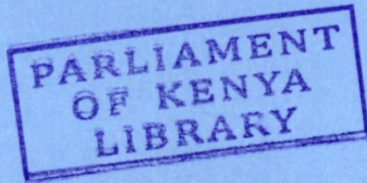


REPUBLIC OF KENYA

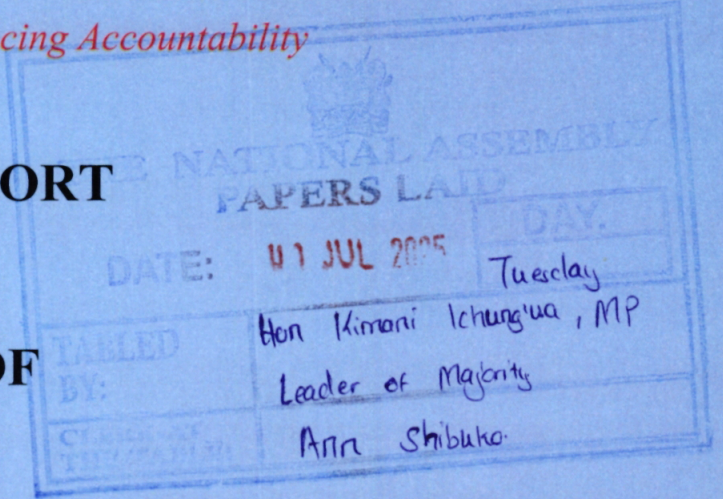


Enhancing Accountability

REPORT



OF



THE AUDITOR-GENERAL

ON

TUMUTUMU GIRLS HIGH SCHOOL

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

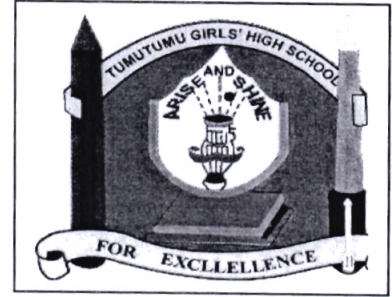
NYERI COUNTY



OFFICE OF THE AUDITOR GENERAL
P. O. Box 30084 - 00100, NAIROBI
REGISTRY

20 MAY 2025

RECEIVED



TUMUTUMU GIRLS HIGH SCHOOL
ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED
30TH JUNE 2024

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

Table of Contents	Page
1. Acronyms and Definition of Key Terms.....	ii
2. Key School Information and Management	iii
3. Summary Report of Performance of The School	viii
4. Statement of School Management Responsibility.....	xix
5. Report Of The Independent Auditors (<i>To be attached</i>).....	xx
6. Statement Of Receipts and Payments for the Year Ended 30 th June 2024.....	1
7. Statement of Assets and Liabilities As At 30 th June 2024.....	2
8. Statement of Cash Flows for the Year Ended 30 th June 2024.....	3
9. Statement Of Budgeted Versus Actual Amounts for The Year Ended 30 th June 2024	4
10. Significant Accounting Policies.....	9
11. Notes To the Financial Statements	11
12. Annexes	26

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.

BES – Boarding Equipment and Store

LTT-Local travel and transport

RMI-Repair and Maintenances

PE- Personnel Emoluments

Key School Information and Management

(a) Background information

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

The school was registered in **15th February 2024** under registration number **19 S 0030 0092** and is currently categorized as an *Extra County* public school established, owned or operated by the Government.

The school is a boarding school and had 1561 number of students as at *30th June 2024*. It has 7 streams and 62 teachers of which 5 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	Duncan Ndegwa	Chairman- Sponsor	5th March 2022
2	Jane Mwangi	Secretary - Principal	15th February 2023
3	Amos Waitara	Co-opted Member -PA Chairman	6th April 2023
4	Pius Munene	Member	5th March 2022
5	Caroline Nderi	Member	5th March 2022
6	Eng. Henry Ndege	Member	5th March 2022
7	Johnson Nyaga	Member-Sponsor	5th March 2022
8	Annah Nyakairu Njui	Member – Rep CEB	5th March 2022
9	Samuel Mathenge	Member Rep Teachers	5th March 2022
10	Julia Wacuka	Members -	5th March 2022
11	Dorcas Rigathi	Member - Community	5th March 2022
12	Japhat Maina	Member Special Needs	5th March 2022
13	Francisco Kabira	Member	5th March 2022
14	David Wandeto	Member	5th March 2022
15	Rev. Peterson Maina	Member-Sponsor	5th March 2022

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.Duncan Ndegwa 2.Jane Mwangi 3.Amos Waitara 4.Carol Nderi 5. Peterson Maina	Chair Bom/Person Chief Principal Chair PA Member Sponsor	2 out of 4 2 out of 4 2 out of 4 2 out of 4 2 out of 4
2	Audit Committee	1.David Wandeto 2.Julia Wacuka 3. Jane Mwangi 4. Duncan Ndegwa 5. Eng Henry Ndege	Chair Person Member Chief Principal Chair BOM Member	1 out of 3 1 out of 3 1 out of 3 1 out of 3 1 out of 3
3	Finance,procurement and general purposes Committee	1.Peterson Maina 2.Dorcas Rigathi 3. Jane Mwangi 4. Duncan Ndegwa 5. Henry Ndege	Chair Person Member Chief Principal Chair BOM Member	3 out of 3 0 out of 3 3 out of 3 2 out of 3 3 out of 3
4	Academic Committee	1.Carol Nderi 2.Annah Njui 3.Jane Mwangi 4.Duncan Ndegwa 5.Peterson Maina	Chair Person Member Chief Principal Chair BOM Member	2 out of 3 2 out of 3 2 out of 3 1 out of 3 2 out of 3

TUMUTUMU GIRLS HIGH SCHOOL

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

5	School Infrastructure Committee	1.Johnson Kibira 2.Amos Waitara 3.Jane Mwangi 4.Duncan Ndegwa 5.Peterson Maina 6.SCDE-Representative	Chair Person PA Chairperson Chief Principal Chair BOM Member	4 out of 6 4 out of 6 5 out of 6 5 out of 6 4 out of 6 2 out of 6
6	Discipline and welfare Committee	1.Anna Njui 2.Francisco Kibira 3. Jane Mwangi 4. Amos Waitara 5. Samuel Mathenge	Chair Person Member Chief Principal Chair BOM Member	3 out of 3 1 out of 3 3 out of 3 3 out of 3 3 out of 3

(d) School operation Management

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

Ref:	Designation	Name	Identification
1	Principal	Jane Mwangi(Miss)	TSC No.324767
2.	Deputy Principal	Ann Kaminju(Mrs)	TSC No.374197
3.	Deputy Principal	Hannah Wambugu(Mrs)	TSC No.352563
4.	School Bursar	Anne Karanja(Mrs)	ICPAK No. 25017
5.	Dean	Samuel Mathenge(Mr)	TSC No.524492

(e) Schools contacts

Post Office Box: 197-10101 Karatina
 Telephone: 0799-313-672
 E-mail: tumutumugirls3920@ymail.com
 Website: www.tumutumugirls.sc.ke

(f) School Bankers

- Name of Bank: KCB- SCHOOL FUND
 Branch: KARATINA
 Account Number: 1105572978
 Paybill: 522123
 Account Paybill: 33709k
 Status: Active
- Name of Bank: KCB- SCHOOL OPERATION
 Branch: KARATINA
 Account Number: 1105575349
 Status: Active
- Name of Bank: KCB- SCHOOL TUITION
 Branch: KARATINA
 Account Number: 1105575071
 Status: Active
- Name of Bank: KCB- SCHOOL INFRASTRUCTURE
 Branch: KARATINA
 Account Number: 1270896458
 Status: Active

5. Name of Bank: KCB- SCHOOL SAVING
Branch: KARATINA
Account Number: 1109419538
Status: Active

6. Name of Bank: KCB- SCHOOL FARM
Branch: KARATINA
Account Number: 1105201279
Status: Active

7. Name of Bank: CO-OP BANK- CDF
Branch: KARATINA
Account Number: 6271120370
Status: Dormant

8. Name of Bank: EQUITY- SCHOOL CANTEEN
Branch: KARATINA
Account Number: 0040279055956
Status: Active

(g) Independent Auditors

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

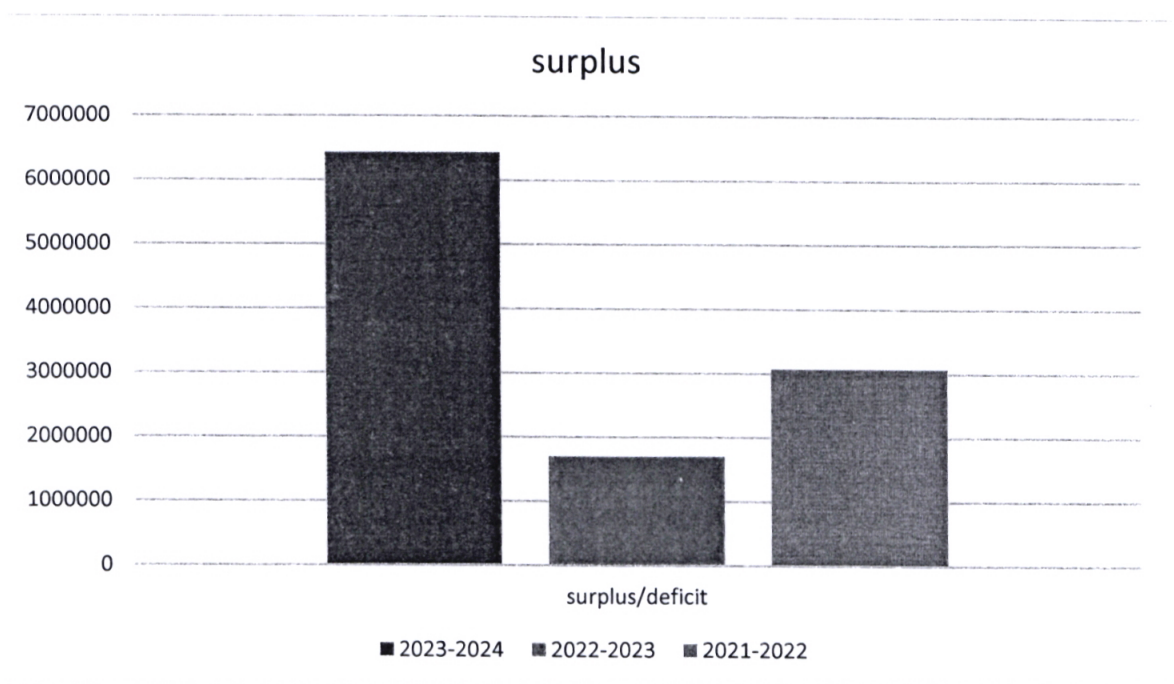
3. Summary Report of Performance of The School

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

a) Financial performance:

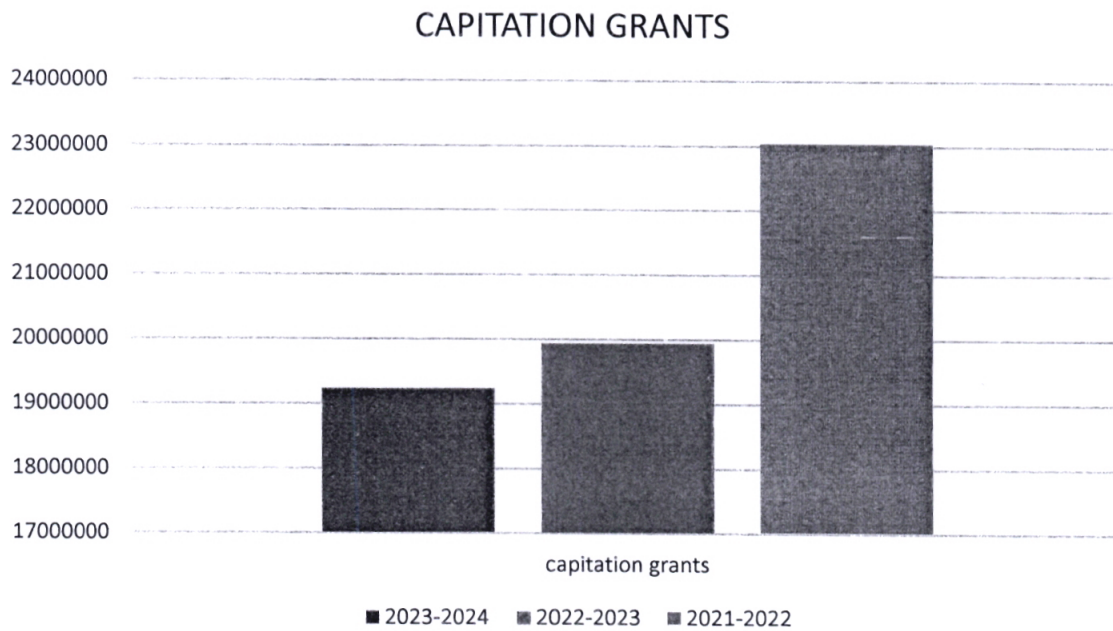
- *Surplus/ deficit for the year and a comparison of the same for the last three years*

	<i>2023-2024</i>	<i>2022-2023</i>	<i>2021-2022</i>
Surplus/Deficit	6,431,395	1,696,986	3,077,365



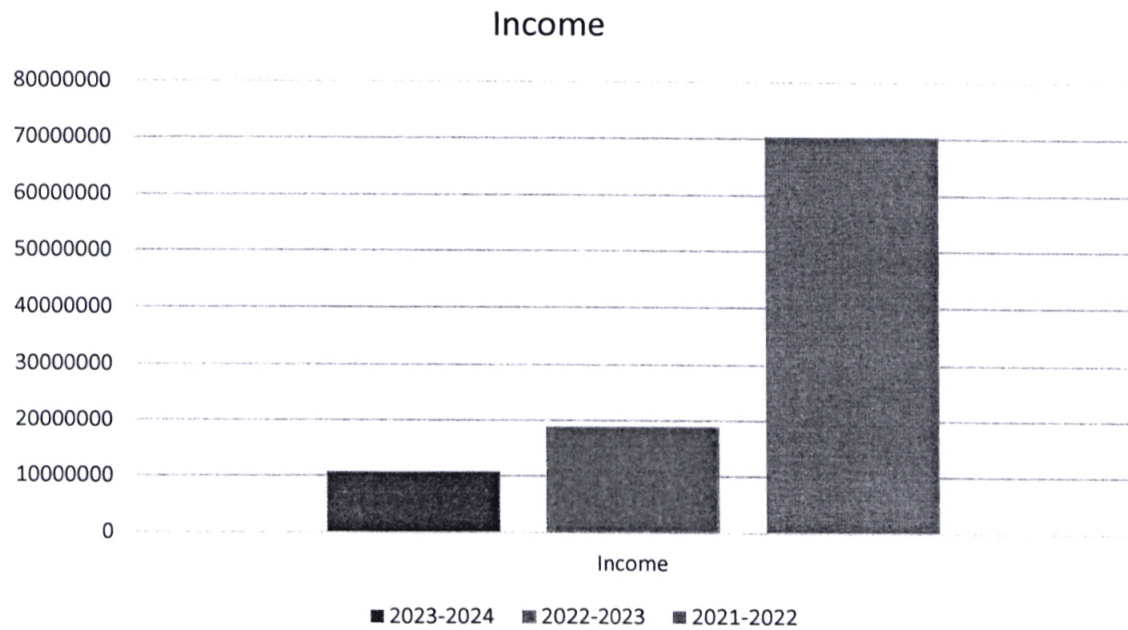
- *Capitation grants from the Ministry of Education for the last three years*

	2023-2024	2022-2023	2021-2022
Capitation grants	19,236,400	19,936,469	23,040,885
(For both operations & tuition)			



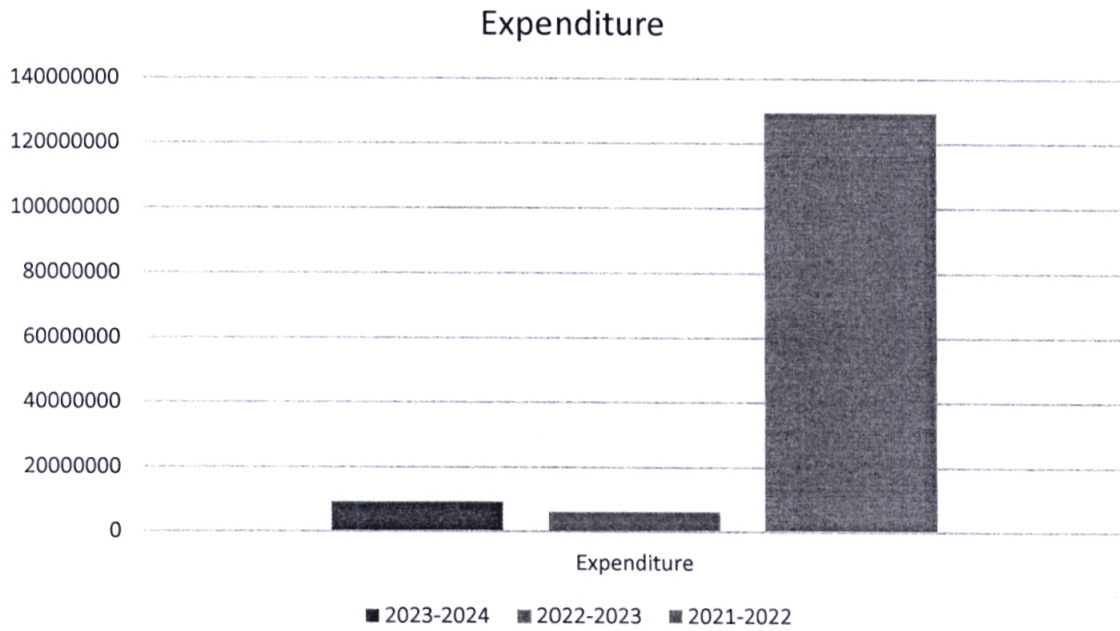
- A three-year overview of growth in income of the school

	2023-2024	2022-2023	2021-2022
Income	10,697,530	18,981,431	70,416,264



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

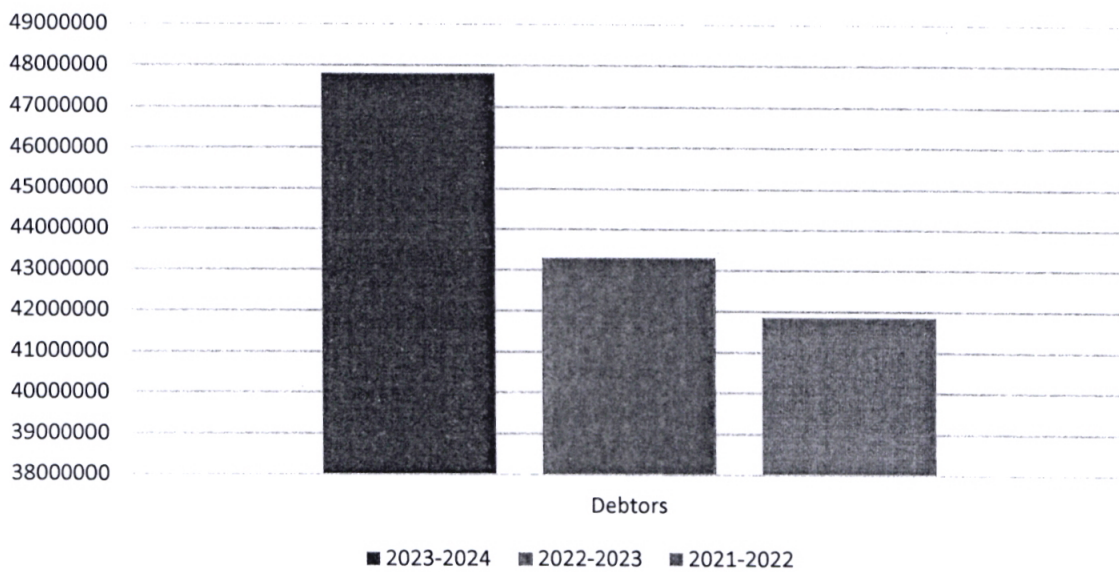
	2023-2024	2022-2023	2021-2022
<i>Expenditure</i>	9,238,958	6,125,917	129,447,404



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

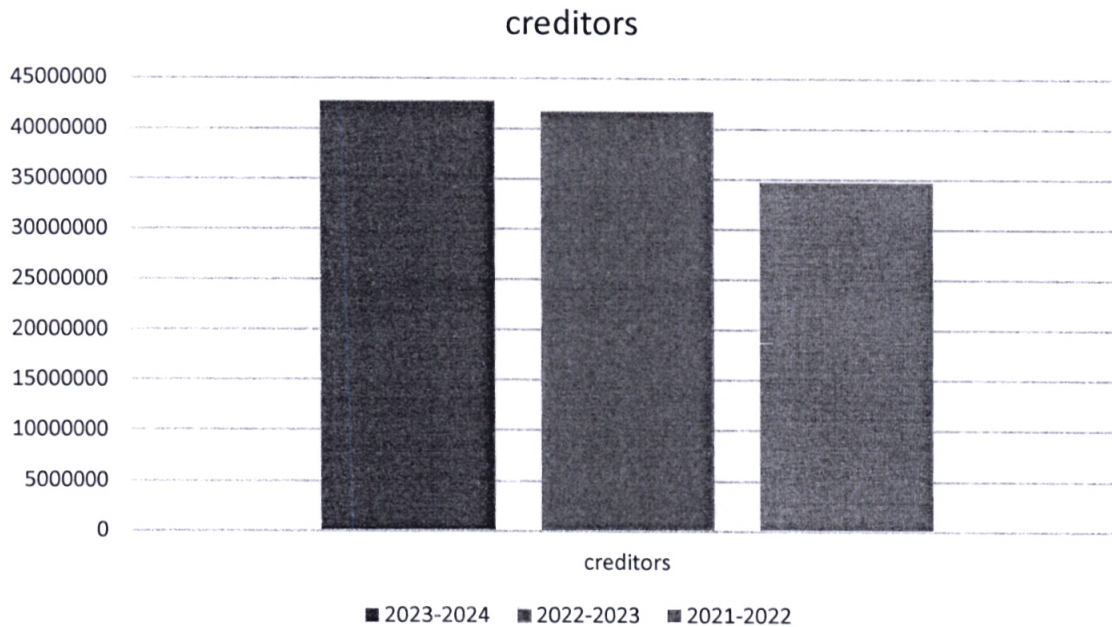
-	<i>Balance b/f</i>	<i>Recoveries</i>	<i>Additions</i>	<i>Balance c/d</i>
2021-2022	40,213,889.07	(10,739,603.62.00)	12,376,619.25	41,850,904.70
2022-2023	41,850,904.70	(6,819,905.70)	8,264,918.00	43,295,917.00
2023-2024	43,295,917	(7,448,557)	11,958,896	47,806,256

Debtors



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

-	<i>Balance b/f</i>	<i>Prepayment</i>	<i>Payment</i>	<i>Additions</i>	<i>Balance c/d</i>
2021-2022	26,513,741		(14,514,928)	22,710,214	34,709,027
2022-2023	34,709,027	2,982,290	(23,310,214)	27,326,989	41,708,092
2023-2024	41,708,092	1,579,593	(18,266,872)	17,697,995	42,718,808



b) Teacher Student ratio:

Student to teachers Ratio

1561:62

1:25

Number of teachers for each subject

<i>Subject</i>	<i>Teachers per subject</i>	<i>Teachers recruited/posted during the period</i>	<i>Teachers retired during the period</i>	<i>Teachers transferred during the period</i>
<i>English/lit</i>	8	1		
<i>Kiswahili</i>	6	2	1	
<i>Mathematics</i>	8	1		1
<i>Physics</i>	5	1		
<i>Home science</i>	1			
<i>Music</i>	1			
<i>Computer</i>	1			
<i>Chemistry</i>	6	2		
<i>Biology</i>	6	2		
<i>Agriculture</i>	3	1		
<i>Business studies</i>	4			
<i>Christian Religious Education</i>	6	1	1	
<i>Geography</i>	4	1		
<i>History</i>	5	1		

Teachers employed by BOM are 5 in number as listed below.

- *Math / Physics* - 2
- *Agric/ bio/Kiswa* - 1
- *Geo /French* - 1
- *Music/Maths* - 1

Priority number of needs

<i>Subject</i>	<i>No of Shortage of teacher</i>
<i>Music /</i>	<i>2</i>
<i>Chemistry /Biology</i>	<i>2</i>
<i>Maths/ Physics</i>	<i>2</i>
<i>Home science /-</i>	<i>1</i>
<i>Biology/ Agriculture</i>	<i>1</i>
<i>English/Literature</i>	<i>1</i>
<i>French</i>	<i>1</i>
<i>History/CRE</i>	<i>1</i>
<i>Total</i>	<i>11</i>

c) Mean score in the 2022 KCSE:

- *KCSE Mean Score for the last three years.*

<i>Year</i>	<i>2023</i>	<i>2022</i>	<i>2021</i>
<i>Mean Score</i>	<i>6,2731</i>	<i>6.0165</i>	<i>6.499</i>

Development 2022/2021 +0.2571

- *Number of students that have transitioned to institutions of higher learning*

<i>Year/Institution</i>	<i>2023</i>	<i>2022</i>
<i>University</i>	<i>173</i>	<i>131</i>
<i>percentage</i>	<i>43%</i>	<i>36%</i>
<i>TVET</i>	<i>226</i>	<i>233</i>
<i>Percentage</i>	<i>57%</i>	<i>64%</i>

d) Number of Candidates in the 2023 KCSE:

<i>Year</i>	<i>2023</i>	<i>2022</i>	<i>2021</i>
<i>Entry</i>	<i>399</i>	<i>364</i>	<i>364</i>

e) Capacity of the school:

<i>No of students in the school</i>	<i>1561</i>	<i>Capacity</i>	<i>Remarks</i>
<i>Dormitories</i>	<i>10</i>	<i>1000</i>	<i>Not enough</i>
<i>Dining Hall</i>	<i>1</i>	<i>400</i>	<i>“</i>
<i>Laboratories</i>	<i>4</i>	<i>1000</i>	<i>“</i>
<i>Toilets</i>	<i>63</i>	<i>1200</i>	<i>“</i>
<i>School Hall</i>	<i>1</i>	<i>1400</i>	<i>Adequate</i>
<i>Sanatorium</i>	<i>1</i>	<i>1300</i>	<i>Inadequate</i>
<i>Kitchen</i>	<i>1</i>	<i>800</i>	<i>“</i>
<i>Library</i>	<i>1</i>	<i>50</i>	<i>“</i>
<i>Classroom</i>	<i>27</i>	<i>1200</i>	<i>“</i>
<i>Home science lab</i>	<i>1</i>	<i>50</i>	<i>“</i>
<i>Music Lab</i>	<i>1</i>	<i>50</i>	<i>“</i>
<i>Computer Lab</i>	<i>1</i>	<i>25</i>	<i>“</i>

f) Development projects carried out by the school:

Projects	Source of funds	Status	Initial Cost (Kshs)	Amount Spent (Kshs)	Expected completion time
Storey Laboratory and Classrooms	Ministry of Education	86% complete	24,000,000	20,720,240.45	2024


.....
J.Mwangi(Miss)
School Principal



4. Statement of School Management Responsibility

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

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

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

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



.....
Name: Rachel Wachiuri

Designation: Chairman, School Board of Management

Date: 14/5/2025



.....
Name: Jane Mwangi

Designation: School Principal & Secretary to Board of Management

Date: 14/5/2025



.....
Name: Anne Karanja

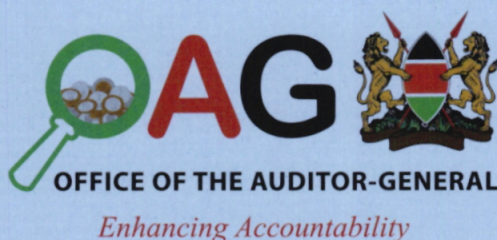
Designation: Bursar/ Finance Officer

Date: 14/5/2025



REPUBLIC OF KENYA

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



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

REPORT OF THE AUDITOR-GENERAL ON TUMUTUMU GIRLS HIGH SCHOOL FOR THE YEAR ENDED 30 JUNE, 2024-NYERI 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 Tumutumu Girls High School-Nyeri County set out on pages 1 to 25, which comprise of the statement of financial assets

and financial liabilities as at 30 June, 2024 and the statement of receipts and payments, statement of cash flows and statement of budgeted versus actual amounts for the year then ended and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of Tumutumu Girls High School as at 30 June, 2024 and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis), the Public Finance Management Act, 2012 and the Education Act, 2013.

Basis for Qualified Opinion

1. Cash and Cash Equivalents

1.1. Unsupported Bank Balance

The statement of assets and liabilities reflects cash and cash equivalents balance of Kshs.13,267,913 as disclosed in Note 10 to the financial statements. Included in this balance is KCB saving account balance of Kshs.441,548 for the KCB saving account. However, the bank balance was not supported by cash book and bank reconciliation.

In the circumstances, the accuracy and completeness of bank balance of Kshs.441,548 could not be confirmed.

1.2 Dormant CDF Account

The statement of assets and liabilities reflects cash and cash equivalents balance of Kshs.13,248,723 as disclosed in Note 10 to the financial statements. However, the bank balance for a CDF bank account was not disclosed in Note 10 to the financial statements. Further, enquiry from the management revealed that the bank account has remained dormant for a long period and there were no bank statement and certificate of bank balance to confirm the balance. In addition, there was no explanation why the account has not been closed or activated.

In the circumstances, the accuracy, completeness, existence of bank balance of Kshs.13,248,723 could not be confirmed.

1. Unsupported Long Outstanding Receivables

The statement of assets and liabilities reflects a balance of Kshs.47,806,256 in respect of accounts receivables as disclosed in Note 12 to the financial statements. However, no schedules were provided to support the receivables balance. Further, the ageing analysis of the fee arrears shows that a balance of Kshs.6,373,075 had been outstanding for over

one year and Kshs.29,474,285 had been outstanding for over three years casting doubt on the recoverability and the fair statement of these amounts.

In the circumstances, the accuracy, completeness and full recoverability of the outstanding receivables balance of Kshs.47,806,256 could not be confirmed.

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

Key Audit Matters

Key audit matters are those matters that, in my professional judgement, are of most significance in the audit of the financial statements. 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 Matter

Unresolved Prior Year Matters

In the audit report of the previous year, several issues were raised under Report on Lawfulness and Effectiveness in Use of Public Resources and Report on Effectiveness of Internal Controls, Risk Management and Governance. However, the Management has not resolved the issues or given any explanation for the failure to resolve them

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 effects 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. Unconfirmed Students Enrollment Data and underfunding

The statement of receipts and payments reflects capitation grants for tuition and operations amounts of Kshs.3,072,474 and Kshs.16,163,926 respectively as disclosed in Notes 1 and 2 to the financial statements respectively totaling to Kshs.19,236,400. Comparison of data from National Education Management and Information System(NEMIS) with records from the School revealed that during the financial year

2023/2024, NEMIS reflected 1304 students during tire one capitation, 688 students tire two 688 tire three and 1005 students tire four while records from the School had one thousand five hundred and sixty one(1,561) students, The expected amount to School using the number in the school records was Kshs.34,370,662.4 but the amount received through capitation was Kshs.19,236,400 resulting to underfunding of the school by an amount of Kshs.15,134,302.

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

2. Transfer of Funds to Kenya Secondary Schools Heads Association (KESSHA)

The statement of receipts and payments reflect boarding and school fund payments of Kshs.102,242,339 as disclosed in Note 9 to the financial statements. Included in the expenditure is an amount of Kshs.1,719,920 transferred to Kenya Secondary School Heads Association (KESSHA). However, KESSHA is a welfare organization that draws its membership from School Principals only. The organization is not defined in Government Funding system and there is no assurance that it has implemented effective, efficient, and transparent financial management and internal control systems to manage the funds transferred by schools.

In the circumstances, value for money for the amount transferred to KESSHA amounting to Kshs.1,719,920 could not be confirmed.

3. Excess Supply of Books

During the year under review, the Ministry of Education distributed textbooks to public secondary schools through Kenya Institute of Curriculum Development (KICD). Examination of records revealed that the Institute distributed various stocks of books totaling to 2,375 books to the school as at end of the year 2024. The school only issued 1,353 books to the students, resulting to an unexplained excess text books of 1,022 books in the school store. Further, books received in the financial year 2017/2019 and are still lying in the stores including Discovering secondary math's, secondary physics, trendy business studies, certificates in biology F3 and foundation C.R.E F3. The books are no longer in use and the library spacing is inadequate to retain more books.

In the circumstances, value for money on the excess supplied text books could not be confirmed.

4. Long Outstanding Payables

The statement of assets and liabilities as disclosed in Note 13 to the financial statements reflects payables balance of Kshs.42,719,808. However, included in the balance are trade payables balance of Kshs.23,442,220 which had been outstanding for more than one (1) year. This was contrary to Section 53 (8) of the Public Procurement and Asset Disposal Act, 2015 which states that 'an Accounting Officer shall not commence any procurement proceedings until satisfied that sufficient funds to meet the obligations of the resulting contract (s) are reflected in approved budget estimates.

In the circumstances, the Management was in breach of the law and there is risk loss of public funds through litigations, interests and penalties.

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Basis for Conclusion

1. Failure to Prepare School Improvement Plan

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

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

2. Weak IT Internal Controls

Review of the IT Internal Control Systems of the entity revealed the following anomalies:

- i. The non- establishment of an IT strategy committee at the school could result in IT governance which forms part of an entity's governance not being adequately implemented.
- ii. The school does not have an approved IT security policy in place and as such, it faces the risk of data leak or loss due to lack of clear direction on how to maintain information security across the organisation and to properly safeguard the organisations' assets.
- iii. The school should establish an ICT department and have a dedicated trained and qualified staff to help the entity realize it's IT strategic objectives.
- iv. The school should embrace digitization and Integration of ICT in it's operations across departments to support school's core functions. This may include but not limited to monitoring the performance of the organization's various departments like boarding department, Academic and quality assurance, bursar & accounting, stores, security and all other processes for purposes of tracking progress and easy access by

stakeholders and retrieval of all key data which should be centrally done and managed by the ICT department.

In the circumstances, the effectiveness of the IT internal control of the school as well as its environs is at risk of being compromised.

3. Inadequate Facilities for Boarding and Classrooms

Annex 2 to the financial statements reflects summary of fixed assets register balance of Kshs.492,816,015. Physical verification of the fixed assets around the school established that the existing school dormitories can only accommodate 1,000 students against the current school population of 1,561 students, further, the available classrooms can only accommodate 1,200 students against the school population of 1,561. Conclusively, the state of the school dormitories are in a dilapidated state with management citing inadequacy of funding to carry out maintenance or upgrade of the existing infrastructure. The number of students is on the rise and Competency Based Curriculum admissions will occur soon increasing the numbers of learners.

In the circumstances, the school's existing facilities are inadequate to accommodate the ever-increasing number of students

4. Lack of Ownership Documents

Annex 2 to the financial statements reflects summary of fixed assets register balance of Kshs.492,816,015 in respect of fixed assets which includes land with a Nil balance and three motor vehicles with a balance of Kshs 15,600,000. However, the team was invited to verify land where the school operates and another two parcels of land where the school keeps it's biological assets. The school farm land title was availed for verification, However the school land title deeds for parcel of land where the school current sit was not provided for audit.

In the circumstances, the ownership of the land where the school is constructed could not be confirmed.

5. Failure to tag Fixed Assets

Review of the records, asset register and physical verification of the school's assets revealed that the school management has not tagged/ coded all its assets for ease of identification, tracking and proof of ownership.

In the circumstances, the records of movable fixed assets could not be verified.

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.

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

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

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

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

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

The Board of Management is responsible for overseeing the financial reporting process, reviewing the effectiveness of how the 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 for Supreme Audit Institutions (ISSAIs). The standards require that, in conducting the audit, I obtain reasonable assurance about whether the financial

statements as a whole are free from material misstatements, whether due to fraud or error and to issue an auditor's report that includes my opinion in accordance with Section 48 of the Public Audit Act, 2015. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with IFPP 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

9 June, 2025

Statement of Receipts and Payments for the Year Ended 30th June 2024

Description of Vote Head	Note	2023-2024	2022-2023
		Kshs	Kshs
Receipts			
Government grants for tuition	1	3,072,474	3,700,674
Government grants for operations	2	16,163,926	16,235,795
Government Grants for infrastructure	3	5,026,200	4,153,000
School fund income- parents' contributions	4	91,455,219	73,908,044
Miscellaneous incomes	5	10,697,530	18,981,431
Total Receipts		126,415,349	116,979,344
Payments			
Tuition	6	1,732,936	3,784,615
Operations	7	13,932,474	15,256,942
Infrastructure	8	2,076,205	3,445,895
Boarding and school fund	9	102,242,339	92,893,751
Total Payments		119,983,954	115,381,203
Surplus/Deficit		6,431,395	1,598,141

The school financial statements were approved on 14/5 2025 and signed by:

Rachel Wachiuri

Name: Rachel Wachiuri
Chair BOM

Date: 14/5/2025

Jane Mwangi

Name: Jane Mwangi
School Principal/ Secretary to BOM

Date: 14/5/2025

Anne Karanja

Name: Anne Karanja
Bursar/ Finance Officer

Date: 14/5/2025



7. Statement of Assets and Liabilities as at 30th June 2024

Description	No te	2023-2024	2022-2023
		Kshs	Kshs
Financial Assets			
Cash and cash equivalents			
Bank balances	10	13,248,723	6,791,203
Cash balances	11	19,190	45,315
Total cash and cash equivalent		13,267,913	6,836,518
Account's receivables	12	47,806,256	43,295,917
Total financial assets (a)		61,074,169	50,132,437
Financial liabilities			
Accounts payables	13	42,719,808	41,708,092
Total Financial Liabilities (b)		42,719,808	41,708,092
Net financial assets (a-b)		18,354,361	8,424,345
Represented by			
Accumulated fund b/fwd.	14	11,922,966	5,738,129
Surplus/deficit for the year		6,431,395	1,598,141
Increase/decrease in payable and receivables		-	1,088,075
Net Assets		18,354,361	8,424,345

The school's financial statements were approved on 14/5 2025 and signed by:

.....
Name: Rachel Wachiuri

Chair BOM

Date: 14/5/2025

.....
Name: Jane Mwangi

School Principal/ Secretary to BOM

Date: 14/5/2025

.....
Name: Anne Karanja

Bursar/ Finance Officer

Date: 14/5/2025




TUMUTUMU GIRLS HIGH SCHOOL

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

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

Description	Note	2023-2024	2022-2023
		Kshs	Kshs
Cash from Operating Activities			
Receipts			
Government grants for tuition	1	3,072,474	3,700,674
Government grants for operations	2	16,163,926	16,235,795
Government grants for infrastructure	3	5,026,200	4,153,000
School fund income- parents contributions/ fees	4	91,455,219	73,908,044
Other income	5	10,697,530	18,981,431
Total receipts		126,415,349	116,979,344
Payments			
Cash outflows for tuition	6	1,732,936	3,784,615
Cash outflows for operations	7	13,932,474	15,256,942
Cash outflows for infrastructures	8	2,076,205	3,445,895
Cash outflows Boarding/lunch and school fund payments	9	102,242,339	92,893,751
Total payments		(119,983,954)	(115,381,203)
Net cash inflow/outflow from operating activities		6,431,395	1,598,141
Net increase/decrease in cash and cash equivalents		6,431,395	1,598,141
Cash and cash equivalent at beginning of the FY		6,836,518	5,238,377
Cash and cash equivalent at end of the FY		13,267,913	6,836,518

The school's financial statements were approved on 14/5/2025 2025 and signed by:



Name: Rachel Wachiuri

Chair BOM

Date: 14/5/2025



Name: Jane Mwangi
School Principal/ Secretary to
BOM

Date: 14/5/2025



Name: Anne Karanja

Bursar/ Finance Officer

Date: 14/5/2025



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

Receipt/Expenses Item	Original Budget	Adjustments	Final Budget	Actual On Comparable Basis	% Of Utilization
	a	b	c=a+b	d	e=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs
Receipts					
<i>(1) Capitation Grant on Tuition</i>					
Reference Materials	-	-	-	-	-
Exercise Books	2,964,424	-	2,964,424	1,405,542	47%
Laboratory Equipment	1,800,000		1,800,000	259,439	14%
Internal Exams					
Teaching / Learning Materials	1,930,560		1,930,560	1,407,493	73%
<i>(2) Capitation Grant on Operations</i>					
Personnel Emoluments	8,200,000		8,200,000	6,113,821	75%
Repairs and Maintenance	9,800,000		9,800,000	5,690,740	58%
Local Transport / Travelling	1,500,000		1,500,000	421,525	28%
Electricity and Water	2,100,000		2,100,000	1,050,000	50%
Medical	2,400,000		2,400,000	591,750	24%
Administration Costs	2,300,000		2,300,000	1,283,500	56%
Activity	2,250,000		2,250,000	1,012,590	45%
Smasse	300,000		300,000	-	

Receipt/Expenses Item	Original Budget	Adjustments	Final Budget	Actual On Comparable Basis	% Of Utilization
	a	b	c=a+b	d	e=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs
3) FDSE for infrastructure					
Maintenance & Improvement MoE				5,026,200	62%
M&I parents' contribution					
Economic Stimulus Programs					
Transition Infrastructure Grants					
Administration Block					
(4) Fees Charged on Parents					
Personnel Emoluments	8,481,500		8,481,500	7,106,224	84%
Repairs and Maintenance	2,900,000		2,900,000	2,808,097	96%
Local Transport / Travelling	2,725,843		2,725,843	2,629,330	96%
Electricity and Water	2,800,000		2,800,000	2,718,342	97%
Medical	600,000		600,000	52,676	9%
Administration Costs	6,200,000		6,200,000	6,117,060	87%
Activity	375,000		375,000	353,932	94%
Development	4,152,575		4,152,575	4,152,575	94%
Fee on Boarding Equipment and Stores	46,829,215		46,829,215	45,309,978	97%
Bursary	0		0	7,881,836	
Prepayments	0		0	4,864,612	
Arrears	0		0	7,448,557	
Salary advance	0		0	12,000	
5) Miscellaneous Income					
Loans / Borrowing					

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
Rent income	0		0	99,750	
Income from Farming Activities	0		0	4,488,435	
Income from Canteen Activities	0		0	5,638,797	
Deposit from saving account	0		0	441,548	
Income from Bus Hire					
Fee for Hire of Ground and Equipment					
Tender form Income	0		0	29,000	
Income from Any Other Investment					
Total Income	110,609,117		110,609,117	126,415,349	
(6) Expenditure for Tuition					
Textbooks					
Reference Materials					
Exercise Books	2,964,424		2,964,424	828,000	30%
Laboratory Equipment					
Internal Exams					
Teaching / Learning Materials	1,830,560		1,830,424	201,950	11%
Chalks					
Exams and Assessment	100,000		100,000	84,361	84%
Sundry creditors	0		0	617,095	
Administration Costs					
Bank Charges	2,000		2,000	1,530	77%

TUMUTUMU GIRLS HIGH SCHOOL

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

Receipt/Expenses Item	Original Budget	Adjustments	Final Budget	Actual On Comparable Basis	% Of Utilization
	a	b	c=a+b	d	e=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs
(7) Expenditure for Operations					
Personnel Emoluments	4,600,000		4,600,000	4,413,129	95%
Repairs, Maintenance & Improvements	5,000,000		5,000,000	3,797,200	91%
Local Transport / Travelling	600,000		1,600,000	564,050	94%
Electricity, Water and Conservancy	1,800,000		1,800,000	1,750,000	97%
Medical	500,000		500,000	238,050	8%
Administration Costs	1,400,000		1,400,000	1,108,480	79%
Activity Expenses	1,000,000		1,000,000	783,820	35%
Sch Infrastructure-cbc	0		0	754,245	
Sundry creditor	0		0	523,500	
(8) Expenditure For infrastructure					
Construction of classrooms					
Bank Charges	2,000		2,000	-	59%
Construction of DORMS					
Purchase of furniture	1,600,000		1,600,000	500,000	31%
Repair and Maintenance	1,600,000		1,600,000	1,576,205	98%
(9) Expenditure For school fund/lunch/boarding					
Personnel Emoluments	12,481,500		12,481,500	11,711,828	94%
Repairs, Maintenance and Improvements	2,671,843		2,671,843	2,565,990	96%
Local Transport / Travelling	7,800,000		7,800,000	7,784,473	99%

Receipt/Expenses Item	Original Budget	Adjustments	Final Budget	Actual On Comparable Basis	% Of Utilization
	a	b	c=a+b	d	e=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs
Electricity, Water and Conservancy	5,400,000		5,400,000	5,329,434	98%
Medical Expenses	100,000		100,000	77,760	78%
Administration Costs	5,500,000		5,500,000	5,200,773	95%
Activity	1,875,000		1,875,000	1,433,790	77%
Bursary	0		0	7,881,836	
Salary Advance	0		0	4,000	
Boarding Equipment and Stores	47,629,215		47,629,215	30,729,205	64%
Expenditure for Income Generating Activity	0		0	9,238,958	92%
Prepayment	0		0	3,152,095	
club	0		0	3,900	
Development	4,152,575		4,152,575	4,152,575	100%
Tender Form					
Pocket money	0		0	5,915	
Sundry Creditors	0		0	12,969,807	99%
Totals	110,609,117		110,609,117	119,983,954	

10. Significant Accounting Policies

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

1. Statement of compliance and basis of preparation

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

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

The financial statements are presented in Kenya Shillings, which is the functional and reporting currency of Tumutumu Girls High 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 *Tumutumu Girls High School* recognises all receipts from various sources when the event occurs, and the related cash has been received by Tumutumu Girls High School. In addition, Tumutumu Girls High School recognises all expenses when the event occurs, and the related cash has been paid out by Tumutumu Girls High School. Income arising from school fees is recognised when the event occurs whether cash is received or not. Expenditure arising from operations is recognised when the event occurs irrespective of receipt of cash.

3. In-kind contributions

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

4. Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and cash at bank, short-term deposits on call, and highly liquid investments with an original maturity of three months or less, which are readily convertible to known amounts of cash and are subject to 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. Tumutumu Girls High School budget was approved by the School Board of Management. A comparison of the actual performance against the comparable budget for the financial year under review has been included in the financial statements.

9. Comparative figures

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

10. Subsequent events

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

11. Notes To the Financial Statements

1 Government Grants for Tuition

Description	2023-2024	2022-2023
	Kshs	Kshs
Exercise Books	1,405,542	400,000
Laboratory Equipment	259,439	703,114
Teaching / Learning Materials	1,407,493	2,597,560
Total	3,072,474	3,700,674

2 Government Grants for Operations

Description	2023-2024	2022-2023
	Kshs	Kshs
Personnel Emoluments	6,113,821	3,257,078
Repairs and Maintenance	5,690,740	5,382,000
Local Transport / Travelling	421,525	1,782,761
Electricity and Water	1,050,000	900,000
Medical	591,750	284,900
Administration Costs	1,283,500	3,859,544
Activity	1,012,590	769,512
Total	16,163,926	16,235,795

3 Government Grants for infrastructure

Description	2023-2024	2022-2023
	Kshs	Kshs
Maintenance & Improvement	5,026,200	6,398,250
Total	5,026,200	6,398,250

4 School Fund Income - Parents Contribution/Fees

Description	2023-2024	2022-2023
	Kshs	Kshs
Personnel emoluments	7,106,224	10,025,261
Repairs and maintenance	2,808,097	3,462,825
Local transport / travelling	2,629,330	2,737,889
Electricity and water	2,718,342	3,636,568
Medical	52,676	5,860
Administration costs	6,117,060	5,183,842
Bursary	7,881,836	-
Prepayment	4,864,612	-
Activity	353,932	614,440
Salary Advance	12,000	-
Fee on Boarding Equipment and stores	45,309,978	41,421,854
Development	4,152,575	-
Arrears	7,448,557	6,819,905
Total	91,455,219	73,908,444

5 Miscellaneous Incomes

Description	2023-2024	2022-2023
	Kshs	Kshs
Rent Income- Sch Operation account	5,950	-
Income from Farming Activities-Farm A/C	2,284,098	1,630,277
Income from Farming Activities-Sch Fund	2,204,337	233,145
Income from Canteen Activities-Canteen A/C	5,638,797	2,915,249
Rent Income- Sch Fund account	93,800	158,100
Deposit to Saving account	441,548	-
Prepayments	-	7,470,838
Pocket Money	-	18,500
Salary Advance	-	15,000
Bursary	-	6,314,672
Club deposit	-	18,650
Income From tender forms	29,000	207,000
Total	10,697,530	18,981,431

TUMUTUMU GIRLS HIGH SCHOOL

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

6. Tuition

Description	2023-2024	2022-2023
	Kshs	Kshs
Exercise Books	828,000	400,000
Laboratory Equipment	-	959,905
Teaching / Learning Materials	201,950	309,900
Exams and Assessment	84,361	-
Bank Charges	1,530	2,610
Sundry Creditors	617,095	2,112,200
Total	1,732,936	3,784,615

7. Operations

Description	2023-2024	2022-2023
	Kshs	Kshs
Personnel Emoluments	4,413,129	1,224,919
Administration Cost	1,108,480	3,859,664
Repairs and Maintenance & Improvements	3,797,200	5,382,000
Local Transport / Travelling	564,050	1,782,751
Electricity and Water	1,750,000	900,000
Medical	238,050	-
Activity Expenses	783,820	375,280
School Infrastructure	754,245	-
Sundry creditors	523,500	1,732,328
Total	13,932,474	15,256,942

TUMUTUMU GIRLS HIGH SCHOOL

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

8. Infrastructure

Description	2023-2024	2022-2023
	Kshs	Kshs
Bank Charges	-	-
Construction of classrooms	-	2,690,325
Construction of laboratory	-	755,570
Storage tank & ablution repair and refurbishment	1,576,205	-
Desk, beds and chairs	500,000	-
Total	2,076,205	3,445,895

9. Boarding and School Fund

Description	2023-2024	2022-2023
	Kshs	Kshs
Personnel Emoluments	11,711,828	14,453,507
Repairs and Maintenance & Improvements	2,565,990	2,657,808
Local Transport / Travelling	7,784,473	3,874,110
Electricity and Water	5,329,434	4,524,705
Medical Expenses	77,760	78,968
Administration Costs	5,200,773	2,808,468
Activity	1,433,790	1,980,345
Tender	-	42,000
Expenses on Income Generating Activities**	9,238,958	6,125,917
Fee on Boarding Equipment and Stores	30,729,205	24,909,547
Development	4,152,575	0
Prepayment	3,152,095	6,152,428
Bursary	7,881,836	6,314,672
Club	3,900	6,000
Pocket Money	5,915	24,500
Salary Advance	4,000	32,000
Sundry Creditors	12,969,807	18,908,776
Total	102,242,339	92,893,751

TUMUTUMU GIRLS HIGH SCHOOL

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

10. Bank Accounts

Account Name & Currency	Status	Bank Account Number	2023-2024	2022-2023
	Active/Dormant		Kshs	Kshs
Tuition Account	Active	1105575071	1,387,175	47,636
Operations Account	Active	1105575349	3,222,937	984,355
School Fund Account/Boarding	Active	1105572978	111,258	1,525,225
Canteen Account	Active	0040279055956	1,382,115	663,268
Farm Account	Active	110521279	241,178	57,023
Saving Account	Active	1109419538	441,548	-
Infrastructural Account	Active	1270896458	6,462,512	3,513,698
Total			13,248,723	6,791,203

11. Cash in Hand

Description	2023-2024	2022-2023
	Kshs	Kshs
Notes and Coins	19190	45,315
Total	19,190	45,315

TUMUTUMU GIRLS HIGH SCHOOL

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

12. Accounts Receivable

Description	2023-2024	2022-2023
	Kshs	Kshs
Fees Arrears	47,806,256	43,070,917
Other Non-Fees Receivables		
Salary Advances (list/schedule attached)	-	133,500
Rent arrears (list/schedule attached)	-	91,500
Total	47,806,256	43,295,917

12 b) Ageing Analysis of Accounts Receivable

Description	2023-2024		2022-2023	
	Kshs		Kshs	
	2023-2024	% of the total	2022-2023	% of the total
Less than 1 year	11,958,896	25%	8,039,918	19%
Between 1- 2 years	6,373,075	13%	5,556,714	13%
Over 3 years	29,474,285	62%	29,474,285	68%
Total	47,806,256	100%	43,070,917	100%

13. Accounts Payable

Description	2023-2024	2022-2023
	Kshs	Kshs
Trade Creditors (See Ageing Below and Appendix 1)	41,140,215	38,725,802
Prepaid Fees	1,579,593	2,982,290
Total	42,719,808	41,708,092

13a. Ageing Analysis of Accounts Payable

Description	2023-2024		2022-2023	
	Kshs		Kshs	
	2023-2024	% of the total	2022-2023	% of the total
Less than 1 year	17,697,995	43%	27,326,989	71%
Between 1- 2 years	13,707,687	33%	-	-
Over 3 years	9,734,533	24%	11,398,813	29%
Total	41,140,215	100%	38,725,802	100%

14. Fund Balance Brought Forward

Description	2023-2024		2022-2023	
	Kshs		Kshs	
Bank Balances	6,791,203		5,238,379	
Cash Balances	45,315		-	
Receivables	47,806,256		41,928,504	
Payables	(42,719,808)		(41,428,754)	
Total	11,922,966		5,738,129	

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.

15. Biological assets

Description	Numbers	2023-2024	2022-2023
		Kshs	Kshs
Cattle	17	3,400,000	3,200,000
Goats	28	476,000	-
Trees	2000	2,000,000	2,000,000
Rabbits	20	20,000	32,000
Poultry	-	-	180,000
Dog	2	20,000	-
Total		5,916,000	5,412,000

Other important disclosure notes

16. Stock/ Inventory

Description	2023-2024	2022-2023
	Kshs	Kshs
Food stuffs	2,174,773	3,062,298
Lab consumables	737,605	654,034
Farm produce	301,900	128,350
Medication	20,300	95,310
Stationary	991,090	3,567,429
Farm	392,850	-
	4,618,518	7,507,241

17. 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.

a) REPORT ON FINANCIAL STATEMENTS

Ref No	ISSUE/OBSERVATIONS FROM AUDITOR	MANAGEMENT RESPONSE/COMMENT	STATUS	TIME FRAME
1.	<p><u>Inaccuracies in the Financial statements.</u></p> <p>i) Comparative figures in the statement of receipts and payment for miscellaneous income amount of Kshs. 32,589,727 disclosed on note 5, varies with audited balance amount of ksh 33,174,990.</p> <p>ii) The statement of assets and liabilities reflects financial assets balance amounting to ksh 50,132,435 which includes cash and cash equivalents balance of ksh 6,836,578. However, the sum totaled to ksh 6,836,518</p> <p>iii) The statements of assets and liabilities reflects comparative balances for financial assets of ksh 47,068,083 which varies with audited balances of ksh 47,166,883.</p> <p>iv) The variance in the statement of cashflows which is reflected at the beginning of the year as ksh 2,238,379 differing from audited balances of ksh 5,238,379. Further, the cash and cash equivalent at the end of the financial year were presented</p>	<p>-The variance was due to realignment of the PSAB template. The error was amended.</p> <p>-The variance was due to data entry error. The correct amount for bank as per note 10 is Ksh 6,791,205 to total to Ksh 6,836,520. The error was amended as per attached</p> <p>-The variance was due to error which has been corrected.</p> <p>-The variance of cash and cash equivalents at the beginning of the financial year was a typing error that has been corrected.</p>	<p>Resolved</p> <p>Resolved</p> <p>Resolved</p> <p>Resolved</p>	<p>7/2/2025</p> <p>7/2/2025</p> <p>7/2/2025</p> <p>7/2/2025</p>

	<p>as 6,836,578 which is a variance with actual total of 6,838,518. Additionally, the comparative balances for other income and total payments were reflected as ksh 32,589,727 and 31,446,693 respectively which do not agree to the audited balance for the previous year.</p>	<p>The cash and cash equivalent at the end of financial year was also data entry error that has also been amended. Ksh 32,589,727 reflected differ due to rearrangement of PSAB templates where school fund income year 2022/2021 included personnel emoluments, repair and maintenance, local transport and travelling, electricity and water, medical, administration costs and activity (7 vote heads) while year 2022/2023 included 9 vote heads which are personnel emoluments, repair and maintenance, local transport/travelling, electricity and water, medical, administration cost, activity, fees on boarding equipment and stores and arrears.</p>		
	<p>v) Statement of budgeted versus actual amount does not agree with approved budget and the trial balance.</p>	<p>-The trial balance budgeted amounts have been amended with the approved budget.</p>	<p>Resolved</p>	<p>7/2/2025</p>
	<p>vi) comparative balances in respect of income from farming activities- school fund and canteen as disclosed in note 5 to financial statements do not agree with audited balances year 2022</p>	<p>-The variance to the accounts were due to data entry errors. The errors have been corrected to clear the variance.</p>	<p>Resolved</p>	<p>7/2/2025</p>

	vii) Comparative balances in respect of fees on boarding equipment and stores, sundry creditors and the total boarding and school fund did not agree to the audited balances for previous year.	-The variance is due to an error. The errors have been corrected.	Resolved	7/2/2025
2.	<p><u>Long outstanding receivables</u></p> <p>The outstanding receivables Of Ksh. 43,070,917 is comprised of the following:</p> <p>Old unrecoverable debt Ksh. 10,758,175</p> <p>2-3 years ksh. 32,312,742</p> <p>Current year Ksh. 1,142,413</p>	<p>The recoverability of the outstanding fees balances was affected by the fact that the school lacked mechanism of collecting the fees of exiting students. This is because the school is prohibited by the MOE from holding the certificates of exiting students which is the only security available to the management.</p> <p>However, the school management has made efforts to recover fees by often sending sms and calls to parents, reminding them of their commitment to clear fees albeit with little success.</p>	Not resolved	Year 2025-2026

a) REPORT ON LAWFULNESS AND EFFECTIVENESS ON USE OF RESOURCES

Ref No.	ISSUE/OBSERVATIONS FROM AUDITOR	MANAGEMENT RESPONSE/COMMENT	STATUS	TIME FRAME
1	Unconfirmed student's enrolment data. The School was underfunded by 171 students resulting to non-remittance of Ksh 2,336,273	<p>The difference in physical and Nemis data enrolment was due to:</p> <ul style="list-style-type: none"> -Inconsistences in the Nemis database in MOE which show less students than actual in some months especially near the release of capitation fund. <p>The difference in physical and Nemis data enrolment was due to:</p> <ul style="list-style-type: none"> -Errors on Birth certificates' -Transferring in students not released in their former schools -Refugees/ students from other countries. 	Not resolved	Year 2025-2026
2.	Failure to prepare school improvement plan	<p>-The existing school improvement plan will be re-evaluated to ensure it agrees with the strategic plan</p> <p>The plan will also be more specific in highlighting the specific areas of concern such as:</p> <ul style="list-style-type: none"> -Academic targets and modalities of achieving them 	Resolved.	30/06/2025

		-infrastructure refurbishments and associated budgets Curriculum improvements in subjects where performance is below standards.		
3.	Inadequate basic infrastructure in the institution	The management is well appraised of the dilapidated infrastructures in the school and is making every effort in addressing the same. Notables one being: - Dormitories - Laboratories - School library - Computer lab	Not resolved	Year 2025-2026

b) REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE.

	ISSUE/OBSERVATIONS FROM AUDITOR	MANAGEMENT RESPONSE	ACTION TAKEN	TIME FRAME
1.	Frequency of BOM meetings and BOM Committees held in a year.	Emphasis to hold at least three meetings in a year will be made in future.	Resolved	7/2/2025
2.	Lack of ownership documents.	The school has one title deed for the School farm. The other land where the school is located is owned by PCEA Tumutumu church. The church is in possession of the Title Deed.	Not Resolved	Year 2025-202



Sign and Date
Principal



TUMUTUMU GIRLS HIGH SCHOOL
Annual Report and Financial Statements For the year ended 30th June 2024

Annexes

Annex I - Analysis of Pending Accounts Payable

Supplier Of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2023-2024	Outstanding Balance 2022-2023	Comments
	A	b	C	d=a-c		
	Kshs	Kshs	Kshs	Kshs	Kshs	
Supply of goods						
TUTION ACCOUNT						
1. CHEMLAD LABORATORY SUPPLIES LTD		YEAR 2023-2024		922,260		
2. WINWAT SUPPLIES		YEAR 2023-2024		562,430		
3. KNIGHT BOOK CENTRE		YEAR 2023-2024		55,200		
Sub-Total				1,507,190		
OPERATION ACCOUNT						
4. BRITAM		YEAR 2023-2024		604,175		
5. ELITE FILLING STATION		YEAR 2023-2024		175,642		
6. AGAME INVESTMENT		YEAR 2023-2024		341,350		
7. BRIMAT VENTURES		YEAR 2023-2024		39,800		
8. LUMU CLEANING AND HEALTH CARE		YEAR 2023-2024		268,800		
Sub-Total				1,429,767		
SCH FUND ACCOUNT						
9. LUNAG CO LTD		YEAR 2023-2024		526,875		

TUMUTUMU GIRLS HIGH SCHOOL

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

Supplier Of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2023-2024	Outstanding Balance 2022-2023	Comments
10. DEORA ENTERPRISES		YEAR 2023-2024		586,880		
11. JANKA ELECTRICAL AND HARDWARE		YEAR 2023-2024		677,630		
12. WARWICK ENTERPRISES		YEAR 2023-2024		351,250		
13. WAMUGWERU SMART BUTCHERY		YEAR 2023-2024		1,872,655		
14. SCH FARM		YEAR 2023-2024		670,127		
15. WAMO TECH		YEAR 2023-2024		250,000		
16. PRIMEHOOD SUPPLIES		YEAR 2023-2024		162,500		
17. MITERO AGRO ENTERPRISES		YEAR 2023-2024		392,340		
18. SHARON AND JOY CO LTD		YEAR 2023-2024		2,523,200		
19. REDDINGTON ENTERPRISES		YEAR 2023-2024		266,350		
20. THE TWO SISTERS CO LTD		YEAR 2023-2024		1,080,000		
21. IMAGE TRACE SOLUTION LTD		YEAR 2023-2024		139,840		
22. BOSARIKA FARM		YEAR 2023-2024		631,279		
23. DESJAK ENTERPRISES		YEAR 2023-2024		925,000		
24. WATARE GROCERY ENTERPRISES		YEAR 2023-2024		330,997		
25. LANES ENTERPRISES		YEAR 2023-2024		424,080		
26. PHORMAX ENTERPRISES		YEAR 2023-2024		483,405		
27. RISEHER ENTERPRISES		YEAR 2023-2024		1,164,000		
28. JOWANDA ENTERPRISES		YEAR 2023-2024		289,100		
29. KAHORA ELECTRICALS AND GENERAL		YEAR 2023-2024		229,090		

TUMUTUMU GIRLS HIGH SCHOOL

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

Supplier Of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2023-2024	Outstanding Balance 2022-2023	Comments
30. SPARK VAULT ENTERPRISES		YEAR 2023-2024		216,000		
31. SIGLAM INVESTORS		YEAR 2023-2024		406,550		
32. HUDMOON ARTS		YEAR 2023-2024		52000		
33. ALEX NGATIA		YEAR 2023-2024		77,290		
Sub-Total				14,761,038		
Grand Total				17,697,995		

YEAR 2023-2024 CREDITORS

i. Supply of Goods						
a. TUITION ACCOUNT						
34. DAJOHN ENTERPRISES	691,800	YEAR 2022-2023			691,800	
35. NOWAI OFFICE	117,095	OCT-JUNE 2023	117,095	-	-	
36. KNIGHT BOOK CENTRE	1,785,468	YEAR 2022-2023	1,301,950		483,518	
Sub-Total	2,594,363.00		1,419,045		1,175,318	
b. OPERATION ACCOUNT						
37. JOY SPARKS CLEANING AND GENERAL	117,500	YEAR 2022-2023	117,500		-	
38. ELISHA ENTERPRISES	153,000	YEAR 2022-2023	153,000		-	
39. CENTRIFUGAL TECH LTD	291,625	JULY 2022	100,000		191,625	
40. RIMKA SUPPLIERS ENTERPRISES	510,000	MAY 2023	510,000		-	

TUMUTUMU GIRLS HIGH SCHOOL

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

41. 2NK INVESTMENT SACCO LTD	229,260	YEAR 2023	229,260	-		
42. WEAVERBIRD GARMENT MANUFACTURER LTD	135,680	JULY 2022	-		135,680	
Sub-Total(c)	1,437,065.00		1,107,760		327,305	
c. SCHOOL FUND ACCOUNT						
43. ABC MASKY STORES	2,745,157	JULY-JUNE 2023	1,674,695		1,070,192	
44. WAEUNYA MILKBAR AND FARMERS CHOICE	186,030	FEB-JUNE 2023	186,030		-	
45. HIARI SOLUTION LTD	69,000	MARCH-APRIL 2023	69,000		-	
46. JOWANDA ENTERPRISES	261,900	MARCH 2023	261,900		-	
47. ICHAMARA CEREALS	2,551,500	JULY-JUNE 2023	1,900,000		651,500	
48. WAMUGWERU SMART BUTCHERY	1,956,225	JULY-JUNE 2023	400,000		1,556,225	
49. WARWICK ENTERPRISES LTD	1,911,250	JAN-MAY 2023	800,000		1,111,250	
50. KIMATHI BOOK SELLERS AND STATIONERS	988,000	JANUARY 2023	400,000		588,000	
51. ANVICS ENTERPRISES	23,500	MAY 2023	23,500		-	
52. WAMO TECH SERVICES	28,000	JANUARY 2023	-		28,000	
53. SOFIA MARK ENTERPRISES	261,190	JAN-JUNE 2023	261,190		-	
54. LOGIK SUPPLIERRS	1,017,951.14	DEC-MAY 2023	-		1,017,951.14	
55. PHORMAX ENTERPRISES	348,800	JULY-JUNE 2023	-		348,800	
56. LUMBI TRADERS AND SUPPLIERS	624,245	JAN-JUNE 2023	400,000		224,245	
57. QUALITY RAW FOOD	1,805,000	JULY-JUNE 2023	1,200,000		605,000	
58. BIG THUMB TECHNOLOGIES	297,800	FEB-JUNE 2023	297,800		-	
59. AGRISAID LTD AND GENERAL SUPPLIERS	1,373,170	JAN-FEB 2023	500,000		873,170	

TUMUTUMU GIRLS HIGH SCHOOL

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

60. MEDIA WASH TRADERS	151,800	APRIL-JUNE 2023	151,800		-	
61. JUMBO FEEDS	1,423,800	JULY-JUNE 2023	200,000		1,223,800	
62. PRIME HOOD SUPPLY	44,900	6/5/2023	-		44,900	
63. DEORA ENTERPRISES	1,063,763	JULY-JUNE 2023	200,000		863,763	
64. WATARE ENTERPRISES	427,230	FEB-JUNE 2023	300,000		127,300	
65. JALU GENERAL SUPPLIERS	1,309,580	JULY-JUNE 2023	-		1,309,580	
66. JANKA ELECTRICALS AND HARDWARE	651,620	JULY-JUNE 2023	300,000		351,620	
67. BOSARIKA FARM	521,362	JULY-JUNE 2023	521,362		-	
Sub-total(d)	22,042,773.14		10,049,547		11,993,226	
ii. Supply of Services						
d. SCHOOL OPERATION ACCOUNT						
68. PETER MAINA AUTO GARAGE	409,838	MARCH-MAY 2023	200,000		209,838	
Sub-total(e)	409,838		200,000		209,838	
e. SCHOOL FUND ACCOUNT						
69. LUMU CLEANING AND HEALTH SERVICES	367,250	MARCH 2023	367,250.00		-	
70. ALEX NGATIA	79,420	FEB-MAY 2023	79,420.00		-	
71. WILSON NGAHU	126,150	APRIL -JUNE 2023	126,150.00		-	
Sub-total (f)	572,820		572,820.00			
g. SCHOOL FARM						
72. KIKOPEY ENTERPRISES	105,130	JAN-JUNE 2023	105,130		-	
73. OMEGA VET	165,000	JAN-JUNE 2023	165,000		-	

TUMUTUMU GIRLS HIGH SCHOOL

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

Sub-total(g)	270,130		270,130		
Total (a+b+c+d+e+f+g)	27,326,989.14		13,619,302		13,707,687
H. OLD DEBTS (2019-BELOW)					
74. JALU GENERAL SUPPLIERS	214,280.00	2019-BELOW	214,280		-
75. SPLENDID MERCHANTS	1,030,000	2019-BELOW	300,000		730,000
76. ROSMA COUNTY TRADERS	117,909.00	“	-		117,909
77. WEAVERBIRD GARMENT MAN LTD	3,343,414.00	“	-		3,343,414
78. BURETTE TECHNOLOGY	1,768,320.00	“	-		1,768,320
79. JUDY MUGWERU	1,802,000.00	“	500,000		1,302,000
80. OMEGA VET SERVICES	1,420,330.00	“	300,000		1,120,330
81. LANES ENTERPRISES	286,780.00	“	-		286,780
82. BILL SOLAR ENGINEERING	431,300.00	“	150,000		281,300
83. ZAKA CAPITAL	532,480.00	“	200,000		332,480
Sub-total(h)	11,398,813		1,664,280		9,734,533
Total (2022-2023)	38,725,802		15,283,582		23,442,220
Grand- Total- payables	41,140,215				
Payables	1,579,593				
Grand- Total-	42,719,808				

Annex 2 – Summary of Fixed Assets Register

Asset Class	Historical Cost b/f Estimates in (Kshs) 1 st July 2024	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost c/f (Kshs) 30 th June 20XX
Land	***			****
Buildings And Structures	400,590,000	-	-	400,590,000
Motor Vehicles	15,600,000	-	-	15,600,000
Office Equipment, Furniture and Fittings	8,979,500	891,250	-	9,870,750
Textbooks	16,795,515	-	-	16,795,515
ICT Equipment	1,511,000	-	-	1,511,000
Tools and Apparatus	490,000	-	-	490,000
Other Machinery and Equipment	47,500,000	-	-	47,500,000
Heritage and Cultural Assets	600,000	52,000	-	652,000
Intangible Assets- Soft Ware	750,000	-	-	750,000
Total	492,816,015	943,250		493,759,265