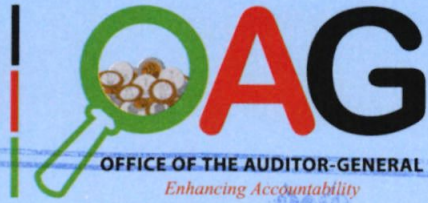


REPUBLIC OF KENYA



REPUBLIC OF KENYA



OFFICE OF THE AUDITOR-GENERAL

Enhancing Accountability

THE NATIONAL ASSEMBLY
PAPERS LAID

DATE: 29 JUL 2026

DAY.

WEDNESDAY

TABLED
BY:

Hon. ROBERT FUKOSI

REPORT

THE TABLE:

J. Lemerelle

OF

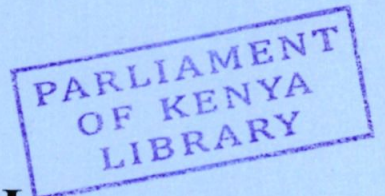
THE AUDITOR-GENERAL

ON

HURUMA GIRLS HIGH SCHOOL

FOR THE YEAR ENDED
30 JUNE, 2025

NAIROBI CITY COUNTY







HURUMA GIRLS' HIGH SCHOOL
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED
30TH JUNE 2025

Transitional Financial Statements Prepared 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

[Customise the details in this section to suit your School]

(a) Background information

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

The school was registered in 12/19 under registration number **47S30000299** and is currently categorized as an **Extra County** public school established, owned or operated by the Government.

The school is a day/boarding school and had **1060** number of students as at 30th June 2025. It has **7 streams for form 2 and 5 streams for form 3 and 4** and **42 teachers** of which **one teacher** is 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	Eng. Paul Maema	Chairman - Sponsor	25th May 2022
2	Mary K. Mutethia	Secretary - Principal	3rd Feb 2023
3	Sr. Magdalene Musau	Member - Sponsor	25th May 2022
4	Edward W. Nyoike	Member - Sponsor	25th May 2022
5	Elizabeth Kinuthia	Member - Special Needs	25th May 2022
6	Teresa A. Odongo	Member Community	25th May 2022
7	Wilfred Onderi	Member	25th May 2022
8	Phyllis Engefu Ombonyo	Member – Rep CEB	25th May 2022
9	Rebeca Mwangi	Member Rep Teachers	25th May 2022
10	Joseph Nandieri	Member -	25th May 2022
11	Beatrice Mainga	Member -	25th May 2022
12	Vincent Wanyando	Member	5th May 2022
13	John Oduor	Member	5th May 2022
14	Mercy Anyango	Rep Students	5th Oct 2023

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.

(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. Eng. Paul Maema 2. Sr. Magdalene M. Mutethia 4. Wilfred Onderi 5. Vincent Wanyando 6. Phyllis Engefu O.	Chair Vice chair Secretary/Principal Finance Chair Member/PA chair Member	2 out of 2 2 out of 2 2 out of 2 2 out of 2 2 out of 2 1 out of 1
2	Audit Committee	1. Wilfred Onderi 2. Joseph Nandieri 3. Eng. P. Maema	Chair Member Member	1 out of 1 1 out of 1 1 out of 1
3	Finance, procurement and general purposes Committee	1. Wilfred Onderi 2. Mary K. Mutethia 3. Eng. P. Maema 4. Vincent Wanyando	Chair 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. Phyllis Engefu 2. Sr. Magdalene M. 3. Beatrice Mainga 4. Wilfred Onderi	Chair Member Member Member	2 out of 2 2 out of 2 2 out of 2 2 out of 2
5	Development Committee	1. Joseph Nandieri 2. Eng Paul Maema 3. Vincent Wanyando 4. Mary Mutethia 5. Dorcas Sum 6. Edward Nyoike 7. Teresa Odongo 8. J. Kiogi	Chair Member Member Member Member ~D/Principal Member Member Member (SCDE)	1 out of 1 1 out of 1 1 out of 1 1 out of 1 1 out of 1 1 out of 1 1 out of 1 1 out of 1
6	Discipline and welfare Committee	1. Elizabeth Mugure 2. John Oduor 3. Beatrice Mainga 4. Dorcas Sum 5. Sr. Magdalene M. 6. Vincent Wanyando	Chair Member Member Member Member Member	1 out of 1 1 out of 1 1 out of 1 1 out of 1 1 out of 1 1 out of 1
7	Adhoc Committee (if any during the year)			

(d) School operation Management

For the financial year ended 30th June, 2025 the School's day-to-day management was under the following persons:

Ref:	Designation	Name	Identification
1	Principal	Mrs. Mary K. Mutethia	TSC No. 352397
2	Deputy Principal	Mrs. Dorcas Sum	TSC No. 310742
	Deputy Principal	Mrs. Grace Gor	Tsc. No. 294328
	Deputy Principal	Mrs. Everlyne Momanyi	Tsc. No. 414163
3	School Bursar	Anne Kutwa	ICPAK No. 35005

(e) Schools contacts

Post Office Box: 49068-00100 Nairobi
Telephone: 0741934287
E-mail: hurumagirls@yahoo.com
Website:
Facebook:
Twitter:

(f) School Bankers

Provide details of the school bankers.

Name of Bank:
Branch
Postal Address.

(g) Independent Auditors

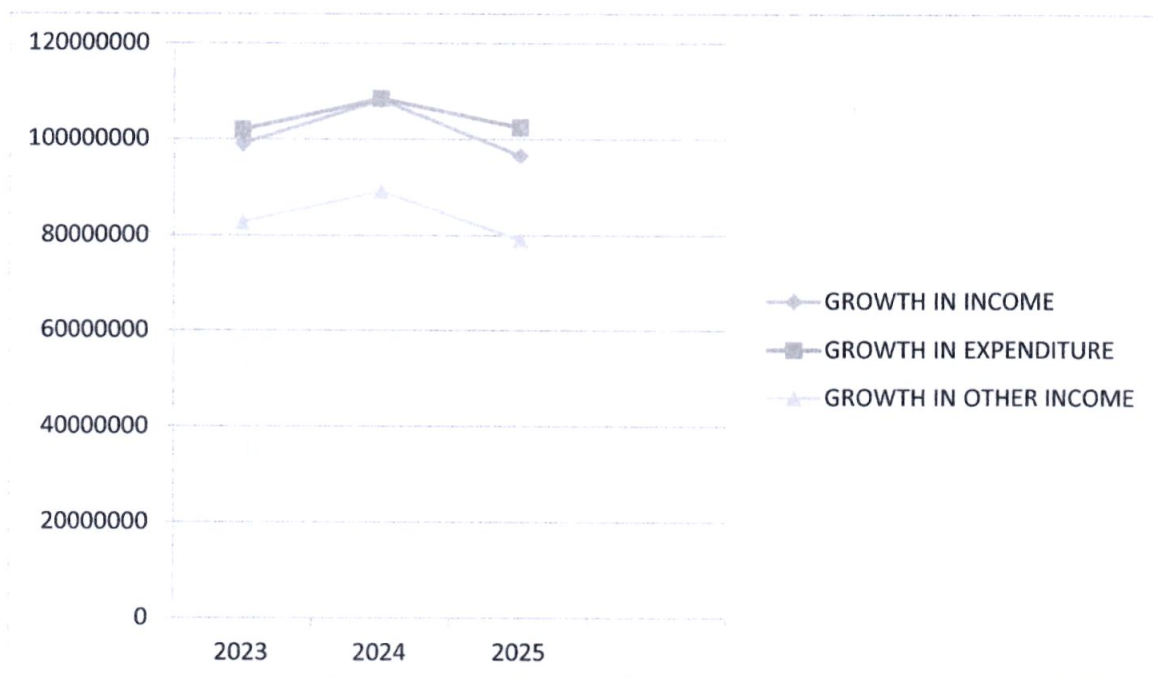
Office of the Auditor General
Anniversary Towers, University Way
P.O. Box 30084
GPO 00100
Nairobi, Kenya

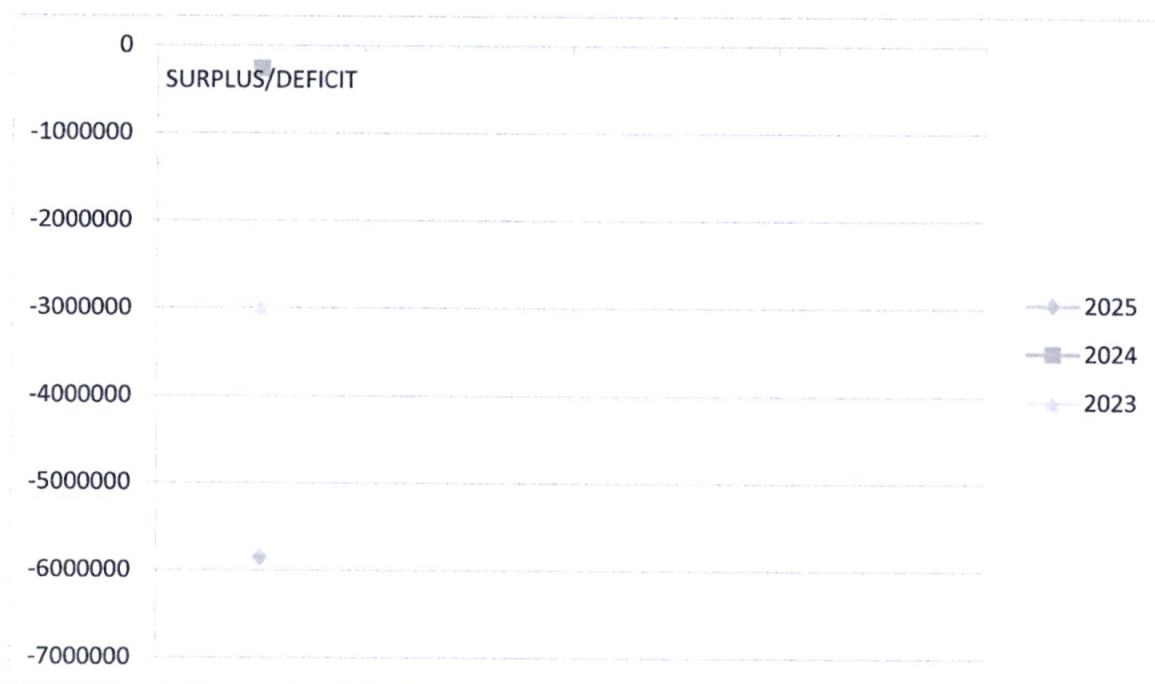
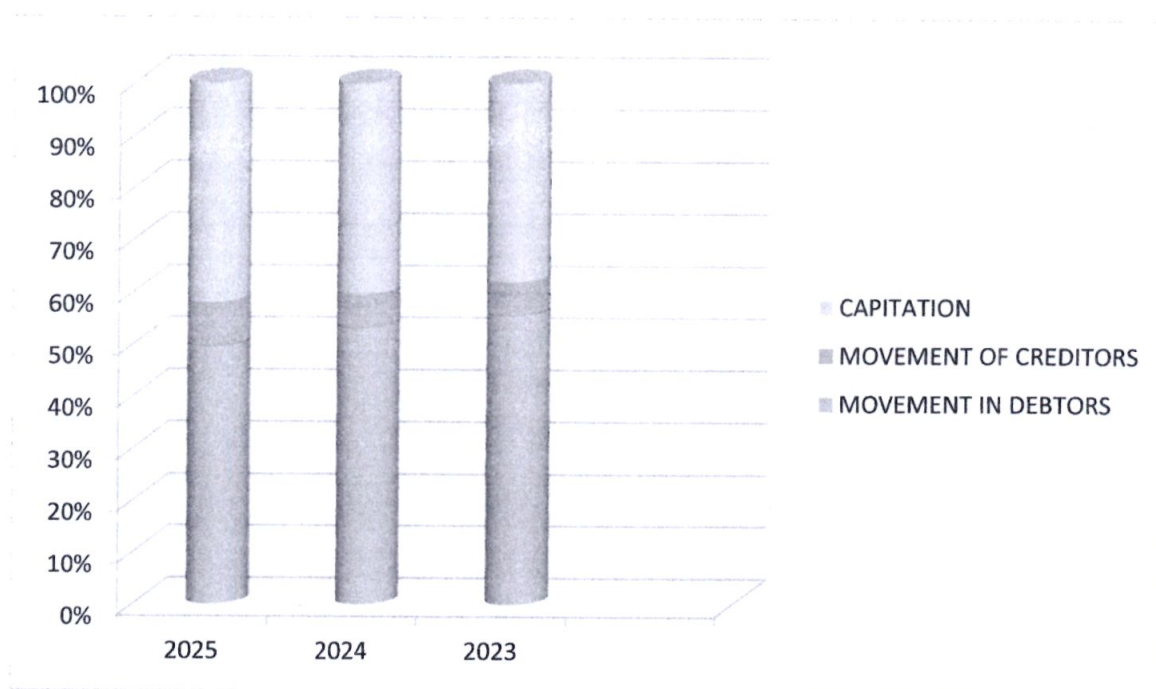
3. Summary Report of Performance of The School

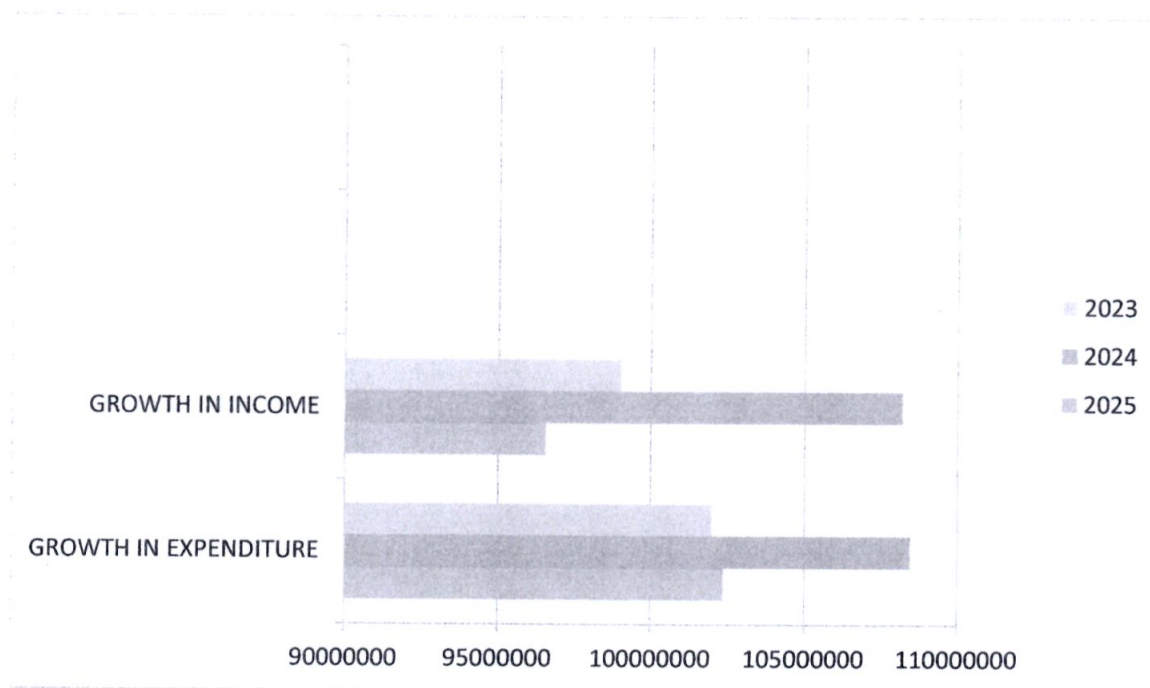
The following is a summary report of the performance of the school against the set performance evaluation criteria:

a) Financial performance:

YEAR	2024/2025 (KSHS)	2023-2024 (KSHS)	2022-2023 (KSHS)
SURPLUS/DEFICIT	(5,853,222.00)	(239,888.00)	(3,089,345.00)
CAPITATION	17,481,027.00	19,086,078.00	16,241,690.00
OTHER INCOMES	79,059,229.00	89,136,414.00	82,797,197.00
GROWTH IN EXPENDITURE	102,391,478.00	108,480,416.00	102,008,620.00
MOVEMENT OF DEBTORS	20,558,977.00	25,008,719.00	23,707,408.00
MOVEMENT OF CREDITORS	3,463,665.00	2,997,210.00	2,744,754.00







b) Teacher Student ratio:

1 Teacher: 33 students

8 teachers recruited and posted to the school by TSC within the year (July 2024 – June 2025)

There are **41** teachers employed by the **TSC** and **7** teachers employed by the **BoM**.

The mean score in the 2025 KCSE:

Give performance of the school for each over the last three years. Include the number of students that have since transitioned to institutions of higher learning. Include the mean score and comment on improvement or otherwise as compared to the school's set score.

YEAR	ENTRY	A	A-	B+	B	B-	C+	C	C-	D+	D	D-	E	MEAN	GRADE	DEV
2024	316	0	0	5	18	30	68	70	73	43	9	0	0	6.0506	C	-0.011
2023	229	0	3	2	11	25	45	58	46	27	11	1	0	6.061	C	1.4
2022	211	0	0	0	3	8	12	36	50	43	44	15	0	4.6303	C-	-0.713

c) Number of Candidates in the 2025 KCSE:

(Tabulate the number of candidates sitting for KCSE over the last three years).

YEAR	candidates
2025 registered	307
2024	316
2023	229
2022	211

d) The capacity of the school:

Total number of students as at **30th June 2025 = 1,058**

Number of dormitories = 3 spacious floors and 7 rooms

Number of toilets = **92 toilets**

Bathrooms = **25**

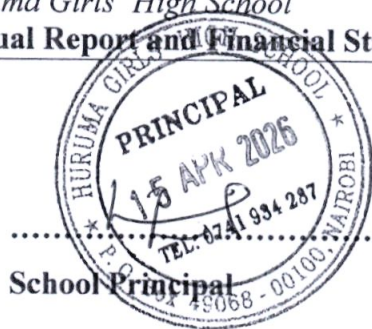
Number of Science labs = **2 small ones**

The school has no dining hall

e) 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 (Kshs)	Amount Spent (Kshs)	Expected completion time
PHASE 3 DORMITORY	PARENT S & MOE	COMPLET E	11,392,384.00	11,392,384.00	COMPLET E
1-CLASSROOM	PARENT S	COMPLET E	1,926,320.00	1,926,320.00	COMPLET E
Additional CCTV Cameras	Parents	Complete	274,400.00	274,400.00	Complete
Copier Machine	Parents	Complete	587,910.00	587,910.00	Complete



A handwritten signature in black ink, appearing to be "JLH", written over a horizontal dotted line.

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.

The Board of Management of *(Name of 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).


 Name: Wajid Omer
 Designation: Chairman, School Board of Management
 Date: 15/04/2026

Date: _____

 Name: _____
 Designation: School Principal & Secretary to Board of Management
 Date: _____

Name: Anne Kithoy
Designation: Bursar/ Finance Officer
Date: 18/04/2026

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 THE HURUMA GIRLS HIGH SCHOOL FOR THE YEAR ENDED 30 JUNE, 2025- NAIROBI CITY 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 transitional IPSAS financial statements of Huruma Girls High School set out on pages 1 to 21, which comprise the statement of assets and

Report of the Auditor-General on Huruma Girls High School for the year ended 30 June, 2025- Nairobi City County

liabilities as at 30 June, 2025 and the statement of financial performance, 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 transitional IPSAS financial statements present fairly, in all material respects, the financial position of Huruma Girls High School as at 30 June, 2025 and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Accrual Basis) including the transitional provisions permitted under IPSAS 33 and comply with the Basic Education Act, 2013 and the Public Finance Management Act, 2012.

Basis for Qualified Opinion

1. Inaccuracies in Income

The statement of financial performance reflects total revenue of Kshs.96,538,256 while the cashbook reflects Kshs.88,442,289 resulting to unexplained variance of Kshs.8,095,967. Further, the statement of cash flows reflects total receipts of Kshs.107,079,559 while the statement of budgeted versus actual amounts reflects Kshs.114,404,651 resulting to unexplained variance of Kshs.7,325,092. Further, the amount was not supported with students' fee ledgers and invoices and omitted bursary income of Kshs.7,952,683.

In the circumstances, the accuracy and completeness of total revenue of Kshs.96,538,256 could not be confirmed.

2. Inaccuracies in Payments

The statement of financial performance reflects total expenditure of Kshs.102,391,478 while cashbook reflects Kshs.108,420,215 resulting to unexplained variance of Kshs.6,028,737. Further, the statement of cash flows reflects total payments of Kshs.94,829,470 while the statement of budgeted versus actual amounts reflects Kshs.116,505,978 resulting to unexplained variance of Kshs.21,676,508. Also, an amount of Kshs.8,400,000 was omitted from boarding and school fund payments while bursaries amounting to Kshs.7,952,683 were not supported with a list of beneficiaries and acknowledgements receipts and Management did not provide detailed breakdown of transactions or supporting schedules. In addition, security services expenditure totalling Kshs.529,000 was misclassified under personnel emoluments.

In the circumstances, the accuracy and completeness of total expenditure of Kshs.102,391,478 could not be confirmed.

3. Unsupported 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.4,244,464. However, the balance was not supported with bank certificates and bank reconciliation statements as well as the board of survey certificate. In addition, analysis of bank statements revealed cash withdrawals from school fund-boarding account amounting to Kshs.14,100,000 which was not supported by formal requests and memorandum cash book.

In the circumstances, the accuracy and completeness of the cash and cash equivalents balance of Kshs.4,244,464 could not be confirmed.

4. 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.20,587,079. However, the balance was not supported with ledgers, student invoices and ageing analysis. In addition, the balance includes Kshs.10,790,943 which has been outstanding for more than three years and Management did not demonstrate measures put in place to recover the fee arrears.

In the circumstances, the accuracy and completeness of accounts receivables balance of Kshs.20,587,079 could not be confirmed.

5. Unsupported Accounts Payables

The statement of assets and liabilities and as disclosed in Note 14 to the financial statement reflects accounts payables balance of Kshs.3,473,731 which was not supported with detailed ledger, aging analysis and payment receipts.

In the circumstances, the accuracy and completeness of the accounts payables balance of Kshs.3,473,731 could not be confirmed.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of Huruma 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.

Emphasis of Matter

Budgetary Control and Performance

The statement of budgeted versus actual amounts reflects final receipts budget and actual on comparable basis of Kshs.102,111,568 and Kshs.114,404,651 respectively, resulting to over-collection of Kshs.12,293,083 or 12% of the budget. Similarly, the

statement reflects total expenditure amount of Kshs.116,505,978 against actual receipts of Kshs.114,404,651 resulting to over absorption of Kshs.2,101,327.

The over collection and over absorption demonstrate weaknesses in budget formulation and execution, cashflow planning and expenditure control and may have adversely affected the school's ability to deliver planned activities.

My opinion is not modified in respect of this matter.

Key Audit Matters

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

Other Matter

Significant Exemptions by PSASB in the Financial Reporting Template

The financial statements have been prepared using the FY 2024/25 reporting template issued by the Public Sector Accounting Standards Board (PSASB). As communicated by PSASB on 25 February 2026, the template was designed to facilitate a phased transition to accrual-based IPSAS for public secondary schools and, therefore, does not include certain statements and disclosures required under the full IPSAS transition. These omissions include the Opening Statement of Financial Position, the Statement of Changes in Net Assets/Equity, detailed disclosures of transitional provisions under IPSAS 33, and a reconciliation of budgeted amounts to actual accrual amounts. The absence of these elements arises from limitations inherent in the prescribed template and does not constitute non-compliance on the part of the School.

Other Information

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

In connection with my audit on the School's financial statements, my responsibility is to read the Other Information and in doing so, consider whether the Other Information is materially inconsistent with the financial statements or my knowledge obtained in the audit or otherwise appears to be materially misstated. If based on the work I have performed, I conclude that there is no 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, 2026 instead of the statutory deadline of 31 August, 2025. This was contrary to The National Treasury Circular No. AG.3/88/Vol.VII(41) of 04 December, 2024 in compliance which Section 81 of the Public Finance Management Act, 2012 on preparation of the financial statements.

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

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

The statement of financial performance and as disclosed in Note 9 to the financial statements reflects boarding and school fund payments amount of Kshs.69,813,326. Included in the expenditure is an amount of Kshs.687,930 transferred to Kenya Secondary School Heads Association (KESSHA) a welfare organization that is not defined in Government Funding system. This was contrary to Regulation 23(2)c of the Public Finance Management (National Government) Regulations, 2015 which requires that an Accounting Officer shall, before transferring any funds to an entity within or outside the Government, ensure that there is a written assurance from the entity that it shall implement effective, efficient and transparent financial management and internal control systems.

In the circumstances, value for money transferred to KESSHA, amounting to Kshs.687,930 could not be confirmed.

3. Irregularities in Procurement Process

The statement of financial performance reflects total payments amount of Kshs.102,391,478. However, 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 requires a procuring entity to prepare a procurement plan for each financial year as part of the annual budget preparation process. Further, Management initiated procurement processes without formal requisitions from the user departments and goods and services amounting to Kshs.15,028,734 were procured using low value procurement method without meeting

the threshold matrix set out in the Second Schedule of the Public Procurement and Asset Disposal Regulations, 2020. In addition, procurement activities were undertaken by individuals lacking the requisite qualifications and Management had not made training arrangements to capacity build them.

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

4. Failure to Collect Capacity Building Levy

The statement of financial performance reflects total payments amount of Kshs.102,391,478. However, there was no evidence to confirm that Management deducted and remitted the Capacity Building Levy from payments made to contracted suppliers. This was contrary to Section 3(1) of Public Procurement Capacity Building Levy Order, 2023 which states that there shall be paid a Levy by a supplier on all procurement contracts signed between the supplier and a procuring entity, at the rate of zero point zero three per centum (0.03%) of the value of the signed contract, exclusive of applicable taxes.

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

5. Irregularities in Transfer of Infrastructure Funds

The statement of financial performance reflects Government grants for operations and infrastructure totaling to Kshs.14,365,134. Included in the amount is Kshs.6,921,130 in respect to infrastructure grant but only Kshs.5,313,740 was transferred to infrastructure bank account resulting to unexplained variance of Kshs.1,607,390. Further, the amount was transferred after the lapse of the prescribed fifteen (15) days. This was contrary to the Ministry of Education Circular Ref. No: MOE.HQS/3/13/3 dated 16 June, 2021 which directed that infrastructure grants as well as maintenance and improvement funds should be transferred to the School infrastructure account fifteen (15) days upon receipt of the funds in the operations account.

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

6. Under Funding of Capitation Grants

During the financial year, the enrolment records indicated a total number of one thousand and fifty-eight (1,058) students while National Education Management and information System (NEMIS) data reflected one thousand and twenty-four (1,024) students.

In the circumstances, the School was under funded by an amount of Kshs.6,496,645 and may have affected service delivery to the public.

7. Irregular Increase of School Fees

The statement of financial performance reflects school fund income-parents' contributions amount of Kshs.79,057,229 as disclosed in Note 4 to the financial statements. Examination of the records revealed that the School charged an annual fee of Kshs.68,554 per learner for Forms 1–4, in excess of the approved fee of Kshs.53,554.

resulting to an overcharge of Kshs.15,000 per learner and which had not been approved by the Ministry of Education through the County Education Board. This was contrary to Government Circular No. MOE.HQS/3/13/3 dated 16 June, 2021 on guidelines on implementation of Free Day and Secondary Education programme which stipulates that a parent will only pay for school uniforms, boarding related costs as reflected in the boarding fee structure and lunch for the day scholars.

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

8. Lack of Service Level Agreements

Review of the records revealed that Management had engaged a service provider for financial system support and maintenance at Kshs.30,000 per annum. However, Management did not provide service level agreements (SLAs) or contracts for review to confirm the terms of engagement, service delivery standards and payment obligations. This was contrary to Section 53 of the Public Procurement and Asset Disposal Act, 2015 which mandates written contracts or service level agreements for all procured services specifying deliverables, timelines and performance standards.

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 the 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. Weak Controls on Management of Imprest

Note 7 to the financial statements reflects operations expenditure amount of Kshs.12,019,645 which includes Kshs.1,097,050 in respect to local transport and travelling. However, Management did not maintain an imprest register contrary to Regulation 93(4)(c) of the Public Finance Management (National Government) Regulations, 2015 which requires the applicant to be recorded in the imprest register including the amount applied for.

In the circumstances, the effectiveness of internal controls on management of imprests 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) in place 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 could not be confirmed.

3. Weaknesses in Board of Management

The Board of Management did not have an annual work plan, schedule of activities and had not constituted the human rights and student welfare committee as well as the audit committee. In addition, the Board did not have one person to represent Special Interest Groups and a representative of the Students' Council who shall be an ex officio member. In addition, review of appointment letters revealed that two (2) Board Members had served for more than two (2) terms.

In the circumstances, the effectiveness of the Governance mechanism could not be confirmed.

4. Lack of an Approved Staff Establishment

During the year under review, Management did not provide an approved staff establishment indicating the authorized number and categories of staff.

In the circumstances, the effectiveness of internal controls on management of gratuity and pension contributions could not be confirmed.

5. Failure to Maintain a Fixed Assets Register

During the year under review, Management did not maintain a fixed asset register indicating dates of asset acquisition, types of assets, values, custodians and location. Further, the assets were not tagged with Unique Identification Numbers to trace, verify, or confirm ownership and custody of the assets.

In the circumstances, the effectiveness of internal controls on maintenance of fixed asset register could not be confirmed.

6. Lack of Adequate Facilities

Physical inspection of the School infrastructure and facilities revealed the School did not have a dining hall and laboratory. Further, the dormitories did not have emergency exits and the beds were placed at distances less than the required 1.2 metres while the corridors and pathways were narrower than the prescribed 2 metres. In addition, the

landscaping was poor. Also, the school was registered in the year 2009 but the registration had since expired.

In the circumstances, the adequacy of conducive learning environment 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 the Board of Management

Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Public Sector Accounting Standards (Accrual 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 sustaining services, disclosing, as applicable, matters related to sustainability of services and using the applicable 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 ISSAIs requires 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

19 April, 2026

6. Statement Of Financial Performance for the Year Ended 30th June 2025

Description Of Vote Head	Note	Insert Current 2024/2025	Insert Comparative 2023/2024
		Kshs	Kshs
Revenue			
Government grants for tuition	1	3,115,893.00	2,949,506.00
Government grants for operations	2	10,544,634.00	9,660,156.00
Government Grants for infrastructure	3	3,820,500.00	6,476,415.00
School fund income- parents' contributions	4	79,057,229.00	89,121,884.00
Miscellaneous incomes	5	0.00	92,000.00
Total Revenue		96,538,256.00	108,299,962.00
Expenditure			
Tuition	6	3,917,433.00	1,582,266.00
Operations	7	12,019,645.00	7,791,246.00
Infrastructure	8	16,641,074.00	22,614,201.00
Boarding and school fund	9	69,813,326.00	76,552,137.00
Total Expenditure		102,391,478.00	108,539,850.00
Surplus/Deficit		(5,853,222.00)	(239,888.00)

The school financial statements were approved on 15/04/2026 and signed by:



Name: Wilfred Ombiri

Chair BOM

Date: 15/04/2026


 Name: School Principal
 School Principal/Secretary to BOM
 Date: 15/04/2026





Name: Anne Kuthuy

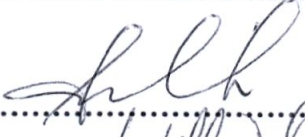
Bursar/ Finance Officer

Date: 15/04/2026

7. Statement of Assets and Liabilities As At 30th June 2025

Description	Not e	Insert Current 2024/2025	Insert Comparative 2023/2024
		Kshs	Kshs
Financial Assets			
Cash and cash equivalents			
Bank balances	10	4,144,957.00	6,641,281.00
Cash balances	11	99,507.00	27,408.00
Short term investments	12	0.00	0.00
Total cash and cash equivalent		4,244,464.00	6,668,689.00
Account's receivables	13	20,587,079.00	23,543,581.00
Total financial assets (a)		24,831,543.00	30,212,270.00
Financial liabilities			
Accounts payables	14	3,473,731.00	3,001,236.00
Total Financial Labilities (b)		3,473,731.00	3,001,236.00
Net financial assets (a-b)		21,357,812.00	27,211,034.00
Represented by			
Accumulated fund b/fwd	15	27,211,034.00	27,450,922.00
Surplus/deficit for the year		(5,853,222.00)	(239,888.00)
Net Assets		21,357,812.00	27,211,034.00

The school's financial statements were approved on 15/04/2026 and signed by:


 Name: Wilfred Oduor
 Chair BOM
 Date: 15/04/2026


 Name: Anne Kibonyo
 School Principal/Secretary to BOM
 Date: 15/04/2026


 Name: Anne Kibonyo
 Bursar/ Finance Officer
 Date: 15/04/2026

8. Statement of Cash Flows for the Year Ended 30th June 2025

Description	Note	Insert Current 2024/2025	Insert Comparative 2023/2024
		Kshs	Kshs
Cash from Operating Activities			
Receipts			
Government grants for tuition		3,115,893.00	2,949,506.00
Government grants for operations		9,787,744.00	9,660,156.00
Government grants for infrastructure		3,820,500.00	6,476,415.00
School fund income- parents contributions/ fees		90,355,422.00	98,501,163.00
Other income		0.00	92,000.00
Total receipts		107,079,559.00	117,679,240.00
Payments			
Cash outflows for tuition		3,917,433.00	1,945,286.00
Cash outflows for operations		11,262,755.00	7,791,245.00
Cash outflows Boarding/lunch and school fund payments		77,189,222.00	85,641,356.00
Cash Outflows from Infrastructure		2,460,060.00	7,280,807.00
Total payments		94,829,470.00	102,658,694.00
Net cash inflow/outflow from operating activities		12,250,089.00	15,020,546.00
Cash flow from investing activities			
Acquisition of assets		14,674,313.00)	14,840,123.00
Proceeds from sale of Assets		0.00	0.00
Proceeds from investments		0.00	0.00
Purchase of investments		0.00	0.00
Net cash inflow/outflows from investing activities		(14,674,313.00)	(14,840,123.00)
Cash flow from Financing activities			
Proceeds from borrowings/ loans	18	0.00	0
Repayment of principal borrowings		0.00	0
Net cash inflow/outflow from financing activities		(2,424,224.00)	(180,423.00)
Net increase/decrease in cash and cash equivalents			
Cash and cash equivalent at beginning of the FY		6,668,688.00	6,488,265.00
Cash and cash equivalent at end of the FY		4,244,464.00	6,668,688.00

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 15/04/2026 and signed by:

[Signature]

Name: *Wilfred Ombui*

Chair BOM

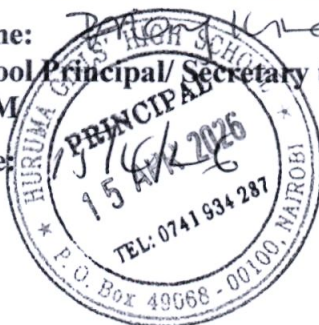
Date:

[Signature]

Name: *Patricia Wanyonyi*

School Principal/ Secretary to BOM

Date:



[Signature]

Name: *Anne Mutitu*

Bursar/ Finance Officer

Date: *15/04/2026*

9. Statement Of Budgeted Versus Actual Amounts for The Year Ended 30th June 2025

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	300,000.00	0.00	300,000.00	311,590.000	103%
Exercise Books	887,705.00	0.00	887,705.00	1,018,561.00	114%
Laboratory Equipment	607,260.00	0.00	607,260.00	623,179.000	102%
Internal Exams	607,260.00	0.00	607,260.00	623,178.00	102%
Teaching / Learning Materials	253,630.00	0.00	253,630.00	311,589.00	122%
Exams And Assessment	0.00	0.00	0.00	0.00	0.00
Chalk & Dusters	126,815.00	0.00	126,815.00	227,796.00	179%
Total	2,782,670.00	0.00	2,782,670.00	3,115,893.00	
(2) Capitation Grant on Operations					
Personnel Emoluments	4,710,150.00	0.00	4,710,150.00	3,849,006.00	82%
Repairs And Maintenance	4,470,000.00	0.00	4,470,000.00	3,820,500.00	85%
Local Transport / Travelling	1,283,100.00	0.00	1,283,100.00	1,157,342.00	90%
Electricity And Water	1,304,100.00	0.00	1,304,100.00	1,692,001.00	129%
Medical	420,000.00	0.00	420,000.00	570,480.00	135%
Administration Costs	1,283,100.00	0.00	1,283,100.00	1,191,535.00	93%
Activity	630,000.00	0.00	630,000.00	754,860.00	119%
Gratuity	0.00	0.00	0.00	756,890.00	0.0%
Insurance	420,000.00	0.00	420,000.00	572,520.00	136%
Total	12,520,450.00		14,520,450.00	16,311,529.00	
3) FDSE for infrastructure					
Maintenance & Improvement MoE	4,470,000.00	0.00	4,470,000.00	3,820,500.00	85%
M&I parents' contribution	7,748,000.00	0.00	7,748,000.00	12,100,000.00	156%
Economic Stimulus Programs	0.00	0.00	0.00	0.00	0.00
Transition Infrastructure Grants	0.00	0.00	0.00	0.00	0.00
Administration Block	0.00	0.00	0.00	0.00	0.00

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
Total	12,218,000.00		12,218,000.00	15,920,000.00	
(4) Fees Charged on Parents					
Personnel Emoluments	9,788,700.00	0.00	9,788,700.00	7,519,851.00	76%
Repairs And Maintenance	2,298,000.00	0.00	2,298,000.00	2,616,918.00	113%
Local Transport / Travelling	2,879,850.00	0.00	2,879,850.00	2,681,884.00	93%
Electricity And Water	6,107,700.00	0.00	6,107,700.00	6,731,978.00	110%
Medical	0.00	0.00	0.00	0.00	0.00
Administration Costs	3,897,300.00	0.00	3,897,300.00	4,033,455.00	103%
Activity	837,900.00	0.00	837,900.00	857,318.00	102%
SMASSE	0.00	0.00	0.00	0.00	0.00
Fee On Boarding Equipment and Stores	38,972,898.00	0.00	38,972,898.00	36,029,133.00	92%
PA levies	11,500,000.00	0.00	11,500,000.00	11,876,547.00	103%
PA Development	5,500,000.00	0.00	5,500,000.00	6,710,145.00	122%
Total	74,590,448.00	0.00	74,590,448.00	79,057,229.00	
5) Miscellaneous Income					
Loans / Borrowing	0.00	0.00	0.00	0.00	0.00
Total Income	102,111,568.00		102,111,568.00	114,404,651.00	
(6) Expenditure For Tuition					
Textbooks	0.00	0.00	0.00	0.00	0.00
Reference Materials	300,000.00	0.00	300,000.00	0.00	0.00
Exercise Books	990,000.00	0.00	990,000.00	913,200.00	92%
Laboratory Equipment	900,000.00	0.00	900,000.00	1,407,146.00	156%
Internal Exams	886,000.00	0.00	886,000.00	1,043,588.80	118%
Teaching / Learning Materials	300,000.00	0.00	300,000.00	473,680.00	158%
Chalks	285,500.00	0.00	285,500.00	79,110.00	27%
Bank Charges	3,000.00	0.00	3,000.00	708	23%
Total	3,664,500.00	0.00	3,664,500.00	3,917,432.00	
(7) Expenditure For Operations					
Personnel Emoluments	4,710,150.00	0.00	4,710,150.00	5,186,583.30	110%

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
Repairs, Maintenance & Improvements	4,470,000.00	0.00	4,470,000.00	3,820,500.00	85%
Local Transport / Travelling	1,283,100.00	0.00	1,283,100.00	1,097,050.00	85%
Electricity, Water and Conservancy	1,304,100.00	0.00	1,304,100.00	2,771,873.00	212%
Medical	420,000.00	0.00	420,000.00	54,062.00	12%
Administration Costs	1,283,100.00	0.00	1,283,100.00	1,222,210.00	95%
Activity Expenses	630,000.00	0.00	630,000.00	651,085.00	103%
Gratuity	0.00	0.00	0.00	756,890.00	0.00
Insurance	440,000.00	0.00	440,000.00	279,891.00	63%
Total	14,540,450.00	0.00	14,540,450.00	15,840,144.00	
(8) Expenditure For infrastructure					
Construction of classrooms	2,000,000.00	0.00	2,000,000.00	1,926,320.00	96%
Construction of LAB	0.00	0.00	0.00	0.00	0.00
Construction of DORMS	8,000,000.00	0.00	8,000,000.00	11,392,384.00	142%
Purchase of furniture/Repairs	1,200,000.00	0.00	1,200,000.00	2,458,680.00	204%
Purchase of equipment	600,000.00	0.00	600,000.00	862,310.00	143%
Purchase of machinery	0.00	0.00	0.00	0.00	0.00
Total	11,800,000.00	0.00	11,800,000.00	16,639,694.00	
(9) Expenditure For school fund/lunch/boarding					
Personnel Emoluments	9,729,850.00	0.00	9,729,850.00	9,110,220.64	93%
Repairs, Maintenance and Improvements	2,298,000.00	0.00	2,298,000.00	3,000,000.00	0.00
Local Transport / Travelling	2,826,900.00	0.00	2,826,900.00	3,157,457.00	111%
Electricity, Water and Conservancy	6,065,900.00	0.00	6,065,900.00	4,765,231.40	78%
Medical Expenses	0.00	0.00	0.00	0.00	0.00
Administration Costs	3,892,900.00	0.00	3,892,900.00	3,238,016.19	83%
Activity	905,000.00	0.00	905,000.00	1,340,987.00	148%

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	0.00	0.00	.00	0.00	0.00
Boarding Equipment and Stores	38,831,580.00	0.00	38,831,580.00	35,803,792.00	92.%
Acquisition Of Assets	5,032,000.00	0.00	5,032,000.00	0.00	0.00
Pa Development	5,500,000.00	0.00	5,500,000.00	9,100,000.00	
PA LEVIES	11,410,000.00	0.00	11,410,000.00	10,593,005.00	93%
Total	80,992,130.00	0.00	80,992,130.00	80,108,708.00	
Totals	110,997,080.00	0.00	110,997,080.00	116,505,978.00	

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

- i. The school has no control on what it receives from the government under tuition and operation accounts. It's the discretion of the ministry to allocate the resources. Nowadays, we barely receive even Kshs 15, 000 per learner in a year making even budgeting difficult for the school.
- ii. For the transfer to infrastructure from school fund, we transfer funds collected under PA development and those collected under repairs and maintenance. For the year under review, we had not collected and transferred all the monies as they were under arrears which was uncollected billed fees for the previous financial year. Due to the obligation for the dormitory project that had commences we were obliged to do so as the students resumed from midterm break.
- iii. The expenses for tuition are uncontrollable especially laboratory expenses as most of it is due to catering for the main exams at the end of the study period in the Kenya Certificate of Secondary education. Being that education is the core mandate of the school the underfunding by the ministry most affects school services making most of the expenses like chalk to be catered for under administration expenses in the school fund. Most of the time the funding comes late and teaching and examinations cannot be stopped.
- iv. The infrastructure account is not a stand-alone account, it receives it funds collected under either operation and school fund account under repairs, maintenance and improvement and PA development. The actual expenditure is high as we opened the year with some savings for the dormitory and had also not transferred the entire collections as the year ended during mid term and the school policy is to collect 60% on opening and 40% on reporting from midterm. This is due to the area of catchment we come from as most of our parents are not able to raise the whole fees at the time of opening the term.
- v. Fees on emoluments and local travel had not been fully collected at the end of the financial year that's why the collections were still low.

NOTE: Expenditure under operation , maintenance and improvement votehead is a transfer to the infrastructure account and not a real expenditure same to repairs, maintenance and improvement and PA development. The movement of expenditure that entailed paying outside of the

school is under the payments for infrastructure account that's why there could be a disparity in the figures reported under receipts and payments and budgeted in the financial statements

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

Statement of Compliance

The financial statements have been prepared in accordance with the PFM Act and International Public Sector Accounting Standards (IPSAS). The entity has taken advantage of the transitional provisions under IPSAS 33, and therefore, these first/second/third/year financial statements are transitional financial statements.

Basis of Preparation

These financial statements have been prepared on a going concern basis and the accounting policies have been applied consistently throughout the period on an accrual basis unless otherwise specified (for example, statement of cash flow). Under an accrual basis, revenues are recognized when rights to assets are earned or levied rather than when cash is received, and expenses are recognized when obligations are incurred rather than when they are settled. The financial statements have been prepared and presented in Kenya Shillings to the nearest shilling. The accounting policies adopted have been consistently applied to all the years presented.

2. Recognition of revenue and expenditure

The school recognizes all revenue from various sources when earned and all expenses when incurred.

The capitation grants include recurrent and development grants. Recurrent capitation are recognised in the statement of financial performance while development grants are recognised in the statement of financial position after meeting the revenue recognition criteria. The conditional grants will be recognised as revenue upon fulfilment of the set conditions.

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 financial performance both as revenue and as expenditure 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 2025.

10. Notes To the Financial Statements**1 Government Grants for Tuition**

Description	<i>Insert Current 2024/2025</i>	<i>Insert Comparative 2023/2024</i>
	Kshs	Kshs
Reference Materials	311,589.00	294,951.00
Exercise Books	1,018,561.00	1,032,338.00
Laboratory Equipment	623,179.00	589,901.00
Internal Exams	623,179.00	589,901.00
Teaching / Learning Materials	311,589.00	294,951.00
Others/Chalk	227,796.00	147,464.00
Total	3,115,893.00	2,949,506.00

**Include others as per MOE circulars*

2 Government Grants for Operations

Description	<i>Insert Current 2024/2025</i>	<i>Insert Comparative 2023/2024</i>
	Kshs	Kshs
Personnel Emoluments	3,849,006.00	3,942,448.00
Repairs And Maintenance	0.00	0.00
Local Transport / Travelling	1,157,342.00	1,236,818.00
Electricity And Water	1,692,001.00	1,344,662.00
Medical	570,480.00	525,900.00
Administration Costs	1,191,535.00	1,236,842.00
Activity	754,860.00	948,986.00
Insurance Cost	572,520.00	424,500.00
Service Gratuity	756,890.00	0.00
Total	10,544,634.00	9,660,156.00

**Include others as per MOE circulars*

3 Government Grants for infrastructure

Description	<i>Insert Current 2024/2025</i>	<i>Insert Comparative 2023/2024</i>
	Kshs	Kshs
Maintenance & Improvement	3,820,500.00	5,688,415.00
Transition infrastructure grants	0.00	0.00
Administration Block	0.00	0.00
Economic stimulus grants	0.00	0.00

Description	Insert Current 2024/2025	Insert Comparative 2023/2024
	Kshs	Kshs
Other (specify)(NGCDF and County govt.	0.00	788,000.00
Total	3,820,500.00	6,476,415.00

4 School Fund Income - Parents Contribution/Fees

Description	Insert Current 2024/2025	Insert Comparative 2023/2024
	Kshs	Kshs
Personnel emoluments	7,519,851.00	8,613,418.00
Repairs and maintenance	2,616,918.00	3,640,399.00
Local transport / travelling	2,681,884.00	2,545,781.00
Electricity and water	6,731,978.00	6,961,007.00
Medical	0.00	124,257.00
Administration costs	4,033,455.00	4,757,032.00
Activity	857,318.00	1,287,949.00
Fee on Boarding Equipment and stores	36,029,133.00	39,103,123.00
PA Levies*	11,876,547.00	16,514,456.00
PA Development	6,710,145.00	5,574,462.00
Total	79,057,229.00	89,121,884.00

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

5 Miscellaneous Incomes

Description	Insert Current 2024/2025	Insert Comparative 2023/2025
	Kshs	Kshs
Rent Income	0.00	0.00
Income From Farming Activities	0.00	0.00
Insurance Compensation	0.00	0.00
Income From Posho Mill	0.00	0.00
Income From Bus Hire	0.00	92,000.00
Fee For Hire of Ground and Equipment	0.00	0.00
Other Income (specify)*	0.00	0.00
Total	0.00	0.00

(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	<i>Insert Current 2024/2025</i>	<i>Insert Comparative 2023/2024</i>
	Kshs	Kshs
Exercise Books	913,200.00	400,800.00
Textbooks	0.00	74,000.00
Reference materials	0.00	0.00
Laboratory Equipment	1,407,146.00	692,028.00
Teaching / Learning Materials	473,680.00	61,620.00
Exams And Assessment	1,043,589.00	352,552.00
Teachers Guides	0.00	0.00
Bank Charges	708.00	1,265.00
Others. Chalks	79,110.00	0.00
Total	3,917,433.00	1,582,266.00

7 Operations

Description	<i>Insert Current 2024/2025</i>	<i>Insert Comparative 2023/2025</i>
	Kshs	Kshs
Personnel Emoluments	5,186,583.00	3,700,731.15
Service Gratuity	756,890.00	0.00
Administration Cost	1,222,210.00	997,793.00
Repairs And Maintenance & Improvements	0.00	0.00
Local Transport / Travelling	1,097,050.00	704,100.00
Electricity And Water	2,771,874.00	1,604,776.00
Medical	54,062.00	12,410.00
Activity Expenses	651,085.00	469,527.00
Insurance Cost	279,891.00	301,909.00
Others (specify)	0.00	0.00
Total	12,019,645.00	7,791,246.00

8 Infrastructure

Description	Insert Current 2024/2025	Insert Comparative 2023/2025
	Kshs	Kshs
Construction of classrooms	1,926,320.00	1,509,120.00
Construction of laboratory	0.00	0.00
Construction of dormitory	11,392,384.00	9,863,435.00
Purchase of furniture & Repairs	2,458,680.00	7,277,434.00
Purchase of equipment	0.00	0.00
Purchase of apparatus	0.00	0.00
Drilling of boreholes	0.00	0.00
Bank charges	1,380.00	3,372.50
Acquisition of assets	862,310.00	3,960,840.00
Total	16,641,074.00	22,614,202.00

9 Boarding And School Fund

Description	Insert Current 2024/2025	Insert Comparative 2023/2024
	Kshs	Kshs
Personnel Emoluments	9,433,037.00	11,325,291.00
Service Gratuity	0.00	0.00
Repairs And Maintenance & Improvements	1,190,950.00	0.00
Local Transport / Travelling	3,356,957.00	3,853,888.00
Electricity And Water	4,765,231.00	6,212,875.00
Medical Expenses	0.00	126,216.00
Administration Costs	3,238,016.00	5,412,616.00
Bank Charges	0.00	1,040.00
Expenses On Income Generating Activities**	0.00	37,000.00
Fee On Boarding Equipment and Stores	35,803,792.00	38,308,548.00
Rent Expenses	0.00	0.00
Insurance Cost (Life Property)	0.00	0.00
PA expenses	10,684,356.00	9,496,767.00
Activity	1,340,987.00	1,777,896.00
Total	69,813,326.00	76,552,137.00

(Expenses on income generating activities** should include all costs relating to the school earnings on miscellaneous revenue 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).

10 Bank Accounts

Account Name & Currency	Status	Bank Account Number	Insert Current 2024/2025	Insert Comparative 2023/2024
	Active/Dormant		Kshs	Kshs
Tuition Account	Active	0941656110	291,564.00	1,093,104.00
Operations Account	Active	1103533924	456,729.00	1,932,572.00
School Fund Account/Boarding	Active	0820293168314	316,779.00	567,858.00
Savings Account	Active	1301298743	1,983,291.00	737,307.00
Infrastructural Account	Active	0820280552663	1,096,594.00	2,310,440.00
Total			4,144,957.00	6,641,281.00

11 Cash In Hand

Description	Insert Current 2024/2025	Insert Comparative 2023/2025
	Kshs	Kshs
Notes and Coins	99,507.00	27,409.00
Total	99,507.00	27,409.00

12 Short Term Investments

Description	Insert Current 2024/2025	Insert Comparative 2023/2025
	Kshs	Kshs
Cooperative Shares	0.00	0.00
Treasury Bills	0.00	0.00
Fixed Deposit accounts	0.00	0.00
Other Investments	0.00	0.00
Total	0.00	0.00

13 Accounts Receivable

Description	Insert Current 2024/2025	Insert Comparative 2023/2024
	Kshs	Kshs
Fees Arrears	20,587,079.00	23,543,581.65
Other Non-Fees Receivables		
Salary Advances (list/schedule attached)	0.00	0.00
Imprest (list/schedule attached)	0.00	0.00
Rent arrears (list/schedule attached)	0.00	0.00
Total	20,587,079.00	23,543,581.00

13 b) Ageing Analysis of Accounts Receivable

Description	Insert Current 2024/2025		Insert Comparative 2023/2024	
	Kshs		Kshs	
	Current FY	% of the total	Comparative FY	% of the total
Less than 1 year	7,652,444.00	37%	11,723,114.00	50%
Between 1- 2 years	1,114,168.00	5%	1,029,524.00	4%
Between 2-3 years	1,029,524.00	5%	600,857.00	3%
Over 3 years	10,790,943.00	53%	10,190,086.00	43%
Total (should tie to note 13 a)	20,587,079.00	100%	23,543,581.00	100%

14 Accounts Payable

Description	Insert Current 2024/2025	Insert Comparative 2023/2024
	Kshs	Kshs
Trade Creditors (See Ageing Below and Appendix 1)	1,548,240.00	0.00
Prepaid Fees	1,925,491.00	2,507,965.00
Retention Monies	0.00	493,2712.00
Unpaid salaries and statutory deductions	0.00	0.00
Caution money	0.00	0.00
Other payables (<i>Maintenance & improvement due from operation account</i>)	0.00	6,040.00
Total	3,473,731.00	3,001,236.00

14a. Ageing Analysis of Accounts Payable

Description	Insert Current 2024/2025		Insert Comparative 2023/2024	
	Kshs		Kshs	
	Current FY	% of the total	Comparative FY	% of the total
Less than 1 year	1,548,240.00	100%	0.00	0%
Between 1- 2 years	0.00	%	0.00	0%
Between 2-3 years	0.00	%	0.00	0%
Over 3 years	0.00	%	0.00	0%
Total (should tie to note 14)	1,548,240.00	100%	0.00	%

15 Fund Balance Brought Forward

Description	Insert Current 2024/2025	Insert Comparative 2023/2024
	Kshs	Kshs
Bank Balances	6,641,281.00	20,253,321.00
Cash Balances	27,408.00	440,979.00
Short Term Investments	0.00	0.00
Receivables	23,573,582.00	13,479,049.00
Payables	(3,001,237.00)	(3,633,082.00)
Total	27,211,034.00	30,540,267.00

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	Insert Current 2024/2025	Insert Comparative 2023/2024
	Kshs	Kshs
Bank Loans	0.00	0.00
Outstanding Leases	0.00	00.00
Hire Purchase	0.00	0.00
Gratuity And Leave Provision	0.00	0.00
Others (specify)	0.00	0.00
Total	0.00	0.00

17 Biological assets

Description	Numbers	Insert Current 2024/2025	Insert Comparative 2023/2024
		Kshs	Kshs
Cattle		0.00	0.00
Goats		0.00	0.00
Trees		0.00	0.00
Coffee Or Tea Plantation		0.00	0.00
Poultry		0.00	0.00
Others (specify)		0.00	0.00
Total		0.00	0.00

18 Borrowings

Description	Kshs	Kshs
Borrowings at beginning of the year	0.00	0.00
Borrowings during the year	0.00	0.00
Repayments during the year	0.00	0.00
Balance at the end of the year	0.00	0.00

Other important disclosure notes

19 Stock/ Inventory

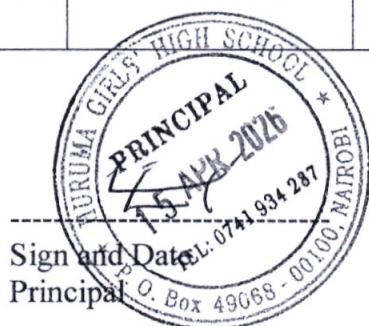
Description	Insert Current 2024/2025	Insert Comparative 2023/2024
	Kshs	Kshs
Food stuffs		2,915,595.00
Lab consumables		1,276,460.00
Farm produce		0.00
Medication		0.00
Construction Materials		0.00
Others (specify)		0.00

(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)

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

A handwritten signature in black ink, appearing to be "H. L. L.", written over a horizontal line.

Huruma Girls' High School
Annual Report and Financial Statements For the year ended 30th June 2025

11. 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.						
2.						
Sub-Total						
Supply Of Goods						
3. Paved Sustenance	3,005,700.00	01/07/2024	2,564,400.00	441,300.00	0.00	
4. Santo Cielo Company Ltd	2,625,320.00	01/07/2025	2,304,200.00	321,120.00	0.00	
5. Softcare General Supplies Limited	7,223,900.00	01/07/2025	6,558,080.00	665,820.00	0.00	
Sub-Total						
Supply Of Services						
6. Patmol Security Services Ltd	120,000.00	01/07/2025	0.00	120,000.00	0.00	
7.						
8.						
Sub-Total				1,428,240.00		
Grand Total						

Annex 2 – Summary of Fixed Assets Register

Asset Class		Historical Cost b/f (Kshs) 1 st July 20XX	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost c/f (Kshs) 30 th June 20XX
Land	Catholic Sponsored				
Building and Structures 17 Classrooms, 4 laboratories, Administration block, Hod rooms, Garage, Kitchen and 11 rooms for boarding New Dormitory Additional Classes-2 Residence for Administrators	Not Valued 23,749,670.00 6,439,189.00 3,882,102.00	 11,392,384.00 1,926,320.00	 0.00 0.00	 35,142,054.00 8,355,509.00 3,882,102.00	
Motor Vehicles Isuzu FVR MV 123 (62 seater)	7,001,900.00	0.00	0.00	7,001,900.00	
Office equipment, furniture and fittings 9 Workstations desks 10 tables 5 cabinets 40 chairs 1200 plastic chairs 4 pcs Television Combined Jikos	 100,000.00 450,000.00 26,000.00 206,700.00 85,000.00 Not valued	 0.00 846,800.00	 	 100,000.00 450,000.00 26,000.00 872,800.00 85,000.00	

ICT Equipment, and Other ICT Assets				
3 Laptops	235,000.00	35,000.00	0.00	270,000.00
22 Computers & accessories	770,000.00	431,000.00	0.00	1,201,000.00
4 printers	96,000.00	156,000.00	0.00	252,000.00
3 projectors				
Cctv	2,731,500.00			
Mercer UPS 6000VA/KVA	280,000.00			280,000.00
Tools and apparatus				
40pcs pangas				
25 jembes				
14pcs rakes				
60 pcs slashers				
Textbooks				
Eng 1886	Funded by the Government			
Chem 1686				
Biology 1611				
History 1619				
CRE 1154				
Geog 571				
Kisw 1686				
Maths 1441				
Physics 1157				
Computer 684				
H/sci 130				
French 100				
B/stds 670				
Other Machinery and Equipment				

Dough mixer machine	660,000.00		0.00	660,000.00
Baking oven	175,000.00		0.00	175,000.00
Digital Riso copier machine	435,000.00	587,910.00	435,000.00-Obsolete due to unavailability of spare parts	587,910.00
Lawn mower	n/a			240,000.00
46pcs fire extinguishers	240,000.00			50,000.00
Welding machine	50,000.00			1,852,157.00
Generator 450 KW	1,852,157.00			60,000.00
Grass cutter machine	60,000.00			280,000.00
40 Dinning tables	280,000.00			
Heritage and cultural assets	N/A			
Intangible assets- soft wares	300,000.00	0.00	0.00	300,000.00
Laboratory Non consumables	(as per attached list on non-consumables)			

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

