

REPUBLIC OF KENYA



Enhancing Accountability

REPORT

PARLIAMENT
OF KENYA
LIBRARY

OF


THE AUDITOR-GENERAL

ON

TUMUTUMU GIRLS HIGH SCHOOL

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

NYERI COUNTY 1 MAR 2025

 THE NATIONAL ASSEMBLY PAPERS LAID	
DAY Tuesday	
TABLED BY:	Hon Owen Baya, MP Deputy Majority Leader.
CLERK-AT THE-TABLE:	Geetracle Chebet



**TUMUTUMU GIRLS HIGH SCHOOL
PUBLIC SECONDARY SCHOOL**

ANNUAL REPORT AND FINANCIAL STATEMENTS

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

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

TUMUTUMU GIRLS HIGH SCHOOL
PUBLIC SECONDARY SCHOOL
Annual Report and Financial Statements
For the period ended 30th June 2021

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I. KEY SCHOOL INFORMATION AND MANAGEMENT

(a) Background information

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

The school was registered on 23rd August 2017 under registration number 19 S 0030 0092 and is currently categorized as an Extra County public school established, owned or operated by the Government.

The school is a boarding school and had 1473 number of students as at 30th June 2021. It has seven streams and 54 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	JOSEPH WAITHAKA	CHAIRMAN	4TH MARCH 2019
2	GRACE GITHINJI	SECRETARY -PRINCIPAL	6TH JANUARY2020
3	MWIRIGI BONIFACE	MEMBER	4TH MARCH 2019
4	JAMLICK MURIUKI	MEMBER	4TH MARCH 2019
5	CAROLINE NDERI	MEMBER	4TH MARCH 2019
6	PST. DORCAS RIGATHI	MEMBER-SPECIAL INTEREST	4TH MARCH 2019
7	JENIFFER GICHUHI	MEMBER-REP TEACHER	4TH MARCH 2019
8	REV PASTOR MAINA	MEMBER-SPONSOR	4TH MARCH 2019
9	MIRRIAM NDUTA	MEMBER-SPONSOR	4TH MARCH 2019
10	JANE GICHARU	MEMBER-SPONSOR	4TH MARCH 2019
11	JANE MITHANGA	MEMBER-COMMUNITY	4TH MARCH 2019
12	JOSEPHAT MAINA	MEMBER SPECIAL NEEDS	4TH MARCH 2019
13	RUTH KADZO KATANA	REP STUDENT	4TH MARCH 2019

KEY SCHOOL INFORMATION AND MANAGEMENT (Continued)

The functions of the School Board of Management includes:

- 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 pupil 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.JOSEPH WAITHAKA 2.GRACE GITHINJI 3.JANE MITHANGA 4.REV PETERSON MAINA 5.DR. BONIFACE MWIRIGI	CHAIR BOM SEC BOM MEMBER SPONSOR PA CHAIR	1 1 1 1 1
2	Audit Committee	1.JOSEPH WAITHAKA 2.GRACE GITHINJI 3.JOHN NJIRU 4.WINNIE NDUNGU 5.ENG PAUL MARIGA	CHAIR BOM SECRETARY BOM MEMBER MEMBER MEMBER	0 0 0 0 0
3	Finance, procurement and general purposes Committee	1.JOSEPH WAITHAKA 2.GRACE GITHINJI 3.WINNIE NDUNGU 4.ENG PAUL MARIGA	CHAIR BOM SECRETARY BOM MEMBER MEMBER	0 0 0 0
4	Academic Committe	1.JOSEPH WAITHAKA 2.GRACE GITHINJI 3.DR CAROLINE NDERI 4.JANE MAINA 5.MIRRIAM KARUGA 6.JENNIFFER GICHUHI 7.PATRIC WACHIRA	CHAIR BOM SECRETARY BOM CHAIR MEMBER MEMBER TEACHER PA MEMBER	0 1 1 1 0 1 0
5	Development Committee	1. JOSEPH WAITHAKA 2.GRACE GITHINJI 3.PST DORCAS RIGATHI 4.DR. MWIRIGI KIULA 5.JAPHETH MAINA 6. ANY REPRESENTATIVE SENT from CDE	CHAIR BOM SECRETARY BOM CHAIR MEMBER MEMBER MEMBER	1 1 1 1 1 0 1
6	Discipline and welfare Committee	1.DR CAROL NDERI 2.GRACE GITHINJI 3.JAMLICK MURIITHI 4.REV. PETER MAINA	CHAIR SECRETARY BOM MEMBER MEMBER	0 0 0 0

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(d) School operation Management

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

Ref:	Designation	Name	TSC/ID Number
1	Principal	GRACE GITHINJI (Mrs.)	305541
2	Deputy Principal	ANN KOGI (Mrs.)	374197
3	Deputy Principal	GRACE GITOME (Mrs.)	272131
4	School Bursar	ANNE KARANJA (Mrs.)	25538348

KEY SCHOOL INFORMATION AND MANAGEMENT (Continued)

(e) Schools contacts

Post Office Box: 197
Telephone 0799-313-672
E-mail: tumutumugirls3920@ymail.com

(f) School Bankers

The school operated 6 number of bank accounts in the following banks:

1. Name of Bank: KCB-SCHOOL FUND
Branch: KARATINA
Account Number: 1105572978
Paybill
Lipa na Karo na KCB
Paybill: 522123
Account: 33709k
2. Name of Bank: KCB-TUITION
Branch: KARATINA
Account Number: 1105575071
3. Name of Bank: KCB-OPERATION
Branch: KARATINA
Account Number: 1105575049
4. Name of Bank: KCB-INFRASTRUCTURE
Branch: KARATINA
Account Number: 1270896458
5. Name of Bank: KCB-SAVING
Branch: KARATINA
Account Number: 1109419538
6. Name of Bank: KCB-FARM
Branch: KARATINA
Account Number: 1105201279
7. Name of Bank: CO-OPERATIVE
Branch: KARATINA
Account Number: 6271120370

(g) Independent Auditors

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

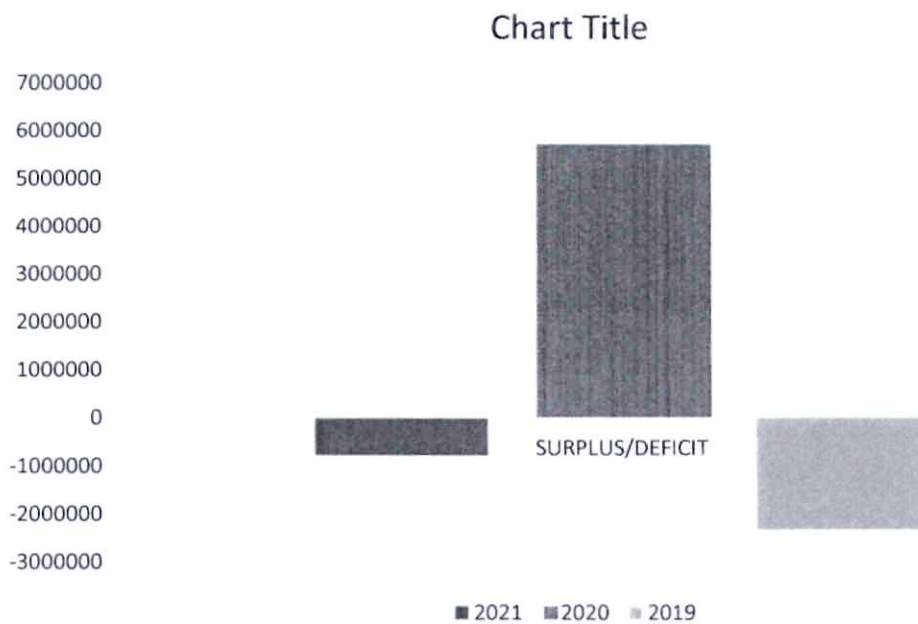
II. SUMMARY REPORT OF PERFORMANCE OF THE SCHOOL

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*

	2021	2020	2019
Surplus/Deficit	(790,806)	5,704,797	(2,358,256)

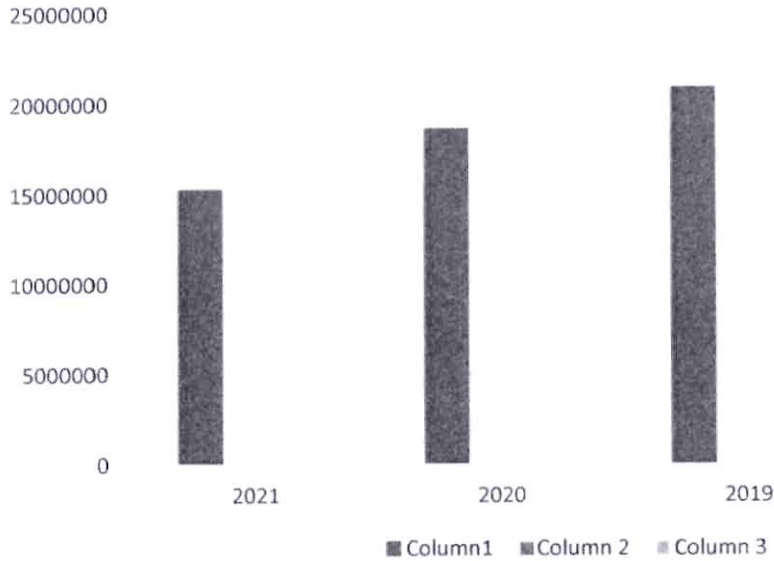


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- *Capitation grants from the Ministry of Education for the last three years*

	2021	2020	2019
<i>Capitation grants</i>	<i>14,887,596</i>	<i>18,610,999</i>	<i>20,888,545</i>
<i>(For both operations & tuition)</i>			

CAPITATION GRANTS

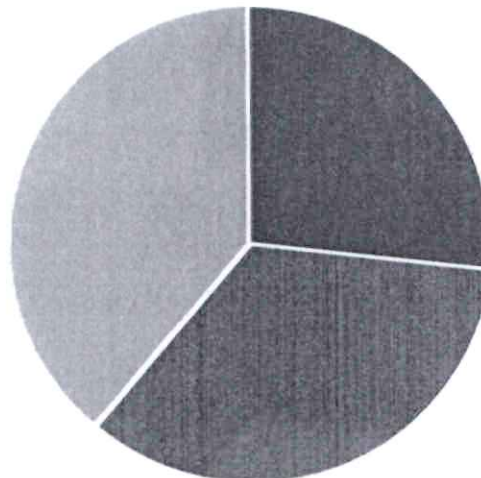


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- Ratio of capitation grant per student over the last three years

	2021	2020	2019
<i>Capitation grants</i>	<i>14,887,596</i>	<i>18,610,999</i>	<i>20,888,546</i>
<i>(For both operations & tuition)</i>			
Total	14,887,596	18,610,999	20,888,546
<i>Enrolment given</i>	<i>1434</i>	<i>1360</i>	<i>1356</i>
Ratio per student	1:10398	1:13698	1:15405

RATIO FOR CAPITATION GRANTS



■ 2021 ■ 2020 ■ 2019

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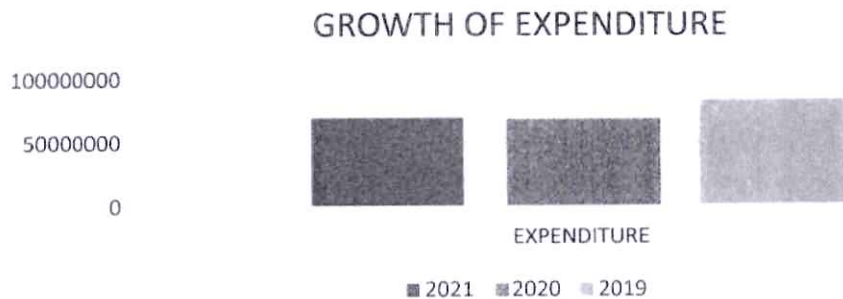
- A three-year overview of growth of other income(s) earned and expenditure by the school.

INCOME	2021	2020	2019
<i>Farming Activities</i>	107,505	751,368	2,265,607
<i>Rent Income</i>	69,900	148,100	
Total	177,405	899,468	2,265,607



EXPENDITURE GROWTH

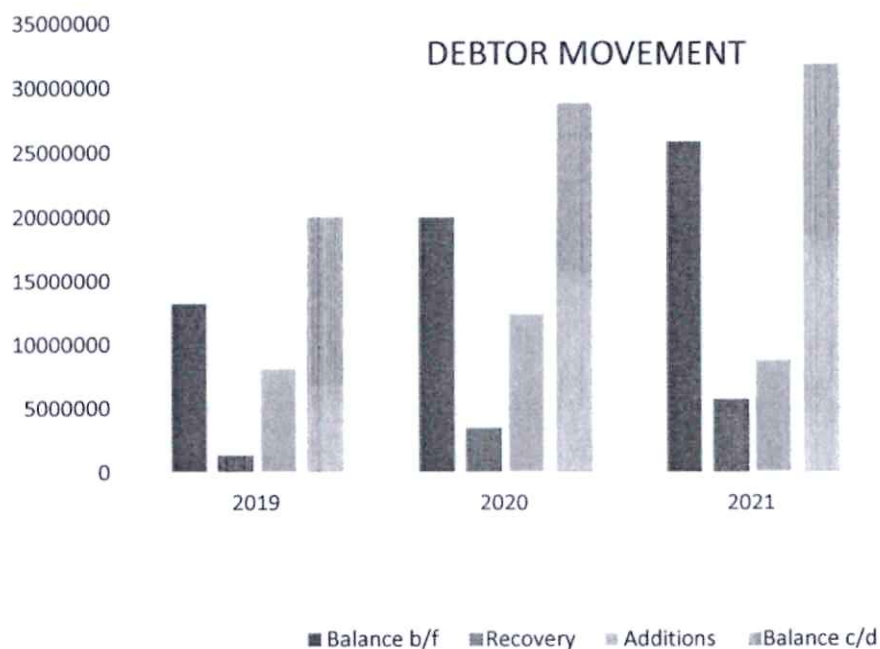
Accounts	2021	2020	2019
<i>Tuition Account</i>	1,830,921	2,542,140	
<i>Operation Account</i>	14,379,652	20,186,961	
<i>Infrastructure Account</i>	6,628,209	-	
<i>School Fund</i>	46,552,497	45,795,973	
EXPENDITURE	69,391,279	68,525,072	82,868,200



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- Movement of Debtors over the last three years

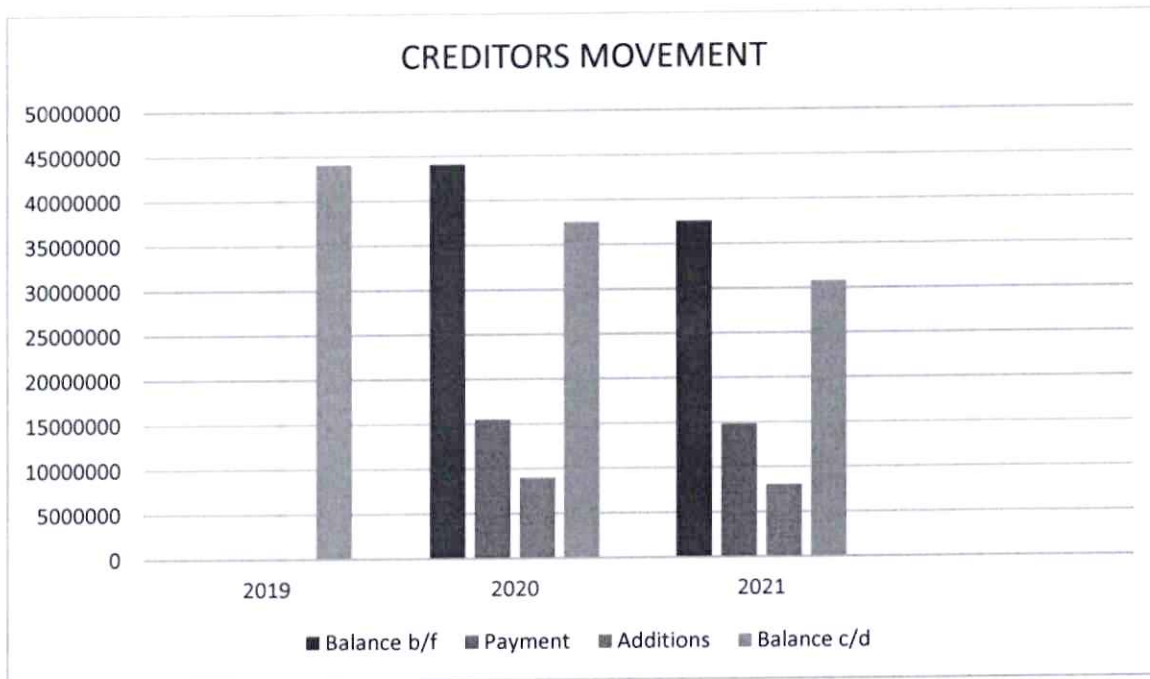
	<i>Balance b/f</i>	<i>Recoveries</i>	<i>Additions</i>	<i>Balance c/d</i>
2019	13,190,666	(1,328,386)	8,124,078	19,986,358
2020	19,986,358	(3,489,598)	12,388,882	28,885,642
2021	28,885,642	(5,738,585)	8,742,036	31,889,093



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- *Movement of Creditors over the last three years*

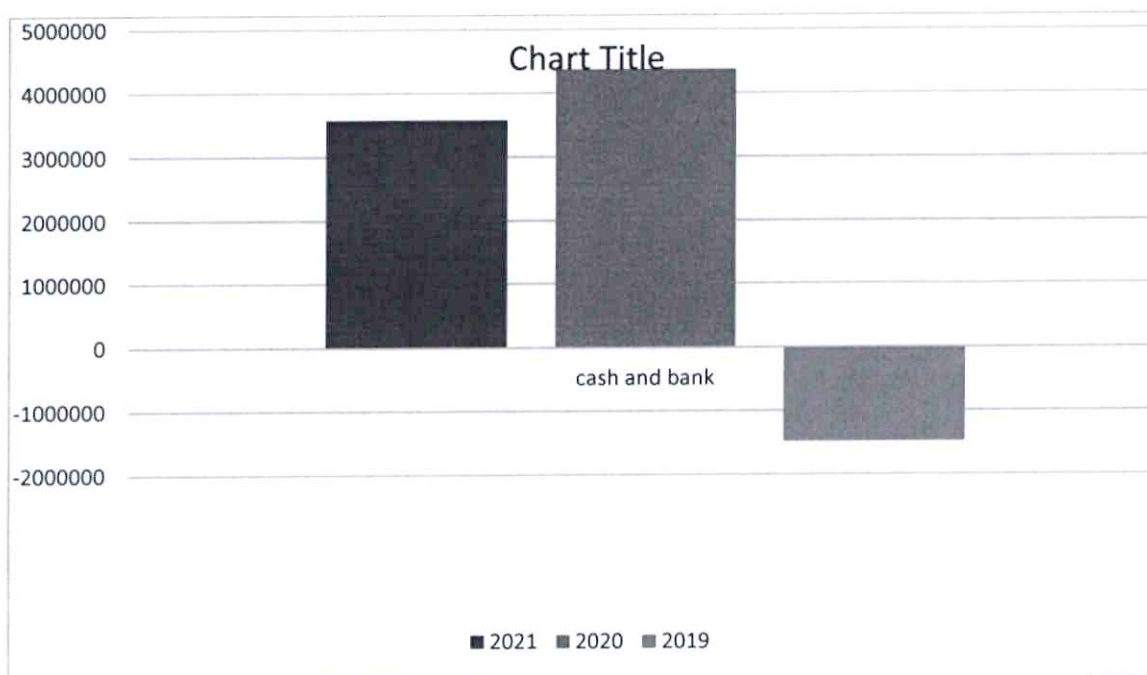
	<i>Balance b/f</i>	<i>Payment</i>	<i>Additions</i>	<i>Balance c/d</i>
2019		-	-	44,029,475
2020	44,029,475	(24,064,887)	8,990,832	28,955,420
2021	28,955,420	(6,212,304)	10,105,133	32,848,249



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

	2021	2020	2019
Cash balances	356,808	42,330	
Bank balances	3,216,180	4,321,463	-1,480,559
Total	3,572,988	4,363,793	-1,480,559



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b) **Teacher Student ratio:**

No of teachers:54

No of students:1473

Teachers to Student ratio

1:27

Number of teachers for each subject

<i>Subject</i>	<i>Teachers per subject</i>	<i>Teachers recruited/posted during the period</i>	<i>Teachers retired during the period</i>	<i>Teachers transferred during the period</i>	<i>Shortage of teachers</i>
<i>English/lit</i>	9	1	0	0	
<i>Kiswahili</i>	5	0	0	0	
<i>Mathematics</i>	15	0	0	0	
<i>Physics</i>	6	0	0	0	
<i>Home science</i>	1	1	0	1	
<i>Music</i>	1	0	1	0	
<i>Computer</i>	1		0		
<i>Chemistry</i>	6	0	0	0	
<i>Biology</i>		1	0	0	
<i>Agriculture</i>	3	1	0	0	
<i>Business studies</i>		1	0	0	
<i>Christian Religious Education</i>	8	1	0	0	
<i>Geography</i>	6	1	0	0	
<i>History</i>	7	1	0	0	

SUMMARY REPORT OF PERFORMANCE OF THE SCHOOL (Continued)

Number of needs

Subject	No of shortage of teacher
Music	2
Chemistry/Biology	3
Maths/Physics	2
Kiswahili/History	2
Home science/CRE	1
Biology/Agriculture	2
Chemistry/Mathematics	1
Maths/Computer	1
Geography/Kiswahili	2
History/CRE	1
Total	18

c) Mean score in the 2020 KCSE:

KCSE Mean Score for the last three years.

Year	2020	2019	2018
Mean Score	6.9189	6.7887	7.1484

Development 2020/2019 +0.1302

Number of students that have transitioned to institutions of higher learning

Year/Institution	2020	2019
University	160	159
Tvet	99	144
percentage	100%	100%

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d) Number of Candidates in the 2020 KCSE:

Number of candidates in KCSE over the last three years.

<i>Year</i>	<i>2020</i>	<i>2019</i>	<i>2018</i>
<i>Entry</i>	<i>259</i>	<i>303</i>	<i>364</i>

e) Capacity of the school:

No of students in the school	1473	capacity	Remarks
Dormitories	10	1000	Inadequate
Dining Hall	1	400	Inadequate
Laboratories	4	1000	Inadequate
Toilets	63	1200	Inadequate
School Hall	1	1400	Adequate
Sanatorium	1	1300	Adequate
Kitchen	1	800	Adequate
Library	1	50	Inadequate
Classroom	27	1473	Adequate
Home science lab	1	50	Inadequate
Music lab	1	30	Inadequate
Computer lab	1	45	Inadequate

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f) Development projects carried out by the school:

<i>Project name</i>	<i>Storey laboratory and classrooms</i>
<i>Source of Funds</i>	<i>MOE</i>
<i>status</i>	<i>72% Complete</i>
<i>Initial cost</i>	<i>24,000,000</i>
<i>Amount spent</i>	<i>17,301,741</i>
<i>Retention</i>	<i>1,428,455</i>
<i>Amount Balance to complete project</i>	<i>6,698,259</i>
<i>Expected completion time</i>	<i>2024</i>

Sign: 

Jane Mwangi (Miss)

School Principal

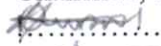
III. STATEMENT OF SCHOOL MANAGEMENT RESPONSIBILITY


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

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

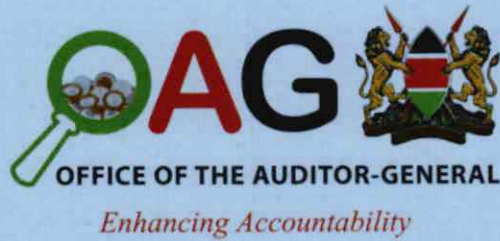
Name: Duncan Ndegwa (Mr.)
Designation: Chairman, School Board of Management
Sign: 
Date: 08th OCT. 2024

Name: Jane Mwangi (Miss.)
Designation: School Principal & Secretary to Board of Management
Sign: 
Date: 07 OCT 2024



Name: Anne Karanja (Mrs.)
Designation: Bursar/ Finance Officer
Sign: 
Date: 7/10/2024

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 TUMUTUMU GIRLS HIGH SCHOOL FOR THE YEAR ENDED 30 JUNE, 2021 - NYERI COUNTY

PREAMBLE

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

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

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

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of Tumutumu Girls High School - Nyeri County set out on page 20 to 37, which comprise of the statement of financial assets and financial liabilities as at 30 June, 2021, and the statement of receipts and payments, statement of cash flows and statement of budgeted versus actual amounts for the period

then ended and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which to the best of my knowledge and belief, were necessary for the purpose of the audit.

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

Basis for Qualified Opinion

1. Inaccuracies in the Financial Statements

The statement of budgeted versus actual amounts includes budgeted amounts for expenditure for school fund operations which do not agree with the approved budget and the budget amounts included in the trial balance.

In the circumstances, the accuracy and completeness of the amounts and balances in the statement of budgeted versus actual amounts could not be confirmed.

2. Long Outstanding Receivables

The statements of financial assets and financial liabilities reflects a balance of Kshs.31,889,093 in respect of accounts receivables and as disclosed in Note 12 to the financial statements. The balance includes fees arrears of Kshs.31,879,094 of which Kshs.10,758,175 had been outstanding for more than two (2) years.

In the circumstances, the accuracy and recoverability of the accounts receivables of Kshs.31,889,093 could not be confirmed.

The audit was conducted in accordance with the International Standards for Supreme Audit Institutions (ISSAIs). I am independent of the Tumutumu Girls High 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.

Key Audit Matters

Key audit matters are those matters that, in my professional judgement, are of most significance in the audit of the financial statements. There were no key audit matters to report in the year under review.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

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

Basis for Conclusion

1. Unconfirmed Students Enrollment Data

The statement of receipts and payments reflects capitation grants for tuition, capitation grants for operations and infrastructure grants totalling Kshs.14,887,596. Comparison of data from National Education Management and information System (NEMIS) with records from the School revealed that during the financial year/period 2020/2021, NEMIS reflected one thousand, four hundred and thirty-four (1,434) students while records from the School had one thousand, four hundred and ninety-three (1,493) students, resulting to an underfunding of the School by an amount of Kshs.896,311.

In the circumstances, under-funding of the School may have affected service delivery to the students.

2. Failure to Prepare School Improvement Plan

During the year under review, the School did not have an approved School Improvement plan, contrary to Section 2.2 of the Ministry of Education Operation Manual for Utilization of Learner Capitation Grant and Other School Funds, which requires schools to identify in every three-year school improvement planning cycle, one priority area in each of the four key areas which include curriculum implementation, foundational literacy and numeracy outcomes, an enabling environment for learning and parental involvement and community engagement for implementation.

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

3. Inadequate Basic Infrastructure in the Institution

The School was founded in 1964, and currently most of the facilities and infrastructure are dilapidated with Management citing inadequacy of funding to carry out maintenance or upgrade the existing infrastructure. Management has made efforts to secure infrastructure funding from the Ministry of Education without much success resorting to seeking support from parents and other well-wishers and which has not been sufficient. The problem has further been worsened by the 100% transition from Primary Schools to Secondary School. In addition, the School is the only extra-county school in the Sub-County and hence required to admit sixty percent (60%) of the students from the Sub-County which has overstretched the available facilities.

In the circumstances, Management is not able to meet the mandatory provisions provided in Regulation 50(1) of the Basic Education Regulations and provide a suitable environment for both the learners and the staff.

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

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

As required by Section 7(1)(a) of the Public Audit Act, 2015 and based on the audit procedures performed, except for 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. Frequency of Board Meetings and Board Committees to be Held in a Year

During the period ended 30 June, 2021, the Full Board of Management and the Finance, Procurement and General-Purpose Committee met twice contrary to Section 6(1) of the fourth schedule of the Basic Education Act, 2013. The Academic Committee and the Development Committee met once during the period while the Audit Committee and the Discipline Committees did not meet at all during the period.

In the circumstances, the effectiveness of the Board of Management as a governance body for the period could not be confirmed.

2. Lack of Independence of the Audit Committee

There was an established Audit Committee at the School however, it was noted that the members of the Audit Committee are the same individuals in the Finance, Procurement and General-Purpose Committee.

In the circumstances, the independence of the Audit Committee to carry out its functions objectively could not be confirmed.

3. Lack of Ownership Documents

Review of ownership documents revealed that the School does not have a title deed for the land of undetermined value that it sits on. Although there is a title deed for the adjacent parcel of twelve (12) acres which hosts the school farm, the lease is still registered under the sponsor and has not been transferred to the School.

In the circumstances, the ownership of the land by the School could not be confirmed.

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

Responsibilities of Management and those Charged with Governance

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

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

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

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

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

Auditor-General's Responsibilities for the Audit

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

reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

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

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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management.
- Conclude on the appropriateness of the Management's use of the applicable basis of accounting and based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the School's ability to continue to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my

opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the School to cease to sustain its services.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

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

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


FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

17 September, 2024

**TUMUTUMU GIRLS HIGH SCHOOL
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V. STATEMENT OF RECEIPTS AND PAYMENTS PERIOD 30TH JUNE 2021

DESCRIPTION OF VOTE HEAD	Note	2020-2021	2019-2020
		Kshs	Kshs
RECEIPTS			
Capitation grants for tuition	1	1,868,752	2,517,427
Capitation grants for operations	2	13,018,844	16,093,572
School Fund Income- Parents' Contributions	3	12,947,915	14,788,368
School Fund Income- Other receipts	4	35,151,542	40,830,501
School infrastructure	5	5,613,420	=
TOTAL RECEIPTS		<u>68,600,473</u>	<u>74,229,871</u>
PAYMENTS			
Payments for Tuition	6	1,830,921	2,542,140
Payments for operations	7	14,379,652	20,186,961
Boarding and school fund payments	8	46,552,497	45,795,973
Payment for infrastructure	9	6,628,209	-
TOTAL PAYMENTS		<u>69,391,279</u>	<u>68,525,074</u>
SURPLUS /DEFICIT		<u>(790,806)</u>	<u>5,704,797</u>

The school financial statements were approved on _____ 2024 and signed by:

Sign: 

Name: Duncan Ndegwa

Chair BOM

Date 07th Oct 2024

Sign 

Name: Jane Mwangi

School Principal/
Secretary to BOM

Date 07/10/24

Sign 

Name: Anne Karanja

Bursar/
Finance Officer

Date 7/10/2024



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VI. STATEMENT OF FINANCIAL ASSETS AND FINANCIAL LIABILITIES AS AT 30TH JUNE 2021

	Note	2020-2021	2019-2020
		Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	10	3,216,180	4,321,464
Cash Balances	11	356,808	42,330
Total Cash and cash equivalent		3,572,988	4,363,794
Account's receivables	12	31,889,093	28,885,642
TOTAL FINANCIAL ASSETS		35,462,081	33,249,436
FINANCIAL LIABILITIES			
Accounts Payables	13	(32,848,249)	(28,955,419)
NET FINANCIAL ASSETS		2,613,832	4,294,015
REPRESENTED BY			
Accumulated Fund b/fwd	14	4,294,016	(1,410,782)
Surplus/deficit for the year		(790,806)	5,704,797
Less increase in payable		(3,892,830)	
Add increase in receivable		3,003,451	
NET FINANCIAL POSITION		2,613,831	4,294,015

The School's financial statements were approved on _____ 2024 and signed by:

Name: **Duncan Ndegwa**
 Chairman, BoM

Sign: 

Date: 08th Oct. 2024

Name: **Jane Mwangi**
 School Principal/Secretary
 BoM

Sign: 

Date: 07/10/24

Name: **Anne Karanja**
 Bursar/Finance

Sign: 

Date: 7/10/2024



**TUMUTUMU GIRLS HIGH SCHOOL
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VII. STATEMENT OF CASH FLOWS FOR THE PERIOD ENDED 30TH JUNE 2021

		2020-2021	2019-2020
Capitation grants for tuition	1	1,868,752	2,517,427
Capitation grants for operations	2	13,018,844	18,158,219
School fund income- Parents contributions/ fees	3	12,947,915	14,788,368
School fund income- Other Receipts	4	35,151,542	38,765,857
School infrastructure	5	5,613,420	=
Total receipts		68,600,473	74,229,871
Payments			
Payments for Tuition	6	1,830,921	2,542,140
Payments for operations	7	14,379,652	20,186,961
Boarding and school fund payments	8	46,552,497	45,795,973
Payment for infrastructure		6,628,209	
Total payments		69,391,279	68,525,074
Net cash flow from operating activities		(790,806)	5,704,797
Net cash flow from financing activities		-	
NET INCREASE IN CASH AND CASH EQUIVALENTS		(790,806)	
Cash and cash equivalent at BEGINNING of the year		4,363,794	
Cash and cash equivalent at END of the period		3,572,988	

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VIII. STATEMENT OF BUDGETED VERSUS ACTUAL AMOUNTS FOR THE YEAR ENDED 30TH JUNE 2021

	Original Budget	Adjustment	Total Budget	Actual on Comparison Basis	Budget Variance	% of Difference
	Ksh	Ksh	Ksh	Ksh	Ksh	Ksh
RECEIPTS						
<i>(1) CAPITATION GRANT ON TUITION</i>						
Textbooks and reference materials						
Exercise books	783,955		783,955		783,955	
Laboratory equipment	877,400		877,400	862,801	14,599	98
Internal exams						
Teaching / learning materials	3,213,665		3,213,665	1,005,951	2,207,714	31
Chalks						
Exams and assessment						
Teachers guides						
<i>(2) CAPITATION GRANT ON OPERATIONS</i>						
Personnel emoluments	13,329,647		13,329,647	4,630,047	8,699,600	35
Repairs and maintenance	9,744,000		9,744,000	5,882,500	3,861,500	60
Local transport / travelling	1,435,108		1,435,108	976,097	459,011	68
Electricity and water	2,252,720		2,252,720	1,086,800	1,165,920	48
Medical						
Administration costs	1,451,702		1,451,702	443,400	1,008,302	31
Activity	550,000		550,000			
Rent income				23,550		
Recovery from salary				1,640,420		

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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
(3) FEES CHARGED ON PARENTS						
Lunch						
Repairs and maintenance	4,921,268		4,921,268	1,693,318	3,227,950	34
Local transport / travelling	2,396,158		2,396,158	775,894	1,620,264	32
Electricity and water	8,007,198		8,007,198	3,524,270	4,482,928	44
Medical	44,775		44,775	12,175	32,600	27
Administration costs	5,904,598		5,904,598	2,120,002	3,784,596	36
Activity	1,151,532		1,151,532	345,714	805,818	30
Personnel emolument	13,468,701		13,468,701	4,476,542	8,992,159	33
Fee on Boarding Equipment and Stores	56,600,987		56,600,987	20,757,679	35,843,308	37
OTHER INCOME						
Rent income				46,350		
Income from farming activities				107,505		
Salary advance				17,000		
Pocket money				4,000		
Prepayment				2,848,508		
Arrears				5,738,585		
Bursary				2,032,348		
Recovery from salary				1,935,597		
4) GRANT ON INFRASTRUCTURE						
Maintainance and improvement	5,613,420		5,613,420	5,613,420		
TOTAL INCOME	131,746,834		131,746,834	68,600,473		
(1) EXPENDITURE FOR TUITION						
Textbooks and reference materials						

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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
Exercise books	783,955		783,955			
Laboratory equipment	877,400		877,400	877,400	-	100
Internal exams						
Teaching / learning materials	3,213,655		3,213,655	471,750	2,741,915	15
Chalks						
Exams and assessment						
Sundry creditors				481,165		
Administration costs						
Bank Charges				606		
(2) EXPENDITURE FOR OPERATIONS						
Personnel emoluments	13,239,647		13,239,647	4,848,393	8,481,254	36
Repairs, maintenance & improvements	8,729,211		8,729,211	5,999,750	2,729,461	68
Local transport / travelling	1,435,108		1,435,108	97,462	1,337,646	7
Electricity, water and conservancy	2,252,720		2,252,720	408,560	1,844,160	18
Activity	550,000		550,000			
Administration costs	1,451,702		1,451,702	111,557	1,340,145	8
Recovery from salary				1,640,420		
Sundry creditors				1,273,510		
SMASSE						
(3) EXPENDITURE FOR SCHOOL INFRASTRUCTURE						
Maintenance and improvement	6,628,209			6,628,209	-	100

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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
(4) EXPENDITURE FOR SCHOOL FUND						
Personal Emolument	13,468,701		13,468,701	6,607,883	6,860,818	49
Repairs, maintenance and improvements	3,921,268		3,921,268	2,295,147	1,626,121	59
Local transport / travelling	3,396,158		3,396,158	2,742,988	653,170	81
Electricity, water and conservancy	7,007,198		7,007,198	2,031,264	4,975,934	29
Medical Expenses	44,775		44,775	22,245	22,530	50
Administration costs	5,904,598		5,904,598	3,884,285	2,020,313	66
Activity	2,151,532		2,151,532	1,176,205	975,327	55
Bursary				2,032,348		
Lunch programme						
Boarding Equipment and Stores	56,600,987		56,600,987	14,754,626	41,843,361	26
Expenditure for Income Generating Activity				1,239,960		
Development				233,670		
Uniform				38,939		
Rent Expenses				27,100		
Salary advance				27,000		
Sundry creditors				7,498,145		
Recovery from salary				1,937,697		
Acquisition of Assets						
TOTALS	131,746,834		131,746,834	69,391,279		

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 *Tumutumu Girls High School* and all values are rounded off 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

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

X. NOTES TO THE FINANCIAL STATEMENTS

1 CAPITATION GRANT FOR TUITION

	2020-2021	2019-2020
	Kshs	Kshs
Exercise books		1,224,000
Laboratory equipment	862,801	544,000
Internal exams		136,000
Teaching / learning materials	1,005,951	409,427
Chalks		68,000
Library materials	-	136,000
Total	1,868,752	2,517,427

2 CAPITATION GRANT FOR OPERATIONS

	2020-2021	2019-2020
	Kshs	Kshs
Personnel emoluments	4,630,047	7,200,845
Repairs and maintenance	5,882,500	6,153,500
Local transport / travelling	976,097	408,000
Electricity and water	1,086,800	907,450
Activity	-	544,000
Medical	-	272,000
Administration costs	443,400	607,780
Total	13,018,844	16,093,572

3 PARENTS CONTRIBUTION/FEES – SCHOOL FUND ACCOUNT

	2020-2021	2019-2020
	Kshs	Kshs
Personnel emoluments	4,476,542	3,738,697
Repairs and maintenance	1,693,318	1,603,213
Local transport / travelling	775,894	2,576,780
Electricity Water and Conservation	3,524,270	3,210,464
Medical	12,175	7,349
Administration costs	2,120,002	3,200,845
Activity	345,714	451,020
Total	12,947,915	14,788,368

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

4 OTHER RECEIPTS

	2020-2021	2019-2020
	Kshs	
Fee on Boarding Equipment and Stores	20,757,679	20,427,625
Rent income – Sch fund	46,350	129,250
Rent income – School Operation	23,550	18,850
Income from farming activities	107,505	751,368
Income from salary advance	17,000	2,820
Income from uniform		1,385,780
Income from clubs		10,000
Development income		3,780,046
Pocket money deposits	4,000	1,000
Prepayment of fees	2,848,508	4,629,105
Income from grants and donations	2,032,348	2,289,808
Salary advance- Operation		4,000
Recovery from salary-school fund	1,935,597	1,969,328
Recovery from salary- school operation	1,640,420	2,014,794
Arrear payment	5,738,585	3,389,727
Total	35,151,542	40,830,501

Donations are from bursary by National Government, County Government, woman rep offices, Ward Offices, Presidential Awards, sponsorship and well-wishers etc.

5 RECEIPTS FOR INFRASTRUCTURE

	2020-2021	2019-2020
	Kshs	Kshs
School Infrastructure	5,613,420	-
Total	5,613,420	

6 PAYMENTS FOR TUITION

	2020-2021	2019-2020
	Kshs	Kshs
Laboratory equipment	877,400	-
Teaching / learning materials	471,750	-
Bank Charges	606	1,305
Sundry Creditors	481,165	2,540,835
Total	1,830,921	2,542,140

**TUMUTUMU GIRLS HIGH SCHOOL
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NOTES TO THE FINANCIAL STATEMENTS (Continued)

7 PAYMENTS FOR OPERATIONS

	2020-2021	2019-2020
	Kshs	Kshs
Personnel emoluments	4,848,393	4,500,761
Repair and maintenance	5,999,750	9,120,000
Local transport / travelling	97,462	-
Electricity, Water and Conservancy	408,560	500,000
Recovery from salary (PE)	1,640,420	2,041,794
Administration Cost	111,557	2,995
Activity		547,400
Sundry creditors	1,273,510	3,474,011
TOTAL	14,379,652	20,186,961

8 BOARDING AND SCHOOL FUND PAYMENTS

	2020-2021	2019-2020
	Kshs	Kshs
Personnel emoluments	6,607,883	6,633,739
Repairs and maintenance	2,295,147	1,042,709
Local transport / travelling	2,742,988	2,652,512
Electricity, Water and Conservancy	2,031,264	1,699,510
Medical Expenses	22,245	22,801
Administration costs	3,884,285	2,591,631
Activity	1,176,205	677,629
Expenses from Development savings	233,670	1,107,000
Expenses from uniform payment savings	38,939	1,542,800
Pocket money withdrawn	-	13,700
Club expenses	-	1,800
Bursary/Donation awarded to students	2,032,348	2,289,808
Expense from income generating Activities	1,239,960	828,570
Fees on Boarding Equipment and stores	14,754,626	10,974,987
Expenses from salary advance	27,000	3,000
Refund to operation		4,420,200
Sundry creditor payment	7,498,145	7,324,249
Recovery from salary (PE)	1,937,697	1,969,328
Rent expense	27,100	-
TOTAL	46,552,497	45,795,973

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

9 PAYMENTS FOR INFRASTRUCTURE

	2020-2021	2019-2020
	Kshs	Kshs
School Infrastructure	6,628,209	
Total	6,628,209	

10 BANK ACCOUNTS

Name of Bank, Account No. & currency	Bank Account Number	2020-2021	2019-2020
		Kshs	Kshs
Tuition Account	1105575071	40,091	2,260
Operations Account	1105575349	985,387	682,225
School Fund Account/Boarding	1105572978		431,488
Infrastructure Account	1270896458	2,190,702	3,205,491
Total		3,216,180	4,321,464

11 CASH IN HAND

Description	2020-2021	2019-2020
	Kshs	Kshs
Tuition Account	-	-
Operation Account	-	-
School Fund account	356,808	42,330
Total	356,808	42,330

NOTES TO THE FINANCIAL STATEMENTS (Continued)

12 ACCOUNTS RECEIVABLE

Description	2020-2021	2019-2020
	Kshs	Kshs
Fees arrears	31,879,093	28,885,642
Salary advances	10,000	
Total	31,889,093	28,885,642

[Include an ageing of the fees / non-fees arrears below]

Description	2020-2021	2019-2020
	Kshs	Kshs
Fees arrears for current year	8,732,036	12,388,882
Fees arrears for the previous year	12,388,882	-
Fees arrears for prior periods (over two years)	10,758,175	16,496,760
Total	31,879,093	28,885,642

13 ACCOUNTS PAYABLE

Description	2020-2021	2019-2020
	Kshs	Kshs
Trade creditors (See ageing below and appendix 1)	26,513,741	28,955,419
School fund- bank	2,096,083	
Prepaid fees	2,809,970	-
Retention monies	1,428,455	-
Total	32,848,249	28,955,419

[Include an ageing of the creditor's arrears below]

Description	2020-2021	2019-2020
	Kshs	Kshs
Trade creditors for current year	3,770,625	8,990,832
Trade creditors for the previous year	2,778,529	-
Trade creditors for prior periods (over two years)	19,964,587	19,964,587
Total	26,513,741	28,955,419

NOTES TO THE FINANCIAL STATEMENTS (Continued)

14 FUND BALANCE BROUGHT FORWARD

Description	2020-2021	2019-2020
	Kshs	Kshs
Bank balances	4,321,463	-1,480,559
Cash balances	42,330	-
Receivables	28,885,642	28,885,642
Payables	(28,955,419)	(28,955,419)
Total	4,294,016	-1,410,782

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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.

15 Non-current Liabilities Summary

Description	2020-2021	2019-2020
	Kshs	Kshs
Gratuity and leave provision	100,000.00	-
Total	100,000.00	-

16 Biological assets

Description	Numbers	2020-2021	2019-2020
		Kshs	Kshs
Cattle	21	Awaiting valuation	
Sheeps	2	Awaiting valuation	
Trees	Est.1000	Awaiting valuation	
Rabbits	13	Awaiting valuation	
Poultry	302	Awaiting valuation	
Pigs	18	Awaiting valuation	
Total			

Other important disclosure notes

17 Stock/ Inventory

Description	2020-2021	2019-2020
	KShs	KShs
a) Borrowings		
Stock/ inventory at beginning of the year	2,132,486	1,936,362
Stock/ inventory purchased during the year	13,042,520	22,368,400
Stock/ inventory issued during the year	(14,201,348)	(22,172,276)
Balance at end of the year	973,658	2,132,486

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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)

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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	Comments
		a	b	c	d=a-c	
		Kshs	Kshs	Kshs	Kshs	
	Infrastructure Account					
a	Construction of buildings					
	Storey laboratory and classroom					
	Retention	1,428,455	1/3/2020	0	1,428,455	
	Sub-Total(A)	1,428,455			1,428,455	
b	Supply of goods					
	Tuition Account					
	Dajohn Enterprises	427,350	30/06/2021	0	427,350	
	Sub-Total (B)	427,350			427,350	
c	Operation Account					
	Peter Maina Auto Garage	403,490	30/06/2021		403,490	
	2NK Investment Sacco Ltd	7,000	30/06/2021		7,000	
	Jane Wanjiru Dishon	14,875	30/06/2021		14,875	
	Elite Hill Filling station	14,880	30/06/2021		14,880	
	Sub-Total (C)	440,245			440,245	
d	School Fund Account					
	ABC Masky Store	1,127,270			1,127,270	
	Waeunya Milk Bar & Farmers Choice	17,325			17,325	
	Ichamara Cereals	281,500			281,500	
	Jumbo feeds	214,050			214,050	
	Deora Enterprises	282,000			282,000	
	Watare Enterprises	30,510			30,510	
	Jalu General Suppliers	308,275			308,275	
	Janka Electrical & Hardware	327,850			327,850	
	Kenblest Processors	90,000			90,000	

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	Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2021	Comments
	Bosarika Farm	214,650			214,650	
	Sub-Total (D)	2,893,430			2,893,430	
e	Supply of services					
	School Operation account					
	Smartveiw Electrical and General services	9,600			9,600	
	Sub-Total (E)	9,600			9,600	
	Grand Total	5,199,080			5,199,080	
	a	1,428,455				
	b+c+d+e	3,770,625				
		5,199,080				

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ANNEX 2 – SUMMARY OF FIXED ASSETS REGISTER

Asset class	Date purchased	Historical Cost b/f (Kshs) 1st July 2021	Additions during the year (Kshs)	Disposals during the year (Kshs)
Land –School Compound	Balance b/f 01/07/2021			
Land 2 – School farm	Balance b/f 01/07/2021			
Buildings and structures	Balance b/f 01/07/2021			
Motor vehicles	Balance b/f 01/07/2021			
Office equipment, furniture and fittings	Balance b/f 01/07/2021			
ICT Equipment, and Other ICT Assets	Balance b/f 01/07/2021			
Tools and apparatus	Balance b/f 01/07/2021			
Textbooks	Balance b/f 01/07/2021			
Other Machinery and Equipment	Balance b/f 01/07/2021			
Heritage and cultural assets	Balance b/f 01/07/2021			
Intangible assets- soft ware	Balance b/f 01/07/2021			
Total				

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NANYUKI HIGH SCHOOL
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ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

	Account	Outstanding Balance 2021-2022
1.	Operations Account	1,333,045
2.	Tuition Account	2,391,313
3.	B.E.S	7,610,979
	TOTALS	11,335,337

ANNEX 2 – SUMMARY OF FIXED ASSETS REGISTER

ASSET CLASS	Date Purchased	Location	Historical cost b/f	Additions during the year	Disposals during the year	Historical cost c/f
			1st Jan 2022			30th June 2022
			Kshs	Kshs	Kshs	Kshs
a Land 1 : NANYUKI HIGH parcel(53 - acres)		NANYUKI HIGH	424,000,000			424,000,000
Land 2						-
b Buildings and structures			172,391,500			172,391,500
c Motor vehicles			19,600,000	-	-	19,600,000
d Office equipments, furniture and fittings			17,929,800	-	-	17,929,800
e ICT Equipment, and Other Ict Assets			957,450	-	-	957,450
f Tools and apparatus			10,000,000	-	-	10,000,000
g Textbooks			10,000,000	-	-	10,000,000
h Other Machinery and Equipments			10,232,000	-	-	10,232,000
i Heritage and cultural assets			60,750,000	-	-	60,750,000
j Intangible assets - soft ware			500,000	-	-	500,000
TOTAL			726,360,750	-	-	726,360,750

NB: The detailed fixed assets register is maintained at school by the storekeeper.

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