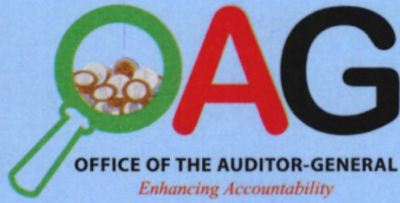


REPUBLIC OF KENYA



**REPORT
OF
THE AUDITOR-GENERAL**

ON

**PARLIAMENT
OF KENYA
LIBRARY**

HURUMA MIXED DAY SECONDARY SCHOOL

**FOR THE YEAR ENDED
30 JUNE, 2022**

TANA RIVER COUNTY

	
THE NATIONAL ASSEMBLY PAPERS LAID	
DATE: 25 JUN 2026	DAY: Thur
TABLED BY:	Hon. Owen Bayo, MP Deputy leader majority party
CLERK-AT THE TABLE:	M. Chumo

Revised 30th June 2022.



HURUMA MIXED DAY SECONDARY SCHOOL

ANNUAL REPORT AND FINANCIAL STATEMENTS

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

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

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I. Key School Information And Management

(a) Background information

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

The school was registered in 02/2016 under registration number 04S00300092 and is currently categorized as a Sub County public school established, owned or operated by the Government.

The school is a day school and had 710 number of students as at 30th June 2022. It has 3 streams and 16 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	Dr. Abass Godana	Chairman	15/10/2020
2	Mr Evans Makeo	Secretary - Principal	15/10/2020
3	Mr Kiplangat Kwambai	Member	15/10/2020
4	Mr Ibrahim Suleiman	Member	15/10/2020
5	Md. Madina Wayamo	Member	15/10/2020
6	Mr. Daniel Muli	Member	15/10/2020
7	Mr. Abdulkadir Boya	Member	15/10/2020
8	Mr. Dima Hiribae	Member – Rep CEB	15/10/2020
9	Mr Amos Hiribae	Member Rep Teachers	15/10/2020
10	Md Nasra Zena Omar	3 Members - Sponsor	15/10/2020
11	Mr. Osman Den	- Sponsor	15/10/2020
12	Mr Mohamed Boneya	- Sponsor	15/10/2020
13	Mr. Yussuf Mohamed	Member - Community	15/10/2020
14	Md Jerusa G. Ongari	MemberSpecial Needs	15/10/2020
15	Asha Mohamed	Rep Students	-

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

Ref:	Name of committee	Names of members	Designation	Number of meetings attended during the year.
1	Executive Committee	1. Dr. Abas Godhan 2. Mr. Evans Makeo 3. Mr. Daniel Muli 4. Md. Jerusa Ongeru 5. Md. Nasra Zena Omar	Chairman Vice Chairperson Secretary P.A Chairman Member	3 out of 3 3 out of 3 3 out of 3 3 out of 3 3 out of 3
2	Audit Committee	1. Madina Wayamo 2. Ibrahim Suleiman 3. Jerusa G. Ongari 4. Mohamed Boneya	Chairman Vice Chairperson Secretary Member	3 out of 3 3 out of 3 3 out of 3 3 out of 3
3	Finance, procurement and general purposes Committee	1. Daniel Muli 2. Amos Hiribae 3. Abdulkarim Boya 4. Jerusa Ongeru	Chairman Secretary Member Member	3 out of 3 3 out of 3 3 out of 3 3 out of 3
4	Academic Committee	1. Dima Hiribae 2. Abdulkarim Boya 3. Ibrahim Suleiman 4. Amos Hiribae	Chairman Secretary Member Member	3 out of 3 2 out of 3 3 out of 3 3 out of 3
5	Development Committee	1. Osman Aden 2. Daniel Muli 3. Yusuf Mohamed 4. Kiplangat Kwambai	Chairman Secretary Member Member	3 out of 3 3 out of 3 1 out of 3 3 out of 3
6	Discipline and welfare Committee	1. Mohamed Kanchora 2. Mohamed Kanchora 3. Kwambai Musa 4. Zena Nasra	Chairman Secretary Member Member	3 out of 3 2 out of 3 3 out of 3 3 out of 3

(d) School operation Management

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

Ref:	Designation	Name	TSC Number
1	Principal	Evans Makeo	420292
2	Deputy Principal	Maureen Makio	534867
3	School Bursar	Annah Zawadi	ID No. 30125528

(e) Schools contacts

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

(f) School Bankers

The following school operated 5 number of bank accounts in the following banks:

1. Name of Bank: Equity
Branch: Hola
Account Number: 1210262079599
2. Name of Bank: Equity
Branch: Hola
Account Number: 1210262079589
3. Name of Bank: Equity
Branch: Hola
Account Number: 1210268498418
4. Name of Bank: Equity
Branch: Hola
Account Number: 1210273109281
5. Name of Bank: Equity
Branch: Hola
Account Number: 1210161481817
6. MPESA Pay Bill No. 247247 attached to School fund (1210262079599) bank account.

(g) Independent Auditors

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

II. Summary Report Of Performance Of The School

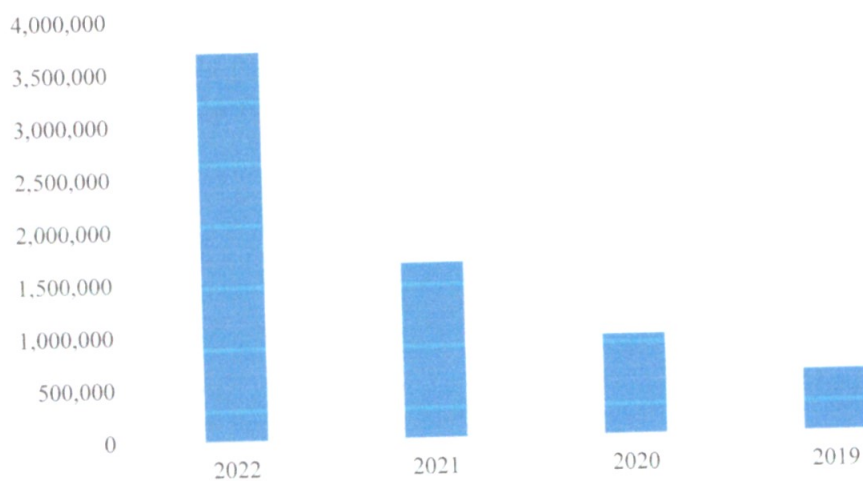
The following is a summary report of the performance of the school against the set performance evaluation criteria:

a) Financial performance:

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

<i>Year</i>	<i>Description</i>	<i>Amount</i>
2022	Surplus	3,695,045
2021	Surplus	1,671,290
2020	Surplus	950,095
2019	Surplus	585,178

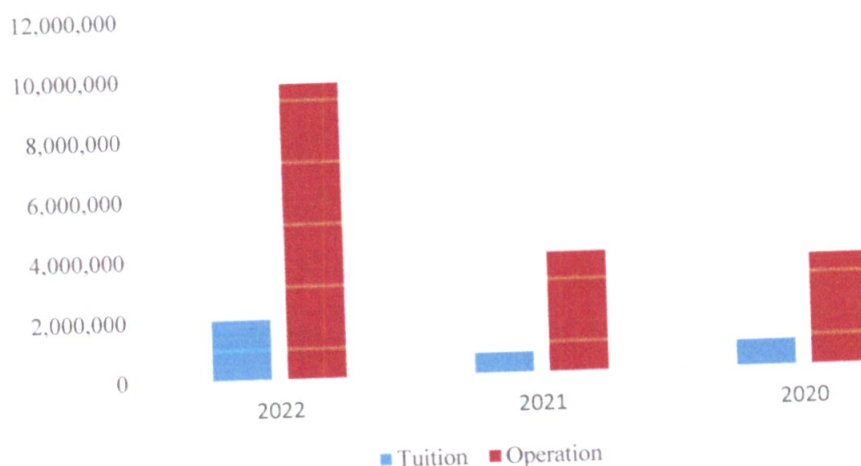
Surplus / Deficit Comparison



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

<i>Account</i>	<i>2022</i>	<i>2021</i>	<i>2020</i>
<i>Tuition</i>	2,004,408	683,236	859,527
<i>Operation</i>	9,813,500	3,955,000	3,683,975

Capitation Grants from the Ministry



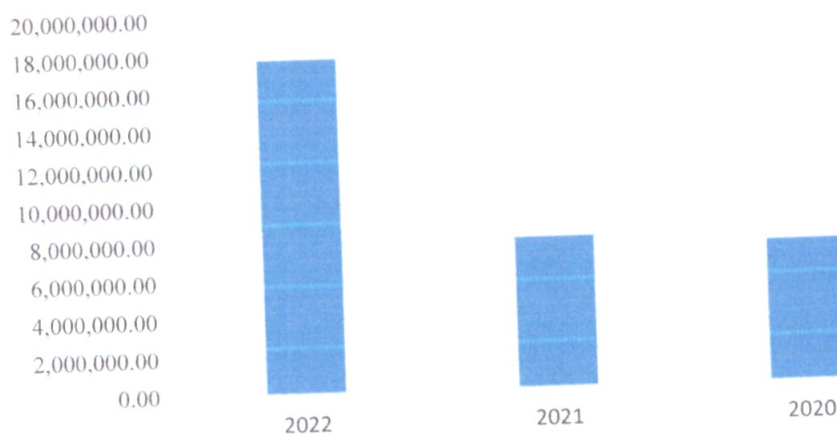
- Ratio of capitation grant per student over the last three years

Account	2022	2021	2020
Enrolment	710	631	364
Tuition	1:2823	1:1082	1:2361
Operation	1:13822	1:6268	1:10121

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

Year	2022	2021	2020
Expenditure	17,761,718.15	7,984,395.00	7,505,703.00

Expenditure Growth over the year

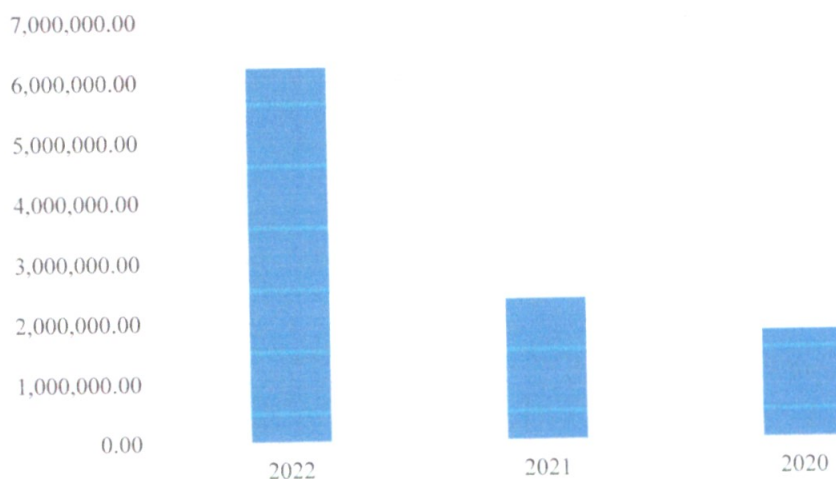


Huruma Mixed Day Secondary School
Reports and Financial Statements
For the year ended 30th June 2022

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

<i>Year</i>	<i>2022</i>	<i>2021</i>	<i>2020</i>
<i>Debtors</i>	<i>6,227,766</i>	<i>2,177,147</i>	<i>1,798,307</i>

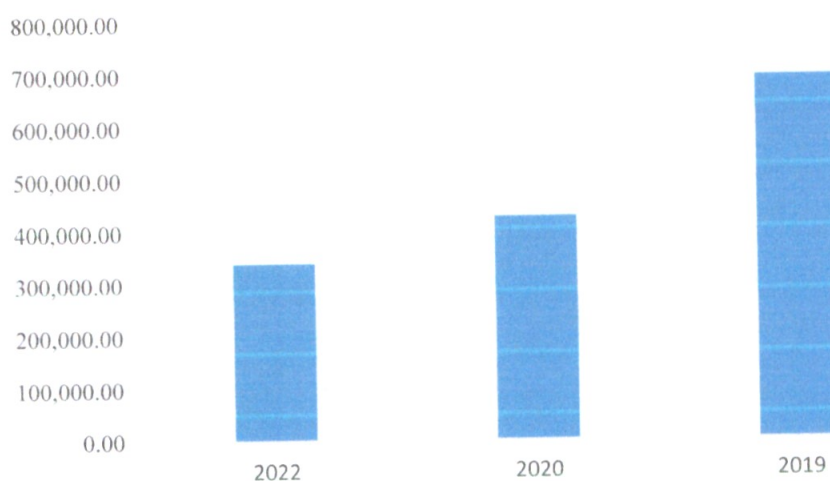
Movement of Debtors over the years



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

<i>Year</i>	<i>2022</i>	<i>2021</i>	<i>2020</i>
<i>Creditors</i>	<i>339,940.00</i>	<i>427,952.00</i>	<i>693,950.00</i>

Movement of Creditors over years

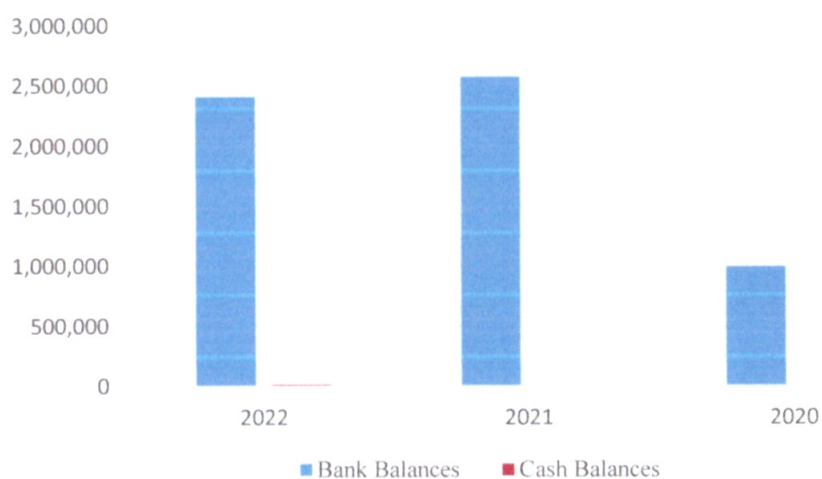


Huruma Mixed Day Secondary School
Reports and Financial Statements
For the year ended 30th June 2022

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

<i>Year</i>	<i>2022</i>	<i>2021</i>	<i>2020</i>
<i>Bank Balances</i>	<i>2,409,816</i>	<i>2,574,578.</i>	<i>992,709</i>
<i>Cash Balances</i>	<i>14,564</i>	<i>1,039</i>	<i>5,266</i>

Movement of Cash and Bank Balances



b) Teacher Student ratio:

The student teachers ratio is as follows:

<i>Number of teachers</i>	<i>Number of students</i>
<i>23</i>	<i>710</i>
<i>1</i>	<i>31</i>

Teacher' movement

Teachers recruited and posted within the year

TSC *1*

BOM *0*

Teachers transferred within the year. *1*

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

c) Mean score in the 2022 KCSE:

SCHOOL PERFORMANCE COMPARISON															
Year	Entry	A	A-	B+	B	B-	C+	C	C-	D+	D	D-	E	M.S	M.G
2022	128	0	0	0	0	1	1	0	5	10	30	62	19	2.44	D-
2021	118	0	0	0	0	1	2	3	5	15	22	48	22	2.60	D
2020	84	0	0	1	0	2	3	1	5	14	17	35	6	3.11	D

d) Number of Candidates in the 2022 KCSE:

<i>Year</i>	<i>Entry</i>	<i>Boys</i>	<i>Girls</i>	<i>University Grade</i>
2022	128	81	47	2
2021	118	76	42	3
2020	85	54	31	6

e) Capacity of the school:

<i>No of students</i>	<i>Number of facilities</i>
710	0 Dining Hall
710	1 Laboratory
710	15 No. door toilets
710	710 Lockers
710	710 Chairs
710	12 Classrooms

Summary Report of the Performance of the School (Continued)

f) Development projects carried out by the school:

<i>Year</i>	<i>Project</i>	<i>Source of fund</i>	<i>Status</i>
2021-2022	1 No. classroom	Ministry of Education	Complete
2021-2022	2 Door No. Toilet and urinal (Teacher)	Ministry of Education	Complete
2021-2022	Purchase of lockers and chairs	Ministry of Education	Complete
2021-2022	15 Executive & 8 Conference chairs	Ministry of Education	Complete

.....
School Principal



III. Statement Of School Management Responsibility

Section 81 (1) of the Public Finance Management Act, 2012 requires that, at the end of each financial year, each National Government School shall prepare financial statements in respect of that school. Section 81 (3) requires the financial statements so prepared to be in a form that complies with relevant accounting standards as prescribed by the Public Sector Accounting Standards Board (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 be keep all proper books and records of accounts of the income, expenditure and assets of the institution.

The Board of Management of Huruma Mixed Day Secondary 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, 2022, and of the school's financial position as at that date.



.....
Name: Dr. Abbas Godana

Designation: Chairman, School Board of Management

Date: 07/05/2026



.....
Name: Evans Makeo

Designation: School Principal & Secretary to Board of Management

Date: 07/05/2026



.....
Name: Annah Zawadi

Designation: Bursar/ Finance Officer

Date: 07/05/2026

REPUBLIC OF KENYA

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



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

REPORT OF THE AUDITOR-GENERAL ON HURUMA MIXED DAY SECONDARY SCHOOL FOR THE YEAR ENDED 30 JUNE, 2022 – TANA RIVER COUNTY

PREAMBLE

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

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

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

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of Huruma Mixed Day Secondary School set out on pages 1 to 21, which comprise of the statement of financial assets and financial liabilities as at 30 June, 2022 statement of receipts and payments, statement of

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

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

Basis for Qualified Opinion

1. Inaccuracies in Cash and Cash Equivalents

The statement of 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.2,425,955 . The amount includes cash balance of Kshs.16,139 which was not supported by board of survey report. Further, a bank account with a balance of Kshs.3,110 was not disclosed in the financial statements.

In the circumstances, the accuracy and completeness of cash and cash equivalents balance of Kshs.2,425,955 could not be confirmed.

2. 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.1,714,609. However, the ledgers to support the balance were not provided for audit.

In the circumstances, the accuracy and completeness of accounts receivables balance of Kshs.1,714,609 could not be confirmed.

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

Emphasis of Matter

Budgetary Control and Performance

The statement of budgeted versus actual amounts reflects final receipts budget and actual on a comparable basis of Kshs.24,487,636 and Kshs. 17,332,231 respectively, resulting in an under-funding of Kshs. 7,155,405 or 29% .

The under-funding affected the planned activities and may have impacted negatively on the operation of the school.

My opinion is not modified in respect of this matter.

Key Audit Matters

Key audit matters are those matters that, in my professional judgement, are of most significance in the audit of the financial statements. Except for the effect of the matters described in the Basis for Qualified Opinion 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 iv to xv which comprise of Key School Information and Management, Summary Report of the Performance of the School and Statement of School Management Responsibility. The Other Information does not include the financial statements and my audit report thereon.

In connection with my audit on the School's financial statements, my responsibility is to read the Other Information and in doing so, consider whether the Other Information is materially inconsistent with the financial statements or my knowledge obtained in the audit or otherwise appears to be materially misstated. If based on the work I have performed, I conclude that there is a material misstatement of this Other Information, I am required to report that fact. I have nothing to report in this regard.

My opinion on the financial statements does not cover the Other Information and accordingly, I do not express an audit opinion or any form of assurance conclusion thereon.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN THE USE OF PUBLIC RESOURCES

Conclusion

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

Basis for Conclusion

1. Late Submission of Financial Statements

During the year under review, Management submitted the financial statements to the Auditor-General on 23 August, 2024 instead of the statutory deadline of 30 September, 2022. This was contrary to Section 47(1) of the Public Audit Act, 2015 which states that the financial statements required under the Constitution, the Public Finance

Management Act, 2012 and any other legislation, shall be submitted to the Auditor-General within three months after the end of the fiscal year to which the accounts relate.

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

2. Lack of a Procurement Plan

The statement of receipts and payments reflects total payments amount of Kshs.17,761,715 which includes procurement for goods and services. However, during the year Management did not prepare an annual procurement plan as part of the annual budget preparation process. This was contrary to Regulation 40 of the Public Procurement and Asset Disposal Regulations, 2020 which states that 'a procuring entity prepare a procurement plan for each financial year as part of the annual budget preparation process'. In addition, Management had not made training arrangements to capacity build the store keeper.

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

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Basis for Conclusion

1. Use of Manual Systems

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

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

2. Failure to Prepare School Improvement Plan

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

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

3. Lack of Policies

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

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

4. Weaknesses in Management of Assets

Annex 2 to the financial statements on summary of fixed assets register indicates that the school owns ten (10) acres of land of undetermined value and the land ownership documents were not provided for audit. Further, physical verification in the month of March 2026 revealed existence of fixed assets such as school bus, generator, posho mill, deep freezers, desktop, printer, smart TVs, photocopiers and biological assets. However, Management did update an asset register with details such as condition of the asset, asset tag number, estimated cost and physical location.

In the circumstances, the effectiveness of internal controls on management of fixed assets could not be confirmed.

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

Responsibilities of the Management and Board of Management

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

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

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

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

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

Auditor-General's Responsibilities for the Audit

My responsibility is to conduct an audit of the financial statements in accordance with Article 229(4) of the Constitution, Section 35 of the Public Audit Act, 2015 and the International Standards of Supreme Audit Institutions (ISSAIs). The standards require that, in conducting the audit, I obtain reasonable assurance about whether the financial statements as a whole are free from material misstatements, whether due to fraud or error and to issue an auditor's report that includes my opinion in accordance with Section 48 of the Public Audit Act, 2015. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISSAIs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

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

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


FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

25 May, 2026

Huruma Mixed Day Secondary School
Reports and Financial Statements
For the year ended 30th June 2022

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	2,004,408	673,172
Capitation grants for operations	2	9,780,363	4,414,000
School fund income- parents' contributions	3	5,493,460	3,733,500
School fund income- other receipts	4	54,000	6,000
Proceeds from borrowings			
Total Receipts		17,332,231	8,826,672
Payments			
Payments for tuition	5	1,951,851	408,651.00
Payments for operations	6	9,007,346	2,953,339.00
Boarding and school fund payments	7	6,802,518	2,726,640.00
Total Payments		17,761,715	6,088,630
Surplus/Deficit		(429,487)	2,738,042

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


 Name: Dr Abbas Godana

Chair BOM

Date: 07/05/2026


 Name: Evans Makeo
 School Principal/ Secretary to
 BOM

Date: 07/05/2026


 Name: Annah Zawadi

Bursar/ Finance Officer

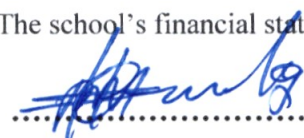
Date: 07/05/2026

Huruma Mixed Day Secondary School
Reports and Financial Statements
For the year ended 30th June 2022

VI. Statement Of Financial Assets And Financial Liabilities As At 30th June 2022

Description	Note	2021-2022	2020-2021
		Kshs	Kshs
Financial Assets and Liabilities			
Cash and cash equivalents			
Bank balances	8	2,409,816	2,854,403
Cash balances	9	16,139	1,039
Short term investment	10	-	-
Total cash and cash equivalent		2,425,955	2,855,442
Account's receivables	11	1,714,609	2,177,147
Total financial assets		4,140,564	5,032,589
Financial liabilities			
Accounts payables	12	339,940	802,478
Net financial assets		3,800,624	4,230,111
Represented by			
Accumulated fund b/fwd	13	4,230,111	1,492,069
Surplus/deficit for the year		(429,487)	2,738,042
Net financial position		3,800,624	4,230,111

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



Name: **Dr. Abbas Godana**

Chair BOM

Date: **07/05/2026**



Name: **EVANS MAKENO**
School Principal/ Secretary to
BOM

Date: **07/05/2026**



Name: **Annah Zawadi**

Bursar/ Finance Officer

Date: **07/05/2026**

VII. Statement of Cash Flows for The Period Ended 30th June 2022

Description	Notes	2021-2022	2020-2021
		Kshs	Kshs
Operating activities			
Receipts			
Capitation grants for tuition	1	2,004,408	673,172
Capitation grants for operations	2	9,780,363	4,414,000
School fund income- parents contributions/ fees	3	5,493,460	3,733,500
School fund income- other receipts	4	54,000	6,000
Total receipts		17,332,231	8,826,672
Payments			
Payments for tuition	5	1,951,854	408,651
Payments for operations	6	9,007,346	2,953,339
Boarding and school fund payments	7	6,802,518	2,726,640
Total payments		17,761,718	6,088,630
Net cash flow from operating activities		429,487	2,738,042
Cashflow from investing activities			
Proceeds from sale of assets		-	-
Acquisition of assets			(880,575)
Proceeds from investments			-
Purchase of investments		-	-
Net cash flows from investing activities			(880,575)
Cashflow from borrowing activities			
Proceeds from borrowings/ loans		-	-
Repayment of principal borrowings		-	-
Net cash flow from financing activities		-	-
Net increase in cash and cash equivalents		(429,487)	1,857,467
Cash and cash equivalent at beginning of the year		2,855,442	997,975
Cash and cash equivalent at end of the year		2,425,955	2,855,442

(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 cashflow 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	-	-	-	-	-	-
Exercise Books	696,711	-	696,711	2004,408	145,730	126%
Laboratory Equipment	886,881	-	886,881			
Teaching / Learning Materials	1,000,508	-	1,000,508			
Internal Exams	275,436	-	275,436			
Chalks	48,000	-	48,000			
Exams And Assessment	82,000	-	82,000			
Teachers Guides	-	-	-	-	-	-
(2) Capitation Grant on Operations						
Personnel Emoluments	2,876,000	-	2,876,000	9,780,363		55%
Repairs And Maintenance	3,595,000	-	3,595,000			116%
Local Transport / Travelling	1,438,000	-	1,438,000			23%
Electricity And Water	1,006,600	-	1,006,600			45%
Medical	1,438,000	-	1,438,000			8%
Administration Costs	1,438,000	-	1,438,000			175%
Activity	1,078,500	-	1,078,500			62%

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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
Gratuity	-	-	-	-	-	-
Smasse	-	-	-	-	-	-
(3) Fees Charged on Parents						
Lunch Programme	8,578,000	-	8,578,000	5,493,460	(1,006,855)	112%
Personnel Emoluments	-	-	-	-	-	-
Repairs And Maintenance	-	-	-	-	-	-
Local Transport / Travelling	-	-	-	-	-	-
Electricity And Water	-	-	-	-	-	-
Medical	-	-	-	-	-	-
Administration Costs	-	-	-	-	-	-
Activity	-	-	-	-	-	-
Smasse	-	-	-	-	-	-
Fee On Boarding Equipment and Stores	-	-	-	-	-	-
Other Income						
Rent Income	-	-	-	-	-	-
Income From Farming Activities	-	-	-	-	-	-
Insurance Compensation	-	-	-	-	-	-
Income From Posho Mill	-	-	-	-	-	-
Income From Bus Hire	-	-	-	-	-	-
Fee For Hire of Ground And Equipment	-	-	-	-	-	-
Tender Income	50,000	-	50,000	54,000	(4,000)	108%

Huruma Mixed Day Secondary School
Reports and Financial Statements
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
Income From Any Other Investment	-	-	-	-	-	-
Total Income	24,487,636		24,487,636	17,332,231		88%
(1) Expenditure For Tuition						
Textbooks And Reference Materials	-	-	-	-	-	-
Exercise Books	696,711	-	696,711	1951,851	82,191	88%
Laboratory Equipment	886,881	-	886,881		207,111	77%
Internal Exams	275,436	-	275,436		29,836	89%
Teaching / Learning Materials	1,000,508	-	1,000,508		712,358	29%
Chalks	48,000	-	48,000		(1,614)	103%
Exams And Assessment	82,000	-	82,000		7,800	91%
Teachers Guides	-	-	-	-	-	-
Administration Costs	-	-	-	-	-	-
Bank Charges	-	-	-	-	-	-
(2) Expenditure For Operations						
Personnel Emoluments	2,876,000	-	2,876,000	9007346	1,160,800	60%
Repairs, Maintenance & Improvements	3,595,000	-	3,595,000		1,482,156	59%
Local Transport / Travelling	1,438,000	-	1,438,000		1,029,660	28 %
Electricity, Water and Conservancy	1,006,600	-	1,006,600		511,890	49%
Medical	1,438,000	-	1,438,000		627,167	56%
Administration Costs	1,438,000	-	1,438,000		(1,320,286)	192%

Huruma Mixed Day Secondary School
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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	1,078,500	-	1,078,500		371,367	66%
Gratuity	-	-	-	-	-	-
Smasse	-	-	-	-	-	-
(3) Expenditure For School Fund						
Personnel Emoluments	1,920,000	-	1,920,000	6,802,518	564,250	71%
Repairs, Maintenance and Improvements	200,000	-	200,000		33,800	83%
Local Transport / Travelling	50,000	-	50,000		24,560	53%
Electricity, Water and Conservancy	80,000	-	80,000		24,560	69%
Medical Expenses	-	-	-		-	-
Administration Costs	1,200,000	-	1,200,000		109,042	79%
Activity	-	-	-		-	-
Gratuity	-	-	-		-	-
Lunch Programme	5,178,000	-	5,178,000		1,070,140	79%
Boarding Equipment and Stores	-	-	-	-	-	-
Expenditure For Income Generating Activity	-	-	-	-	-	-
Insurance Costs	-	-	-	-	-	-
Other Expenses On Investments	-	-	-	-	-	-
Rent Expenses	-	-	-	-	-	-
Bank Charges	-	-	-	-	-	-
Loan Interest Repayment	-	-	-	-	-	-
Loan Principal Repayment	-	-	-	-	-	-

Hiloma Mixed Day Secondary School
Reports and Financial Statements
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
Acquisition Of Assets	-	-	-	-	-	-
Totals	24,487,636	-	24,487,636	17,761,718	6,725,918	73%

- i. The percentage of capitation was above 90% in some vote heads because of overutilization due to underestimation of the budget due to instability of the enrolment of the school because the amount we received was more than what we budgeted for due to the raise of the enrolment to the NEMIS.
- ii. The percentage of capitation was below 90% for some vote heads because the amount received was below the number of students who were in the NEMIS, and this affects both the payment side and receipt side.

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 2022.

X. Notes To The Financial Statements

1 Capitation Grant for Tuition

Description	2021-2022	2020-2021
	Kshs	Kshs
Textbooks And Reference Materials	550,981	
Exercise Books	683,094	
Laboratory Equipment	246,801	
Internal Exams	399,112	
Teaching / Learning Materials	46,038	673,172
Chalks	78,381	
Exams And Assessment	-	
Teachers Guides	-	-
Total	2,004,408	673,172

2 Capitation Grant for Operations

Description	2021-2022	2020-2021
	Kshs	Kshs
Personnel Emoluments	1,570,589	2,804,000
Repairs And Maintenance	4,158,235	1,610,000
Local Transport / Travelling	332,706	
Electricity And Water	453,000	
Medical	114,736	
Administration Costs	2,514,743	
Activity	636,354	
Total	9,780,363	4,414,000

3 Parents Contribution/Fees - School Fund Account

Description	2021-2022	2020-2021
	Kshs	Kshs
Lunch Programme	5,493,460	3,733,500
Personnel emoluments	-	-
Repairs and maintenance	-	-
Local transport / travelling	-	-
Electricity and water	-	-
Medical	-	-
Administration costs	-	-
Total	5,493,460	3,733,500

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Description	2021-2022	2020-2021
	Kshs	Kshs

Notes To The Financial Statements (Continued)

4 Other Receipts – School Fund Account

Description	2021-2022	2020-2021
	Kshs	Kshs
Fee On Boarding Equipment and Stores	-	-
Tender Fees	54,000	6,000
Income From Farming Activities	-	-
Insurance Compensation	-	-
Income From Posho Mill	-	-
Income From Bus Hire	-	-
Fee For Hire of Ground and Equipment	-	-
Income From Grants and Donations*	-	-
Interest Income	-	-
Dividends Income	-	-
Total	54,000	6,000

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

5 Payments For Tuition

Description	2021-2022	2020-2021
	Kshs	Kshs
Textbooks And Reference Materials	-	-
Exercise Books	614,520	
Laboratory Equipment	679,770	-
Internal Exams	245,600	-
Teaching / Learning Materials	284,370	408,651
Chalks	49,614	-
Exams And Assessment	74,200	
Teachers Guides	-	-
Administration Costs	-	-
Bank Charges	3,780	900
Total	1,951,854	408,651

Notes To The Financial Statements (Continued)

6 Payments For Operations

Description	2021-2022	2020-2021
	Kshs	Kshs
Personnel Emoluments	1,715,200	543,850
Service Gratuity	685,533	-
Administration Cost	2,758,286	1,140,375
Repairs And Maintenance & Improvements	-	-
Local Transport / Travelling	408,340	66,630
Electricity And Water	494,710	142,440
Medical	125,300	-
Activity Expenses	707,133	177,110
Smasse	-	-
Insurance Cost	-	-
Bank Charges	-	2,359
Acquisition Of Assets	2,112,844	880,575
Total	9,007,346	2,953,339

Huruma Mixed Day Secondary School
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Notes To The Financial Statements (Continued)

7 Boarding And School Fund Payments

Description	2021-2022	2020-2021
	Kshs	Kshs
Personnel Emoluments	1,355,750	438,000
Service Gratuity	-	-
Repairs And Maintenance & Improvements	166,200	37,500
Local Transport / Travelling	26,310	41,580
Electricity And Water	55,440	68,00
Medical Expenses	-	-
Administration Costs	1,090,958	424,390
Lunch Programme	4,107,860	1,710,570
Bank Charges	-	6,600
Expenses On Income Generating Activities	-	-
Fee On Boarding Equipment and Stores	-	-
Rent Expenses	-	-
Caution Money	-	-
Insurance Cost (<i>Life Property</i>)	-	-
Loan Principal Repayment	-	-
Loan Interest Repayment	-	-
Acquisition Of Assets	-	-
Total	6,802,518	2,726,640

*(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).*

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	1210262079589	17,019	11,045
Operations Account	1210268498418	227,573	800,600
School Fund Account/Boarding	1210262079599	17,543	1,312,733
Savings Account	1210161481817	-	-
Parent Association Development Account		-	-
Income Generating Activities Account		-	-
Infrastructural Account	1210273109281	2,147,681	730,025
Total		2,409,816	2,854,403

9 Cash In Hand

Description	2021-2022	2020-2021
	Kshs	Kshs
Tuition Account	-	-
Operation Account	7,390	865
School Fund account	8,749	174
Total	16,139	1,039

10 Short Term Investments

Description	2021-2022	2020-2021
	Kshs	Kshs
Cooperative Shares	-	-
Treasury Bills	-	-
Fixed Deposit	-	-
Equity Stock	-	-
Other Investments	-	-
Total	-	-

Notes To The Financial Statements (Continued)

11 Accounts Receivable

Description	2021-2022	2020-2021
	Kshs	Kshs
Fees Arrears	1,714,609	2,177,147
Other Non-Fees Receivables	-	-
Salary Advances	-	-
Imprest	-	-
Total	1,714,609	2,177,147

[An ageing of the fees / non fees arrears below]

Description	2021-2022	2020-2021
	Kshs	Kshs
Fees Arrears For Current Year	4,214,503	1,177,147
Fees Arrears For The Previous Year	-2,498,319	804,715
Fees Arrears For Prior Periods (Over Two Years)	-1575	195,285
Total	1,714,609	2,177,147

12 Accounts Payable

Description	2021-2022	2020-2021
	Kshs	Kshs
Trade Creditors (See Ageing Below and Appendix 1)	339,940	427,952
Prepaid Fees		374,526
Retention Monies	-	-
Total	339,940	802,478

[An ageing of the creditor's arrears below]

Description	2021-2022	2020-2021
	Kshs	Kshs
Trade Creditors for Current Year	339,940	427,952
Trade Creditors for The Previous Year	-	-
Trade Creditors for Prior Periods (Over Two Years)	-	-
Total	339,940	427,952

Notes To The Financial Statements (Continued)

13 Fund Balance Brought Forward

Description	2021-2022	2020-2021
	Kshs	Kshs
Bank Balances	2,854,403	992,709
Cash Balances	1,039	5,266
Short Term Investments	-	-
Receivables	2,177,147	1,332,445
Payables	(802,478)	(838,351)
Total	4,230,111	1,492,068.50

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	2021-2022	2020-2021
	Kshs	Kshs
Bank Loan(S)	-	-
Outstanding Leases	-	-
Hire Purchase	-	-
Gratuity And Leave Provision	-	-
Total	-	-

15 Biological assets

Description	Numbers	2021-2022	2020-2021
		Kshs	Kshs
Cattle		-	-
Goats		-	-
Trees		-	-
Coffee Or Tea Plantation		-	-
Poultry		-	-
Total		-	-

16 Borrowings

Description	2021-2022	2020-2021
	Kshs	Kshs
a) Borrowings		
Borrowing at beginning of the year	-	-
Borrowings during the year	-	-
Repayments of during the year	-	-
Balance at end of the year	-	-

Other important disclosure notes

17 Stock/ Inventory

Description	2021-2022	2020-2021
	Kshs	Kshs
b) Inventory		
Stock/ inventory at beginning of the year	-	-
Stock/ inventory purchased during the year	-	-
Stock/ inventory issued during the year	-	-
Balance at end of the year	-	-

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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)

Sign and Date
Principal

07/05/2022
 HURUMA MIXED DAY SECONDARY SCHOOL
 HURUMA/TANA
 P. 1
 Date:

Huruma Mixed Day Secondary School
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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 2022-1	Comments
	A	B	C	d=a-c		
	Kshs	Kshs	Kshs	Kshs	Kshs	
Construction Of Buildings						
1.						
2.						
3.						
Sub-Total						
Supply Of Goods						
4. Alicia (Foodstuff)	112,025	-		112,025	112,025	
5. Maro Ali (Kuni)	37,310	-		37,310	37,310	
6. Benedetti (Refreshments)	128,910	-		128,910	128,910	
7. Briancy (Vegetables)	16,695	-		16,695	16,695	
Sub-Total	294,940			294,940	294,940	
Supply Of Services						
8.						
Sub-Total						
Grand Total	294,940			294,940.00	294,940	

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Annex 2 – Summary Of Fixed Assets Register

Asset Class	Date purchased	Location	Historical Cost b/f (Kshs) 1st July 2021	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost c/f (Kshs) 30th June 2022
Land 1	Donation	Meti	1,000,000	500,000	-	1,500,000
Land 2	2021	Meti	-	-	-	-
Buildings And Structures	2021	Meti	16,000,000	8,600,000	-	24,600,000
Motor Vehicles	2021	Meti	-	-	-	-
Office Equipment, Furniture And Fittings	2021	Meti	600,000	265,000	-	865,000
ICT Equipment, And Other ICT Assets	2021	Meti	950,000	100,000	-	1,050,000
Tools And Apparatus	2021	Meti	1,000,000	300,000	-	1,300,000
Textbooks	Donations	Meti	2,000,000	800,000	-	2,800,000
Other Machinery And Equipment	-	-	-	-	-	-
Heritage And Cultural Assets	-	-	-	-	-	-
Intangible Assets- Soft Ware	-	-	-	-	-	-
Total			21,550,000	10,565,000		32,115,000

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