

REPUBLIC OF KENYA

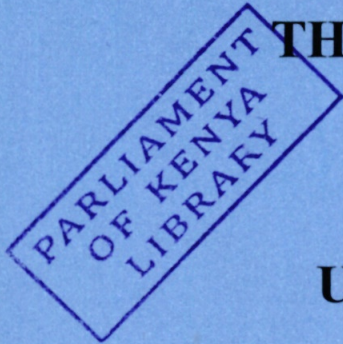


Enhancing Accountability

REPORT

OF

THE NATIONAL ASSEMBLY PAPERS LAID	
DATE: 02 DEC 2024	DAY: MONDAY
TABLED BY:	HON NAOMI WAQO, MP
CLERK-AT THE TABLE:	DEPUTY MAJORITY WHIP RISHER NGINYO



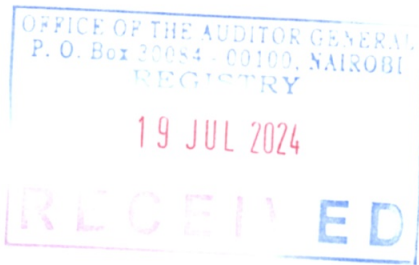
THE AUDITOR-GENERAL

ON

**UTHIRU GIRLS' HIGH
SCHOOL**

**FOR THE YEAR ENDED
30 JUNE, 2021**

KIAMBU COUNTY



Revised 30th June 2021.



**UTHIRU GIRLS HIGH SCHOOL
PUBLIC SECONDARY SCHOOL**

ANNUAL REPORT AND FINANCIAL STATEMENTS

**FOR THE FINANCIAL YEAR ENDED
30TH JUNE 2021**

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

TABLE OF CONTENTS

	Page
I. KEY SCHOOL INFORMATION AND MANAGEMENT	1
II. SUMMARY REPORT OF PERFORMANCE OF THE SCHOOL	4
III. STATEMENT OF SCHOOL MANAGEMENT RESPONSIBILITY	6
IV. REPORT OF THE INDEPENDENT AUDITORS ON THE ANNUAL FINANCIAL STATEMENTS OF UTHIRU GIRLS HIGH SCHOOL OF THE YEAR ENDING 30 TH JUNE 2021	7
V. STATEMENT OF RECEIPTS AND PAYMENTS PERIOD TO 30 TH JUNE 2021	8
VI. STATEMENT OF FINANCIAL ASSETS AND FINANCIAL LIABILITIES AS AT 30 TH JUNE 2021	9
VII. STATEMENT OF CASH FLOWS FOR THE PERIOD ENDED 30 TH JUNE 2021	10
VIII. STATEMENT OF BUDGETED VERSUS ACTUAL AMOUNTS FOR THE YEAR ENDED 30 TH JUNE 2021	10
IX. SIGNIFICANT ACCOUNTING POLICIES.....	14
X. NOTES TO THE FINANCIAL STATEMENTS	16

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, Kabete Sub-County

The school was re-registered in 09/2017 under registration number 22S00300307 and is currently categorized as an Extra County public school established, owned or operated by the Government.

The school is a boarding school and had 820 students as at 30th June 2021. It has 4 streams and 40 teachers of which 5 teachers are employed by the School Board of Management.

(b) School Board of Management - Board Members

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

Ref:	Name of Board Member	Designation	Date of appointment
1.	Prof. C.K Gachene	Chairman	15/05/2019
2.	Mrs Faith G, Muchiri	Secretary - Principal	30/12/2019
3.	Mr. Martin Muiruri	Member	15/05/2019
4.	Prof.P. W. Kinyanjui	Member	15/05/2019
5.	Simon Githinji	Member – Rep CEB	15/05/2019
6.	Mrs. Petronilla Mugiuro	Member Rep Teachers	15/05/2019
7.	Emily Kago Martin Muiruri Prof. C. K. Gachene	3 Members - Sponsor	15/05/2019
8.	Abraham Wainaina Mungai Kinyanjui Prof Kinyanjui Mr Philip Gachukia	Member - Community	15/05/2019
9.	James Thuo	MemberSpecial Needs	15/05/2019
10.	Mitchel Lucy Mugo,Susan Muchai	Rep Students	15/05/2019

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.Pof Gachene 2.Samuel Macharia 3.Prof Kinyanjui 4.Mrs Faith Muchiri	Chair PA Chair Vice Chair Secretary	0
2.	Finance, Procurement and General purposes Committee	1.Prof.C.K.Gachene 2.Mrs. F.G. Muchiri 3.Prof Kinyanjui 4.Mr.M.Muiruri	Chair Secretary Member Member	1
3.	Academic Committee	1.Prof P.Kinyanjui 2. Joseph Githenji 3.Prof. Gachene 4.Mr. Macharia 5.Mrs Mugiro 6.Mrs. Muchiri		1
4.	Development Committee	1.Prof C.K. Gachene 2.Martin Muiruri 3.Samuel Macharia 4.Prof. P.Kinyanjui 5.Mrs Faith Muchiri	Chairperson	2
5.	Discipline and welfare Committee	1.Prof C.K.Gachene 2.Prof. P. Kinyanjui 3.Mrs.F. Muchiri 4.Samuel Macharia 5. Joseph Githenj	Chair	0

KEY SCHOOL INFORMATION AND MANAGEMENT (Continued)

(d) School operation Management

For the financial year ended 30th June 2021 the School day-to-day management was under the following persons:

Ref:	Designation	Name	TSC Number
1.	Principal	Faith Muchiri (Mrs)	304859
2.	Deputy Principal	Margaret Makori (Mrs)	323353
3.	School Bursar	Elishiba W . Ngigi (Mrs)	

(e) Schools contacts

Post Office Box: 29034-00625 Kangemi
 Telephone: 0714855126, 0112706383
 E-mail: uthiruschool@yahoo.com.

(f) School Bankers

The following school operated 5 bank accounts in the following banks: (Ensure all accounts including CDF accounts are included)

1. **Name of Bank:** KCB - School Fund Account
Branch: Sarit Centre
Account Number: 1106918827
2. **Name of Bank:** KCB - School Fund Account
Branch: Sarit Centre
Account Number: 1105348369
3. **Name of Bank:** EQUITY - Tuition Account
Branch: Kikuyu
Account Number: 0570291947804
4. **Name of Bank:** EQUITY - Operation Account
Branch: Kikuyu
Account Number: 0570291736833
5. **Name of Bank:** EQUITY - Infrastructure Account
Branch: Kikuyu
Account Number: 0570274461606
6. MPESA Pay Bill No. 522123 Account No. 88441K (KCB Account)

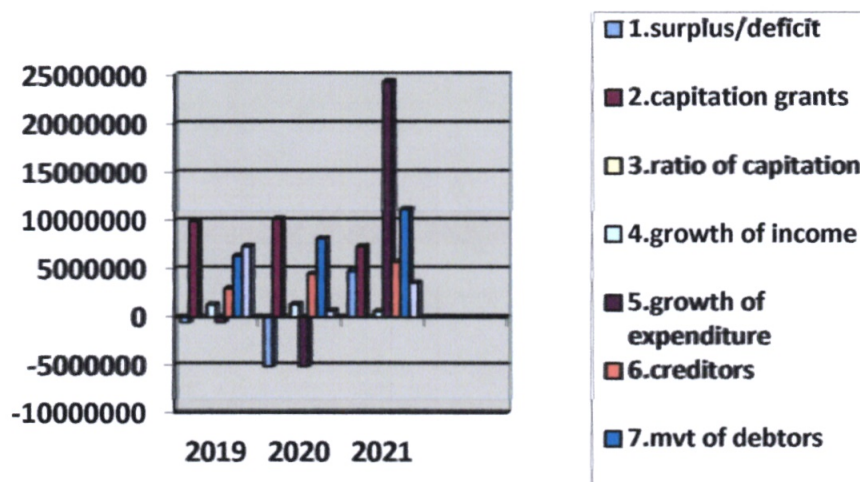
(g) Independent Auditors

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:



b) Teacher Student ratio:

The teacher student ratio was 1:20, the number of teachers recruited and posted to school was 6, 1 teacher transferred 1 passed on and 5 employed by BOM.

The following teachers per subject were as follows;

English-7, Kiswahili-8, Maths-10, chemistry-8, biology-4, physics-3, History-5, Geography-6, Agriculture-3, Business studies-4, CRE-6, French-1, Computer studies-1 and Home science-2. There is a shortage of teachers.

c) Mean score in the 2019-2021 KCSE:

S/No.	Candidature	A	A-	B+	B	B-	C+	C	C-	D+	D	D-	E	Mean	Dev
2021	164	0	0	0	6	11	21	38	38	35	14	1	0	5.4	-0.809
2020	165	0	0	4	7	16	41	45	38	11	2	1	0	6.2	+0.275
2019	181	0	0	1	12	20	20	32	61	36	12	1	0	5.96	+0.442

d) Number of Candidates in the 2019-2021 KCSE:

S/No.	Candidature
2021	164
2020	165
2019	181

e) Capacity of the school:

The number of students in the school was 820 with 5 dormitories, 1 dining hall, 4 laboratories and 85 toilets.

There is a shortage of dormitories and a dining hall.

f) Development projects carried out by the school:

Below is a summary of projects undertaken during the financial year;

Year	Project Undertaken	Source of Fund	Cost
2021	A Storeyed Complex of Classrooms, Laboratory and 2 Offices Phase I: Construction of 2 Classrooms	Infrastructure Account	7,553,720

PRINCIPAL
UTHIRU GIRLS' HIGH SCHOOL
P O Box 29034 KANGEMI
Tel: 0714 855 126

Sign
School Principal

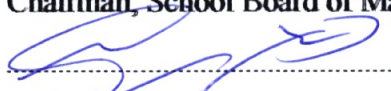
III. STATEMENT OF SCHOOL MANAGEMENT RESPONSIBILITY


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

The Board of Management is of the opinion that the school's financial statements give a true and fair view of the state of the school's transactions during the financial year ended 30th June, 2021, and of the school's financial position as at that date.

Name: DAVID KAMARI
Designation: Chairman, School Board of Management
Sign: 
Date: 16/7/2024

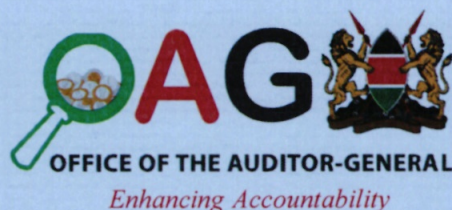
Name: MRS. FAITH MUCHIRI
Designation: School Principal & Secretary to Board of Management
Sign: 
Date: 16/7/2024

PRINCIPAL
UTHIRU GIRLS' HIGH SCHOOL
P.O. Box 29034 KANGEMI
Tel: 0714 855 126

Name: ELISHIBA W. NGIGI
Designation: Bursar/ Finance Officer
Sign: 
Date: 16/7/2024

REPUBLIC OF KENYA

Telephone: +254-(20) 3214000
E-mail: 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 UTHIRU GIRLS' HIGH SCHOOL FOR THE YEAR ENDED 30 JUNE, 2021- 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 the 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.

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 Uthiru Girls' High School-Kiambu County set out on pages 8 to 23, which comprise of the statement of assets and

Report of the Auditor General on Uthiru Girls' High School for the year ended 30 June, 2021 -- Kiambu County

liabilities as at 30 June, 2021, statement of receipts and payments, statement of cash flows and statement of comparison of budget and 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 Uthiru Girls' High School - Kiambu County as at 30 June, 2021 and of its financial performance and its cash flows for the six months period then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Basic Education Act, 2013 and the Public Finance Management Act, 2012.

Basis for Qualified Opinion

1. Unsupported Comparative Figures

The financial statements reflect comparative figures for the year ended 30 June, 2020. However, the audited financial statements in support of the figures were not provided.

In the circumstances, the validity, completeness and accuracy of the comparative figures could not be confirmed.

2. Unsupported Cash and Cash Equivalents

The statement of financial assets and financial liabilities reflects bank balance of Kshs.14,666,894 as disclosed in Note 8 to the financial statements. Included in this balance are savings account and infrastructural account balances of Kshs.3,690,872 and Kshs.7,383,550, respectively. However, the bank balances were not supported by cash books and bank reconciliation statements.

In the circumstances, the accuracy and completeness of bank balance of Kshs.14,666,894 could not be confirmed.

3. Long Outstanding Accounts Receivables

The statement of financial assets and financial liabilities reflects accounts receivables balance of Kshs.11,204,945 in respect of fees arrears as disclosed in Note 11 to the financial statements. Included in the balance are receivables amounting to Kshs.5,552,048 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.11,204,945 could not be confirmed.

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

EMPHASIS OF MATTER

Budgetary Control and Performance

The statement of budgeted versus actual amounts reflects final receipts budget and actual on a comparable basis of Kshs.32,929,820 and Kshs.29,060,618 respectively, resulting to an under-funding of Kshs.3,869,202 or 12% of the budget. However, the School spent a balance of Kshs.25,795,538 against actual receipts of Kshs.29,060,618, resulting to an under-utilization of Kshs.3,265,080 or 11% of actual receipts.

The under-funding and under-utilization affected the planned activities and may have impacted negatively on service delivery to the public.

My opinion is not modified in respect of this matter.

Key Audit Matters

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

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. Late Submission of Financial Statements to the Auditor-General

During the year under review, Management submitted the financial statements to the Auditor-General on 11 July, 2023 instead of the statutory deadline of 30 September 2021. 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 which Section 81 of the Public Finance Management Act, 2012 on preparation of the financial statements.

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

2. Irregular Levy

The statement of receipts and payments and as disclosed in Note 3 to the financial statements reflects school fund income – parents contributions amounting to Kshs.21,103,194. The amount includes harambee money amounting to Kshs.584,665. Review of records revealed that a levy Kshs.8,500 was charged on each student payable once for the four years. However, the levy was not approved. This was contrary to Regulation 44 of the Basic Education Regulation, 2015 which provides that no person or Board of Management in a public institution of basic education and training shall alter or increase fees without written authority from the Cabinet Secretary.

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

3. Irregular Expenditure on Security Services

The statement of receipts and payments reflects payments for operations amount of Kshs.3,232,889 as disclosed in Note 6 to the financial statements. The amount includes security services expenditure Kshs.360,000. Review of records revealed that a security firm was contracted to provide four (4) security guards each Kshs.15,000 per month. However, the contract for the provision of security services which had expired on 26 November, 2020 had not been renewed. This was contrary to Section 135(2) of the Public Procurement and Asset disposal Act, 2015 which requires an Accounting Officer of a procuring entity to enter into a written contract with the person submitting the successful tender based on the tender documents and any clarifications that emanate from the procurement proceedings.

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

4. Inadequate Textbooks Inventory Records

Data capturing the list of the textbooks, teachers' guides, and other instructional materials was not maintained. This is contrary to part E of the Orange Book, which requires each school to capture data listing the textbooks, teachers' guides, and other instructional materials already in the school.

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

5. Lack of Annual Procurement Plan

The statement of receipts and payments reflects an amount of Kshs.29,060,618 and Kshs.25,795,538 in respect of total 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 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 the circumstances, Management was in breach of the law.

6. Lack of a Fixed Assets Register

Annex 2 to the financial statements reflects fixed asset totaling to Kshs.1,311,719,250. However, the School does not maintain an asset register to record and track its assets. This is contrary to Section136(1) of the Public Finance Management Act, 2015 which requires an Accounting Officer to be responsible for maintaining a register of assets under his or her control or possession.

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

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

The statement of receipts and payments reflects payments for operations amount of Kshs.3,232,889 as disclosed in Note 6 to the financial statements. Included in the expenditure is an amount of Kshs.266,500 transferred to Kenya Secondary School Heads Association (KESSHA). However, KESSHA is a welfare organization that draws its membership from School Principals only. The organization is not defined in Government Funding system and there is no assurance that it has implemented effective, efficient, and transparent financial management and internal control systems to manage the funds transferred by schools.

In the circumstances, value for money transferred to KESSHA amounting to Kshs.266,500 could not be confirmed.

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, based on the audit procedures performed, I confirm that nothing has come to my attention to cause me to believe that internal controls, risk management and governance were not effective.

Basis for Conclusion

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 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 control, risk management and governance.

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

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

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

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 School's 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

Report of the Auditor General on Uthiru Girls' High School for the year ended 30 June, 2021- Kiambu County

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 the Management.
- Conclude on the appropriateness of the 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 the 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 to 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

20 September, 2024

V. STATEMENT OF RECEIPTS AND PAYMENTS PERIOD TO 30TH JUNE 2021

Description of Vote Head	Note	2020-2021 Kshs.	2019-2020 Kshs.
RECEIPTS			
Capitation grants for tuition	1	976,830.00	1,390,746.00
Capitation grants for operations	2	6,346,239.00	8,933,450.00
School Fund Income- Parents' Contributions	3	21,103,194.00	20,577,487.00
School Fund Income- Other receipts	4	634,355.00	349,000.00
Proceeds from borrowings			
Total Receipts		29,060,618.00	31,250,683.00
PAYMENTS			
Payments for Tuition	5	1,720,080.00	2,483,335.00
Payments for operations	6	3,232,889.00	5,265,379.00
Boarding and school fund payments	7	20,842,569.00	21,250,302.00
Total Payments		25,795,538.00	28,999,016.00
SURPLUS/DEFICIT		3,265,080.00	2,251,666.00

The school financial statements were approved on _____ and signed by:

Sign:  Sign:  Sign: 

Name: DAVID KAMARI Name: MRS. FAITH MUCHIRI Name: ELISHIBA W. NGIGI
 Chair BOM School Principal/ Secretary to BOM Bursar/ Finance Officer

Date: 19/7/2024 Date: 19/7/2024 Date: 19/7/2024

VI. STATEMENT OF FINANCIAL ASSETS AND FINANCIAL LIABILITIES AS AT 30TH JUNE 2021

Description	Note	2020-2021 Kshs.	2019-2020 Kshs.
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	8	14,666,894.00	13,119,03.00
Cash Balances	9	314,370.00	32,266.00
Short term Investment	10	-	-
Total Cash and Cash Equivalent		14,981,264.00	13,151,279.00
Account's receivables	11	11,204,945.00	8,154,648.00
TOTAL FINANCIAL ASSETS		26,186,209.00	21,305,926.00
FINANCIAL LIABILITIES			
Accounts Payables	12	7,774,036.00	6,158,833.00
NET FINANCIAL ASSETS		18,412,173.00	15,147,094.00
REPRESENTED BY:			
Accumulated Fund b/fwd.	13	15,147,094.00	12,895,427.00
Surplus/Deficit for the year		3,265,079.00	2,251,666.00
NET FINANCIAL POSITION		18,412,173.00	15,147,094.00

The School's financial statements were approved on _____ and signed by:

Sign:  Sign:  Sign: 

Name: DAVID KAMARI Name: MRS. FAITH MUCHIRI Name: ELUKHISA W. NIGI
 Chair BOM School Principal/ Secretary to BOM Bursar/ Finance Officer

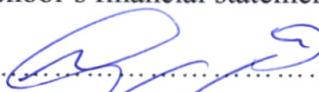
Date: 16/7/2024 Date: 16/7/2024 Date: 16/7/2024

VII. STATEMENT OF CASH FLOWS FOR THE PERIOD ENDED 30TH JUNE 2021

Description	2020-2021 Kshs.	2019-2020 Kshs.
Receipts for operating income		
Capitation grants for tuition	976,830.00	1,390,746.00
Capitation grants for operations	6,799,073.00	9,935,262.00
School fund income - Parents contributions/ fees	19,589,884.00	25,509,533.00
School fund income - other receipts	-	-
Total Receipts	27,365,786.00	36,835,540.00
PAYMENTS		
Payments for Tuition	961,290.00	1,403,875.00
Payments for operations	3,705,723.00	6,253,162.00
Boarding and school fund payments	20,868,787.00	27,388,083.00
Total Payments	25,535,801.00	35,045,120.00
Net Cash Flow from Operating Activities	1,829,986.00	1,790,420.00
NET INCREASE IN CASH AND CASH EQUIVALENTS	1,829,986.00	1,790,420.00
Cash and cash equivalent at BEGINNING of the year	13,151,278.00	11,360,858.00
Cash and cash equivalent at END of the year	14,981,264.00	13,151,278.00

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

The School's financial statements were approved on _____ and signed by:

Sign: 

Name: DAVID KAMARI

Chair BOM

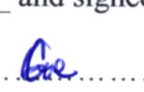
Date: 16/7/2021

Sign: 
PRINCIPAL
 UTHIRU GIRLS' HIGH SCHOOL
 P.O. Box 29034 KANGEMI
 Tel: 0714 855 126

Name: MRS. FAITH MUCHIRI

School Principal/
 Secretary to BOM

Date: 16/7/2021

Sign: 

Name: ELCKHIBA W. NGIGI

Bursar/
 Finance Officer

Date: 16/7/2021

**VIII. STATEMENT OF BUDGETED VERSUS ACTUAL AMOUNTS FOR THE YEAR
ENDED 30TH JUNE 2021**

RECEIPT/EXPENSES ITEM	Original Budget	Adjust- ments	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 & reference materials	1,764,720	-	1,764,720	976,830	787,890	55%
Total	1,764,720	-	1,764,720	976,830	787,890	55%
(2) CAPITATION GRANT ON OPERATIONS						
Personnel emoluments	893,000	-	893,000	1,115,493	(222,493)	125%
Repairs and maintenance	1,900,000	-	1,900,000	2,818,250	(918,250)	148%
Local transport / travelling	893,000	-	893,000	613,590	279,410	69%
Electricity and water	893,000	-	893,000	899,464	(6,464)	101%
Administration costs	893,000	-	893,000	899,443	(6,443)	101%
Activity	570,000	-	570,000	-	570,000	
Total	6,042,000	-	6,042,000	6,346,240	(304,240)	105%
(3) FEES CHARGED ON PARENTS						
Personnel emoluments	1,977,398	-	1,977,398	1,374,037	603,361	69%
Repairs and maintenance	3,040,000	-	3,040,000	890,566	2,149,434	29%
Local transport / travelling	1,976,800	-	1,976,800	905,590	1,071,210	46%
Electricity and water	1,977,000	-	1,977,000	1,237,037	739,963	63%
Medical		-		3,885	(3,885)	
Administration costs	1,976,168	-	1,976,168	990,813	985,355	50%
Activity	665,000	-	665,000	100,210	564,790	15%
BES	9,646,379	-	9,646,379	15,016,138	(5,369,759)	156%
P.A	3,230,000	-	3,230,000	584,665	2,645,335	18%
Total	24,488,745	-	24,488,745	21,102,941	3,385,804	86%

UTHIRU GIRLS HIGH SCHOOL - PUBLIC SECONDARY SCHOOL
Annual Report and Financial Statements
For the year ended 30th June 2021

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
OTHER INCOME						
Rent income	128,700	-	128,700	128,700	-	100%
Uniform	231,405	-	231,405	231,405	-	100%
Passport	200	-	200	200	-	100%
Student Id	1,400	-	1,400	1,400	-	100%
Farm	13,800	-	13,800	13,800	-	100%
Home science	232,850	-	232,850	232,850	-	100%
Tender	26,000	-	26,000	26,000	-	100%
Total	634,355	-	634,355	634,355	-	100%
TOTAL INCOME	32,929,820	-	32,929,820	29,060,366	3,869,454	88%
PAYMENTS						
(1) EXPENDITURE FOR TUITION						
Textbooks & reference materials	1,764,720	-	1,764,720	1,720,080	44,640	97%
	1,764,720	-	1,764,720	1,720,080	44,640	97%
(2) EXPENDITURE FOR OPERATIONS						
Personnel emoluments	893,000	-	893,000	1,097,890	(204,890)	123%
RMI	1,900,000	-	1,900,000	359,196	1,540,804	19%
Local transport / travelling	893,000	-	893,000	238,319	654,681	27%
EWC	893,000	-	893,000	522,989	370,011	59%
Administration costs	893,000	-	893,000	809,999	83,001	91%
Activity Expenses	570,000	-	570,000	204,500	365,500	36%
Total	6,042,000	-	6,042,000	3,232,893	2,809,107	54%
(3) EXPENDITURE FOR SCHOOL FUND						
Personnel emoluments	1,977,398	-	1,977,398	2,167,581	(190,183)	110%
RMI	3,040,000	-	3,040,000	712,181	2,327,819	23%
Local transport / Travelling	1,976,800	-	1,976,800	655,610	1,321,190	33%

UTHIRU GIRLS HIGH SCHOOL - PUBLIC SECONDARY SCHOOL
Annual Report and Financial Statements
For the year ended 30th June 2021

RECEIPT/EXPENSES ITEM	Original Budget	Adjust- ments	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
EWC	1,977,000	-	1,977,000	1,139,797	837,203	58%
Administration costs	1,976,168	-	1,976,168	1,104,699	871,469	56%
Activity	665,000	-	665,000	1,550	663,450	0%
Uniform		-	-	51,000	(51,000)	-
Boarding Equipment and Stores	9,646,379	-	9,646,379	14,900,087	(5,253,708)	154%
PA	3,230,000	-	3,230,000	53,855	3,176,145	2%
Medical	-	-	-	3,400	(3,400)	-
School Farm	13,650	-	13,650	13,650	-	100%
Home Science	26,159	-	26,159	26,159	-	100%
Tenders	13,000	-	13,000	13,000	-	100%
Total	24,541,554	-	24,541,554	20,842,569	3,698,985	85%
TOTAL PAYMENTS	32,348,274	-	32,348,274	25,795,542	6,552,732	80%

IX. SIGNIFICANT ACCOUNTING POLICIES

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

1. Statement of compliance and basis of preparation

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

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

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

2. Recognition of receipts and payments

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

3. In-kind contributions

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

4. Cash and cash equivalents

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

SIGNIFICANT ACCOUNTING POLICIES (Continued)

5. Accounts Receivable

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

6. Accounts Payable

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

7. Non-current assets

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

8. Budget

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

9. Comparative figures

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

10. Subsequent events

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

X. NOTES TO THE FINANCIAL STATEMENTS

1 CAPITATION GRANT FOR TUITION

Description	2020-2021 Kshs.	2019-2020 Kshs.
SES	526,494.00	-
Exercise books	450,336.00	1,390,050.00
Reference books		696.00
Total	976,830.00	1,390,746.00

2 CAPITATION GRANT FOR OPERATIONS

Description	2020-2021 Kshs.	2019-2020 Kshs.
Personnel emoluments	1,115,493.00	1,667,397.00
Repairs and maintenance	2,818,250.00	3,348,000.00
Local transport / travelling	613,590.00	623,438.00
Electricity and water	899,464.00	1,371,638.00
Medical	-	150,000.00
Administration costs	899,443.00	1,472,978.00
Activity	-	300,000.00
Total	6,346,240.00	8,933,451.00

3 PARENTS CONTRIBUTION/FEES - SCHOOL FUND ACCOUNT

Description	2020-2021 Kshs.	2019-2020 Kshs.
BES	15,016,138.00	13,212,464.00
Repairs and maintenance	890,566.00	991,015.00
Activity	100,210.00	124,379.00
Local Travelling & Transport	905,590.00	1,354,660.00
Administration costs	990,813.00	1,519,385.00
Electricity Water & Conservancy	1,237,290.00	1,812,685.00
Personal Emoluments	1,374,037.00	1,562,899.00
Medical	3,885.00	-
PTA	584,665.00	-
Total	21,103,194.00	20,577,487.00

NOTES TO THE FINANCIAL STATEMENTS (Continued)

4 OTHER RECEIPTS – SCHOOL FUND ACCOUNT

Description	2020-2021 Kshs.	2019-2020 Kshs.
Uniform	231,405.00	-
Passport	200.00	28,400.00
Student ID	1,400.00	43,800.00
Farm	13,800.00	-
Rent	128,700.00	197,800.00
Home science	232,850.00	-
Tender	26,000.00	79,000.00
Total	634,355.00	349,000.00

5 PAYMENTS FOR TUITION

Description	2020-2021 Kshs.	2019-2020 Kshs.
Textbooks and reference materials		44,400.00
Exercise books	1,051,880.00	1,421,560.00
Laboratory equipment	423,700.00	270,000.00
SES	243,660.00	250,700.00
Reference books	-	496,075.00
Bank Charges	840.00	600.00
Total	1,720,080.00	2,483,335.00

6 PAYMENTS FOR OPERATIONS

Description	2020-2021 Kshs.	2019-2020 Kshs.
Personnel emoluments	1,097,890.00	2,147,414.00
Repairs and maintenance & improvements	359,192.00	855,710.00
Local transport / travelling	238,319.00	35,000.00
Electricity and water	522,989.00	445,850.00
Administration costs	809,999.00	817,278.00
Activity Expenses	204,500.00	912,000
Medical	-	52,127.00
TOTAL	3,232,889.00	5,265,379.00

NOTES TO THE FINANCIAL STATEMENTS (Continued)

7 BOARDING AND SCHOOL FUND PAYMENTS

Description	2020-2021 Kshs.	2019-2020 Kshs.
Passports	-	16,500.00
Medical	3,400.00	5,133.00
PTA	53,855.00	-
Home science	26,159.00	-
BES	14,900,087.00	12,785,800.00
Tenders	13,000.00	8,000.00
RMI	712,181.00	1,543,001.00
Activity	1,550.00	30.175/00
Local Travelling & Transport	655,610.00	1,417,841.00
Administration costs	1,104,699.00	1,399,600.00
EWC	1,139,797.00	1,667,529.00
Uniform	51,000.00	-
Student Id	-	50,600.00
Personal Emoluments	2,167,581.00	2,326,073.00
School Farm	13,650.00	-
TOTAL	20,842,569.00	21,250,302.00

8 BANK ACCOUNTS

Name of Bank, Account No. & currency	Bank Account Number	2020-2021 Kshs.	2019-2020 Kshs.
Tuition Account	0570291947804	26,137.00	10,597.00
Operations Account	0570291736833	3,563,047.00	469,697.00
School Fund Account/Boarding	1106918827	3,288.00	176,993.00
Savings Account	1106348369	3,690,872.00	5,078,175.00
Infrastructural Account	0570274461606	7,383,550.00	7,383,550.00
Total		14,666,894.00	13,119,013.00

9 CASH IN HAND

Description	2020-2021 Kshs.	2019-2020 Kshs.
School Fund account	314,370.00	32,266.00
Total	314,370.00	32,266.00

NOTES TO THE FINANCIAL STATEMENTS (Continued)

10 SHORT TERM INVESTMENTS

11 ACCOUNTS RECEIVABLE

Description	2020-2021 Kshs.	2019-2020 Kshs.
Fees arrears	11,203,945.00	8,142,648.00
Salary advances	1,000.00	12,000.00
Total	11,204,945.00	8,154,648.00

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

Description	2020-2021 Kshs.	2019-2020 Kshs.
Fees arrears for current year	3,913,315.00	2,590,600.00
Fees arrears recovered during the year	(852,018.00)	(804,468.00)
Fees arrears for the previous year	2,590,600.00	1,761,686.00
Fees arrears for prior periods (over two years)	5,552,048.00	4,594,830.00
Total	11,203,945.00	8,142,648.00

12 ACCOUNTS PAYABLE

Description	2020-2021 Kshs.	2019-2020 Kshs.
Trade creditors (See ageing below and appendix 1)	5,739,832.00	4,047,997.00
Prepaid fees	701,395.00	918,927.00
Cautions Money	1,195,828.00	1,067,128.00
Pocket Money	136,981.00	124,781.00
Total	7,774,036.00	6,158,833.00

[An ageing of the creditor's arrears below]

Description	2020-2021 Kshs.	2019-2020 Kshs.
Trade creditors for current year	2,515,803.00	1,700,658.00
Trade creditors paid during the year	(695,268.00)	(322,063.00)
Trade creditors for the previous year	1,700,658.00	364,410.00
Trade creditors for prior periods (over two years)	2,218,639.00	2,304,992.00
Total	5,739,832.00	4,047,997.00

NOTES TO THE FINANCIAL STATEMENTS (Continued)

13 FUND BALANCE BROUGHT FORWARD

Description	2020-2021 Kshs.	2019-2020 Kshs.
Bank balances	14,666,894.00	13,119,013.00
Cash balances	314,370.00	32,266.00
Receivables	11,204,945.00	8,154,648.00
Payables	(7,774,036.00)	(6,158,833.00)
Total	18,412,173.00	15,147,094.00

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.

14 Non-Current Liabilities Summary

15 Biological Assets

16 Borrowings

17 Stock/Inventory

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)
	NONE			

UTHIRU GIRLS HIGH SCHOOL - PUBLIC SECONDARY SCHOOL
Annual Report and Financial Statements
For the year ended 30th June 2021

ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2021	Outstanding Balance 2020	Comments
	a	b	c	d=a-c		
	Kshs.	Kshs.	Kshs.	Kshs.	Kshs.	
Supply of Goods						
1. Kahuhu Green Farm	302,950.00	2/3/2021	-	302,950.00	-	
2. Nininyams Enterprises	304,100.00	22/3/2021	-	304,100.00	-	
3. Heho Farm Produce	97,760.00	2/3/2021	-	97,760.00	-	
4. Jeikei Quality Traders	56,570.00	16/4/2021		56,570.00	-	
5. Martha W Nganga	157,900.00	2/3/2021	-	157,900.00	-	
6. Checkmas Traders	121,600.00	4/1/2021	-	121,600.00	-	
7. Kenafric Bakery	442,953.00	2/3/2021	-	442,953.00	-	
8. Njeki Ventures	33,600.00	4/1/2021	-	33,600.00	-	
9. New KCC Ltd	175,030.00	2/3/2021	-	175,030.00	-	
10. Mwanyoma Investments	11,820.00	4/1/2021	-	11820.00	-	
11. Francis Kamunyo	30,850.00	4/1/2021	-	30,850.00	-	
12. Martha Maina	53,760.00	4/1/2021	-	53,760.00	-	
13. Peter Kamau	97,200.00	4/1/2021	-	97,200.00	-	
14. Brookside Dairy	116,329.00	4/1/2021	-	116,329.00	-	
15. Mwason G. Supplies	74,150.00	4/1/2021		74,150.00	-	
16. Checkmas Traders	42,525.00	4/1/2021	-	42,525.00	-	
17. DPL Festive	83,600.00	4/1/2021	-	83,600.00	-	
18. Kezia Ihomba	9,590.00	4/1/2021	-	9,590.00	-	
19. Njeki Ventures	6,800.00	2/3/2021		6,800.00	-	
20. Lumu Cleaning H.C. Services	27,000.00	2/6/2021	-	27000.00	-	
21. Njambini Services	9,300.00	2/6/2021	-	9,300.00	-	
22. Jeikei Quality Traders	47,660.00	16/4/2021	-	47,660.00	-	
23. Que Pride	132,000.00	28/10/2020	-	132,000.00	-	
24. John Mworja	29,000.00	28/10/2020	-	29,000.00	-	
25. John Gatirima	70,500.00	23/3/2021	-	70,500.00	-	
26. Siles Enterprises	7,600.00	23/3/2021	-	7,600.00	-	
27. Rev Wainaina	15,000.00	2/6/2021	-	15,000.00	-	
28. Neo-Tech	16,700.00	29/9/2020	-	16,700.00	-	

UTHIRU GIRLS HIGH SCHOOL - PUBLIC SECONDARY SCHOOL
Annual Report and Financial Statements
For the year ended 30th June 2021

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2021	Outstanding Balance 2020	Comments
	a	b	c	d=a-c		
	Kshs.	Kshs.	Kshs.	Kshs.	Kshs.	
29. Njabini Service Station	8,220.00	2/6/2021	-	8,220.00	-	
30. A.C.K Diocese	24,500.00	3/5/2021	-	24,500.00	-	
31. Vision S/Africa	100,000.00	1/10/2020	-	100,000.00	-	
32. Checkmas Traders	51,929.00	5/5/2021	-	51,929.00	-	
33. Njorosig Enterprises	110,000.00	28/1/2021	-	110,000.00	-	
34. Quincy Foods	5,494.00	28/10/2020	-	5,494.00	-	
35. Ann Muthoni Kiiru	34,000.00	3/5/2020	-	34,000.00	-	
36. Poka General Supplies	523,000.00	4/1/2021	-	523,000.00	-	
37. Mwason General Supplies	148,050.00	21/1/2021	-	148,050.00	-	
38. Quality Raw Foods	103,600.00	28/10/2020	-	103,600.00	-	
39. Expan Enterprises	30,000.00	2/6/2021	-	30,000.00	-	
40. Josephine Wanjiru	32,000.00	3/4/2021	-	32,000.00	-	
Sub-Total	3,744,640.00			3,744,640.00		
Supply Of Services						
41. Axum Enterprises	218,250.00	11/3/2021	-	218,250.00	-	
42. Readmorre Bookshop	605,090.00	23/4/2021	-	605,090.00	-	
43. Equiplab	270,000.00	21/1/2021	-	270,000.00	-	
44. Piemore	809,460.00	13/1/2021	-	809,460.00	-	
45. Welfare	10,480.00	19/5/2021	-	10,480.00	-	
45. Piemore	62,100.00	13/1/2021	-	62,100.00	-	
47. Paye	19,812.00	19/5/2021	-	19,812.00	-	
Sub-Total	1,995,192.00			1,995,192.00		
Grand Total	5,739,832.00			5,739,832.00		

ANNEX 2 – SUMMARY OF FIXED ASSETS REGISTER

Asset Class	Quantity	Location	Historical Cost b/f (Kshs) 1st Jan 2021	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost c/f (Kshs) 30th June 2021
Land I	16.9Acres	Dagoretti/ Uthiru	550,000,000			550,000,000
Buildings and structures	26	Uthiru	706,000,000			706,000,000
Motor vehicles	1	Uthiru	6,190,000			6,190,000
Office equipment, furniture and fittings	2,412	Uthiru	22,348,500			22,348,500
ICT Equipment, and Other ICT Assets	200	Uthiru	6,716,000			6,716,000
Tools and apparatus	20078	Uthiru	3,000,000			3,000,000
Textbooks	25,425	Uthiru	8,898,750			8,898,750
Other Machinery and Equipment	6	Uthiru	8,566,000			8,566,000
Total			1,311,719,250			1,311,719,250

