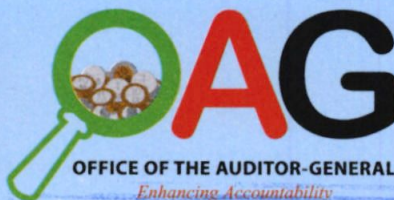


REPUBLIC OF KENYA



REPUBLIC OF KENYA



OFFICE OF THE AUDITOR-GENERAL
Enhancing Accountability

THE NATIONAL ASSEMBLY
PAPERS LAID

DATE: 29 JUL 2026

DAY.

WED

TABLED

Hon. Robert Pukos...

REPORT

CLERK-AT
THE-TABLE:

J. Lemuel...

OF

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OF KENYA
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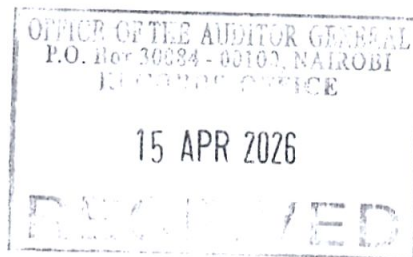
THE AUDITOR-GENERAL

ON

HURUMA GIRLS HIGH SCHOOL

FOR THE YEAR ENDED
30 JUNE, 2022

NAIROBI CITY COUNTY



**HURUMA GIRLS' HIGH SCHOOL
PUBLIC SECONDARY SCHOOL**

ANNUAL REPORT AND FINANCIAL STATEMENTS

**FOR THE FINANCIAL PERIOD ENDED
30TH JUNE 2022**

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

HURUMA GIRLS' HIGH SCHOOL
PUBLIC SECONDARY SCHOOL
Annual Report and Financial Statements
For the period ended 30th June 2022

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I. 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 located in**NAIROBI**.. County, ...**MAKADARA**..... Sub-County

The school was registered in **1964** under registration number **47S30000299** and is currently categorized as an.....**Extra County**..... (*National, Extra County, county and Sub County*) public school established, owned or operated by the Government.

The school is a day/boarding school and had **1027** number of students as at *30th June 2022*. It has **4 STREAMS**. and ...**38**..... teachers of which**8**..... teachers are employed by the School Board of Management.

(b) School Board of Management - Board Members

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

Ref:	Name of Board Member	Designation	Date of appointment
1	Eng. Paul Maema	Chairman	5th May 2022
2	Grace Macharia	Secretary - Principal	5th May 2022
3	Dorothy Ng'ethe	Member	5th May 2022
4	Kepha L. Sagana	Member	5th May 2022
5	Beatrice Mainga	Member	5th May 2022
6	John Oduor	Member	5th May 2022
7	Teresa A. Odongo	Member	5th May 2022
8	Wilfred Onderi	Member	5th May 2022
9	Edward Nyoike	Member – Rep CEB	5th May 2022
10	Rebecca Mwangi	Member Rep Teachers	5th May 2022
11	Sr. Magdalene Musau	Members - Sponsor	5th May 2022
12	Elizabeth Kinuthia	Member –Sponsor	5th May 2022
13.	Phyllis Engifu	Member - Community	5th May 2022
14	Joseph Nandieri	Member Special Needs	5th May 2022
15	Esther Gladwine	Rep Students	5th May 2022

KEY SCHOOL INFORMATION AND MANAGEMENT (Continued)

The function of the School Board of Management include:

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

(c) Committees of the Board

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	Eng. Paul Maema Sr. Magdalene Musau Mrs. Grace Macharia Dorothy Ngethe Wilfred Oderi Phyllis Engefu	BoM chair BoM V. Chair Secretary/ Principal PA Chair BoM member BoM member	2 2 2 2 2 1
2	School Infrastructure committee	Joseph Nandieri Eng. Paul Maema Dorothy Ngethe Grace Macharia Ingrid Moragwa James Koigi Edward Nyoike	Chair Member / BoM Chair Member/PA Chair Member/Principal Member/Deputy P. Member/SCDE Member	2 2 2 2 2 2 2
3	Finance & Procurement Committee	Wilfred Oderi Dorothy Ngethe Grace Macharia Eng. Maema Rebecca Mwangi	Chair Member/PA Chair Secretary/Principal Member Member/BoM Chair Member/BoM	1 1 1 1 1 1
4	Discipline & Ethics Committee	Kepha L. Sagana John Oduor Elizabeth Mugure Sr. Magdalene Musau Ingrid Moragwa	Chair Member Member Member Member/Deputy	1 1 1 1 1

HUKUMA GIRLS' HIGH SCHOOL
PUBLIC SECONDARY SCHOOL
Annual Report and Financial Statements
For the period ended 30th June 2022

5	Welfare & Human Rights	Elizabeth Mugure Dorothy Ngethe John Oduor Rebecca Mwangi Beatrice Mainga	Chair Member/PA Chair Member Member Member	2 2 2 2 2
6	Academic Standards & Quality Assurance	Phyllis Engefu Sr. Magdalene Beatrice Mainga Rebecca Mwangi Wilfred Oderi	Chair Member Member Member Member	2 2 2 2 2
7	Adhoc Committee (if any during the year)	N/A	N/a	N/A

(d) School operation Management

For the financial period ended 30th June 2022 the School day-to-day management was under the following persons:

Ref:	Designation	Name	TSC Number
1	Principal	GRACE MACHARIA	372010
2	Deputy Principal	INGRID MORAGWA	307685
3	School Bursar	ANNE WERE KUTWA	22942303 (<i>ID No.</i>)

KEY SCHOOL INFORMATION AND MANAGEMENT (Continued)

(e) Schools contacts

Post Office Box: ...49068-00100 NAIROBI.....
Telephone:0741934287.....
E-mail: ...hurumagirls@yahoo.com.....
Website: <https://www.hurumagirlsnairobi.co.ke>

(f) School Bankers

The following school operated5..... number of bank accounts in the following banks:
(Ensure all accounts including CDF accounts are included)

1. Name of Bank:EQUITY BANK.....(SCHOOL FUND ACC).
Branch:DONHOLM BRANCH.....
Account Number:0820293168314.....
2. Name of Bank: KENYA COMMERCIAL BANK...(SCHOOL FUND ACC)
Branch:JOGOO ROAD BRANCH...
Account Number:1102626414.....
3. Name of Bank:EQUITY BANK.....(INFRASTRUCTURE ACC.)
Branch:DONHOLM BRANCH.....
Account Number:0820280552663.....
4. Name of Bank: KENYA COMMERCIAL BANK (OPERATION ACC)
Branch:JOGOO ROAD BRANCH...
Account Number:1103533924.....
5. Name of Bank: ABSA BANK, (TUITION)
Branch:QUEENSWAY BRANCH...
Account Number:0941656110.....

(Ensure all bank accounts operated by the school are disclosed and that all Pay Bill Numbers are also disclosed)

(g) Independent Auditors

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

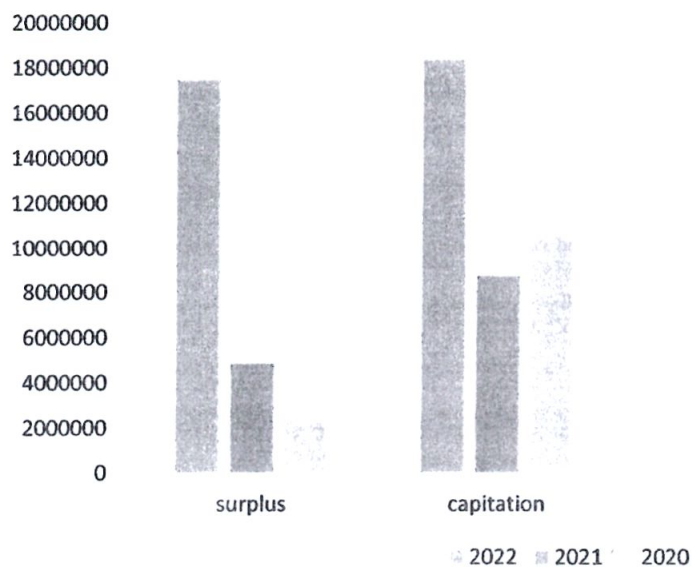
II. SUMMARY REPORT OF PERFORMANCE OF THE SCHOOL

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

a) Financial performance:

	2022	2021	2020
SURPLUS	17,453,855.00	4,849,944.00	2,292,946.00
CAPITATION	18,338,976.00	8,697,454.00	10,548,446.00
OTHER INCOMES	72,766,655.00	21,079,484.00	37,350,985.00
CAPITATION RATIO	970=1:18,906.00	824=1:10,555.00	826=1:12,552.00
GROWTH IN EXPENDITURE	70,551,776.00	24,877,968.00	45,172,791.00
MOVEMENT OF DEBTORS	13,479,049.00	12,006,931.00	11,149,152.00
MOVEMENT OF CREDITORS	3,833,082.00	4,572,347.00	3,648,207.00
CASH & BANK BALANCE MOVEMENT	20,597,750.00	5,555,277.00	589,973.00

capitation and surplus



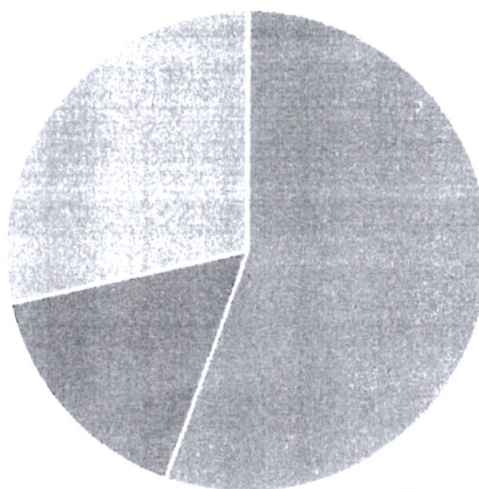
There has been an increase in the capitation and expenditure as a result of the increase in the number of students in the school as per Ministry of education on 100% transition.

In the year 2020 the capitation was low due to the fact that the schools closed indefinitely.

2021 the reporting was for six month

The increase in surplus in the year 2022 is due to the monies not spent under the maintenance and infrastructure account, The process for the dormitory project was underway.

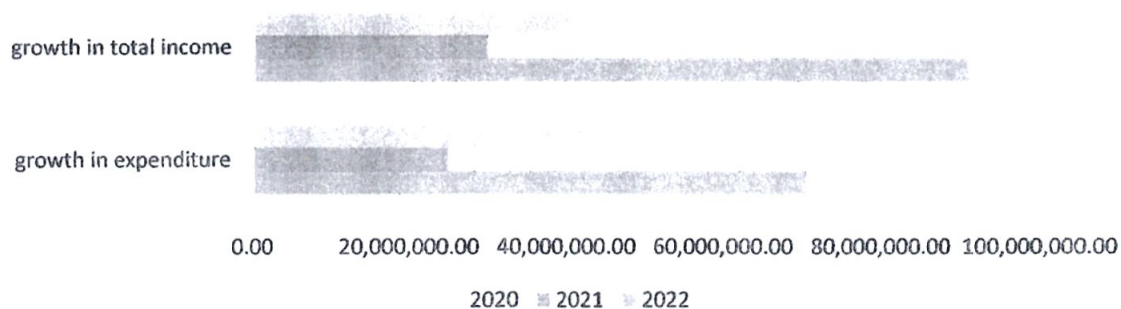
other incomes



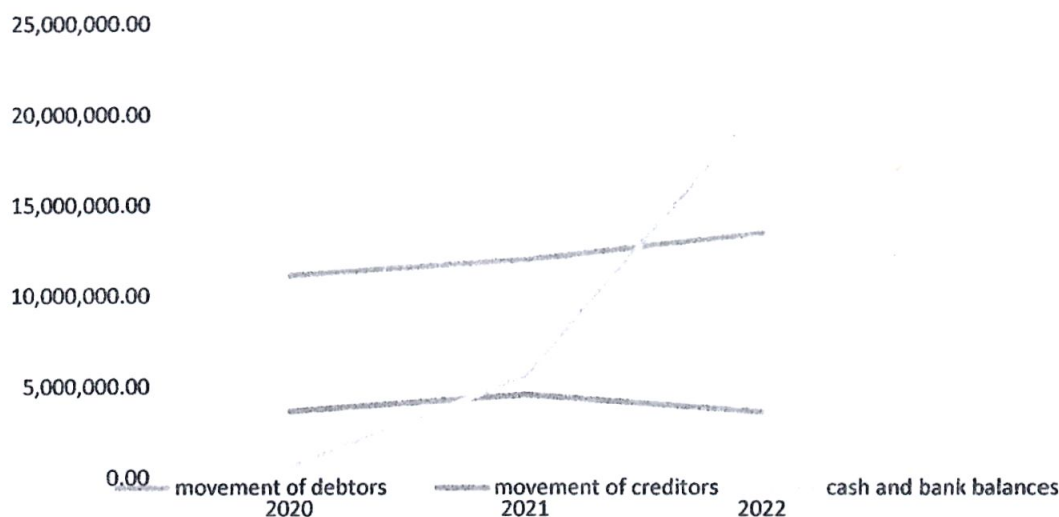
2022 2021 2020

There has been growth in income due to increase in number of students.

Chart Title



movement of debtors, creditors and cash & bank balances



- The cash and bank balances for the year 2022 is caused by maintenance and infrastructure funds whose project was under progress. The school had decided to do a dormitory and the process had commenced, we were at the tendering stage.
- There was a slight decrease in the creditors and the school managed to pay suppliers on time.
- Increase in debtors has been as a result of parents not paying the fees on time. The parents take advantage of students not being sent home.
- **Teacher Student ratio:**

38 teachers

1027 students

- **Mean score in the 2021 KCSE: 5.344 (C-)**
- **Number of Candidates in the 2021 KCSE: 195**

YEAR	ENTRY	A	A-	B+	B	B-	C+	C	C-	D+	D	D-	E	MEAN	GRADE	DEV
2021	195	0	0	1	3	7	30	52	41	41	16	4	0	5.344	C-	-1.063
2020	161	0	0	7	10	24	33	38	31	9	7	1	0	6.4063	C	0.688
2019	163	0	0	3	6	13	29	36	36	26	13	1	0	5.7178	C	0.6367

- **Capacity of the school:**

1027 students. There is an acute shortage of dormitories and classes. The School has no dining Hall as it was converted to a dormitory.

MURUMA GIRLS' HIGH SCHOOL
PUBLIC SECONDARY SCHOOL
Annual Report and Financial Statements
For the period ended 30th June 2022

b) Development projects carried out by the school:

ITEMS	DESCRIPTION	UNIT COST Kshs.	TOTAL Kshs.	STATUS	SOURCE
A.	BATHROOM CONSTRUCTION- 32 bathrooms	72,802.84	2,329,691.00	Complete	Parents
B.	(a) Repair of triple decker beds- 99 beds (b) Repair of Double decker beds (70) (c) Repair of students chairs (328) (d) Repair of lockers (400) (e) Supply Materials for fabrication of beds (f) Supply of materials for welding and paints for new beds and repairs	5,000.00 4,000.00 850.00 1200.00	495,000.00 280,000.00 278,800.00 480,000.00 803,400.00 302,100.00	Complete Complete Complete Complete Delivered Delivered	GOK GOK GOK GOK GOK GOK
C.	TEMPORARY DORM ITORY	1,313,120.00	1,313,120.00	Complete	Parents



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 be keep all proper books and records of accounts of the income, expenditure and assets of the institution.

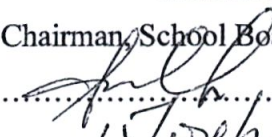
The Board of Management of **HURUMA GIRLS' HIGH SCHOOL** accepts responsibility for the school's financial statements, which have been prepared on the Cash Basis Method of Financial

Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS).

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

Name: **ENG. PAUL MAEMA**

Designation: Chairman, School Board of Management

Sign: 

Date: 15/07/2026

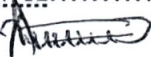
Name: **GRACE MACHARIA**

Designation:  School Principal & Secretary to Board of Management

Sign: 

Date: 15/07/2026

Name: **ANNE WERE KUTWA**

Designation: Bursar/ Finance Officer 

Sign:

Date: 15/07/2026

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, 2022- 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 financial statements of Huruma Girls High School set out on pages 12 to 33, which comprise the statement of financial assets and financial liabilities as at 30 June, 2022 and the statement of receipts and payments, statement of

Report of the Auditor-General on Huruma Girls High School for the year ended 30 June, 2022 – Nairobi City County

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

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of Huruma Girls High School as at 30 June, 2022 and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Basic Education Act, 2013 and the Public Finance Management Act, 2012.

Basis for Qualified Opinion

1. Inaccuracies in Income

The statement of receipts and payments reflects total receipts of Kshs.91,005,631 while the cashbook reflects Kshs.107,025,068 resulting to unexplained variance of Kshs.16,019,437. The amount also differs with statement of cash flows amount of Kshs.109,658,338 resulting to unexplained variance of Kshs.18,652,707. Further, the amount was not supported with students' fee ledgers and invoices and omitted bursary income of Kshs.4,312,577. In addition, the receipts realized from hiring the school bus were co-mingled with the school fund account instead of being deposited into separate bank account.

In the circumstances, the accuracy and completeness of total receipts of Kshs.91,005,631 could not be confirmed.

2. Variances in Payments

The statement of receipts and payments reflects total payments amount of Kshs.73,455,226 while the cash book reflects an amount of Kshs.75,475,355 resulting to unexplained variance of Kshs.2,020,129. The amount also differs with the statement of cash flows amount of Kshs.96,191,541 resulting to unexplained variance of Kshs.22,736,315. Further, bursaries totaling Kshs.4,312,577 were not supported with a list of beneficiaries and acknowledgements of receipts.

In the circumstances, the accuracy and completeness of total payments amount of Kshs.73,455,226 could not be confirmed.

3. Unsupported Cash and Cash Equivalents

The statement of financial assets and financial liabilities and as disclosed in Note 8 and Note 9 to the financial statements reflects cash and cash equivalents balance of Kshs.20,694,300 while the statement of cash flows reflects Kshs.13,778,598 resulting to unexplained variance of Kshs.6,915,702. Further, 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.6,286,500 which was not supported by formal requests and memorandum cash book. Also, Management did not maintain a separate cashbook for the savings account and transfers amounting to Kshs.10,500,000 were made from the account without supporting schedules and approvals.

In the circumstances, the accuracy and completeness of the cash and cash equivalents balance of Kshs.20,694,300 could not be confirmed.

4. Unsupported Accounts Receivables

The statement of financial assets and financial liabilities and as disclosed in Note 11 to the financial statements reflects accounts receivables balance of Kshs.13,479,049. However, the balances were not supported with ledgers, student fee registers, student invoices, staff advances ledgers and a schedule for outstanding imprest. Further, the balance includes Kshs.10,190,086 which has been outstanding for than one year 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.13,479,049 could not be confirmed.

5. Unsupported Accounts Payables

The statement of financial assets and financial liabilities and as disclosed in Note 12 to the financial statement, reflects accounts payables balance of Kshs.3,633,082 however, Management did not support the balance with detailed ledger, aging analysis and payment receipts.

In the circumstances, the accuracy and completeness of accounts payables balance of Kshs.3,633,082 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.88,417,710 and Kshs.70,311,157 respectively, resulting to under-funding of Kshs.18,106,553 or 20% of the budget. Similarly, the spent an amount of Kshs.68,500,065 against actual receipts of Kshs.70,311,157 resulting to under absorption of Kshs.1,811,092.

The underfunding affected the planned activities of the School and may have impacted negatively on service delivery.

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 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 Information

The Management is responsible for the Other Information set out on pages 2 to 10 which comprise of Key School Information and Management, 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 Huruma Girls Secondary 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 24 February, 2026 instead of the statutory deadline of 30 September, 2022. This was contrary to Section 47(1) of the Public Audit Act, 2015 which requires that financial statements be submitted to the Auditor-General within three (3) months after the end of the fiscal year to which the accounts relate.

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

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

The statement of receipts and payments and as disclosed in Note 7 to the financial statements reflects boarding and school fund payments amount of Kshs.57,117,553. Included in the expenditure is an amount of Kshs.391,162 transferred to Kenya Secondary School Heads Association (KESSHA) a welfare organization which is not defined in Government Funding system. This was contrary to Regulation 23(2)c of the Public Finance Management (National Government) Regulations, 2015 which requires that an Accounting Officer shall, before transferring any funds to an entity within or outside the Government, ensure that there is a written assurance from the entity that it shall implement effective, efficient and transparent financial management and internal control systems.

In the circumstances, value for money transferred to KESSHA, amounting to Kshs.391,162 could not be confirmed.

3. Irregularities in Procurement Processes

The statement of receipts and payments reflects total payments amount of Kshs.73,455,226. 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.201,276 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. Irregularities in Transfer of Infrastructure Funds

The statement of receipts and payments reflects operations grants amount of Kshs.14,819,807. Included in the amount is Kshs.6,512,500 in respect to infrastructure grant but only Kshs.6,099,000 was transferred to the infrastructure bank account resulting to unexplained variance of Kshs.413,500. Further, the amount was transferred after the lapse of the prescribed fifteen (15) days after receipt. 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.

5. Under Funding of Capitation Grants

During the financial year, the enrolment records indicated a total number of one thousand and twenty-three (1,023) students while National Education Management and information System (NEMIS) data indicated nine hundred and eighty-five (985) students.

In the circumstances, the School was under funded by an amount of Kshs.4,728,439 and may have affected service delivery to the public.

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 in Management of Imprest

Note 11 to the financial statements reflects outstanding imprest of Kshs.120,000 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. 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.

4. Lack of Policies

During the year under review, Management had not established an Information Communication and Technology (ICT) policy and a Risk Assessment Policy. Further, the Management did not have a Financial Management Policy.

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

5. 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.

6. 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.

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 (Cash Basis) and for maintaining effective internal controls as Management determines is

necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error and for its assessment of the effectiveness of internal controls, risk management and governance.

In preparing the financial statements, Management is responsible for assessing the School's ability to continue 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

14 April, 2026



HURUMA GIRLS' HIGH SCHOOL
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V. STATEMENT OF RECEIPTS AND PAYMENTS PERIOD TO 30TH JUNE 2022

DESCRIPTION OF VOTE HEAD	Note	2021-2022	2020-2021
		Kshs	Kshs
RECEIPTS			
Capitation grants for tuition	1	3,419,169.00	1,239,950.00
Capitation grants for operations	2	14,819,807.00	7,457,503.00
School Fund Income- Parents' Contributions	3	11,576,755.00	10,324,804.00
School Fund Income- Other receipts	4	61,189,900.00	10,754,654.00
Proceeds from borrowings		0.00	0.00
TOTAL RECEIPTS		91,005,631.00	29,776,912.00
PAYMENTS			
Payments for Tuition	5	3,364,408.00	728,575.000
Payments for operations	6	12,973,265.00	4,527,558.00
Boarding and school fund payments	7	57,117,553.00	19,621,836.00
TOTAL PAYMENTS		73,455,226.00	24,877,969.00
SURPLUS/DEFICIT		17,550,405.00	4,898,943.00

The school financial statements were approved on 15/04/2022 and signed by:

for
Sign:

Name **ENG. PAUL MAEMA**

Chair BOM

Date

15/04/2022

for
Sign

Name **GRACE MACHARIA**

School Principal/
Secretary to BOM

PRINCIPAL

Date 15/04/2022

15 APR 2022

TEL: 0741 934 287

P.O. Box 49068 - 00100, NAIROBI

Sign

Name **ANNE WERE**

Bursar/
Finance Officer

Date

15/04/2022

HURUMA GIRLS' HIGH SCHOOL
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VI. STATEMENT OF FINANCIAL ASSETS AND FINANCIAL LIABILITIES AS AT 30TH JUNE 2022

	Note	2021-2022	2020-2021
		Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	8	20,253,321.00	5,552,479.00
Cash Balances	9	440,979.00	2,799.000
Short term Investment	10	0.00	0.00
Total Cash and cash equivalent		20,694,300.00	5,555,778.00
Account's receivables	11	13,479,049.00	12,006,931.00
TOTAL FINANCIAL ASSETS		34,173,349.00	17,562,209.00
FINANCIAL LIABILITIES			
Accounts Payables	12	3,633,082.00	(4,572,347.00)
NET FINANCIAL ASSETS		30,540,267.00	12,989,862.00
REPRESENTED BY			
Accumulated Fund b/fwd	13	12,989,862.00	8,090,919.00
Surplus/Deficit for the year		17,550,405.00	4,898,943.00
NET FINANCIAL POSSITION		30,540,267.00	12,989,862.00

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

Name:.....
Chairman, BoM

Sign: [Signature]

Date: 15/4/2026

Name: Wipendo Ombaka

School Principal/Secretary
to BoM

Sign: [Signature]

Date: 15/4/2026

Name: Mwango Mwangi

Bursar/Finance Anne Muto

Sign: [Signature]

Date: 15/04/2026



HURUMA GIRLS' HIGH SCHOOL
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VII. STATEMENT OF CASH FLOWS FOR THE PERIOD ENDED 31st JUNE 2022

		2021-2022	2020-2021
		Kshs	Kshs
Receipts for operating income			
Capitation grants for tuition	1	3,419,169.00	1,239,950.00
Capitation grants for operations	2	14,819,807.00	7,457,503.00
School fund income- Parents contributions/ fees	3	10,080,290.00	8,355,580.00
School fund income- other receipts	4	81,339,072.00	17,914,090.00
Total receipts		109,658,338.00	34,967,123.00
Payments			
Payments for Tuition		3,523,877.00	1,162,901.000
Payments for operations		• 13,107,171.00	4,393,651.00
Boarding and school fund payments		79,560,493.00	25,241,579.00
Total payments		96,191,541.00	30,798,131.00
Net cash flow from operating activities		13,466,797.00	4,168,992.000
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets			0
Acquisition of Assets		3,642,811.00	0
Proceeds from investments			0
Purchase of investments			0.00
Net cash flows from Investing Activities		9,823,986.00	
CASHFLOW FROM BORROWING ACTIVITIES			
Proceeds from borrowings/ loans			0
Repayment of principal borrowings			0
Net cash flow from financing activities			0
NET INCREASE IN CASH AND CASH EQUIVALENTS			
Cash and cash equivalent at BEGINNING of the year		3,954,612.00	4,168,992.000
Cash and cash equivalent at END of the year		13,778,598.00	(214,380.00)

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

VIII. STATEMENT OF BUDGETED VERSUS ACTUAL AMOUNTS FOR THE YEAR ENDED 30TH JUNE 2022

Receipt/expenses Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
	Kshs	Kshs			Kshs	Kshs
RECEIPTS						
(1) CAPITATION GRANT ON TUITION						
Textbooks and reference materials	3,219,760.00	0	3,219,760.00	3,419,169.00	-199,409.00	106.0%
Exercise books	0	0	0	0	0	0
Laboratory equipment	0			0	0	0
Internal exams	0	0	0	0	0	0
Teaching / learning materials	0	0	0	0	0	0
Chalks	0	0	0	0	0	0
Exams and assessment	0	0	0	0	0	0
Teachers guides	0	0	0	0	0	0
TOTAL	3,219,760.00		3,219,760.00	3,419,169.00		
(2) CAPITATION GRANT ON OPERATIONS						
Personnel emoluments	0	00	0	0	0	
Repairs and maintenance	4,150,000.00	0	4,150,000.00	5,127,500.00	-977,500.00	124.0%
Local transport / travelling	0	0	0	0	0	0
Electricity and water	0	0	0	0	0	0
Medical	0	0	0	196,400.00	-196,400.00	0
Administration costs	0	0	0	0	0	0
Activity	0	0	0	0	0	0
Gratuity	0	0	0	0	0	0
SMASSE	0	0	0	0	0	0

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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
Others(EWC, LT&T, ADMIN & P. EMOL.)	10,873,000.00	0	10,873,000.00	9,495,906.00	1,377,093.00	87.0%
TOTALS	15,023,300.00		15,023,300.00	14,819,806.00		
(3) FEES CHARGED ON PARENTS						
Personnel emoluments	4,314,940.00	0.00	4,314,940.00	3,557,106.00	757,834.00	82%
Repairs and maintenance	2,617,000.00	0.00	2,617,000.00	2,692,230.00	-75,230.00	103%
Local transport / travelling	1,269,100.00	0.00	1,269,180.00	945,975.00	323,205.00	75%
Electricity and water	1,608,180.00	0.00	1,608,180.00	1,005,235.00	602,945.00	63%
Medical	0	0.00	0.00	0.00	0.00	
Administration costs	1,269,100.00	0.00	1,269,100.00	894,096.00	375,004.00	70%
Activity	1,044,010.00	0.00	1,044,010.00	984,845.00	59,164.00	94%
SMASSE	0	0.00	0.00	0.00	0.00	
Fee on Boarding Equipment and Stores	37,760,450.00	0.00	37,760,450.00	37,379,159.00	381,290.00	99%
OTHERS(EWC,LT&T,ADMIN & P. EMOLUMENTS)	20,291,870.00	0.00	20,291,870.00	17,727,704.00	2,564,165.00	87%
TOTALS	70,174,650.00		70,174,650.00	49,231,418.00		
OTHER INCOME						
Rent income	0.00	0.00	0.00	0.00	0.00	
Income from farming activities	0.00	0.00	0.00	0.00	0.00	
Insurance compensation	0.00	0.00	0.00	0.00	0.00	
Income from Posho mill	0.00	0.00	0.00	0.00	0.00	
Income from Bus Hire	0.00	0.00	0.00	0.00	0.00	
Fee for hire of ground and equipment	0.00	0.00	0.00	0.00	0.00	
Students IDS				96,300.00		

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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
Interest income	0.00	0.00	0.00	0.00	0.00	
New Classroom	0.00	0.00	0.00	2,744,464.00	0.00	
TOTAL INCOME	88,417,710.00		88,417,710.00	70,311,157.00	0.00	
(1) EXPENDITURE FOR TUITION						
Textbooks and reference materials	3,231,760.00	0.00	3,231,760.00	3,364,408.00	-131,226.00	104.00%
Exercise books	0.00	0.00	0.00	0.00	0.00	00.00
Laboratory equipment	0.00	0.00	0.00	0.00	0.00	0.00
Internal exams	0.00	0.00	0.00	0.00	0.00	0.00
Teaching / learning materials	0.	0.00	0.00	0.00	0.00	0.00
Chalks	0.00	0.00	0.00	0.00	0.00	0.00
Exams and assessment	0.00	0.00	0.00	0.00	0.00	0.00
Teachers guides	0.00	0.00	0.00	0.00	0.00	0.00
Administration costs	0.00	0.00	0.00	0.00	0.00	0.00
Bank Charges	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL	3,231,760.00		3,231,760.00	3,364,408.00		
(2) EXPENDITURE FOR OPERATIONS						
Personnel emoluments	0.00	0.00	0.00	0.00	0.00	0.00
Repairs, maintenance& improve	4,035,000.00	0.00	4,035,000.00	2,970,950.00	2,074,500.00	151%
Local transport / travelling	0.00	0.00	0.00	0.00	0.00	0.00
Electricity, water and conservancy	0.00	0.00	0.00	0.00	0.00	0.00
Medical	830,000.00	0.00	830,000.00	11,770.00	818,1230.00	1%
Administration costs(Bank charges infrastructure account)	0.00	0.00	0.00	2,940.00	0.00	0.00

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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
Activity Expenses	1,812,500.00	0.00	1,812,500.00	7,000.00	1,805,500.00	0.00
Gratuity	0.00	0.00	0.00	0.00	0.00	0.00
SMASSE	0.00	0.00	0.00	0.00	0.00	0.00
OTHERS(EWC, LT&T, Admin & Emoluments	10,874,525.00	0.00	10,874,525.00	9,980,605.00	893,920.00	92.00%
TOTAL	17,552,025.00		17,552,025.00	12,973,265.00		
(3) EXPENDITURE FOR SCHOOL FUND						
Personnel emoluments	0.00	0.00	0.00	0.00	0.00	0.00
Repairs, maintenance and improvements	4,277,000.00	0.00	4,277,000.00	0.00	0.00	0.00%
Local transport / travelling	0.00	0.00	0.00	0.00	0.00	0.00
Electricity, water and conservancy	0.00	0.00	0.00	0.00	0.00	0.00
Medical expenses	830,000.00	0.00	830,000.00	0.00		
Administration costs	0.00	0.00	0.00	0.00	0.00	0.00
Activity	2,830,000.00	0.00	2,830,000.00	1,623,178.0	1,199,822.00	58.0%
Gratuity	0.00	0.00	0.00	0.00	0.00	0.00
Lunch programme	0.00	0.00	0.00	0.00	0.00	0.00
Boarding Equipment and Stores	29,235,520.00	0.00	29,235,520.00	29,851,229.00	-562,429.00	102.0%
Expenditure for Income Generating Activity(Students IDS)	0.00	0.00	0.00	97,200.00	0.00	0.00
Insurance costs	0.00	0.00	0.00	0.00	0.00	0.00
Other expenses on investments	0.00	0.00	0.00	0.00	0.00	0.00
Rent Expenses	0.00	0.00	0.00	0.00	0.00	0.00
Bank Charges	0.00	0.00	0.00	0.00	0.00	0.00
Loan Interest Repayment	0.00	0.00	0.00	0.00	0.00	0.00

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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
Loan Principal Repayment	0.00	0.00	0.00	0.00	0.00	0.00
Other vote heads (EWC,LT&T, P. EMOL. Admin)	19,072,951.00	0.00	19,072,951.00	17,045,174.00	-4,867,828.00	126.0%
Acquisition of Assets	0.00	0.00	0.00	3,642,811.00	-3,642,811.00	0.00
TOTALS	56,245,471.00		56,245,471.00 0	52,162,392.0 0		

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

- i. *In the operations account we received more than the budgeted amount because of the increase in the number of students admitted.*
- ii. *Operations account maintenance and improvement we transferred more than we received because at the end of the previous financial year the funds received had not been transferred.*
- iii. *Activity and medical utilisation are underutilised because during the year we did not get capitation for the same and co-curricular activities had not fully resumed due to the corona virus ban. The medical funds were capitated towards the end of the year thus we had not spent the same.*
- iv. *The vote heads under school fund we collected less than the budgeted because of inability to manage 100% fee collection on the part of parent obligation. This vote heads are administration, local transport and travel, personnel emoluments and electricity water and conservancy.*
- v. *At the end of the financial year the Repairs, Maintenance and improvement funds were yet to be utilised and the school was saving to be used for the construction of the dormitory.*
- vi. *The school did construct temporary dormitory and bathrooms to ease congestion as the saving for a permanent dormitory was in place.*

IX. SIGNIFICANT ACCOUNTING POLICIES

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

1. Statement of compliance and basis of preparation

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

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

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

2. Recognition of receipts and payments

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

3. In-kind contributions

In-kind contributions are donations that are made to the *school* in the form of actual goods and/or services rather than in money or cash terms. These donations may include vehicles, equipment or personnel services. Where the financial value received for in-kind contributions can be reliably determined, the *school* includes such value in the statement of receipts and payments both as a receipt and as a payment in equal and opposite amounts; otherwise, the contribution is not recorded.

4. Cash and cash equivalents

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

SIGNIFICANT ACCOUNTING POLICIES (Continued)

5. Accounts Receivable

For the purposes of these financial statements, imprests and advances to authorised public officers and/or institutions which were not surrendered or accounted for at the end of the financial year are treated as receivables. This is in recognition of the government practice where the imprest payments are recognized as expenditure when fully accounted for by the imprest or AIE holders. This is an enhancement to the cash accounting policy. Other accounts receivables are disclosed in the financial statements.

6. Accounts Payable

For the purposes of these financial statements, deposits and retentions held on behalf of third parties have been recognized as accounts payables. This is in recognition of the government practice of retaining a portion of contracted services and works pending fulfilment of obligations by the contractor and to hold deposits on behalf of third parties. This is an enhancement to the cash accounting policy adopted by National Government Ministries and agencies. Other liabilities including pending bills are disclosed in the financial statements. Pending bills consist of unpaid liabilities at the end of the financial year arising from contracted goods or services during the year or in past years.

7. Non-current assets

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

8. Budget

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

9. Comparative figures

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

10. Subsequent events

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended 30th June 2021.

X. NOTES TO THE FINANCIAL STATEMENTS

1 CAPITATION GRANT FOR TUITION

	2021-2022	2020-2021	
		Kshs	
Textbooks and reference materials	3,419,169.00	1,239,950.00	
Exercise books	0.00		
Laboratory equipment	0.00		
Internal exams	0.00		
Teaching / learning materials	0.00		
Chalks	0.00		
Exams and assessment	0.00		
Teachers guides	0.00		
Total	3,419,169.00	1,239,950.00	

2 CAPITATION GRANT FOR OPERATIONS

	2021-2022	2020-2021	
		Kshs	
Personnel emoluments	0.00	2,224,622.00	
Repairs and maintenance	5,127,500.00	3,095,500.00	
Local transport / travelling	0.00	697,920.00	
Electricity and water	0.00	741,541.000	
Medical	196,400.00	0.00	
Administration costs	0.00	697,9201.00	
Others(ewc, lt&t, admin and p. emolument)	9,495,907.000	0.00	
Activity	0.00	0.00	
Total	14,819,807.00	7,457,500	

3 PARENTS CONTRIBUTION/FEES - SCHOOL FUND ACCOUNT

	2021-2022	2020-2021	
	Kshs.	Kshs	
Others(p.emolument, admin, EWC, LT&T)	0.00	9,195,027.00	
Lunch Programme	0.00		
P. emolument	4,112,363.00		
Repairs and maintenance	2,764,592.00	846,437.00	
Local transport / travelling	1,081,794.00	0.00	
Electricity and water	1,400,626.00	0.00	
Medical	0.00	0.00	
Administration costs	1,140,967.00	0.00	
Activity	1,076,412.00	283,340.00	
Total	11,576,755.00	10,324,804.00	

NOTES TO THE FINANCIAL STATEMENTS (Continued)

4 OTHER RECEIPTS – SCHOOL FUND ACCOUNT

	2021-2022	2020-2021
	Kshs.	Kshs
Fee on Boarding Equipment and Stores	37,824,437.00	10,754,654.00
Prepaid Fees	28,977.00	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	0.00
Fee for hire of ground and equipment	0.00	0.00
Income from grants and donations*	0.00	0.00
Interest income	0.00	0.00
Dividends income	0.00	0.00
Others(EWC, LT&T, Admin, P. Emoluments)	18,085,218.00	0.00
Parents Initiative	755,265.00	0.00
Development	1,655,238.00	0.00
New classroom	2,744,464.00	0.00
Students IDs	96,300.00	0.00
Total	61,189,900.00	10,754,654.00

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

5 PAYMENTS FOR TUITION

	2021-2022	2020-2021
	Kshs.	Kshs
Textbooks and reference materials	2,263,524.00	727,329.00
Exercise books	325,000.00	0.00
Laboratory equipment	478,662.00	0.00
Internal exams	254,000.00	0.00
Teaching / learning materials	0.00	0.00
Chalks	41,800.00	0.00
Exams and assessment	0.00	0.00
Teachers guides	0.00	0.00
Administration Costs	0.00	0.00
Bank Charges	1,422.00	1,246.00
Total	3,364,408.00	728,575.00

NOTES TO THE FINANCIAL STATEMENTS (Continued)

6 PAYMENTS FOR OPERATIONS

	2021-2022	2020-2021
	Kshs	Kshs
Personnel emoluments, LT&T, ADMIN EWC	9,980,605.00	2,660,170.00
Service Gratuity	0.00	0.00
Administration Cost	0.00	0.00
Repairs and maintenance & improvements (Infrastructure m& I expense)	2,970,950.00	1,744,868.00
Local transport / travelling	0.00	0.00
Electricity and water	0.00	0.00
Medical	11,770.00	0.00
Activity Expenses	7,000.00	122,520.00
SMASSE	0.00	0.00
Insurance Cost	0.00	0.00
Bank Charges (Infrastructure trial balance)	2,940.00	0.00
Acquisition of Assets	0.00	0.00
TOTAL	12,973,265.00	4,527,558.00

7 BOARDING AND SCHOOL FUND PAYMENTS

	2021-2022	2020-2021
		Kshs
Personnel emoluments	265,288.00	7,763,847.00
Activity	1,650,046.00	
Prepaid fees	50,930.00	
Service Gratuity	0.00	0.00
Repairs and maintenance & Improvements	278,500.00	480,915.00
Local transport / travelling	78,477.00	0.00
Electricity and water	97,804.00	0.00
Medical Expenses	0.00	0.00
Administration costs	75,789.00	0.00
Lunch Programme	0.00	0.00
Bank Charges	0.00	0.00
Expenses on Income Generating Activities	0.00	0.00
Fee on Boarding Equipment and Stores	32,683,855.00	11,377,074.00
Rent Expenses	0.00	0.00
Insurance Cost (Life Property)	0.00	0.00
Loan Principal repayment	0.00	0.00
Parents initiative	1,099,900.00	0.00
Others(EWC, LT&T, Admin, P. Emoluments)	17,045,175.00	0.00
Students IDs	97,200.00	0.00
Rd cheques	51,777.00	0.00

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Loan Interest repayment	0.00	0.00
Acquisition of Assets(bathroom & dormitory)	3,642,811.00	0.00
TOTAL	57,117,553.00	19,621,836.00

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

Boarding expenses includes creditors not paid at the end of the financial per
Maintenance and infrastructure expense is Kshs 278,500.00 having done inter account transfer of Kshs 2,500,000.00 to the infrastructure account.

NOTES TO THE FINANCIAL STATEMENTS (Continued)

8 BANK ACCOUNTS

Name of Bank, Account No. & currency	Bank Account Number	2021-2022	2020-2021
		Kshs.	Kshs
Tuition Account	0941656110	193,771.00	298,479.00
Operations Account	1103533924	1,372,581.00	2,609,677.00
School Fund Account/Boarding	0820293168314	1,190,767.00	427,915.00
Savings Account	1102626414	6,915,702.00	1,739,326.00
Parent Association Development Account	-	0.00	0.00
Income generating activities Account	-	0.00	0.00
Infrastructural Account	0820280552663	10,580,500.00	477,582.00
Total		20,253,321.00	5,552,949.00

9 CASH IN HAND

Description	2021-2022	2020-2021
	Kshs.	Kshs
Tuition Account	0.00	0.00
Operation Account	4,806.00	2,799.00
School Fund account	436,173.00	0
Total	440,979.00	2,799.00

10 SHORT TERM INVESTMENTS

Description	2021-2022	2020-2021
	Kshs	Kshs
Cooperative shares	0.00	0.00
Treasury Bills	0.00	0.00
Fixed deposit	0.00	0.00
Equity stock	0.00	0.00
Other investments	0.00	0.00
Total	0.00	0.00

NOTES TO THE FINANCIAL STATEMENTS (Continued)

11 ACCOUNTS RECEIVABLE

Description		2020-2021
		Kshs
Fees arrears	13,359,049.00	11,863,941.00
Other non-fees receivables	0.00	0.00
Salary advances	0.00	5,000.00
Imprest	120,000.00	137,990.00
Total	13,479,049.00	12,006,931.00

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

Description	2021-2022	2020-2021
	Kshs.	Kshs
Fees arrears for current year	3,168,963.00	1,969,224.00
Fees arrears for the previous year	295,339.00	2,355,775.00
Fees arrears for prior periods (over two years)	9,894,747.00	7,538,942.00
Total	13,359,049.00	11,863,941.00

12 ACCOUNTS PAYABLE

Description		2020-2021
		Kshs
Trade creditors (See ageing below and appendix 1)	53,280.00	2,997,900.00
Prepaid fees	3,579,802.00	1,574,447.00
Retention monies	0.00	0.00
Total	3,633,082.00	4,572,347.00

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

Description		2020-2021
		Kshs
Trade creditors for current year	53,280.00	2,997,900.00
Trade creditors for the previous year	0.00	0.00
Trade creditors for prior periods (over two years)	0.00	0.00
Total	53,280.00	2,997,900.00

NOTES TO THE FINANCIAL STATEMENTS (Continued)

13 FUND BALANCE BROUGHT FORWARD

Description	2021-2022	2020-2021
	Kshs.	Kshs
Bank balances	572,657.00	217,935.00
Cash balances	17,317.00	780,773.00
Short Term Investments	0.00	0.00
Receivables	11,149,152.00	7,662,221.00
(Payables)	(3,648,207.00)	(3,296,651.00)
Total	8,090,918.00	5,364,278.00

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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.

14 Non-current Liabilities Summary

Description	2020-2021	2019-2020
	Kshs	Kshs
Bank loan(s)	0	0
Outstanding Leases	0	0
Hire purchase	0	0
Gratuity and leave provision	0	0
Total	0	0

15 Biological assets

Description	Numbers	2021-2022	2020-2021
		Kshs	Kshs
Cattle		0	0
Goats		0	0
Trees		500	500
Coffee or tea plantation		0	0
Poultry		0	0
Total			

16 Borrowings

Description	2020-2021	2019-2020
	KShs	KShs
a) Borrowings	0	0
Borrowing at beginning of the year	0	0
Borrowings during the year	0	0
Repayments of during the year	0	0
Balance at end of the year	0	0

Other important disclosure notes

17 Stock/ Inventory

Description	2021-2022	2020-2021
	Kshs.	KShs
b) Stock/Inventory		0
I. BAKERY		
i) Baking flour	0.00	
Stock/ inventory at beginning of the year 1x120x450gm		0
Stock/ inventory purchased during the year - 495x50Kg	2,400,750.00	493,500
Stock/ inventory issued during the year - 495x50kg	2,400,750.00	493,500
Balance at end of the year nil	0.00	0
ii) Yeast for Baking	24,000.00	
Stock/ inventory at beginning of the year 20x450		0
Stock/ inventory purchased during the year - 21x20x450gms	504,000.00	
Stock/ inventory issued during the year - 21x20x450gm	504,000.00	
Balance at end of the year 1x20x450gms	24,000.00	0
iii) Croma	30,000.00	0
Stock/ inventory at beginning of the year 12x10kg		
Stock/ inventory purchased during the year - 110x10kg	475,200.00	70,000
Stock/ inventory issued during the year - 116x10kg	501,120.00	67,500
Balance at end of the year 6x10kg	25,920.00	2,500
iv) Pan oil	22,500.00	0
Stock/ inventory at beginning of the year 5x18l		
Stock/ inventory purchased during the year - 23x 18 ltrs	501,120.00	49,500
Stock/ inventory issued during the year - 26 x 18 ltrs	113,100.00	27,500
Balance at end of the year 2x 18ltrs	8,700.00	22,500
v) Whole meal flour	0.00	
Stock/ inventory at beginning of the year 0.00		0
Stock/ inventory purchased during the year - 31x 50kg	150,350.00	14,000
Stock/ inventory issued during the year - 31x50kg	150,350.00	14,000
Balance at end of the year	0.00	0
vi) Calcium	4,640.00	0
Stock/ inventory at beginning of the year 8x1kg		
Stock/ inventory purchased during the year - 50 x 1kg	40,000.00	11,600
Stock/ inventory issued during the year - 53x1kg	42,400.00	5,800
Balance at end of the year - 5x1kg	4,000.00	5,800

Description	2021-2022	2020-2021
II. FOOD STUFFS	Kshs.	KShs.
i) Rice		
Stock/ inventory at beginning of the year - 2675 kg	267,500.00	411,000
Stock/ inventory purchased during the year - 41,375kg	6,413,125.00	1,650,000

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Stock/ inventory issued during the year - 42,850kg	6,641,750.00	1,382,500
Balance at end of the year - 1200kg	186,000.00	267,500
ii) Beans		
Stock/ inventory at beginning of the year-630kgs	63,000.00	630kg
Stock/ inventory purchased during the year - 11,560 kg	1,734,000.00	378,000
Stock/ inventory issued during the year - 11,290 kg	1,693,500.00	378,000
Balance at end of the year – 900kg	135,000.00	63,000
iii) Cooking oil		
Stock/ inventory at beginning of the year – 200 ltrs	38,000.00	4,000
Stock/ inventory purchased during the year - 3,340 ltrs	1,269,200.00	288,800
Stock/ inventory issued during the year - 3,300ltrs	1,254,000.00	250,800
Balance at end of the year - 240ltrs	92,200.00	38,000
iv) Sugar		
Stock/ inventory at beginning of the year – 574kg	80,360.00	
Stock/ inventory purchased during the year - 12,600 kg	1,890,000.00	546,000
Stock/ inventory issued during the year - 12,524kg	1,878,600.00	465,640
Balance at end of the year 650kg	97,500.00	80,360
v) Dry maize		
Stock/ inventory at beginning of the year – 90kg	6,030.00	
Stock/ inventory purchased during the year - 3,510kg	257,400.00	60,300
Stock/ inventory issued during the year - 3420kg	250,800.00	54,270
Balance at end of the year – 180kg	13,200.00	6,030
vi) Maize flour		
Stock/ inventory at beginning of the year – 720kg	57,600.00	5,760
Stock/ inventory purchased during the year - 12,360kg	1,421,400.00	430,080
Stock/ inventory issued during the year - 12,816kg	1,473,840.00	372,480
Balance at end of the year – 264kg	30,360.00	57,600
vii) Green grams		
Stock/ inventory at beginning of the year 250	7,500.00	0
Stock/ inventory purchased during the year - 4,140kg	600,300.00	312,000
Stock/ inventory issued during the year - 13,870kg	561,150.00	237,000
Balance at end of the year – 270kg	39,150.00	7,500
viii) Tea leaves		
Stock/ inventory at beginning of the year – 13 x 500gms	5,200.00	4,800
Stock/ inventory purchased during the year -208 x 500gm	83,200.00	32,800
Stock/ inventory issued during the year - 197 x 500gms	78,800.00	32,400
Balance at end of the year – 24 x 500gms	9,600.00	5,200

Description	2021-2022	2020-2021
	Kshs.	Kshs.
ix) Salt		
Stock/ inventory at beginning of the year – 49kg	1,960.00	9,600
Stock/ inventory purchased during the year - 2100 kg	107,100	26,400

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Stock/ inventory issued during the year - 1899kg	96,849.00	24,440
Balance at end of the year - 250kg	12,750.00	1,960
x) Pilau masala		
Stock/ inventory at beginning of the year – 14x500gms	16,450.00	4,400
Stock/ inventory purchased during the year - 229x500gms	269,075.00	114,620
Stock/ inventory issued during the year - 243x500gms	285,525.00	103,620
Balance at end of the year - 0gms	0.00	154,400
xi) Cadbury cocoa		
Stock/ inventory at beginning of the year 240x20gms	19,200.00	0
Stock/ inventory purchased during the year - 2400 x 20gms	120,000.00	97,600
Stock/ inventory issued during the year - 2160 x 20gms	108,000.00	78,400
Balance at end of the year – 480 x 20gms	24,000.00	19,200
xii) Meat		
Stock/ inventory at beginning of the year - 0	0.00	0
Stock/ inventory purchased during the year - 4057.50kg	182,587.50	423,600
Stock/ inventory issued during the year - 4057.50kg	182,587.50	423,600
Balance at end of the year - Nil	0.00	0
xiii) Milk		
Stock/ inventory at beginning of the year – Nil		0
Stock/ inventory purchased during the year - 11,284pkts		451,360
Stock/ inventory issued during the year - 11,284 pkts		451,360
Balance at end of the year - Nil		0
xiv) Potatoes		
Stock/ inventory at beginning of the year – Nil	0.00	0
Stock/ inventory purchased during the year - 4098kg	204,900.00	91,260
Stock/ inventory issued during the year - 4098kg	204,900.00	91,260
Balance at end of the year-nil	0.00	0
xv) Carrots		
Stock/ inventory at beginning of the year – Nil	0.00	
Stock/ inventory purchased during the year - 2619kg	127,140.00	75,000
Stock/ inventory issued during the year - 2619kg	127,140.00	75,000
Balance at end of the year – Nil	0.00	0
xvi) Onions		
Stock/ inventory at beginning of the year – Nil	0.00	0
Stock/ inventory purchased during the year - 1859kg	167,310.00	197,730
Stock/ inventory issued during the year - 1859kg	167,310.00	197,730
Balance at end of the year - Nil	0.00	0
xvii) Tomatoes		
Stock/ inventory at beginning of the year – Nil	0.00	0
Stock/ inventory purchased during the year - 2087kg	187,830.00	92,160
Stock/ inventory issued during the year - 2087kg	187,830.00	92,160
Balance at end of the year – Nil	0.00	0

xviii) Cabbages		
Stock/ inventory at beginning of the year – Nil	0.00	0

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Stock/ inventory purchased during the year - 17,303kg	432,572.00	258,210
Stock/ inventory issued during the year - 17,303kg	432,572.00	258,210
Balance at end of the year - Nil	0.00	0
xix) Kales/Spinach		
Stock/ inventory at beginning of the year – Nil	0.00	0
Stock/ inventory purchased during the year - 1316kg	32,900.00	124,250
Stock/ inventory issued during the year - 1316kg	32,900.00	124,250
Balance at end of the year-nil	0.00	0
xx) Fresh ginger		
Stock/ inventory at beginning of the year – Nil	0.00	0
Stock/ inventory purchased during the year - 156kg	39,000.00	25,550
Stock/ inventory issued during the year - 156kg	39,000.00	25,550
Balance at end of the year-Nil	0.00	0
xxi) Firewood		
Stock/ inventory at beginning of the year – Nil	0.00	
Stock/ inventory purchased during the year - 10 lorries	630,000.00	475,000
Stock/ inventory issued during the year - 10 lorries	630,000.00	475,000
Balance at end of the year – Nil	0.00	0
xxii) Dhania		
Stock/ inventory at beginning of the year – Nil	0.00	
Stock/ inventory purchased during the year -156kg	39,000.00	8,400
Stock/ inventory issued during the year -156kg	39,000.00	8,400
Balance at end of the year- Nil	0.00	0
xxiii) Hoho		
Stock/ inventory at beginning of the year – Nil	0.00	0
Stock/ inventory purchased during the year - 40kg	16,000.00	8,000
Stock/ inventory issued during the year - 40kg	16,000.00	8,000
Balance at end of the year - Nil	0.00	0
xxiv) Fresh Garlic		
Stock/ inventory at beginning of the year – Nil	0.00	0
Stock/ inventory purchased during the year - 156kg	54,600.00	8,000
Stock/ inventory issued during the year - 156kg	54,600.00	8,000
Balance at end of the year - Nil	0.00	0
III. STATIONERIES		
i) S/L 200pgs exer		
Stock/ inventory at beginning of the year – 2724pcs	381,360.00	875,420
Stock/ inventory purchased during the year -4925pcs	640,250.00	0
Stock/ inventory issued during the year - 7,309pcs	950,170.00	494,060
Balance at end of the year – 340pcs	44,200.00	381,360
ii) SQ 200pgs		
Stock/ inventory at beginning of the year – 906pcs	126,840.00	216,160
Stock/ inventory purchased during the year -1092pcs	141,960.00	0
Stock/ inventory issued during the year -1631 pcs	212,030.00	89,320
Balance at end of the year – 367pcs	47,710.00	126,840

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Description		2020-2021
iii) 96pg graph books		
Stock/ inventory at beginning of the year – 169 pcs	23,660.00	54,660
Stock/ inventory purchased during the year - 840pcs	96,600.00	0
Stock/ inventory issued during the year - 907pcs	104,305.00	31,000
Balance at end of the year – 102pcs	11,730.00	23,660
iv) 80gms photocopy paper		
Stock/ inventory at beginning of the year – 159 reams	87,450.00	29,750
Stock/ inventory purchased during the year - 1463 reams	950,950.00	416,500
Stock/ inventory issued during the year - 1488 reams	967,200.00	351,645
Balance at end of the year – 134pcs	87,100.00	87,450
v) Foolscaps		
Stock/ inventory at beginning of the year – 42 reams	24,990.00	53,550
Stock/ inventory purchased during the year - 168 reams	84,000.000	0
Stock/ inventory issued during the year - 197 reams	98,500.00	28560
Balance at end of the year – 13 reams	6,500.00	24,990
vi) Counter books 3Q		
Stock/ inventory at beginning of the year – 15PCS	4,800.00	0.00
Stock/ inventory purchased during the year - 144PCS	46,080.00	0.00
Stock/ inventory issued during the year - 144PCS	46,080.00	0.00
Balance at end of the year – 15PCS	4,800.00	0.00
vii) Class attention registers		
Stock/ inventory at beginning of the year –130PCS		
Stock/ inventory purchased during the year - 0		
Stock/ inventory issued during the year -34PCS		
Balance at end of the year – 96PCS		
viii) Pvc spring files		
Stock/ inventory at beginning of the year –76PCS	7,600.00	0.00
Stock/ inventory purchased during the year - 276pcs	27,600.00	0.00
Stock/ inventory issued during the year -248PCS	24,800.00	0.00
Balance at end of the year –104PCS	10,400.00	0.00
ix) Manila papers		
Stock/ inventory at beginning of the year –69PCS	2,070.00	0.00
Stock/ inventory purchased during the year - 500pcs	15,000.00	0.00
Stock/ inventory issued during the year -500PCS	15,000.00	0.00
Balance at end of the year –69PCS	2,070.00	0.00
x) Box files		
Stock/ inventory at beginning of the year –6PCS	1,200.00	0.00
Stock/ inventory purchased during the year - 10pcs	2,000.00	0.00
Stock/ inventory issued during the year -15PCS	3,000.00	0.00
Balance at end of the year –1PCS	200.00	0.00

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xi) A3 Brown printed envelopes		
Stock/ inventory at beginning of the year –125PCS	3,750.00	0.00
Stock/ inventory purchased during the year - 0pcs	0.00	0.00
Stock/ inventory issued during the year -15PCS	450.00	0.00
Balance at end of the year –110PCS	3,300.00	0.00
xii) B4 Brown printed envelopes		
Stock/ inventory at beginning of the year –350PCS	8,750.00	0.00
Stock/ inventory purchased during the year - 1,000pcs	25,000.00	0.00
Stock/ inventory issued during the year -1,300PCS	32,500.00	0.00
Balance at end of the year –50PCS	1,250.00	0.00
xiii) DL Brown printed envelopes		
Stock/ inventory at beginning of the year –400PCS	10,000.00	0.00
Stock/ inventory purchased during the year - 1,000pcs	25,000.00	0.00
Stock/ inventory issued during the year -800PCS	20,000.00	0.00
Balance at end of the year –600PCS	15,000.00	0.00
xiv) DL White printed envelopes		
Stock/ inventory at beginning of the year –450PCS	11,250.00	0.00
Stock/ inventory purchased during the year - 0pcs	0.00	0.00
Stock/ inventory issued during the year -450PCS	11,250.00	0.00
Balance at end of the year –0PCS	0.00	0.00
xv) Brown printed envelopes		
Stock/ inventory at beginning of the year –400PCS	10,000.00	0.00
Stock/ inventory purchased during the year - 500pcs	12,500.00	0.00
Stock/ inventory issued during the year -600PCS	15,000.00	0.00
Balance at end of the year –300PCS	7,500.00	0.00
xvi) Biro pens		
Stock/ inventory at beginning of the year –488pcs	12,200.00	0.00
Stock/ inventory purchased during the year - 625pcs	15,625.00	0.00
Stock/ inventory issued during the year -938pcs	23,450.00	0.00
Balance at end of the year –175pcs	4,375.00	0.00
xvii) White board markers		
Stock/ inventory at beginning of the year –0pcs	0.00	0.00
Stock/ inventory purchased during the year - 214pcs	21,400.00	0.00
Stock/ inventory issued during the year -210pcs	21,000.00	0.00
Balance at end of the year –4pcs	400.00	0.00
xviii) Black board dusters		
Stock/ inventory at beginning of the year –12pcs	600.00	0.00
Stock/ inventory purchased during the year - 18pcs	900.00	0.00
Stock/ inventory issued during the year -29pcs	1,450.00	0.00
Balance at end of the year –1pcs	50.00	0.00
xix) Staple pins		
Stock/ inventory at beginning of the year –39pkts	19,500.00	0.00
Stock/ inventory purchased during the year - 20pkts	10,000.00	0.00
Stock/ inventory issued during the year -48pkts	24,000.00	0.00
Balance at end of the year –11pkts	5,500.00	0.00

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xx) cellotapes		
Stock/ inventory at beginning of the year –17pcs	1,700.00	0.00
Stock/ inventory purchased during the year - 36pcs	3,600.00	0.00
Stock/ inventory issued during the year -51pcs	5,100.00	0.00
Balance at end of the year –2pcs	200.00	0.00
xxi) masking tape 1"		
Stock/ inventory at beginning of the year –18pcs	1,800.00	0.00
Stock/ inventory purchased during the year - 51pcs	5,100.00	0.00
Stock/ inventory issued during the year -59pcs	5,900.00	0.00
Balance at end of the year –10pcs	1,000.00	0.00
xxii) dustless white chalk		
Stock/ inventory at beginning of the year –23pcs	1,610.00	0.00
Stock/ inventory purchased during the year - 253pcs	17,710.00	0.00
Stock/ inventory issued during the year -204pcs	14,280.00	0.00
Balance at end of the year –72pcs	5,040.00	0.00
xxiii) permanent marker		
Stock/ inventory at beginning of the year –23pcs	2,300.00	0.00
Stock/ inventory purchased during the year - 128pcs	12,800.00	0.00
Stock/ inventory issued during the year -128pcs	12,800.00	0.00
Balance at end of the year –23pcs	2,300.00	0.00
xxiv) Glue stick		
Stock/ inventory at beginning of the year –15pcs	2,250.00	0.00
Stock/ inventory purchased during the year - 48pcs	7,200.00	0.00
Stock/ inventory issued during the year -51pcs	7,650.00	0.00
Balance at end of the year –12pcs	1,800.00	0.00
xxv) 2" masking tape		
Stock/ inventory at beginning of the year -1pcs	250.00	0.00
Stock/ inventory purchased during the year - 18pcs	4,500.00	0.00
Stock/ inventory issued during the year -16pcs	4,000.00	0.00
Balance at end of the year –3pcs	7000.00	0.00
xxvi) HB Pencils		
Stock/ inventory at beginning of the year -16pcs	320.00	0.00
Stock/ inventory purchased during the year - 12pcs	240.00	0.00
Stock/ inventory issued during the year -21pcs	420.00	0.00
Balance at end of the year –7pcs	140.00	0.00
xxvii) Cash books		
Stock/ inventory at beginning of the year -0pcs	0.00	0.00
Stock/ inventory purchased during the year - 15pcs	5,000.00	0.00
Stock/ inventory issued during the year -9pcs	4,500.00	0.00
Balance at end of the year –6pcs	3,000.00	0.00
xxviii) 1 Quire ledger books		
Stock/ inventory at beginning of the year -0pcs	0.00	0.00
Stock/ inventory purchased during the year - 9pcs	3,150.00	0.00
Stock/ inventory issued during the year 5pcs	1,750.00	0.00
Balance at end of the year –4pcs	1400.00	0.00

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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 2022	Outstanding Balance 2021	Comments
		a	b	c	d=a-c		
		Kshs	Kshs	Kshs	Kshs	Kshs	
Construction of buildings							
1.		0					
2.		0					
3.		0					
	Sub-Total	0					
Supply of goods							
4. Annthaga Jowma Green Grocer		15,780.00	23/12/2021	0.00	15,780.00	0.00	
5. Conso Holding		3,750.00	23/12/2021	0.00	3,750.00	0.00	
6. Santo cielo Company Limited		58,500.00	23/12/2021	24,750.00	33,750.00	0.00	
TOTAL					53,280.00		

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ANNEX 2 – SUMMARY OF FIXED ASSETS REGISTER

Asset class		Date purchased	Location	Historical Cost b/f (Kshs) 31 st June 2021	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost c/f (Kshs) 31 st June 2021
Land 1		Catholic sponsored					
Land 2		N/A					
Buildings and structures 17 Classrooms 4 laboratories Office block HoD rooms Garage Kitchen 11 rooms for boarding 52 Bathrooms 2 Ablution block		N/A	Makadara	N/A	0	0	N/A
Motor vehicles Isuzu FVR MV 123) 62 SEATER		June 2007	Makadara	Kshs. 7,001,900	0	0	Kshs. 7,001,900
Office equipment, furniture and fittings 9 Workstations desks 10 tables 5 cabinets 40 chairs 100 plastic chairs 4 pcs Television		March 2019 June 2010 March 2019	Makadara	100,000.00 450,000.00 120,000.00			100,000.00 450,000.00 120,000.00

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Asset class		Date purchased	Location	Historical Cost b/f (Kshs) 31 st June 2021	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost c/f (Kshs) 31 st June 2021
Combined Jikos		December 2020		85,000.00			85,000.00
ICT Equipment, and Other ICT Assets							
3 Laptops		4/6/2019	Makadara	200,000.00			200,000.00
22 Computers & accessories					0	0	
4 printers							
3 projectors		16 th December 2019		126,000.00			126,000.00
Tools and apparatus							
40pcs pangas			Makadara	12,000.00			12,000.00
25 jembes				15,000.00	0	0	15,000.00
14pcs rakes		May 2016		7,000.00			7,000.00
60 pcs slashers				21,000.00			21,000.00

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Asset class		Date purchased	Location	Historical Cost b/f (Kshs) 31 st June 2021	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost c/f (Kshs) 31 ST June 2021
Textbooks Eng 1886 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 <u>Library/ reference material</u> Maths peak grade series 12 English peak grade series 12 Kiswahili peak grade series 12 Chemistry peak grade series 12 Biology peak grade series 12 Physics peak grade series 12 Geography peak grade series 12 History peak grade series 12 CRE peak grade series 12		All at 499,950.00	Makadara	Funded by the Govt.	Parents		

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Asset class		Date purchased	Location	Historical Cost b/f (Kshs) 31 st June 2021	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost c/f (Kshs) 31 st June 2021
Agriculture peak grade series 12 Home science peak grade series 12 Computer peak grade series 12 Business studies peak grade series 12							
Other Machinery and Equipment							
Dough mixer machine		6/5/13	Makadara	660,000.00			660,000.00
Baking oven		6/5/13		175,000.00			175,000.00
Digital Riso copier machine		07/05/12		435,000.00	0	0	435,000.00
Lawn mower							
46pcs fire extinguishers							
37 pcs CCTV cameras							
Welding machine		21/6/21		50,000.00	0		50,000.00
Generator 450 KW		28/06/2017		1,852,157.00	0	0	1,852,157.00
Grass cutter machine							
40 Dinning tables				280,000.00	0	0	280,000.00
Heritage and cultural assets		N/A	Makadara				
Intangible assets- soft ware		4	Makadara				
Total							

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

