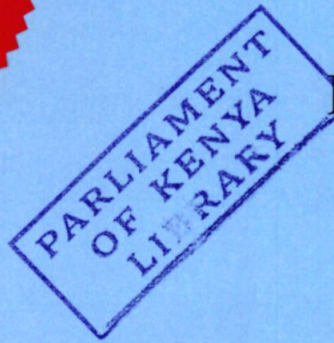



REPUBLIC OF KENYA



Enhancing Accountability



REPORT

 THE NATIONAL ASSEMBLY PAPERS LAID	
DATE: 04 MAR 2025	
DAY: Tuesday	
TABLED BY:	Deputy chief whip Hon. Naomi Jillo
CLERK-AT THE-TABLE:	Benson Inzofu

OF

THE AUDITOR-GENERAL

ON

GITIHA SECONDARY SCHOOL

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

KIAMBU COUNTY

OFFICE OF THE AUDITOR GENERAL
P. O. Box 30084 - 00100, NAIROBI
REGISTRY
30 JUL 2024
RECEIVED



GITIHA SECONDARY SCHOOL

ANNUAL REPORT AND FINANCIAL STATEMENTS

**FOR THE FINANCIAL YEAR ENDED
30th June 2022**

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

GITIHA SECONDARY SCHOOL
Annual Report and Financial Statements
For the year ended 30th June 2022

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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 KIAMBU County, GITHUNGURI Sub-County

The school was registered in 10/2015 under registration number 22S0000053 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 240 numbers of students as at 30th June 2022. It has 1 streams and 13 teachers of which 3 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	GEORGE MAINA WAICHIGO	SECRETARY/PRINCIPAL	MAY 2021
2	NAOMI WACERA NGUMO	CHAIR	MAY 2021
3	GEORGE NGUGI KAHINDI	VICE CHAIR	MAY 2021
4	LYDIA WANJIRU MAINA	P.A CHAIR	MAY 2021
5	PATRICK KINUTHIA	MEMBER	MAY 2021
6	RAHAB WAMBUI MBUGUA	MEMBER	MAY 2021
7	PAUL KIMOTHU	TEACHER REP	MAY 2021
8	SIMON NJOROGE	MEMBER	MAY 2021
9	GEOFFREY MBUGUA MUTURA	MEMBER	MAY 2021
10	THOMAS KARIUKI WAIHENYA	MEMBER	MAY 2021
11	SUSAN THUO	MEMBER	MAY 2021
12	BONIFACE RIUGU	MEMBER	MAY 2021
13	PAUL NGATIA	MEMBER	MAY 2021
14	ANTHONY RIMUI	MEMBER	MAY 2021
15	REGINA MBURU	MAMBER	MAY 2021

GITIHA SECONDARY SCHOOL
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For the year ended 30th June 2022

KEY SCHOOL INFORMATION AND MANAGEMENT

The functions 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	Naomi Wacera Ngumo George Kahindi George Maina Susan Thuo	Chair V. Chair BOM Secretary Member	3
2	Audit Committee			1
3	Finance, procurement and general purposes Committee	Naomi Wacera Ngumo George Kahindi Lydia Maina Patrick Kinuthia Geoffrey Mutura	Chair V. Chair P.A Chair Secretary Member	1
4	Academic Committee	Susan Thuo Rehab Wambui Lydia Maina	Chair Member P.A Chair	4
5	Development Committee			1
6	Discipline and welfare Committee	Simon Njoroge Susan Thuo Paul Kimothi Regina Mburu	V. Chair Secretary Chair Co – opted	1
7	Adhoc Committee (if any during the year)	George Maina Waichigo	Secretary	1

GITIHA SECONDARY SCHOOL
Annual Report and Financial Statements
For the year ended 30th June 2022

(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	George Maina	372322
2	Deputy Principal	Rose Wanjiru Kamau	371611
3	School Bursar	Veronicah Wairimu Muiru	9723881

GITIHA SECONDARY SCHOOL
Annual Report and Financial Statements
For the year ended 30th June 2022

KEY SCHOOL INFORMATION AND MANAGEMENT

(e) Schools contacts

Post Office Box: 531 – 00216 GITHUNGURI
Telephone: 0796 454 862
E-mail: gitihasecondary@yahoo.com
Website: -
Facebook:
Twitter:

(f) School Bankers

The following school operated 4 numbers of bank accounts in the following bank:

1. Name of Bank: KCB BANK
Branch: GITHUNGURI
Account Number: 1105031209
OPERATION A/C
2. Name of Bank: KCB BANK
Branch: GITHUNGURI
Account Number: 1105031330
TUITION A/C
3. Name of Bank: KCB BANK
Branch: GITHUNGURI
Account Number: 1216886385
INFRASTRUCTURE A/C
4. Name of Bank: FAMILY BANK
Branch: GITHUNGURI
Account Number: 002000020197
SCHOOL FUND A/C
5. MPESA Pay Bill No. - attached to - bank account

(g) Independent Auditors

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

GITIHA SECONDARY SCHOOL
Annual Report and Financial Statements
For the year ended 30th June 2022

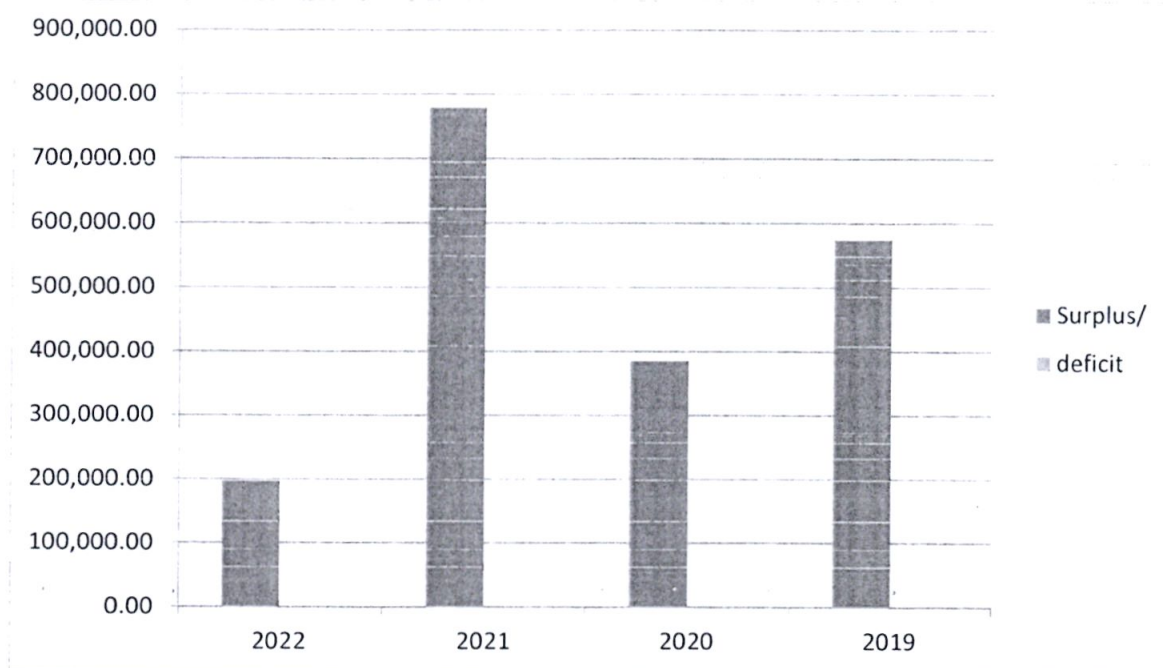
II. SUMMARY REPORT OF PERFORMANCE OF THE SCHOOL

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

year	2022	2021	2020	2019
	ksh	ksh	ksh	ksh
surplus/deficit	196,908.00	779,083.00	385,369.00	573,829.00



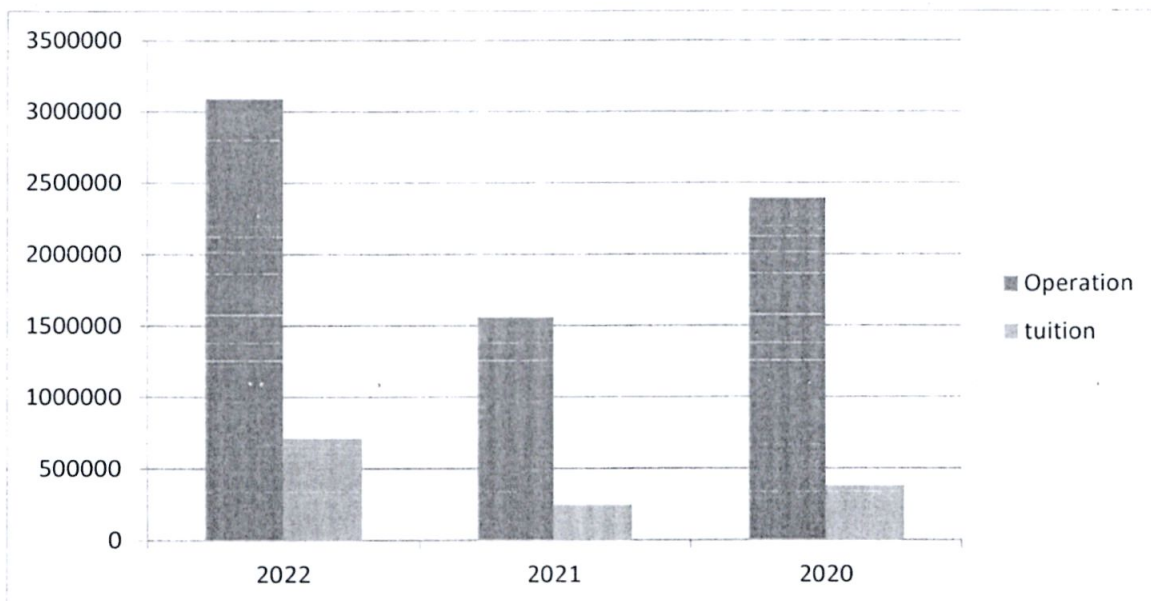
GITIHA SECONDARY SCHOOL
Annual Report and Financial Statements
For the year ended 30th June 2022

SUMMARY REPORT OF PERFORMANCE OF GITIHA SEC SCHOOL

CAPITATION GRANTS FROM THE MINISTRY OF DUCATION FOR THE LAST THREE YEARS

S/NO	ACCOUNTS	2022	2021	2020
		KSH	KSH	KSH
1	OPERATION	3,088,678.00	1,558,250.00	2,391,900.00
2	TUITION	709,639.00	248,213.00	377,592.00
	TOTAL	3,798,317.00	1,806,462.00	2,769,492.00
	INCREASE/DECREASE	1,991,855.00	(963,030.00)	(951,647.00)

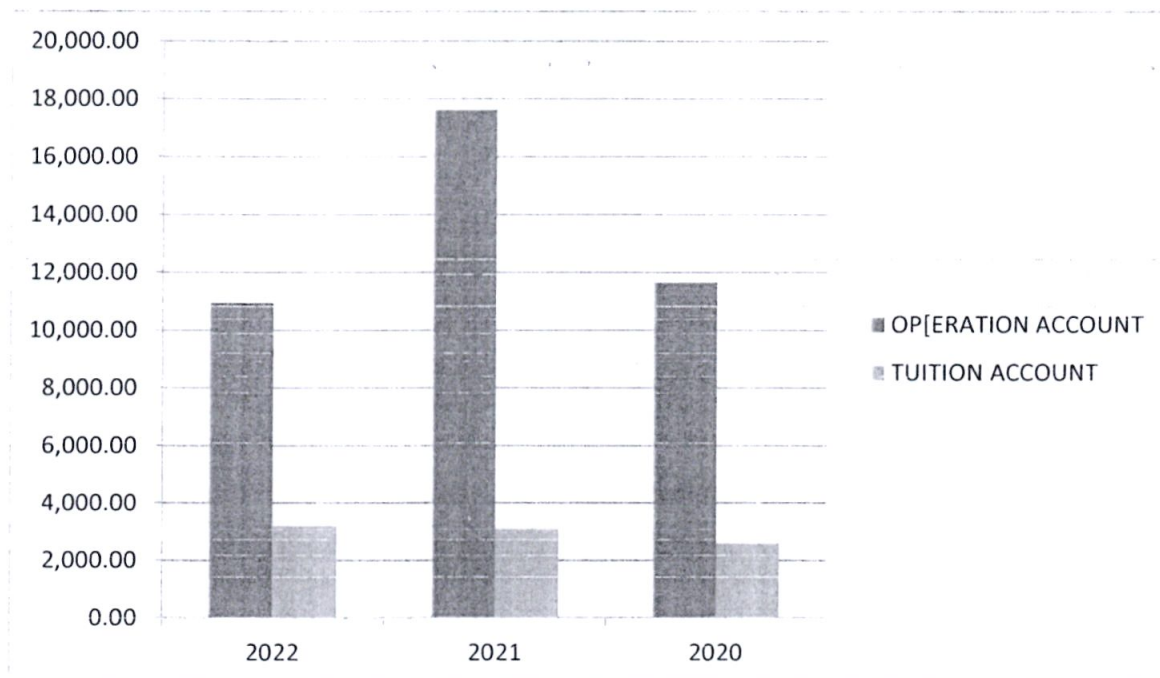
TREND OVER THE LAST FOUR YEARS



GITIHA SECONDARY SCHOOL
Annual Report and Financial Statements
For the year ended 30th June 2022

RATIO OF CAPITATION PER STUDENT OVER THE LAST THREE YEARS

YEAR	2022	2021	2020
OPERATION ACCOUNT	10,949.00	17,617.00	11,651.00
TUITION ACCOUNT	3,221.00	3,118.00	2,600.00

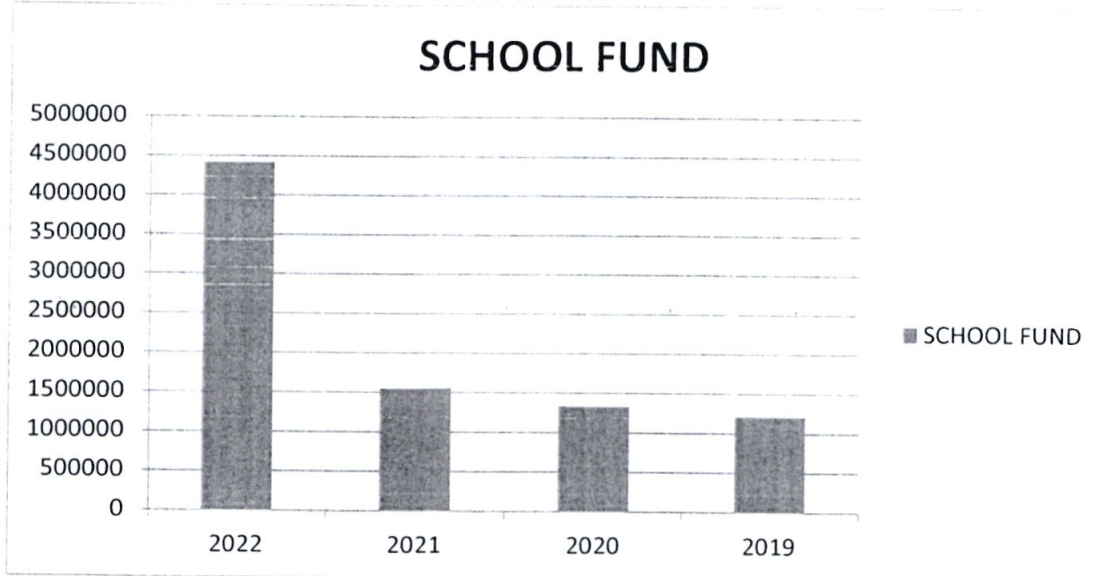


GITIHA SECONDARY SCHOOL
Annual Report and Financial Statements
For the year ended 30th June 2022

SUMMARY REPORT OF PERFORMANCE OF GITIHA SEC SCHOOL

Overview of net growth of other income					
SN/O	ACCOUNTS	2022	2021	2020	2019
1	SCHOOL FUND	4,415,453.00	1,546,562.00	1,325,572.00	1,206,505.00
	INCREASE/DECREASE	2,868,891.00	220,990.00	119,067.00	(1,146,841.00)

TREND OVER THE LAST FOUR YEARS

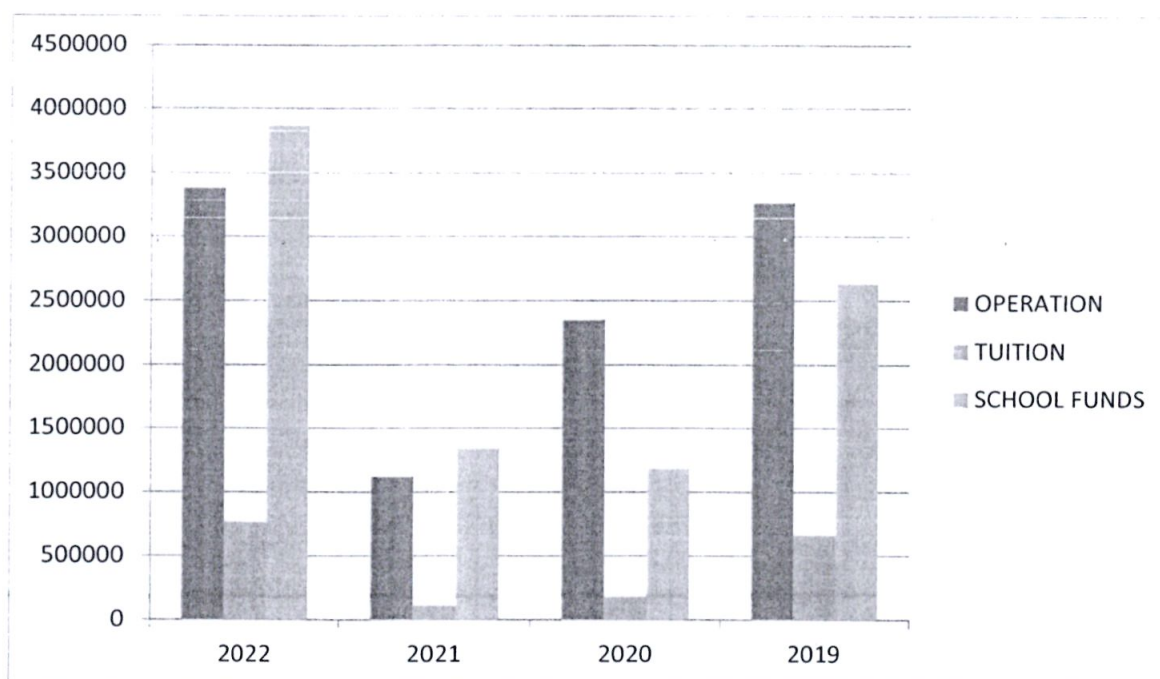


GITIHA SECONDARY SCHOOL
Annual Report and Financial Statements
For the year ended 30th June 2022

SUMMARY REPORT OF PERFORMANCE OF GITIHA SEC SCHOOL

OVERVIEW OF GROWTH IN EXPENDITURE					
SN/O	ACCOUNTS	2022	2021	2020	2019
		KSH	KSH	KSH	KSH
1	Operation	3,377,939.00	1,120,772.00	2,344,799.00	3,262,180.00
2	Tuition	767,130.00	112,631.00	178,521.00	662,426.00
3	School funds	3,871,793.00	1,340,538.00	1,186,375.00	2,632,676.00
	Total	8,016,862.00	2,573,941.00	3,709,695.00	6,557,282.00
	Increase/decrease	5,442,921.00	(1,135,754.00)	(2,877,587.00)	165,436.00

TREND OVER THE LAST FOUR YEARS

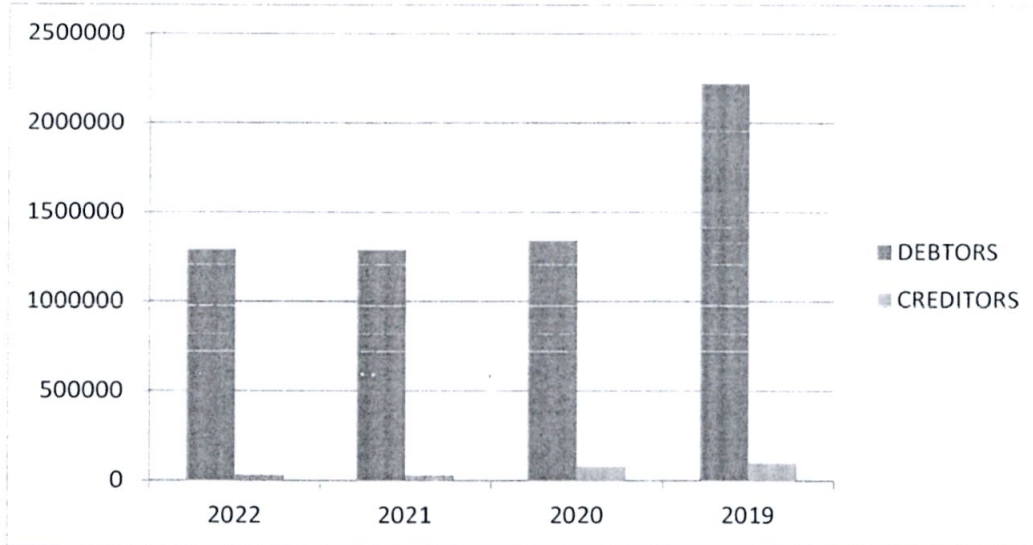


GITIHA SECONDARY SCHOOL
Annual Report and Financial Statements
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SUMMARY REPORT OF PERFORMANCE OF GITIHA SEC SCHOOL

MOVEMENT OF DEBTORS OF THE SCHOOL					
SN/O	ACCOUNTS	2022	2021	2020	2019
1	DEBTORS	1,292,641.00	1,290,158.00	1,340,158.00	2,221,832.00
	TOTAL	1,292,641.00	1,290,158.00	1,340,158.00	2,221,832.00
	INCREASE/DECREASE	2,483.00	50,000.00	(881,674.00)	1,331,924.00
2	CREDITORS	33,478.00	30,995.00	80,995.00	100,057.00
	TOTAL	33,478.00	30,995.00	80,995.00	100,057.00
	INCREASE/DECREASE	2,483.00	(50,000.00)	(19,062.00)	

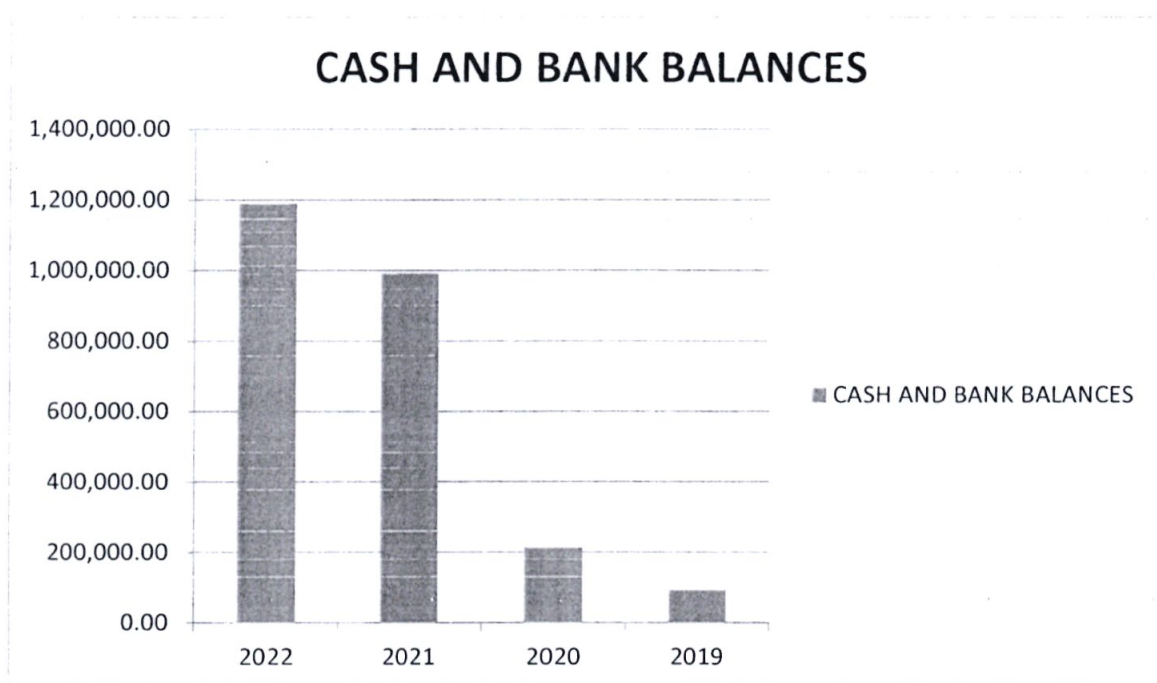
TREND OVER THE LAST FOUR YEARS



GITIHA SECONDARY SCHOOL
Annual Report and Financial Statements
For the year ended 30th June 2022

MOVEMENT OF CASH AND BANK BALANCES OVER THE LAST THREE YEARS

year	2022	2021	2020	2019
	ksh	ksh	ksh	ksh
cash and bank balances	1,189,459.00	992,551.00	213,468.00	92,666.00



GITIHA SECONDARY SCHOOL
Annual Report and Financial Statements
For the year ended 30th June 2022

(b)Teacher Student ratio:

Teacher Student Ratio	Transferred teachers	Employed by TSC	Employed by BOM	No of teachers recruited within the year	Retired Teachers
242 : 13	1	10	3	0	0

SUBJECT	TEACHING	SHORTAGE	EXCESS
MATH	2	0	0
ENGLISH	1	1	0
KISWAHILI	2	0	0
CHEMISTRY	1	1	0
GEOGRAPHY	2	0	0
HISTORY	2	0	0
CRE	2	0	0
BUSINESS	1	1	0
BIOLOGY	2	0	0
PHYSICS	0	2	0
AGRICULTURE	2	0	0

STUDENTS	TEACHERS	RATIO
212	13	17.6%

RECRUITED	POSTED TO SCHOOL	TRANSFERRED	RETIRED	TSC	BOM
0	0	0	1	10	2

SUBJECT	TEACHING	SHORTAGE	EXCESS
MATH	2	0	0
ENGLISH	1	1	0
KISWAHILI	2	0	0
CHEMISTRY	1	1	0
GEOGRAPHY	2	0	0
HISTORY	2	0	0
CRE	2	0	0
BUSINESS	1	1	0
BIOLOGY	2	0	0
PHYSICS	0	2	0
AGRICULTURE	2	0	0

RECRUITED	POSTED TO SCHOOL	TRANSFERRED	RETIRED	TSC	BOM
0	0	0	1	10	3

GITIHA SECONDARY SCHOOL
Annual Report and Financial Statements
For the year ended 30th June 2022

(c) Mean score in the 2022 KCSE:

MEAN SCORE IN THE LAST THREE YEARS			
NO. OF STUDENTS	YEAR	HIGHER	DEVIATION MEN SCORE
70	2022	1	2.443 -DEV
54	2021	1	3.24 +
39	2020	0	2.769 - DEV

(d) Number of Candidates in the 2022 KCSE:

YEAR OF KCSE	NO. OF STUDENTS
2022	70
2021	54
2020	39

(e) Capacity of the school:

NO OF STUDENTS	CAPACITY OF FACILITIES
242	Attached List

NO	BUILDING	AMOUNT
1	CLASSES	5
2	KITCHEN	2
3	LABOLATORY	1
4	ADMINISTRATION BLOCK	1
5	WASHROOMS GIRLS:	4
	BOYS	4
6	STAFFROOM	1
7	STORE	1
8	COMPUTER LAB	1

GITIHA SECONDARY SCHOOL
Annual Report and Financial Statements
For the year ended 30th June 2022

(f) Development projects carried out by the school:

S/NO	PROJECTS 2022	ONGOING/COMPLETE	SOURCE OF FUND	COST
1	2 Classes and Teacher's Toilets	Complete	M.O.E	768,616.00
2	Construction of drawers and wall cabinets.	Complete	M.O.E	43,830.00
4	Water harvesting and purchase of gutters.	Complete	M.O.E	24,610.00
5	Kitchen soak pit.	Complete	M.O.E	29,435.00
6	Electrical Fittings and repair	Complete	M.O.E	78,740.00
7	Construction of Concrete path way	Complete	M.O.E	43,900.00
8	Classes, Metallic doors, General repairs.	Complete	M.O.E	35,500.00
9	Teacher's toilets, dustbin and student basins.	Complete	M.O.E	86,960.00

Sign

26/7/2024
School Principal

GITIHA SECONDARY SCHOOL
Annual Report and Financial Statements
For the year ended 30th June 2022

III. STATEMENT OF SCHOOL MANAGEMENT RESPONSIBILITY


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

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


The Board of Management of *GITIHA SECONDARY SCHOLL* 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: NAOMI WACERA NGUMO
Designation: Chairman, School Board of Management

Sign: 
Date: 26/7/2024

Name: ANN NJERI NDUMUTI
Designation: School Principal & Secretary to Board of Management

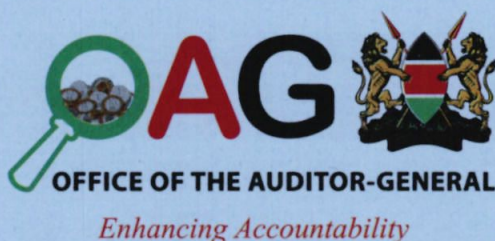
Sign: 
Date: 26/7/2024

Name: VERONICAH WAIRIMU MUIRU
Designation: Bursar/ Finance Officer

Sign: 
Date: 26/7/2024

REPUBLIC OF KENYA

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



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

REPORT OF THE AUDITOR-GENERAL ON GITIHA SECONDARY SCHOOL FOR THE YEAR ENDED 30 JUNE, 2022 - KIAMBU COUNTY

PREAMBLE

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

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

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

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of Gitiha Secondary School - Kiambu County set out on pages xix to 35, which comprise of the statement of financial assets and financial liabilities as at 30 June, 2022, and the statement of receipts and

payments, statement of cash flows and the 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 Gitiha Secondary School - Kiambu County as 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. Incomplete Ledgers

The statement of receipts and payments and Note 3 to the financial statements reflects school fund income from parent's contribution of Kshs.4,415,453. However, schedules provided in support of the amount did not indicate the receipt numbers, student names, student admission numbers and description of the receipts.

In the circumstances, the accuracy and completeness of school fund income from parent's contribution of Kshs.4,415,453 could not be confirmed.

2. Unexplained Variances

2.1 Financial Statements versus Schedules

The statement of receipts and payments reflects surplus for the year Kshs.196,908 while the statement of financial assets and liabilities reflect a net financial position of Kshs.2,631,101. However, comparison of the statement of receipts and payments with the supporting schedules revealed the following unexplained variances;

Receipt/Expenditure Item	Financial Statements (Kshs.)	Schedule (Kshs.)	Variance (Kshs.)
Payments for Operations	3,377,939	4,277,140	(899,201)
Accounts Receivable	1,225,685	246,756	978,929

In the circumstances, the accuracy and completeness of the financial statement balances could not be confirmed.

2.2 Summary Report of Performance versus the Financial Statements

The summary report of performance reflects the current and prior year accounts receivables balances of Kshs.1,292,641 and Kshs.1,290,158 respectively while the statement of financial assets and liabilities indicates a balance of Kshs.1,225,685 and

Kshs.1,410,647 resulting to an unexplained variance of Kshs.66,956 and Kshs.120,489 respectively.

In the circumstances, the accuracy and completeness of the summary report of performance could not be confirmed.

2.3 Accumulated Fund Balances Brought Forward

The statement of assets and liabilities indicates fund balances brought forward of Kshs.2,434,193. However, review of Note 13 to the financial statements indicates a balance of Kshs.2,448,622 resulting to an unexplained variance of Kshs.14,429.

In the circumstances, the accuracy and completeness of the accumulated fund balances brought forward of Kshs.2,434,193 could not be confirmed.

2.4 Statement of Budgeted versus Actual Amounts

The statement of budgeted versus actual amounts reflects budgeted receipts of Kshs.6,531,862 and budgeted payments of Kshs.8,016,862, resulting to an unbalanced budget by Kshs.1,485,000 contrary to Regulation 33(c) of the Public Finance Management (National Government) Regulations, 2015 which requires that budgets shall be balanced.

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

3. Unsupported Payments

The statement of receipts and payments and Note 5 to the financial statements reflects payments for tuition of Kshs.767,130 which was not supported with ledgers.

In the circumstances, the accuracy and completeness of the expenditure of Kshs.767,130 could not be confirmed.

4. Long Outstanding Receivables

The statement of financial assets and financial liabilities reflects accounts receivables balance of Kshs.1,225,685 in respect of fees arrears as disclosed in Note 11 to the financial statements. Included in the balance are receivables amounting to Kshs.747,963 which had been outstanding for more than two (2) years. However, there was no policy on the impairment of long outstanding fees arrears casting doubt on the fair statement of the accounts receivables balance.

In the circumstances, the accuracy and full recoverability of the outstanding receivables balance of Kshs.1,225,685 could not be confirmed.

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

Key Audit Matters

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

Other Matter

Unresolved Prior Year Matters

In the audit report of the previous year, several issues were raised under the Report on Financial Statements, Report on Lawfulness and Effectiveness in use of Public Resources, and Report on Effectiveness of Internal Controls, Risk Management and Governance. However, Management had not resolved the issues as at 30 June, 2024.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

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

Basis for Conclusion

1. Maintenance and Improvement Funds not Transferred to Infrastructure Account

Review of the operation bank account statement for the period ended 30 June, 2022, revealed that total capitation grants received on operations was Kshs.3,088,677, out of which, Kshs.1,171,500 was to be transferred to the infrastructure account as approved by the Ministry of Education. However, only Kshs.779,000 was transferred resulting to unexplained non-transfer of funds amounting to Kshs.392,500, contrary to Regulation 54(1) of the Public Finance Management (National Government) Regulations, 2015, which requires that an Accounting Officer of an entity may not authorize payments to be made out of funds earmarked for specific activities for purposes other than those activities.

Further, maintenance and improvement funds of Kshs.779,000 were not transferred to the infrastructure bank accounts within the fifteen (15) days upon the receipt of the funds as required by the Ministry of Education Circular referenced MOE.HQS/3/13/3 of 16 June, 2021, which requires that infrastructure grants as well as maintenance and

improvement funds should be transferred to the school infrastructure account fifteen (15) days upon receipt of the funds in the operations account.

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

2. Underfunding of Capitation Grants

Review of the enrollment data revealed that the School had 240 students during the financial year under review. However, data obtained from the National Education Management Information System (NEMIS) portal revealed that the School had 228 students, resulting to an unreconciled variance of 12 students. The variance resulted to an underfunding of capitation grants by Kshs.235,728.

In the circumstances, the underfunding negatively affected the School's operations.

3. Unconfirmed Students Enrolment Data

Review of the Ministry of Education capitation data revealed that the School received capitation (Operations and Tuition) grants during the year ended 30 June, 2022 amounting to Kshs.4,286,672 for 228 students translating to capitation per learner of Kshs.19,644, which was below the approved capitation per student of Kshs.22,244 by Kshs.2,600 as prescribed by the Ministry of Education vide Circular referenced MOE/HQS/3/13/3 of 16 June, 2021 which prescribed the approved Free Day Secondary School Education (FDSE) Capitation grants to schools.

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

4. Unapproved Fees Structure

Review of the school's fees structure revealed that the fees per student per academic year was Kshs.14,850. However, the fee structure had not been approved by the Cabinet Secretary, Ministry of Education since such approval was not provided for audit review. This is contrary to Regulation 44 of the Basic Education Regulations, 2015 which requires that no public school or institution shall issue alternative fee structures other than those approved by the Cabinet Secretary.

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

5. Irregular Transfers of Funds to Kenya Secondary School Heads Association

The statement of receipts and payments and Note 2 to the financial statements reflects capitation grants on operations of Kshs.3,088,678. However, included herein are transfers of Kshs.593,200 to the Kenya Secondary School Heads Associations (KESSHA). However, the payments were unauthorized as they were not budgeted for, contrary to Regulation 54(1) of the Public Finance Management (National Government) Regulations, 2015 which requires that an Accounting Officer of an entity may not authorize payment to be made out of funds earmarked for specific activities for purposes

other than those activities. Further, KESSHA is a welfare organization that draws its membership from School Principals only and is not subject to Public Finance Management, 2012 or any other public finance regulations.

In the circumstances, Management was in breach of the law and the regularity of the funds transferred of Kshs.593,200 could not be confirmed.

6. Non-Compliance with the Public Sector Accounting Standards Board Reporting Requirements

The financial statements presented for audit did not include all information provided in the format prescribed and published by the Public Sector Accounting Standards Board (PSASB) as follows;

- i. The financial statements were prepared and signed by the Bursar who is neither a Certified Public Accountant of Kenya nor a member of the Institute of the Certified Public Accountants of Kenya (ICPAK).
- ii. Page numbering in the Annual report and financial statements was not as per the reporting template. The statement of receipts and payments indicated as page xix rather than page 1.
- iii. The statement of receipts and payments does not disclose a note explaining that the prior year (2021) information relates to a period of six months, and therefore, the current and prior financial year results are not comparable.
- iv. The basis for the preparation of the statement of cash flows is not disclosed.
- v. The statement of budgeted versus actual amounts is incomplete as it does not present budgeted total receipts and payments, and disclosure notes explaining budget utilization.
- vi. Note 17 to the financial statements discloses inventory balances of Kshs.Nil amounts. However, page 24 to 33, of the financial statements discloses inventory quantity balances which have not been valued in Kenya shillings and summarized in Note 17. Further, the inventory list from page 24 to 33, of the financial statements should have been included amongst the Annexes.
- vii. Annex 1 on the analysis of pending accounts payable does not disclose any accounts payable balances despite the statement of assets and liabilities reflecting account payable balances of Kshs.33,478.

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

7. Lack of Procurement Plan

The statement of receipts and payments reflects an amount of Kshs.8,213,770 and Kshs.8,016,862 in respect of receipts and payments respectively. However, during the year, Management did not prepare an annual procurement plan as part of the annual

budget preparation process. This is contrary to Regulation 40 of the Public Procurement Asset Disposal Regulations, 2020 which states that 'a procuring entity shall prepare a procurement plan for each financial year as part of the annual budget preparation process'.

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

8. Late Submission of Financial Statements for Audit

During the year under review, Management submitted the financial statements to the Auditor-General on 5 May, 2023 instead of the statutory deadline of 30 September, 2022. This was contrary to the Ministry of Education circular Ref.MOE/DSAS/FIN/17/1/17 dated 19 August, 2021 which stated that the School's financial statements should be ready by 30 September, 2021 in compliance with Section 81 of the Public Finance Management Act, 2012 on preparation of the financial statements.

In the circumstances, Management was in breach of the law

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

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

Conclusion

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

Basis for Conclusion

1. Lack of IT Internal controls

Review of the information systems revealed that the School's computers were not installed with antivirus software. Further, the School did not have an approved IT security policy and a disaster recovery plan in place.

In the circumstances, the School's data confidentiality, integrity and availability could not be confirmed.

2. Incomplete Fixed Assets Register

Annex 2 to the financial statements discloses summary of the fixed asset register that comprises the school's land size of 0.94 Acres. However, the summary did not indicate the category and historical cost of assets owned by the school such as motor vehicle, buildings, computers, office furniture and fittings, tools apparatus, text books and intangible assets. Further, the asset register did not indicate the assets' serial numbers, make and model, location, and condition. Also, movable physical assets such as computers, tables and chairs were not tagged.

In the circumstances, the effectiveness of controls on asset management could not be confirmed.

3. Lack of Adequate Facilities in the Institution

Physical inspection of the school revealed that the institution did not have the indoor and outdoor playing facilities but was dependent on the neighboring primary school for playing facilities. Moreover, the School did not have a dining room and had one (1) science laboratory which was inadequate for all the learners to use.

In the circumstances, the School had inadequate school facilities.

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

Responsibilities of Management and those Charged with Governance

Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Public Sector Accounting Standards (Cash Basis) and for maintaining effective internal 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 overall 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 Management is aware of the intention to terminate the School or to cease its operations.

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

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

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

Auditor-General's Responsibilities for the Audit

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

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

Further, in planning and performing the audit of the financial statements and audit of compliance, I consider internal controls in order to give an assurance on the effectiveness of internal controls, risk management and overall governance processes and systems in accordance with the provisions of Section 7(1)(a) of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. My consideration of the internal controls would not necessarily disclose all matters in the internal control that might be material weaknesses under the ISSAIs. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by Management.
- Conclude on the appropriateness of Management's use of the applicable basis of accounting and based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the School's ability to continue to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the School to cease to continue to sustain its services.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the School to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

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

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


FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

14 January, 2025

GITIHA SECONDARY SCHOOL
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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	Year ended 30 th June 2021 Kshs
RECEIPTS			
Capitation grants for tuition	1	709,639.00	248,213.00
Capitation grants for operations	2	3,088,678.00	1,558,250.00
School Fund Income- Parents' Contributions	3	4,415,453.00	1,546,562.00
School Fund Income- Other receipts	4	-	-
Proceeds from borrowings			
TOTAL RECEIPTS		8,213,770.00	3,353,024.00
PAYMENTS			
Payments for Tuition	5	767,130.00	112,631.00
Payments for operations	6	3,377,939.00	938,293.00
Boarding and school fund payments	7	3,871,793.00	1,340,538.00
TOTAL PAYMENTS		8,016,862.00	2,391,462.00
SURPLUS/DEFICIT		196,908.00	961,562.00


The school financial statements were approved on 30/4/23 and signed by:

Sign: 

Name NAOMI NGUMO

Chair BOM

Date 26/7/2024

Sign: 

Name ANN NJERI

School Principal/
Secretary to BOM

Date 26/7/2024

Sign: 

Name VERONICAH MUIRU

Bursar/
Finance Officer

Date 26/7/2024


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VI. STATEMENT OF FINANCIAL ASSETS AND FINANCIAL LIABILITIES AS AT 30TH JUNE 2022

	Note	2021 -2022	Year ended 30 th June 2021
		Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	8	1,189,288.00	992,523.00
Cash Balances	9	171.00	28.00
Short term Investment	10	-	-
Total Cash and Cash Equivalents		1,189,459.00	992,551.00
Account's receivables	11	1,225,685.00	1,410,647.00
TOTAL FINANCIAL ASSETS		2,415,144.00	2,403,198.00
FINANCIAL LIABILITIES			
Accounts Payable	12	33,478.00	30,955.00
NET FINANCIAL SSETS		2,631,101.00	2,434,193.00
REPRESENTED BY			
Fund balance b/fwd 1st July...	13	2,434,193.00	1,472,631.00
Surplus/Deficit for the year		196,908.00	961,562.00
NET FINANCIAL POSITION		2,631,101.00	2,434,193.00
		-	-

The School's financial statements were approved on 30/4/2023 and signed by:

Name: Naomi Ngumo
Chairman, BoM

Sign: 


Date: 26/7/2024

Name: Ann Njeri
School Principal/Secretary to BoM

Sign: 

Date: 26/7/2024

Name: Veronica Muiru
Bursar/Finance

Sign: 

Date: 26/7/2024

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VII. STATEMENT OF CASH FLOWS FOR THE PERIOD ENDED 30TH JUNE 2022

STATEMENT OF CASH FLOW			
		2021 - 2022	Year ended 30th June 2021
		Kshs	Kshs
Receipts from operating activities			
Capitation grants for tuition	1	709,639.00	248,213.00
Capitation grants for operations	2	3,088,678.00	1,558,250.00
School fund income- Parents contributions/ fees	3	4,415,453.00	1,546,562.00
School fund income- other receipts	4	-	-
Total receipts		8,213,770.00	3,353,025.00
Payments			
Payments for Tuition		767,130.00	112,631.00
Payments for operations		3,377,939.00	938,293.00
Boarding and school fund payments		3,871,793.00	1,340,538.00
		8,016,862.00	2,391,462.00
Net cash flow from operating activities		196,908.00	961,562.00
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets		-	-
Acquisition of Assets		-	-
Proceeds from investments		-	-
Net cash flows from Investing Activities		-	-
NET CASHFLOW FROM BORROWING ACTIVITIES			
Proceeds from borrowings/ loans			
Repayment of principal borrowings			
Net cash flows from Investing Activities		-	-
NET INCREASE IN CASH AND CASH EQUIVALENT		196,908.00	961,562.00
Cash and cash equivalent at BEGINNING of the year	10	992,551.00	213,468.00
Cash and cash equivalent at END of the year		1,189,459.00	992,551.00
		-	-

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

Receipt/expenses Item	Original Budget a	Adjustments b	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilization Difference e=c-d	% of Utilization f=d/c%
	Kshs	Kshs			Kshs	Kshs
RECEIPTS						
(1) CAPITATION GRANT ON TUITION						
Textbooks and reference materials	00	00	00			
Exercise books	230,000.00		230,000.00	225,000.00	5,000.00	97.8%
Laboratory equipment	200,000.00		200,000.00	180,000.00	20,000.00	111.1%
Internal exams	190,000.00		190,000.00	186,733.00	3,267.00	106.7%
Teaching / learning materials	90,000.00		90,000.00	87,906.00	2,094.00	102.3%
Chalks	00		00	00	00	00
Exams and assessment	00		00	00	00	00
Teachers guides	50,000.00		50,000.00	30,000.00	20,000.00	166.6%
(2) CAPITATION GRANT ON OPERATIONS						
Personnel emoluments	806,862.00		806,862.00	601,778.00	94,222.30	86.4%
Repairs and maintenance	1,440,000.00		1,440,000.00	1,171,500.00	268,500.00	81.3%
Local transport / travelling	360,000.00		360,000.00	170,000.00	190,000.00	211.7%
Electricity and water	360,000.00		360,000.00	131,000.00	229,000.00	274.8%
Medical	480,000.00		480,000.00	44,400.00	435,600.00	274.8%
Administration costs	480,000.00		480,000.00	970,000.00	-490,000.00	108.1%
Activity	360,000.00		360,000.00	00	360,000.00	49.4%

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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	00		00	00	00	00
SMASSE	00		00	00	00	00
(3) FEES CHARGED ON PARENTS						
Personnel emoluments						
Repairs and maintenance						
Local transport / travelling						
Electricity and water						
Lunch Programme	1,485,000.00		1,485,000.00	4,315,215.00	-2,830,215.00	290.5%
Administration costs						
Arrears	00		00	100,238.00	00	0.0%
SMASSE						
Fee on Boarding						
Equipment and Stores						
OTHER INCOME						
Rent income			00			
Income from farming activities			00			
Insurance compensation			00			
Income from Posho mill			00			
Income from Bus Hire			00			
Fee for hire of ground and equipment			00			
Interest income			00			
Income from any other			00			

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Receipt/expenses Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
	Kshs	Kshs			Kshs	Kshs
investment						
TOTAL INCOME				8,213,770.00		
(1) EXPENDITURE FOR TUITION						
Textbooks and reference materials	00	00	00	00		
Exercise books	230,000.00		230,000.00	223,664.00	-6,336.00	97.2%
Laboratory equipment	200,000.00		200,000.00	374,583.00	174,583.00	187.2%
Internal exams	190,000.00		190,000.00	104,500.00	-85,500.00	55%
Teaching / learning materials	90,000.00		90,000.00	33,540.00	-56,560.00	37.2%
Chalks	00		00	00	00	00
Exams and assessment	00		00	00	00	00
Teachers guides	50,000.00		50,000.00	27,672.00	-22,328.00	55.3%
Administration costs				00		
Bank Charges				3,171.00		
(2) EXPENDITURE FOR OPERATIONS						
Personnel emoluments	806,862.00		806,862.00	558,571.00	-137,429.00	80.2%
Repairs, maintenance & improvements	1,440,000.00		1,440,000.00	1,111,591.00	00	00%
Local transport / travelling	360,000.00		360,000.00	165,320.00	-194,680.00	45.9%
Electricity, water and	360,000.00		360,000.00	130,000.00	-230,000.00	36.1%

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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
conservancy						
Medical	480,000.00		480,000.00	47,255.00	-432,745.00	9.8%
Administration costs	480,000.00		480,000.00	1,031,702.00	551,702.00	214.9%
Activity Expenses	360,000.00		360,000.00	333,500.00	-26,500.00	92.6%
Gratuity	00		00	00		
SMASSE	00		00	00		

(3) EXPENDITURE FOR SCHOOL FUND

Personnel emoluments						
Repairs, maintenance and improvements					00	00
Local transport / travelling	00		00			
Electricity, water and conservancy						
Medical Expenses						
Administration costs				1,125,350.00		
Activity						
Gratuity						
Lunch programme	2,970,000.00		2,970,000.00	2,746,443.00	-223,557.00	92.4%
Boarding Equipment and Stores						
Expenditure for Income Generating Activity	00		00			
Insurance costs						
Other expenses on						

GITIHA 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
investments						
Rent Expenses						
Bank Charges			00			
Loan Interest Repayment			00			
Loan Principal Repayment			00			
Acquisition of Assets			00			
TOTALS			8,016,862.00	8,016,862.00		

- i. *We had enough teaching and learning materials and Teachers guide that is why we spent less than 90%. There were no salary increment during the year. We also had some stock in store for food stuff and stationery.*
- ii. *Laboratory equipments and chemicals are very expensive and the capitation given was less. The administration costs were more than the capitation given.*

GITIHA SECONDARY SCHOOL

Annual Report and Financial Statements

For the year ended 30th June 2022

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

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

GITIHA SECONDARY SCHOOL
Annual Report and Financial Statements
For the year ended 30th June 2022

X. NOTES TO THE FINANCIAL STATEMENTS

1 CAPITATION GRANT FOR TUITION

	2021-2022	Year ended 30 th June 2021
	Kshs	Kshs
Textbooks and reference materials	00	00
Exercise books	225,000.00	108,856.00
Laboratory equipment	180,000.00	53,543.00
Internal exams	186,733.00	23,829.00
Teaching / learning materials	87,906.00	47,656.00
Chalks	00	00
Exams and assessment	00	00
Library and reference	30,000	14,329.00
Total	709,639.00	248,213.00

2 CAPITATION GRANT FOR OPERATIONS

	2021-2022	Year ended 30 th June 2021
	Kshs	Kshs
Personnel emoluments	601,778.00	267,241.00
Repairs and maintenance	1,171,500.00	884,840.00
Local transport / travelling	170,000.00	83,651.00
Electricity and water	131,000.00	80,477.00
Medical	44,400.00	81,086.00
Administration costs	970,000.00	80,477.00
Activity	00	80,477.00
Total	3,088,678.00	1,558,249.00

GITIHA SECONDARY SCHOOL
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3 PARENTS CONTRIBUTION/FEES - SCHOOL FUND ACCOUNT

	2021-2022	Year ended 30 th June 2021
	Kshs	Kshs
Personnel emoluments	00	00
Repairs and maintenance	00	00
Lunch Program	4,315,215.00	1,452,953.00
Arrears	100,238.00	93,627.00
Electricity and water	00	00
Administration costs	00	00
Activity	00	00
Total	4,415,453.00	1,546,562.00

NOTES TO THE FINANCIAL STATEMENTS

4 OTHER RECEIPTS – SCHOOL FUND ACCOUNT

	2021-2022	Year ended 30 th June 2021
	Kshs	Kshs
Fee on Boarding Equipment and Stores		
Rent income		
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		

GITIHA SECONDARY SCHOOL
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5 PAYMENTS FOR TUITION

	2021-2022	Year ended 30 th June 2021
	Kshs	Kshs
Textbooks and reference materials	00	00
Exercise books	223,664.00	00
Laboratory equipment	374,583.00	89,417.00
Internal exams	104,500.00	18,525.00
Teaching / learning materials	33,540.00	00
Chalks	00	00
Exams and assessment	00	00
Teachers guides	27,672.00	00
Administration Costs	00	00
Bank Charges	3,171.00	4,689.00
Total	767,130.00	112,631.00

GITIHA SECONDARY SCHOOL
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NOTES TO THE FINANCIAL STATEMENTS

6 PAYMENTS FOR OPERATIONS

	2021-2022	Year ended 30 th June 2021
	Kshs	Kshs
Personnel emoluments	558,571.00	274,200.00
Others		
Administration Cost	1,031,702.00	295,000.00
Repairs and maintenance & improvements		
Local transport / travelling	165,320.00	105,890.00
Electricity and water	130,000.00	220,903.00
Medical		
Activity Expenses	333,500.00	
Dormitory		
Insurance	47,255.00	42,300.00
BOM Teacher		
Infrastructure	1,111,591.00	
Bank Charges		
Acquisition of Assets		
TOTAL	3,377,939.00	938,293.00

GITIHA SECONDARY SCHOOL
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7 BOARDING AND SCHOOL FUND PAYMENTS

	2021-2022	Year ended 30 th June 2021
	Kshs	Kshs
Personnel emoluments		
Service Gratuity		
Repairs and maintenance & Improvements		
Local transport / travelling		
Electricity and water		
Medical Expenses		
Administration costs	1,125,350.00	444,088.00
Lunch Program	2,746,443.00	896,450.00
Bank Charges		
Expenses on Income Generating Activities		
Fee on Boarding Equipment and Stores		
Rent Expenses		
Insurance Cost (Life Property)		
Loan Principal repayment		
Loan Interest repayment		
Acquisition of Assets		
TOTAL	3,871,793.00	1,340,538.00

GITIHA SECONDARY SCHOOL
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NOTES TO THE FINANCIAL STATEMENTS

8 BANK ACCOUNTS

Name of Bank, Account No. & currency	Bank Account Number	2021-2022 Kshs	Year ended 30 th June 2021 Kshs
Tuition Account	1105031330	80,777.00	138,267.00
Operations Account	1105031209	90,572.00	526,861.00
School Fund Account/Boarding	002000020197	838,652.00	295,016.00
Savings Account	-	00	00
Parent Association Development Account	-	00	00
Income generating activities Account		00	00
Infrastructural Account	1216886385	179,288.00	32,379.00
Total		1,189,289.00	992,523.00

9 CASH IN HAND

Description	2021-2022 Kshs	Year ended 30 th June 2021 Kshs
Tuition Account	00	00
Operation Account	123.00	4.00
School Fund account	48.00	24.00
Total	171.00	28.00

GITIHA SECONDARY SCHOOL
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10 SHORT TERM INVESTMENTS

Description	2021-2022	Year ended 30 th June 2021
	Kshs	Kshs
Cooperative shares		
Treasury Bills		
Fixed deposit		
Equity stock		
Other investments		
Total		

GITIHA SECONDARY SCHOOL
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NOTES TO THE FINANCIAL STATEMENTS

11 ACCOUNTS RECEIVABLE

Description	2021-2022		Year ended 30 th June 2021	
		Kshs		Kshs
Fees arrears		1,225,685.00		1,410,647.00
Other non-fees receivables				
Salary advances				
Imprest				
Total		1,225,685.00		1,410,647.00

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

Description	2021-2022		Year ended 30 th June 2021	
		Kshs		Kshs
Fees arrears for current year		246,756.00		331,204.00
Fees arrears for the previous year		230,966.00		52,780.00
Fees arrears for prior periods (over two years)		747,963.00		1,026,663.00
Total		1,225,685.00		1,410,647.00

GITIHA SECONDARY SCHOOL
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12 ACCOUNTS PAYABLE

Description		2021-2022	Year ended 30 th June 2021	
		Kshs		Kshs
Trade creditors (See ageing below and appendix 1)				
Prepaid fees		33,478.00		30,995.00
pocket money				
LOAN				
Retention monies(clubs & society)				
Total		33,478.00		30,995.00

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

Description		2021-2022	Year ended 30 th June 2021	
		Kshs		Kshs
Trade creditors for current year				
Trade creditors for the previous year				
Trade creditors for prior periods (over two years)				
Total				

GITIHA SECONDARY SCHOOL
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NOTES TO THE FINANCIAL STATEMENTS

13 FUND BALANCE BROUGHT FORWARD

Description	2021-2022	2020-2021 Year ended 30 th June 2021
	Kshs	Kshs
Bank balances	1,189,288.00	992,523.00
Cash balances	171.00	28.00
Short Term Investments	-	-
Receivables	1,225,685.00	1,410,647.00
Payables	33,478.00	30,995.00
Total	2,448,622.00	2,434,193.00

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.

GITIHA SECONDARY SCHOOL
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14 Non-current Liabilities Summary

Description	2021-2022	Year ended 30 th June 2021
	Kshs	Kshs
Bank loan(s)		
Outstanding Leases		
Hire purchase		
Gratuity and leave provision		
Total		

15 Biological assets

Description	Numbers	2021-2022	Year ended 30 th June 2021
		Kshs	Kshs
Cattle			
Goats			
Trees			
Coffee or tea plantation			
Poultry			
Total			

GITIHA SECONDARY SCHOOL**Annual Report and Financial Statements**For the year ended 30th June 2022

16 Borrowings

Description		2021-2022	Year ended 30 th June 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		-	-

GITIHA SECONDARY SCHOOL
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17 Stock/ Inventory

Description	2021-2022	Year ended 30 th June 2021	
	KShs		KShs
a) Borrowings			
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			

GITIHA SECONDARY SCHOOL
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GITIHA SECONDARY SCHOOL

STATIONERY RECORD 2022

ITEM	OPENING BALANCE	PURCHASE	NO. ISSUED	BALANCE
Attendance Register	3 pcs	4 pcs	6	1
Ball Pens (Blue)	18 pcs	16	168	10
(Red)	16 pcs	20	28	9
(Black)	168 pcs	60	48	12
Black Board Dusters	3 pcs	00		3
Box File	9	10	15	4
Counter Books 2Q	10pcs	15	23	2
4Q	00	00	00	00
Cash Book	00	4	4	00
Colored Chalks	11	00	00	6
Carbon Papers	11	00	8	3
Envelopes A4	420	00	100	320
A5	75	500	400	175
DL	35	00	320	31
Exercise Books ruled	00	2448	2448	00
squared	00	204	204	00
Fees Registers	10	00	00	10
Fullscaps	1 reams	25	24	2
Graph papers	5 reams	10	9	1
Graph books	72pcs	10	73	9
Lesson plan	5	10	15	10
Ledger 2Q	1	15	13	3
Mark pen Blue	10	00	8	2

GITIHA SECONDARY SCHOOL
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Black	2	00	2	00
Mark Book	1	20	25	2
Manilla Paper	7	20	25	2
Masking Tape	00	5	4	1
Office glue	00	2	1	1
Printing papers	00 reams	120	18	2
Printer cart rage (black)	00	2	2	00
Colored	00	2	2	00
Pencils	12	12	12	12
Records of work	7	30	35	2
Staples	4pkts	00	4	00
Store Ledger (permanent	3	00	2	1
Consumable	1	00	1	00
Celltape	13	00	2	1
Thumb pins	00	2	1	1
Tissues	1	120	110	110
Text books cards	29	240	242	27
Torch	00	2	2	00
Wall clock batteries	00	6	6	00
White chalks	37	00	00	37
White out	00	2	2	00
White board Ink	5 bottle	20	40	11
Marker pens	27	24	25	5
Calculator	00	1	1	00

GITIHA SECONDARY SCHOOL
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GITIHA SECONDARY SCHOOL

LAB CHEMICALS RECORD 2022

ITEM	OPENING BALANCE	PURCHASE	NO. ISSUED	BALANCE
Ammonia	3871mls	2500mls	320mls	225mls
Acetic Acid	1916mls	00	680mls	1346mls
Ammonia Ferrous Sulphate	798mls	500gms	558gms	240gms
Ammonia Nitrate	720mls	00	300gms	520gms
Ammonium Sulphate	64mgs	00	144gms	20gms
Aluminum sulphate	114gms	00	184gms	64gms
Aluminum Nitrate	174gms	00	258gms	62gms
Acetone	00	00	00	00
Alcohol Isopropyl	2190gms	00	1148mls	1352mls
Barium Nitrate	390gms	500gms	1084gms	390gms
Barium Chloride	96gms	00	194gms	54gms
Benzoic Acid	240gms	00	10gms	240gms
Benedict's Solution	938mls	1000mls	1066mls	834mls
Bromine Water	1354gms	1000mls	1620mls	1034mls
Copper II Sulphate	283gms	00	149gms	233gms
Copper II Oxide	138gms	00	15gms	138gms
Copper II Nitrate	216gms	00	90gms	216gms
Calcium Hydroxide	91gms	00	89gms	27gms
Calcium Carbonate	72gms	0	96gms	72gms
Calcium Hypo-chloride	150gms	00	62gms	188gms
Cyclohexane	00	00	00	00
Diastase	00	00	00	00
Distilled Water	138,450	200,000mls	185,260mls	113,851mls
Ethanoic Acid	1369mls	00	500mls	1369mls

GITIHA SECONDARY SCHOOL
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Ethanol solution	1406mls	00	1090mls	1416mls
Egg Albumen	25gms	25gms	51gms	45gms
Ferric Sulphate	3gms	500gms	466gms	505gms
Filter Papers	139gms	100pcs	210pcs	90pcs
Glycerin	720gms	2500mls	620mls	3000mls
Gloves	00	100pcs	100pcs	00
Glucose	00	500gms	40gms	460gms
Gas cartridges	00	20	30	2
Gas Masks	50pcs	50pcs	26pcs	24pcs
Hydrochloric Acid	2858mls	2500mls	2398mls	1620mls
Hydrogen Peroxide	2100	2500mls	690mls	1860mls
Iodine solution	52mls	1000mls	1170mls	742mls
Iron II Sulphate	380gms	00	40gms	378gms
Iron Metal	00	500gms	240gms	290gms
Lead Nitrate	606gms	1000gms	900gms	542gms
Labels	2434pcs	5280pcs	775pcs	4602pcs
Litmus paper	786pcs	00	204pcs	646pcs
Magnesium Ribbon	00	1 reel	$\frac{1}{2}$ strip	$\frac{1}{2}$ strip
Methyl Orange	1150mls	3000mls	1626mls	3414mls
Methyl Blue	00	1000mls	340mls	985mls
Nitric Acid	2184mls	2500mls	2687mls	2889mls
Oxalic Acid	5gms	500gms	560gms	285gms
Phenolphthalein Indicator	1842mls	3000mls	2606mls	1492mls
Potassium iodide	348gms	00	100gms	298gms
Potassium permanganate	431gms	00	90gms	430gms
Potassium Dichromate	385gms	00	133gms	347gms
Potassium Nitrate	231gms	00	180gms	106gms
Phosphorous Red	80gms	00	20gms	80gms

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Propionic Acid	720mls	00	250mls	670mls
Sodium hydroxide Pellets	388gms	1000gms	1651gms	950gms
Sodium Hydrogen Carbonate	922gms	500gms	771gms	365gms
Sodium Chloride	220gms	00	160gms	160gms
Sodium Sulphate	168gms	00	40gms	40gms
Sodium Sulphite	150gms	500gms	350gms	40gms
Sodium Thiosulphite	125gms	00	100gms	143gms
Sulphuric Acid	4379mls	2500mls	441mls	4214mls
Sucrose	500gms	500gms	180gms	320gms
Sodium Carbonate	270gms	500gms	624gms	356gms
Starch powder	80gms	500gms	210gms	580gms
Universal Indicator	1526gms	00	240gms	1366gms
Zinc Sulphate	500gms	500gms	340gms	160gms
Droppers	18pcs	75pcs	00	93pcs
Test tubes	47pcs	20pcs	00	67pcs
Boiling tubes	20pcs	40pcs	00	42pcs
Burettes (50ml)	15pcs	20pcs	00	28pcs
Pipette (25ml)	13pcs	20pcs	00	35pcs
Beaker (100ml)	35pcs	20pcs	00	58pcs
Beaker (250ml)	26pcs	10pcs	00	39pcs
Connecting Wire	$\frac{1}{4}$ Roll	1 roll	00	$\frac{1}{2}$ roll
Thermometers	18pcs	10pcs	00	30pcs
Stopwatches	20pcs	10pcs	00	30pcs
Volumetric flask	3	1	00	4

GITIHA SECONDARY SCHOOL
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GITIHA SECONDARY SCHOOL

BOOKS RECORD 2022

FORM ONE

SUBJECT	OPENING BALANCE	PURCHASE	NO. ISSUED	BALANCE
English	70	00	59	11
Kiswahili	75	00	59	16
Mathematics	132	00	63	69
Chemistry	59	00	59	00
Biology	120	00	62	58
Physics	84	00	60	24
CRE	80	00	59	21
History/Govt	92	00	63	29
Geography	74	00	63	11
Agriculture	97	00	60	37
Business	88	00	59	29

GITIHA SECONDARY SCHOOL
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GITIHA SECONDARY SCHOOL

BOOKS RECORD 2022

FORM TWO

SUBJECT	OPENING BALANCE	PURCHASE	NO. ISSUED	BALANCE
English	132	00	63	69
Kiswahili	120	00	63	57
Mathematics	122	00	63	59
Chemistry	108	00	63	45
Biology	134	00	63	71
Physics	132	00	63	69
CRE	104	00	63	41
History/Govt	140	00	63	77
Geography	120	00	63	57
Agriculture	102	00	63	39
Business	140	00	63	77

GITIHA SECONDARY SCHOOL
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GITIHA SECONDARY SCHOOL

BOOKS RECORD 2022

FORM THREE

SUBJECT	OPENING BALANCE	PURCHASE	NO. ISSUED	BALANCE
English	60	00	40	20
Kiswahili	59	00	40	19
Mathematics	70	00	40	30
Chemistry	78	00	41	37
Biology	40	00	20	20
Physics	75	00	25	50
CRE	58	00	40	18
History/Govt	20	00	15	5
Geography	7	00	7	00
Agriculture	8	00	8	00
Business	13	00	13	00

GITIHA SECONDARY SCHOOL
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GITIHA SECONDARY SCHOOL

BOOKS RECORD 2022

FORM FOUR

SUBJECT	OPENING BALANCE	PURCHASE	NO. ISSUED	BALANCE
English	59	00	50	9
Kiswahili	70	00	50	20
Mathematics	70	00	50	20
Chemistry	80	00	50	30
Biology	40	00	23	17
Physics	23	00	20	3
CRE	67	00	50	17
History/Govt	18	00	18	00
Geography	9	00	9	00
Agriculture	8	00	8	00
Business	4	00	4	00

GITIHA SECONDARY SCHOOL
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GITIHA SECONDARY SCHOOL

FOOD RECORD 2022

ITEM	OPENING BALANCE	PURCHASE	NO. ISSUED	BALANCE
Beans	388kg	4488kg	4443kg	433kg
BlueBand	6kg	26kg	31kg	1kg
Cooking Fat	6.5kg	272kg	270.5kg	1.5kg
Chocolate	00	3150kg	2925kg	225kg
Coffee	00	900kg	900kg	00
Firewood	00	545kg	545kg	00
Maize	453kg	3548kg	3484kg	517kg
Maize floor	31kg	1350kg	1175kg	206kg
OMO	00	17kg	17kg	00
Rice	89kg	3125kg	3202kg	12kg
Sugar	78kg	1000kg	960kg	118kg
Salt	47kg	180kg	225kg	2kg
Soap Bar	21kg	00	21kg	00
Scrubber	00	18kg	18kg	00
Tea Leaves	0	750gm	750gm	00
Match Box	6pkts	00	6pkts	00
Summary	174kg	1125.5kg	7716kg	18619kg

GITIHA SECONDARY SCHOOL

Annual Report and Financial Statements

For the year ended 30th June 2022**SUMMARY OF DEBTORS YEAR 2021-2022**

VOTEHEADS	FORM 1	FORM 2	FORM 3	FORM 4	TOTAL
LUNCH	61,850.00	52,074.00	58,032.00	74,800.00	246,756.00
TOTAL	61,850.00	52,074.00	58,032.00	74,800.00	246,756.00

SUMMARY OF CREDITORS YEAR 2021-2022

VOTEHEADS	FORM 1	FORM 2	FORM 3	FORM 4	TOTAL
LUNCH	3,478.00	10,750.00	19,250.00	-	33,478.00
TOTAL	3,478.00	10,750.00	19,250.00	-	33,478.00

GITIHA SECONDARY SCHOOL
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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.

Ref No.	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)

GITIHA SECONDARY SCHOOLS
Reports and Financial Statements
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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 20XX	Outstanding Balance 20XX-1	Comments
	a	b	c	d=a-c		
	Kshs	Kshs	Kshs	Kshs	Kshs	
Construction of buildings						
1.						
2.						
3.						
4.						
5.						
6.						
7.						
8.						
9.						
10.						
11.						
12.						
13.						
14.						
15.						
16.						

GITIHA SECONDARY SCHOOLS
Reports and Financial Statements
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Asset class	Date purchased	Location	Historical Cost b/f (Kshs) 1 st July 20xx	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost c/f (Kshs) 30 th June 2022
Land 1	0.94 acre	sub location: Gitiha location: Githiga sub-county: Githunguri county: Kiambu				
Land 2						
Buildings and structures						
Motor vehicles						
Office equipment, furniture and fittings						
ICT Equipment, and Other ICT Assets						
Tools and apparatus						
Textbooks						
Other Machinery and Equipment						
Heritage and cultural assets						
Intangible assets- soft ware						
Total						

GITIHA SECONDARY SCHOOL
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ANNEX 2 – SUMMARY OF FIXED ASSETS REGISTER

annex 2: buildings and structures

	Assets class	Date purchased	location	Historical b/f kshs 1stjuly 20xx	Additions during the year ksh	Disposal during the year	Historical cost c/f kshs 30 th june 2021
1	CLASSES		Gitiha secondary				
2	KITCHEN		Gitiha secondary				
3	LABORATORY		Gitiha secondary				
4	ADMINISTRATION BLOCK		Gitiha secondary				
5	WASHROOMSGIRLS: BOYS		Gitiha secondary				
6	STAFFROOM		Gitiha secondary				
7	STORE		Gitiha secondary				
8	COMPUTER LAB		Gitiha secondary				

GITIHA SECONDARY SCHOOL
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ANNEX 2

OFFICE EQUIPMENT, FURNITURE AND FITTINGS

	Assets class	MODEL	Date purchased	Location	Historical b/f kshs 1stjuly 20xx	Additions during the year ksh	Disposal during the year	Historical cost c/f kshs 30 th june 2021
2	CPU	Mecer	2015	Secretary's office				
3	Desk top computer	dell	2015	Secretary's office				
4	HP Deskjet	Ink advantage	2015	Principal's office				
5	Desktop computer	Mecer	2016	Principal's office				
6	laptop	Hp 250	2016	Secretary's office				
7	Laptop	Hp 650	2016	Secretary's office				
8	Kyocera printer		2015	Principal's office				
9	projector		2015	Principal's office				
10	Electric bell		2016	Secretary's office				

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TOOLS AND APPARATUS

	Assets class	Date purchased	Location	Historical b/f kshs 1stjuly 20xx	Additions during the year ksh	Disposal during the year	Historical cost c/f kshs 30 th june 2021
1	Test tubes	2020	laboratory				
2	Boiling tubes	2020	laboratory				
3	Burettes (50ml)	2019	laboratory				
4	Pipette (25ml)	2019	laboratory				
5	Beaker (100ml)	2019	laboratory				
6	Beaker (250ml)	2019	laboratory				
7	Connecting Wire	2020	laboratory				
8	Thermometers	2019	laboratory				
9	Stopwatches	2018	laboratory				
10	Volumetric flask	2016	laboratory				
11	microscope	2016	laboratory				
12	stools	2021	laboratory				
13	Cylindrical gas	2016	laboratory				
14	wheelbarrow	2015	store				

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15	Panga,jembe,hammer,saw,horse pipe	2016	store				
16	Water collection tank	2016	School compound				
17	Filling water tanks ,sinks and stands	2020	School compound				
18	Water dispenser	2022	Staffroom and principals office				
19	Window curtains and curtains rods	2022	All offices				
20	Office cabinets	2022	Secretary office				

GITIHA SECONDARY SCHOOL
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For the year ended 30th June 2022

ANNEX 2: TEXTBOOKS

	Assets class	Date purchase d	location	Historic al b/f kshs 1stjuly 20xx	Additions during the year ksh	Disposal during the year	Historical cost c/f kshs 30 th june 2021
1.	English		BOOK STORE AND WITH STUDENTS				
2.	Kiswahili		BOOK STORE AND WITH STUDENTS				
3.	Mathematics		BOOK STORE AND WITH STUDENTS				
4.	Chemistry		BOOK STORE AND WITH STUDENTS				
5.	Biology		BOOK STORE AND WITH STUDENTS				
6.	Physics		BOOK STORE AND WITH STUDENTS				
7.	CRE		BOOK STORE AND WITH STUDENTS				
8.	History/Govt		BOOK STORE AND WITH STUDENTS				
9.	Geography		BOOK STORE AND WITH STUDENTS				
	Agriculture		BOOK STORE AND WITH STUDENTS				
10.	Business		BOOK STORE AND WITH STUDENTS				
11.	Literature and fasihi set books		BOOK STORE AND WITH STUDENTS				
12.	Revision text books		BOOK STORE AND WITH STUDENTS				

GITIHA SECONDARY SCHOOL
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