boarding and school fund	9	3,885,533	5,166,947
Total Payments		12,889,073	15,552,347
Surplus/Deficit		453,146	5,067,684

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



Name: **Musa Nour**

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
Annual Report and Financial Statements For the year ended 30th June 2024

7. Statement of Assets and Liabilities As At 30th June 2024

Description	Not e	2023/2024	2022/2023
		Kshs	Kshs
Statement of Assets and Liabilities			
Cash and cash equivalents			
Bank balances	10	2,036,112	3,392,742
Cash balances	11	9,530	1,750
Short term investments	12	-	-
Total cash and cash equivalent		<u>2,045,642</u>	<u>3,394,492</u>
Account's receivables	13	10,596,985	11,453,917
Total financial assets (a)		12,642,627	14,844,742
Financial liabilities			
Accounts payables	14	1,975,574	2,172,969
Total Financial Liabilities (b)		1,975,574	2,172,969
Net financial assets (a-b)		10,667,053	12,671,774
Represented by			
Accumulated fund b/fwd	15	10,213,907	7,604,090
Surplus/deficit for the year		453,146	5,067,684
Net Assets		10,667,053	12,671,774

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


 Name: Musa Noor

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

8. Statement of Cash Flows for the Year Ended 30th June 2024

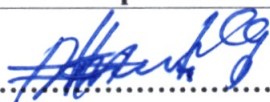
Description	Note	2023/2024	2022/2023
		Kshs	Kshs
Cash from Operating Activities			
Receipts			
Government grants for tuition		1,547,636	1,777,637
Government grants for operations		5,638,090	8,383,574
Government grants for infrastructure		2,900,600	-
School fund income- parents contributions/ fees		3,255,892	10,360,820
Other income		4,000	98,000
Total receipts		13,346,218	20,620,031
Payments			
Cash outflows for tuition		798,508	1,565,904
Cash outflows for operations		6,407,036	8,799,496
Cash outflows Boarding/lunch and school fund payments		3,885,533	5,166,947
Total payments		(12,893,073)	(15,552,347)
		453,146	5,067,684
Cash flow from investing activities			
Acquisition of assets		(1,801,996)	(4,101,239)
Proceeds from sale of Assets		-	-
Proceeds from investments		-	-
Purchase of investments		-	-
Net cash inflow/outflows from investing activities		(1,801,996)	(4,101,239)
Cash flow from Financing activities			
Proceeds from borrowings/ loans	18	-	-
Repayment of principal borrowings		-	-
Net cash inflow/outflow from financing activities		-	-
Net increase/decrease in cash and cash equivalents		(1,348,850)	966,445
Cash and cash equivalent at beginning of the FY		3,394,492	2,424,380
Cash and cash equivalent at end of the FY		2,045,642	3,390,825

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

(The above presentation of the 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)
The school's financial statements were approved on 29th August, 2025 and signed by:

Huruma Mixed Day Secondary School

Annual Report and Financial Statements For the year ended 30th June 2024



Name: **Mwa Nour**

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**



9. Statement Of Budgeted Versus Actual Amounts for The Year Ended 30th June 2024

Receipt/Expenses Item	Original Budget	Adjustments	Final Budget	Actual On Comparable Basis	% Of Utilization
	a	B	c=a+b	d	e=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs
Receipts					
(1) Capitation Grant on Tuition					
Reference Materials	-	-	-	-	-
Exercise Books	647,292	-	647,292	1547636	70%
Laboratory Equipment	266,532	-	266,532		
Internal Exams	162,992	-	162,992		
Teaching / Learning Materials	1,691,376	-	1,691,376		
Exams And Assessment	-	-	-	-	-
(2) Capitation Grant on Operations					
Personnel Emoluments	3,540,400	-	3,540,400	5638090	68%
Repairs And Maintenance	-	-	-		
Local Transport / Travelling	1,002,000	-	1,002,000		
Electricity And Water	668,000	-	668,000		
Medical	1,336,000	-	1,336,000		
Administration Costs	1,068,800	-	1,068,800		
Activity	1,002,000	-	1,002,000		
Gratuity	-	-	-	-	
	-	-	-	-	-

Huruma Mixed Day Secondary School
Annual Report and Financial Statements For the year ended 30th June 2024

Receipt/Expenses Item	Original Budget	Adjustments	Final Budget	Actual On Comparable Basis	% Of Utilization
	a	B	c=a+b	d	e=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs
3) FDSE for infrastructure					
Maintenance &Improvement MoE	3,340,000	-	3,340,000	2,900,600	87%
M&I parents' contribution	-	-	-	-	-
Economic Stimulus Programs	-	-	-	-	-
Transition Infrastructure Grants	-	-	-	-	-
Administration Block	-	-	-	-	-
(4) Fees Charged on Parents					
Personnel Emoluments	-	-	-	-	-
Repairs And Maintenance	-	-	-	-	-
Local Transport / Travelling	-	-	-	-	-
Electricity And Water	-	-	-	-	-
Medical	-	-	-	-	-
Administration Costs	-	-	-	-	-
Activity	-	-	-	-	-
SMASSE	-	-	-	-	-
Fee On Boarding Equipment and Stores	8,016,000	-	8,016,000	3,255,892	103%
5) Miscellaneous Income					
Loans / Borrowing	-	-	-	-	-
Rent income	-	-	-	-	-
Income From Farming Activities	-	-	-	-	-
Insurance Compensation	-	-	-	-	-
Income From Posho Mill	-	-	-	-	-

Huruma Mixed Day Secondary School
Annual Report and Financial Statements For the year ended 30th June 2024

Receipt/Expenses Item	Original Budget	Adjustments	Final Budget	Actual On Comparable Basis	% Of Utilization
	a	B	c=a+b	d	e=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs
Income From Bus Hire	-	-	-	-	-
Fee For Hire of Ground and Equipment	-	-	-	-	-
Interest Income	-	-	-	-	-
Income From Any Other Investment	-	-	-	-	-
Total Income	22,741,392	-	22,741,392	13,346,218	81%
(6) Expenditure For Tuition					
Textbooks	-	-	-	-	-
Reference Materials	-	-	-	-	-
Exercise Books	647,292	-	647,292	798508	23%
Laboratory Equipment	266,532	-	266,532		
Internal Exams	162,992	-	162,992		
Teaching / Learning Materials	1,691,376	-	1,691,376		
Chalks	-	-	-	-	-
Exams And Assessment	-	-	-	-	-
Teachers Guides	-	-	-	-	-
Administration Costs	-	-	-	-	-
Bank Charges	-	-	-	-	-
(7) Expenditure For Operations					
Personnel Emoluments	3,540,400	-	3,540,400	6407036	94%
Repairs, Maintenance & Improvements	-	-	-	-	-
Local Transport / Travelling	1,002,000	-	1,002,000		

Huruma Mixed Day Secondary School
Annual Report and Financial Statements For the year ended 30th June 2024

Receipt/Expenses Item	Original Budget	Adjustments	Final Budget	Actual On Comparable Basis	% Of Utilization
	a	B	c=a+b	d	e=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs
Electricity, Water and Conservancy	668,000	-	668,000		
Medical	1,336,000	-	1,336,000		
Administration Costs	1,068,800	-	1,068,800		
Activity Expenses	1,002,000	-	1,002,000		
Gratuity	-	-	-	-	-
SMASSE	-	-	-	-	-
<i>(8) Expenditure For infrastructure</i>					
Construction of classrooms	3,340,000	-	3,340,000	1,801,996	54%
Construction of LAB	-	-	-	-	-
Construction of DORMS	-	-	-	-	-
Purchase of furniture	-	-	-	-	-
Purchase of equipment	-	-	-	-	-
Purchase of machinery	-	-	-	-	-
<i>(9) Expenditure For school fund/lunch/boarding</i>					
Personnel Emoluments	-	-	-	-	-
Repairs, Maintenance and Improvements	-	-	-	-	-
Local Transport / Travelling	-	-	-	-	-
Electricity, Water and Conservancy	-	-	-	-	-
Medical Expenses	-	-	-	-	-
Administration Costs	-	-	-	-	-
Activity	-	-	-	-	-

Homa Mixed Day Secondary School
Annual Report and Financial Statements For the year ended 30th June 2024

Receipt/Expenses Item	Original Budget	Adjustments	Final Budget	Actual On Comparable Basis	% Of Utilization
	a	B	c=a+b	d	e=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs
Gratuity	-	-	-	-	-
Lunch Programme	8,016,000	-	8,016,000	3885533	67%
Boarding Equipment and Stores	-	-	-	-	-
Expenditure For Income Generating Activity	-	-	-	-	-
Insurance Costs	-	-	-	-	-
Other Expenses On Investments	-	-	-	-	-
Rent Expenses	-	-	-	-	-
Bank Charges	-	-	-	-	-
Loan Interest Repayment	-	-	-	-	-
Loan Principal Repayment	-	-	-	-	-
Acquisition Of Assets	-	-	-	-	-
Totals	22,741,392	-	22,741,392	12,889,073	63%

[Provide below a commentary on significant underutilization (below 90% of utilization) and any overutilization above 100%]

- 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.
- The percentage of capitation was below 90% for some vote heads because the amount received was below the number of students who were in the NEMIS, and this affects both the payment side and receipt side.

10. Significant Accounting Policies

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

1. Statement of compliance and basis of preparation

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

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

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

2. Recognition of receipts and payments

The *school* recognises all receipts from various sources when the event occurs, and the related cash has been received by the *school*. In addition, the *school* recognises all expenses when the event occurs, and the related cash has 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 an 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 the fulfilment of obligations by the contractor and to hold deposits on behalf of third parties. Payables also include expenditures incurred for the purchase of goods, works and services that have been rendered and not settled. This is an enhancement to the cash accounting policy adopted for public secondary schools. Other liabilities are disclosed in the financial statements.

7. Non-current assets

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

8. Budget

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

9. Comparative figures

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

10. Subsequent events

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended 30th June 2024.

11. Notes To the Financial Statements

1 Government Grants for Tuition

Description	2023/2024	2022/2023
	Kshs	Kshs
Reference Materials	-	232,960
Exercise Books	455,344	172,720
Laboratory Equipment	396,120	424,320
Internal Exams	71,173	106,846
Teaching / Learning Materials	625,000	875,791
Others (specify)*	-	-
Total	1,547,636	1,814,637

**Include others as per MOE circulars*

2 Government Grants for Operations

Description	2023/2024	2022/2023
	Kshs	Kshs
Personnel Emoluments	2,394,500	1,722,900
Repairs And Maintenance	-	-
Local Transport / Travelling	35,000	861,400
Electricity And Water	332,500	603,000
Medical	342,600	210,600
Administration Costs	2,300,090	1,493,157
Activity	233,400	310,188
Other Vote Heads (specify)*	-	-
Total	5,638,090	5,201,245

**Include others as per MOE circulars*

3 Government Grants for infrastructure

Description	2023/2024	2022/2023
	Kshs	Kshs
Maintenance & Improvement	2,900,600	2,595,000
Transition infrastructure grants	-	-
Administration Block	-	-
Economic stimulus grants	-	-
Other (specify)(NGCDF and County govt.	-	-
Total	2,900,600	2,595,000

4 School Fund Income - Parents Contribution/Fees

Description	2023/2024	2022/2023
	Kshs	Kshs
Personnel emoluments	-	-
Repairs and maintenance	-	-
Local transport / travelling	-	-
Electricity and water	-	-
Medical	-	-
Administration costs	-	-
Activity	-	-
Fee on Boarding Equipment and stores	-	-
PA Levies*	-	-
Lunch programme	3,255,892	13,834,649
Total	3,255,892	13,834,649

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

5 Miscellaneous Incomes

Description	2023/2024	2022/2023
	Kshs	Kshs
Rent Income	-	-
Income From Farming Activities	-	-
Insurance Compensation	-	-
Income From Posho Mill	-	-
Income From Bus Hire	-	-
Fee For Hire of Ground and Equipment	-	-
Income From Grants and Donations*	-	-
Interest Income	-	-
Dividends Income	-	-
Loans/Borrowings*	-	-
Tender	4,000	-
Total	4,000	-

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

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

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

6 Tuition

Description	2023/2024	2022/2023
	Kshs	Kshs
Exercise Books	150,000	215,121
Textbooks	-	-
Reference materials	-	286,828
Laboratory Equipment	217,360	522,438
Teaching / Learning Materials	381,148	1,078,306
Exams And Assessment	-	-
Teachers Guides	-	-
Bank Charges	-	-
Internal Exams	50,000	131,553
Total	798,508	2,234,246

7 Operations

Description	2023/2024	2022/2023
	Kshs	Kshs
Personnel Emoluments	3,332,969	1,741,184
Service Gratuity	-	-
Administration Cost	2,465,757	1,986,913
Repairs And Maintenance & Improvements	-	-
Local Transport / Travelling	32,500	577,300
Electricity And Water	287,090	404,100
Medical	-	208,672
Activity Expenses	288,720	306,510
Insurance Cost	-	-
Others (specify)	-	-
Total	6,407,036	5,224,679

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8 Infrastructure

Description	2023/2024	2022/2023
	Kshs	Kshs
Construction of classrooms	1,801,996	-
Construction of laboratory	-	3,804,344
Construction of dormitory	-	-
Purchase of furniture	-	125,000
Purchase of equipment	-	-
Purchase of apparatus	-	-
Drilling of boreholes	-	-
Others (Toilets)	-	171,895
Total	1,801,996	4,101,239

9 Boarding And School Fund

Description	2023/2024	2022/2023
	Kshs	Kshs
Personnel Emoluments	-	-
Service Gratuity	-	-
Repairs And Maintenance & Improvements	-	-
Local Transport / Travelling	-	-
Electricity And Water	-	-
Medical Expenses	-	-
Administration Costs	-	-
Lunch Programme	3,885,533	9,275,550
Bank Charges	-	-
Expenses On Income Generating Activities**	-	-
Fee On Boarding Equipment and Stores	-	-
Rent Expenses	-	-
Insurance Cost (<i>Life Property</i>)	-	-
Loan Principal Repayment	-	-
Loan Interest Repayment	-	-
Acquisition Of Assets	-	-
PA expenses	-	-
Others (specify)	-	-
Total	3,885,533	9,275,550

(Expenses on income generating activities** should include all costs relating to the school earnings on miscellaneous receipts as recorded in note 5. These costs should include farm maintenance, posho mill maintenance, ground maintenance and costs incurred during hire of school bus among others).

Huruma Mixed Day Secondary School
Annual Report and Financial Statements For the year ended 30th June 2024

10 Bank Accounts

Account Name & Currency	Status	Bank Account Number	2023/2024	2022/2023
	Active/Dormant		Kshs	Kshs
Tuition Account	Active	1210262079589	346,539	265,752
Operations Account	Active	1210268498418	501,318	771,121
School Fund Account/Boarding	Active	1210262079599	37,871	1,716,760
Savings Account	Active	1210161481817	1,419	3,667
Parent Association Development Account			-	-
Income Generating Activities Account			-	-
Infrastructural Account	Active	1210273109281	1,148,965	635,442
Total			2,036,112	3,392,742

11 Cash In Hand

Description	2023/2024	2022/2023
	Kshs	Kshs
Notes and Coins	9,530	1,750
Total	9,530	1,750

12 Short Term Investments

Description	2023/2024	2022/2023
	Kshs	Kshs
Cooperative Shares	-	-
Treasury Bills	-	-
Fixed Deposit accounts	-	-
Other Investments	-	-
Total	-	-

13 Accounts Receivable

Description	2023/2024	2022/2023
	Kshs	Kshs
Fees Arrears	10,596,985	11,453,917
Other Non-Fees Receivables		
Salary Advances (list/schedule attached)	-	-
Imprest (list/schedule attached)	-	-
Rent arrears (list/schedule attached)	-	-
Total	10,596,985	11,453,917

13 b) Ageing Analysis of Accounts Receivable

Description	2023/2024		2022/2023	
	Kshs		Kshs	
	Current FY	% of the total	Comparative FY	% of the total
Less than 1 year	2,937,956	45%	9,120,351	74%
Between 1- 2 years	5,325,463	38%	521,985	16%
Between 2-3 years	2,333,566	17%	1,811,581	10%
Over 3 years	-	%	-	%
Total (should tie to note 13 a)	10,596,985	%	11,453,917	100%

14 Accounts Payable

Description	2023/2024	2022/2023
	Kshs	Kshs
Trade Creditors (See Ageing Below and Appendix 1)	1,723,408	1,727,156
Prepaid Fees	252,166	445,813
Retention Monies	-	-
Unpaid salaries and statutory deductions	-	-
Caution money	-	-
Other payables (<i>specify</i>)	-	-
Total	1,975,574	2,172,969

14a. Ageing Analysis of Accounts Payable

Description	2023/2024		2022/2023	
	Kshs		Kshs	
	Current FY	% of the total	Comparative FY	% of the total
Less than 1 year	1,265,038	73%	1,727,156	84%
Between 1- 2 years	118,430	7%	-	16%
Between 2-3 years	339,940	20%	-	%
Over 3 years	-	%	-	%
Total (should tie to note 14)	1,723,408	100%	1,727,156	100%

15 Fund Balance Brought Forward

Description	2023/2024	2022/2023
	Kshs	Kshs
Bank Balances	3,392,742	2,409,816
Cash Balances	1,750	14,564
Short Term Investments	-	-
Receivables	8,886,511	6,227,766
Payables	(2,067,096)	(1,048,056)
Total	10,213,907	7,604,090

Other important disclosure notes

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

16 Non-current Liabilities Summary

Description	2023/2024	2022/2023
	Kshs	Kshs
Bank Loans	-	-
Outstanding Leases	-	-
Hire Purchase	-	-
Gratuity And Leave Provision	-	-
Others (specify)	-	-
Total	-	-

17 Biological assets

Description	Numbers	2023/2024	2022/2023
		Kshs	Kshs
Cattle		-	-
Goats		-	-
Trees		-	-
Coffee Or Tea Plantation		-	-
Poultry		-	-
Others (specify)		-	-
Total		-	-

18 Borrowings

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

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Other important disclosure notes

19 Stock/ Inventory

Description	2023/2024	2022/2023
	Kshs	Kshs
Food stuffs	372,500	502,770
Lab consumables	211,000	844,500
Farm produce	-	-
Medication	-	-
Construction Materials	-	-
Others (specify)	-	-
	583,500	1,347,270

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

Huruma Mixed Day Secondary School
Annual Report and Financial Statements For the year ended 30th June 2024

20 Progress On Follow Up of Auditor Recommendations

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

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

Sign and Date
Principal




Huruma Mixed Day Secondary School
Annual Report and Financial Statements For the year ended 30th June 2024

12. Annexes

Annex I - Analysis of Pending Accounts Payable

Supplier Of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance Current FY	Outstanding Balance Comparative FY	Comments
	A	B	C	d=a-c		
	Kshs	Kshs	Kshs	Kshs	Kshs	
Construction Of Buildings						
1. Altara investment	32355			32355	32,355	
2.						
3.						
Sub-Total	32355			32355	32355	
Supply Of Goods						
4.Alicia matt (Food staff)	579,550			579550	579550	
5.Nidhi investment(vegetables)	61,365			61365	61365	
6.Idrisial(meat)	42,000			42,000	42000	
7.Albert (firewood)	36,000			36,000	36,000	
8.Mgodo(onions&jazzy)	37700			37700	37700	
9.Deijen enterprise(cereals)	194500			194500	194500	
Everline(cleansing agents)	13700			13700	13700	
Sub-Total	964,815			964,815	964,815	

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Supplier Of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance Current FY	Outstanding Balance Comparative FY	Comments
Supply Of Services						
4. Bonstech computer (Repair of printers)	60300			60300	60300	
5. Adam Rago (Gratuity)	73756			73756	73756	
6. Kessha Tana North	84102			84102	84102	
7. Kessha Regional	24350			24350	24350	
Sub-Total	242508			42508	42508	
Grand Total	1239678			1239678	1239678	

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Annex 2 – Summary of Fixed Assets Register

Asset Class	Historical Cost b/f (Kshs) 1st July 2023	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost c/f (Kshs) 30th June 20XX
Land	1,500,000			
Buildings And Structures	28,699,079			
Motor Vehicles	-			
Office Equipment, Furniture and Fittings	947,500	90,000		
Textbooks	3,020,000			
ICT Equipment	1,050,000			
Tools And Apparatus	1,300,000			
Other Machinery and Equipment	-			
Heritage And Cultural Assets	-			
Intangible Assets- Soft Ware	-			
Total	36,516,579			

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